

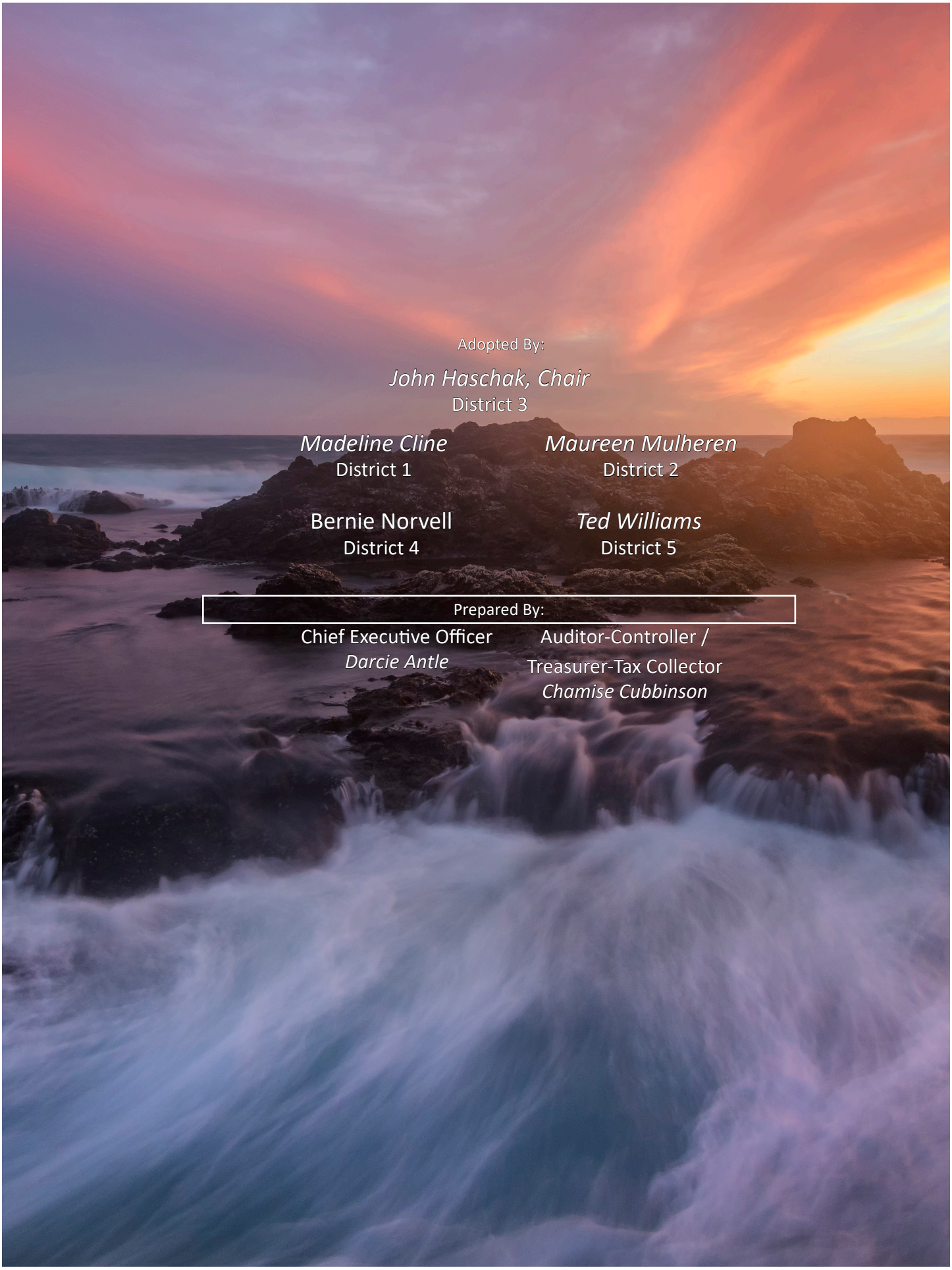
COUNTY OF MENDOCINO

STATE OF CALIFORNIA

FY 2025-26
ADOPTED BUDGET

JUNE 18, 2025

MENDOCINO
1850
COUNTY



Adopted By:

John Haschak, Chair
District 3

Madeline Cline
District 1

Maureen Mulheren
District 2

Bernie Norvell
District 4

Ted Williams
District 5

Prepared By:

Chief Executive Officer
Darcie Antle

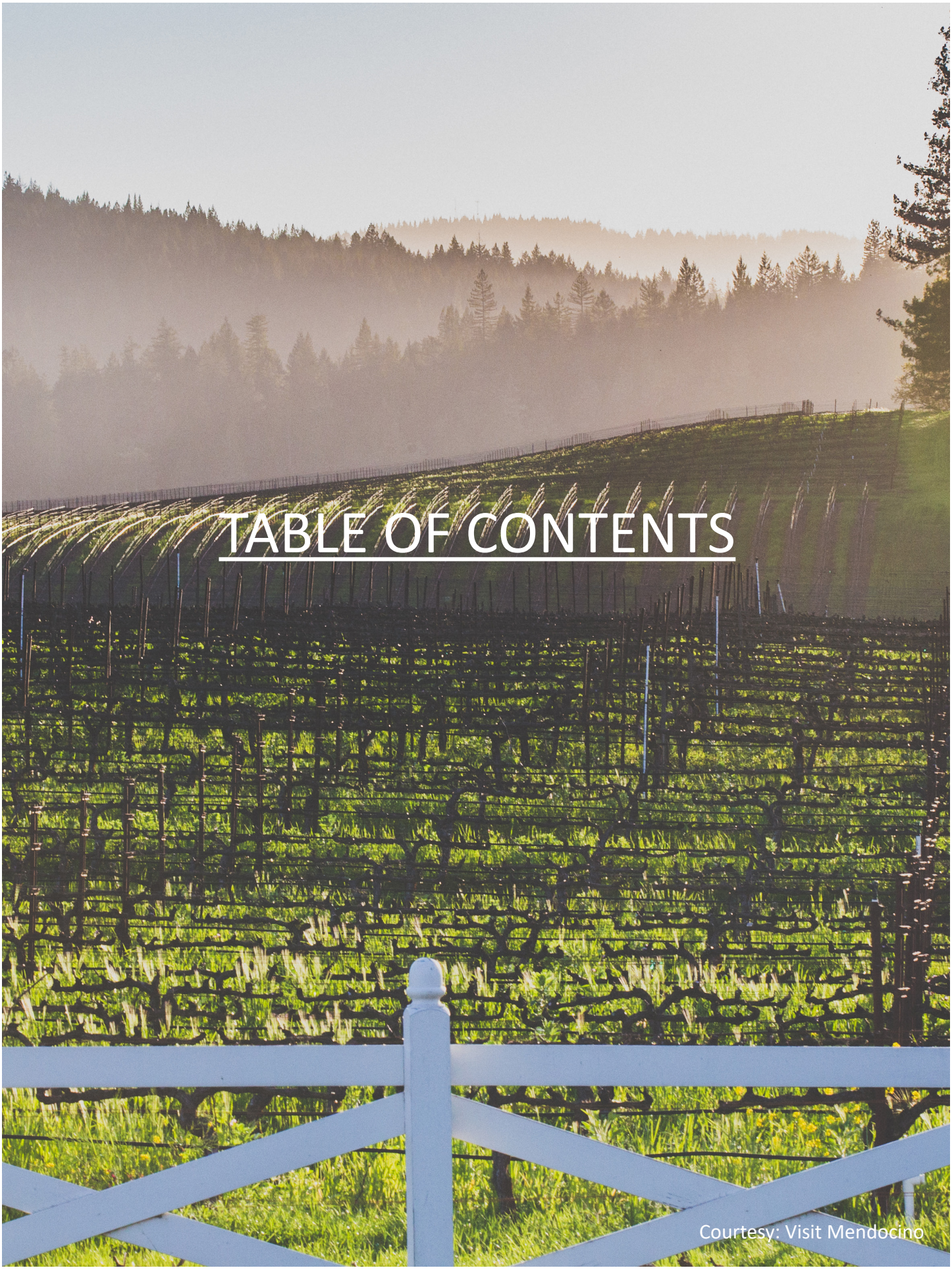
Auditor-Controller /
Treasurer-Tax Collector
Chamise Cubbinson

MENDOCINO
1850
COUNTY

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MENDOCINO
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COUNTY

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Courtesy: Visit Mendocino

MENDOCINO
1850
COUNTY

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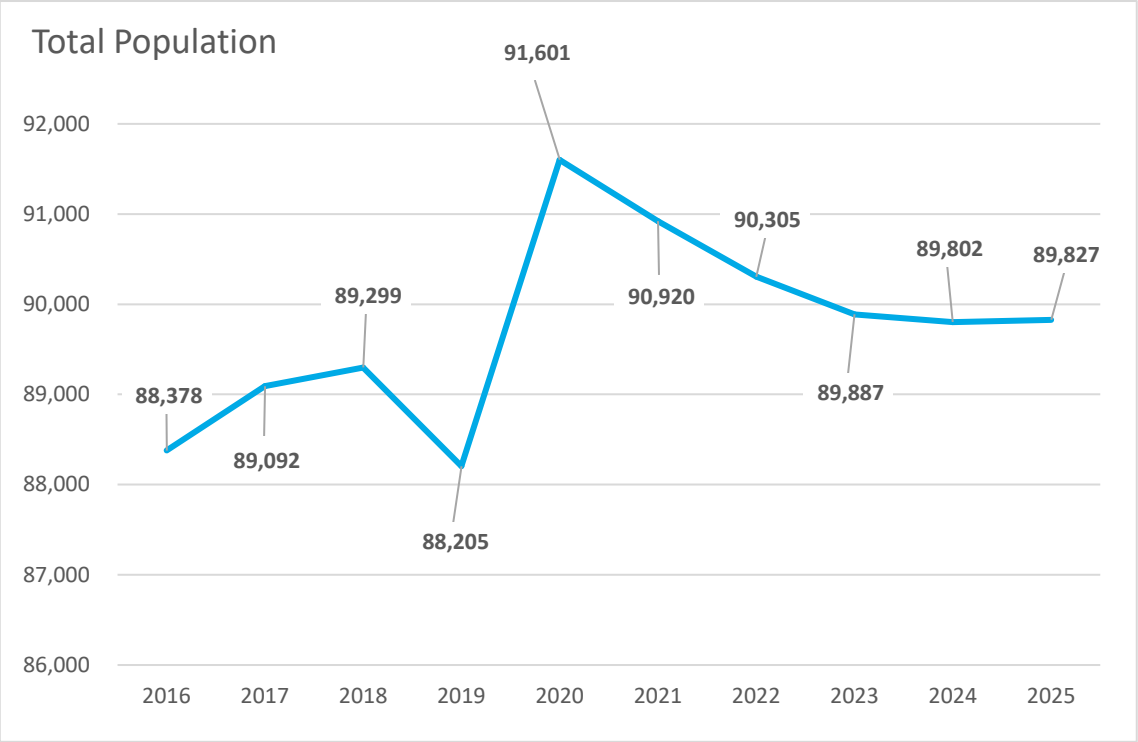
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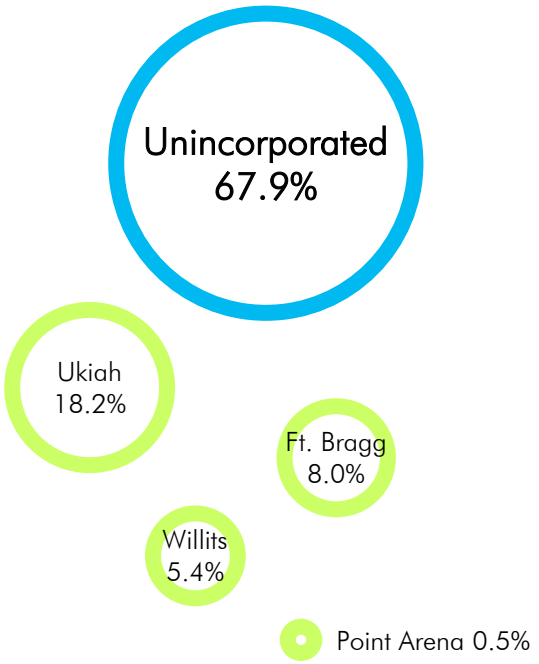
MENDOCINO COUNTY PROFILE

MENDOCINO
1850
COUNTY

DEMOGRAPHICS



Population by Jurisdiction



Percent of Population 65 yrs. and older

19.8% Del Norte
20.6% Humboldt
26.1% Lake
25.4% Mendocino
22.0% Napa
21.8% Shasta
27.2% Siskiyou
22.3% Sonoma
29.3% Trinity

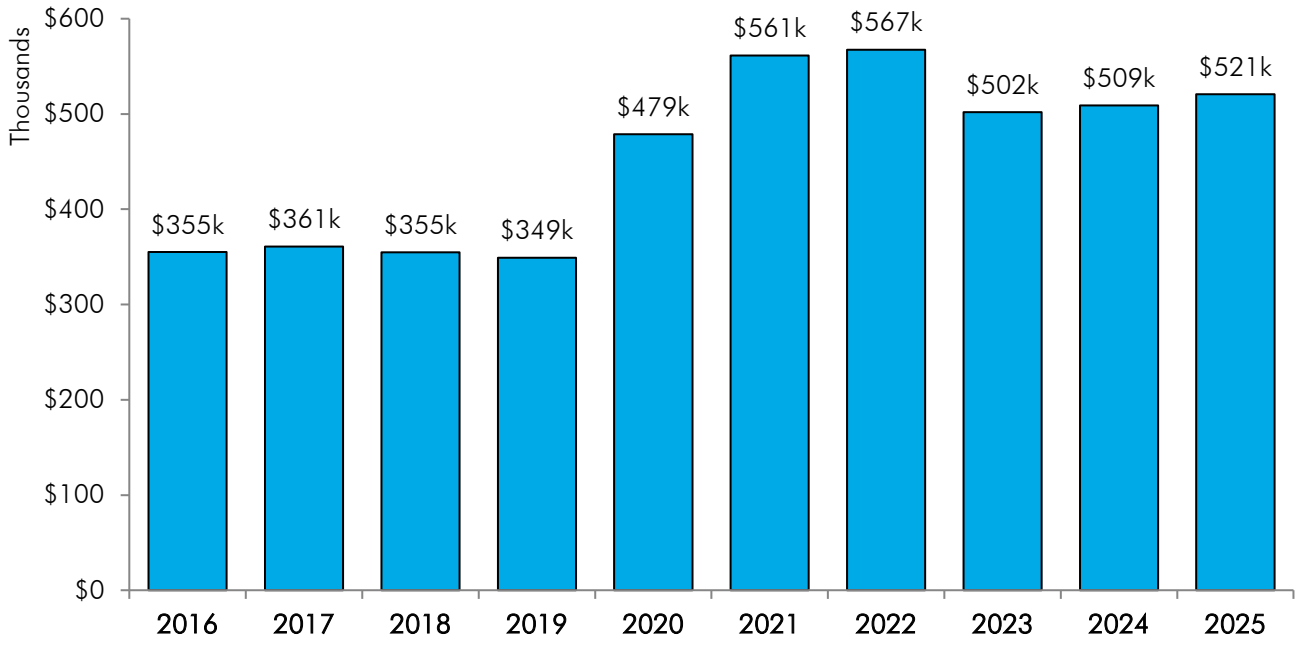
Population over 65 years and older

Note: Numbers may not add due to rounding.

Sources: Population- CA Department of Finance estimates January 1, 2025; Population 65 yrs. and older- US Census estimates January 1, 2023.

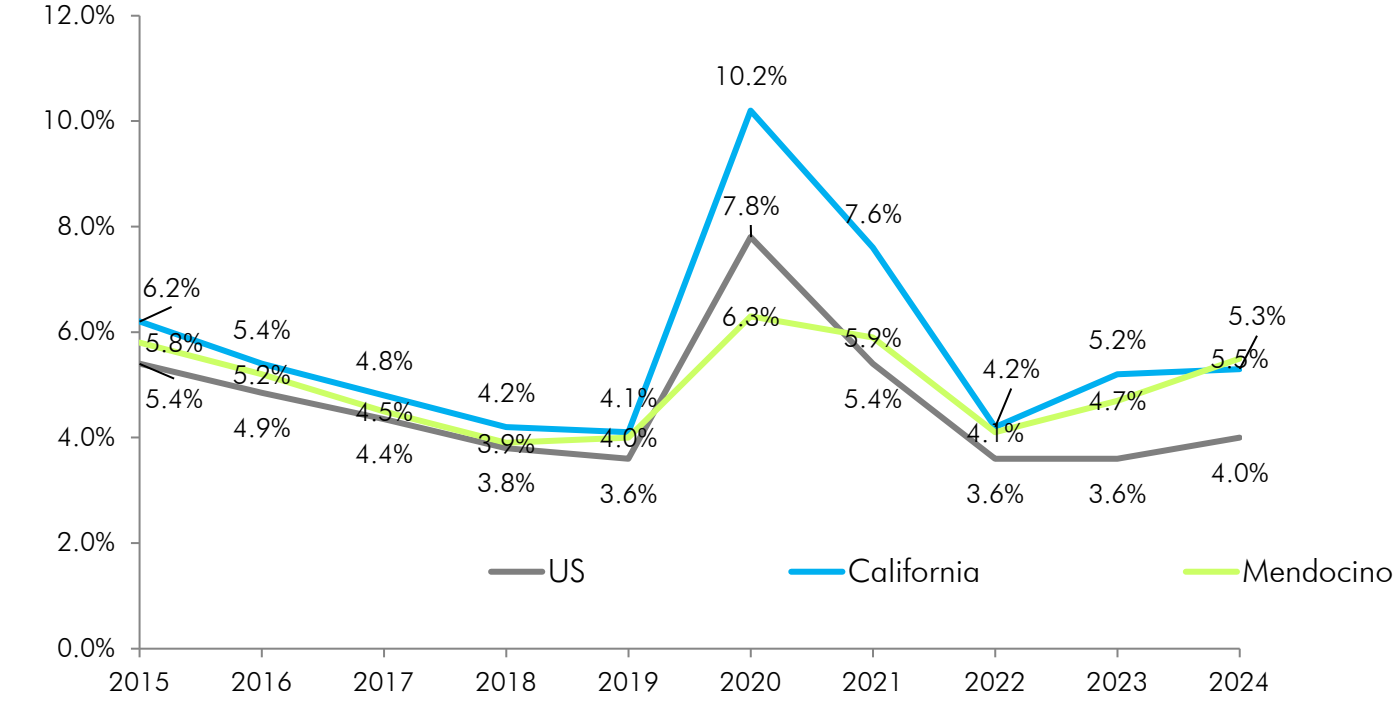
ECONOMIC TRENDS

Median Home Prices



Unemployment Rate

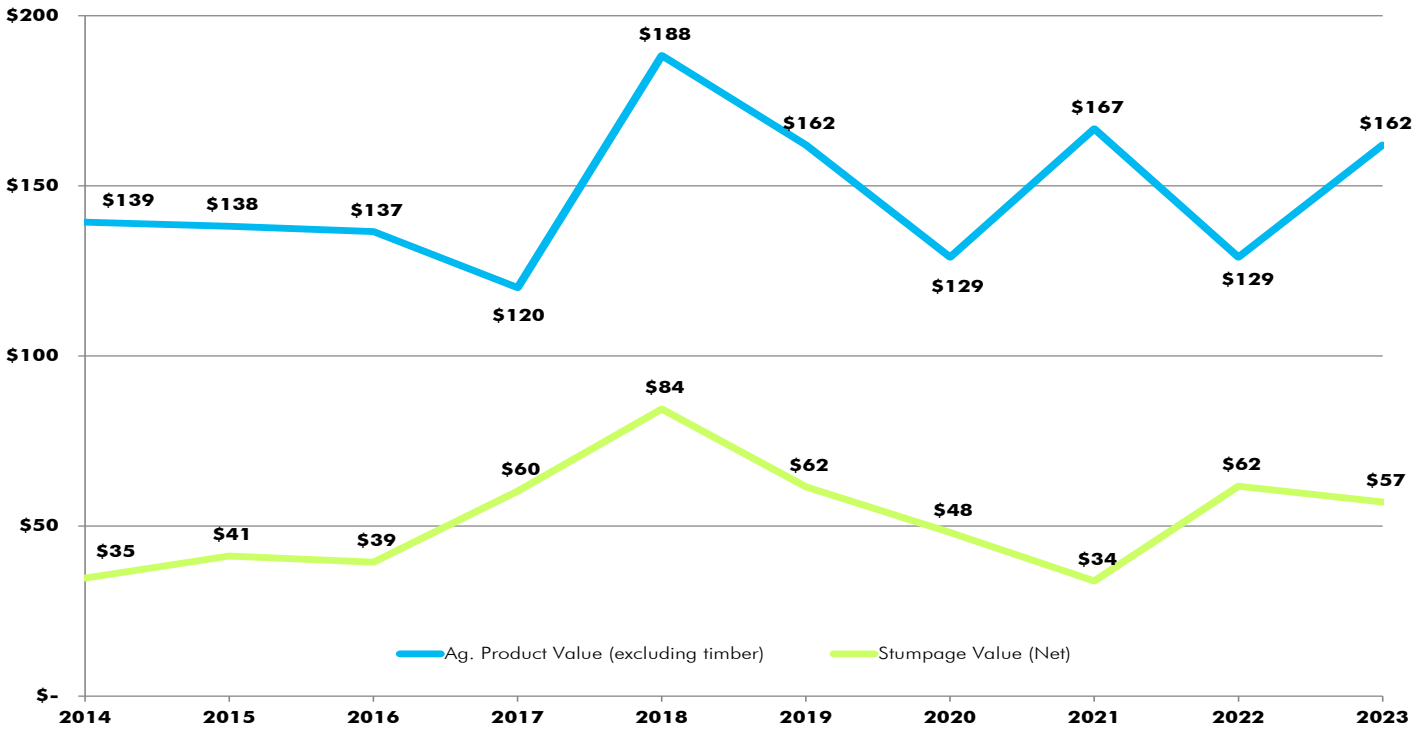
2024



Sources: Median Home Prices- California Assocation of Realtors. Unemployment Rate- U.S. Bureau of Labor Statistics and the California Employment Developement

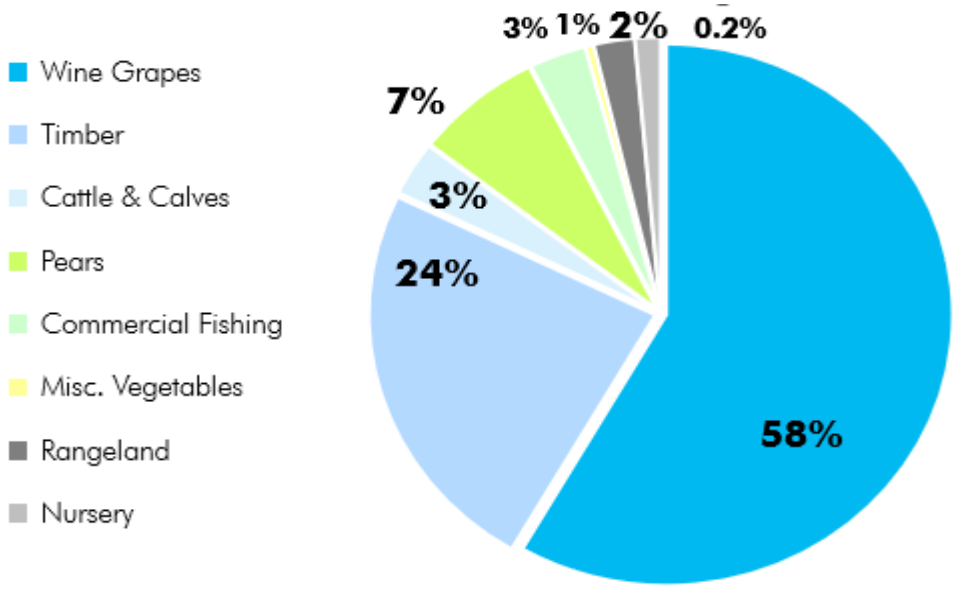
ECONOMIC TRENDS

Agricultural Value Trends



Agricultural Value by Product

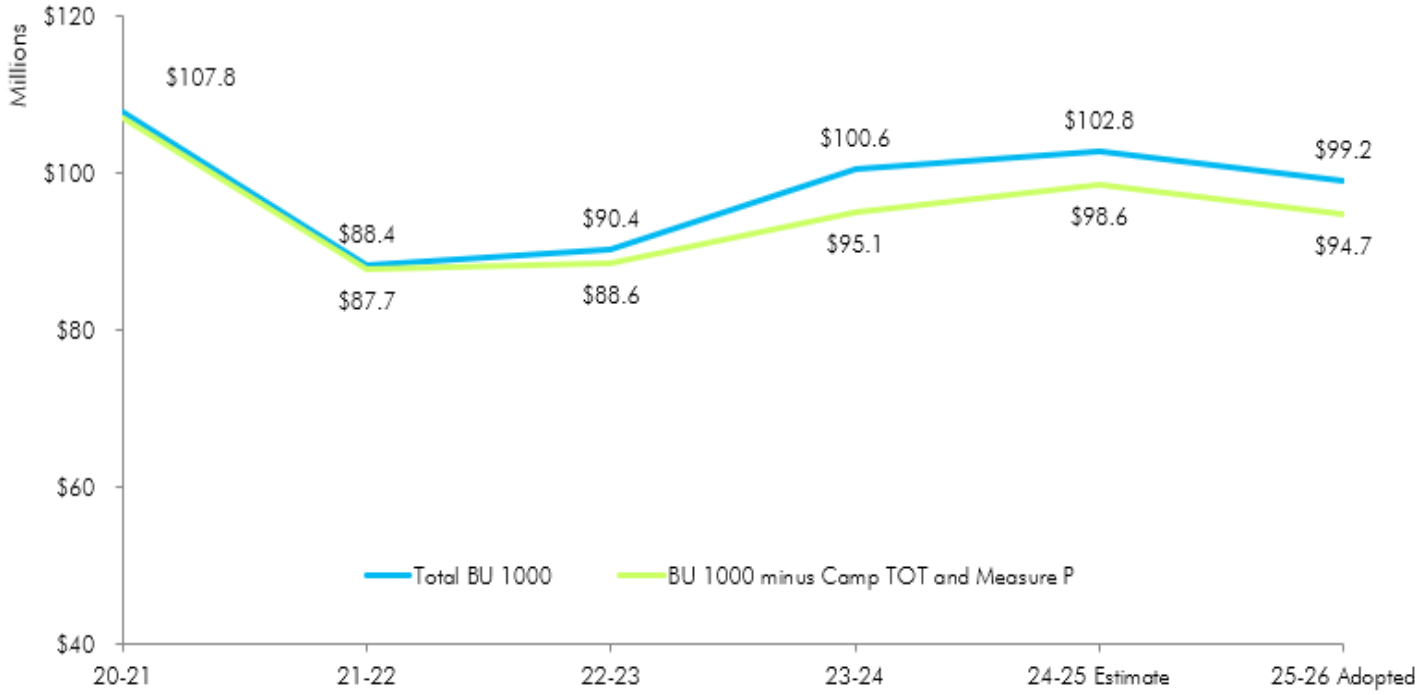
2023 Data



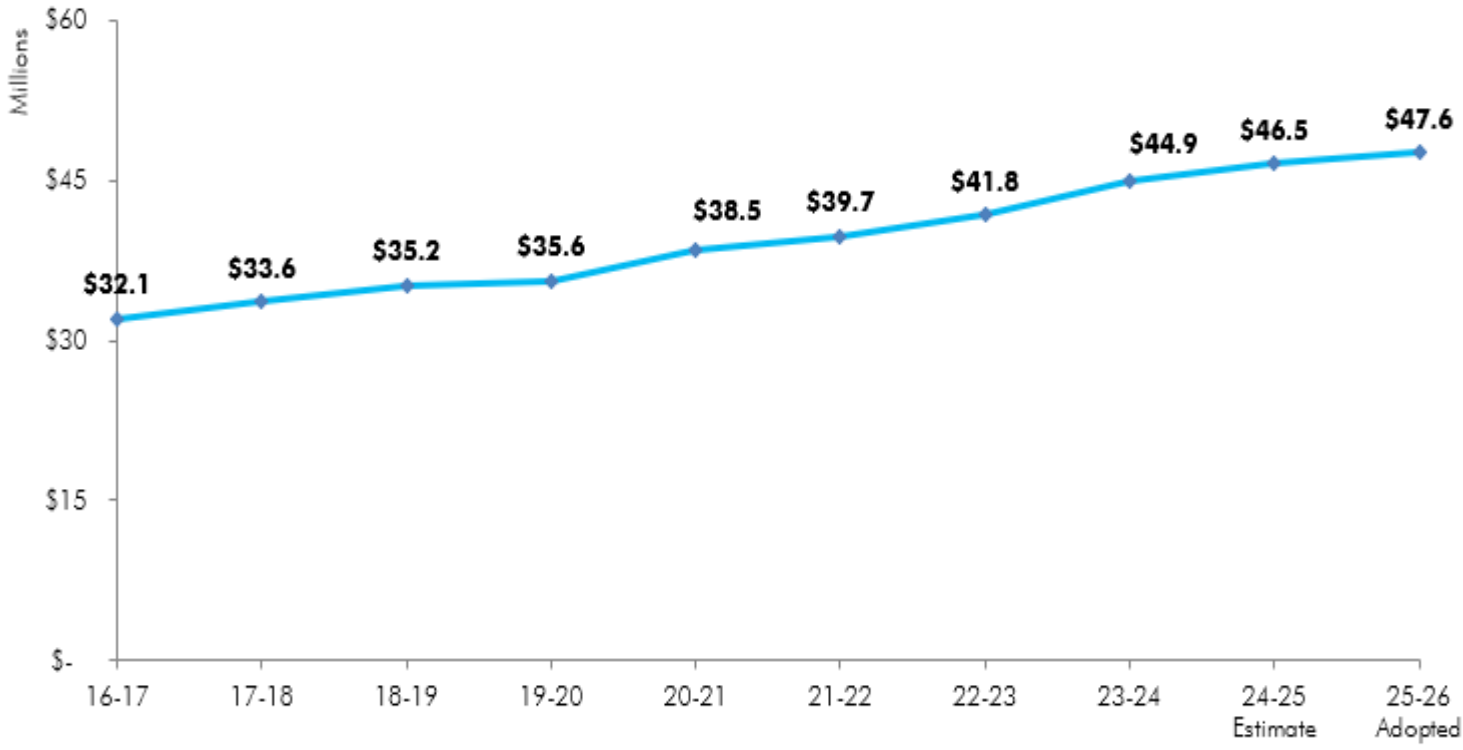
Note: Numbers may not add due to rounding.

ECONOMIC TRENDS

Discretionary Revenue - BU 1000

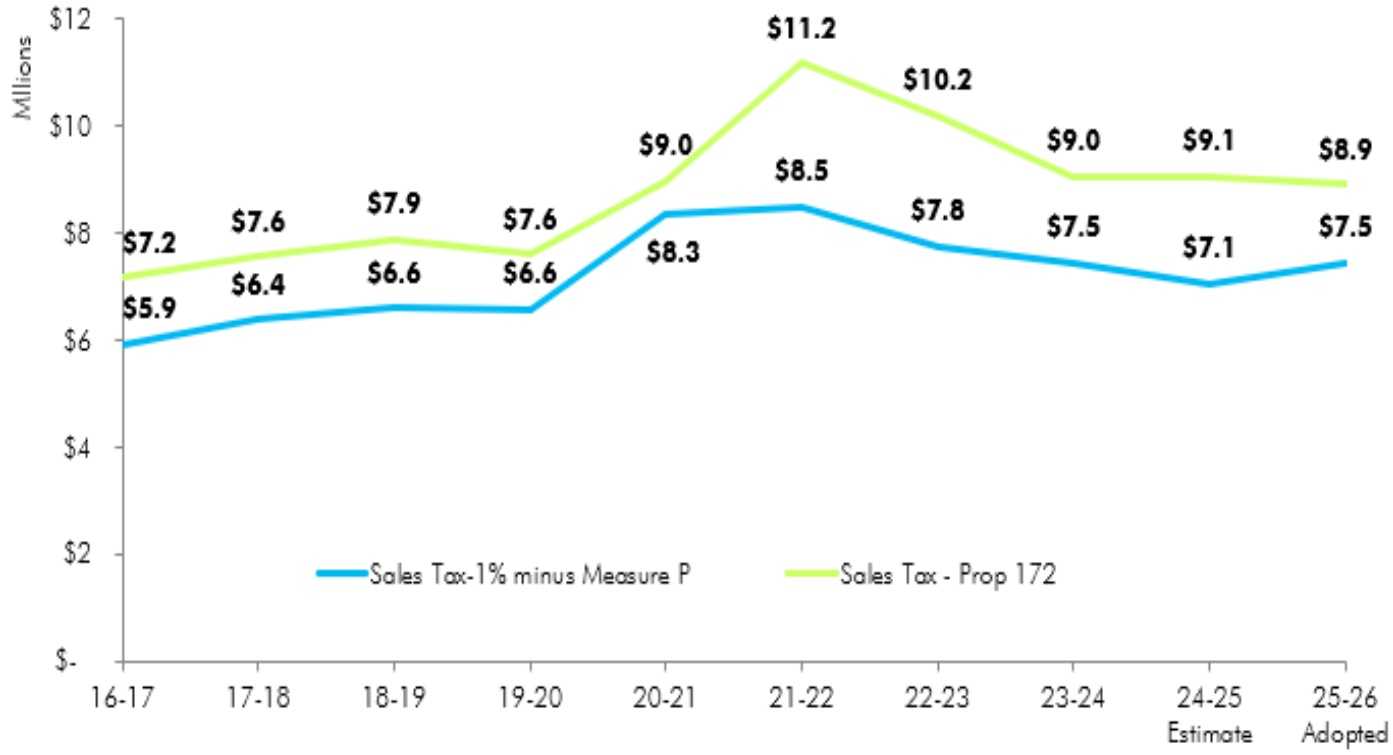


Secured Property Tax

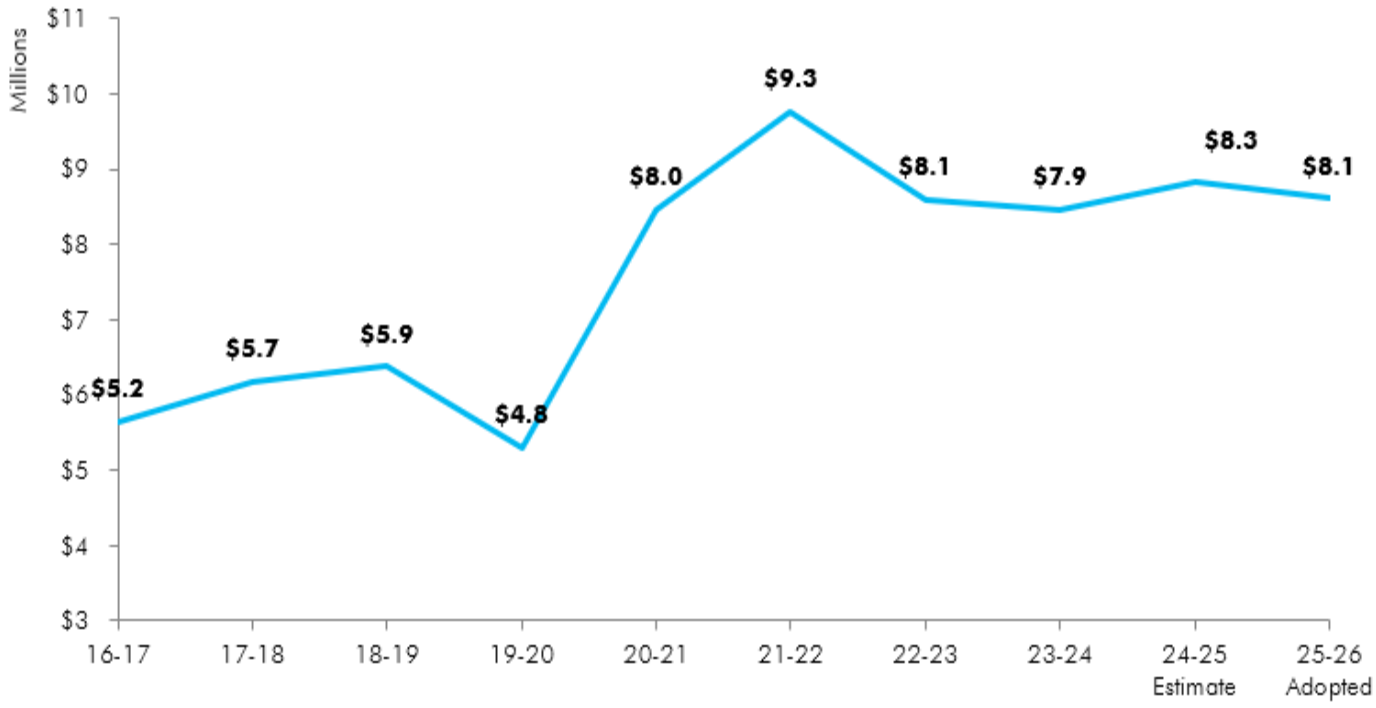


ECONOMIC TRENDS

Sales Tax



Transient Occupancy Tax



MENDOCINO COUNTY PROFILE

PRINCIPAL TAXPAYERS - FY 2024-25

	Owner	Business Description	FY 2024-25 Total Tax Levy	% Of Total Tax Levy
1	Pacific Gas and Electric Company	UTILITY	$6,439,623	3.48%
2	VINTAGE WINE ESTATES INC	VINEYARD / WINERY	$1,122,720	0.61%
3	MENDOCINO FOREST PRODUCTS	SAWMILL / MANUFACTURING	$1,039,975	0.56%
4	V C T USA INC	VINEYARD / WINERY	$718,264	0.39%
5	Pacific Bell Telephone Company	UTILITY	$657,145	0.36%
6	WATERFOWL WINE COMPANY	VINEYARD / WINERY	$482,437	0.26%
7	MENDOCINO REDWOOD COMPANY	TIMBERLAND / LOGGING	$478,359	0.26%
8	COMCAST OF CA/MD/PA/VA/WV LLC	UTILITY	$356,713	0.19%
9	FREY VINEYARDS LTD	VINEYARD / WINERY	$347,229	0.19%
10	ROEDERER ESTATE INC	VINEYARD / WINERY	$284,100	0.15%
	Top 10 Total Tax Levy		**$11,926,565**	**6.45%**
	All Other Taxes Levied		**$172,976,927**	**93.55%**
	Total Mendocino County Tax Levy		**$184,903,493**	**100%**

MAJOR MENDOCINO COUNTY EMPLOYERS

	Employer	Industry	Location	Employer Size Class
1	Mendocino County	Government Offices-County	Ukiah	700-1499
2	Adventist Health Ukiah Valley	Hospitals	Ukiah	500-999
3	Adventist Health Ukiah Valley	Outpatient Services	Ukiah	500-999
4	Mendocino Redwood Co LLC	Timberland / Logging	Calpella	500-999
5	Adventist Health Mendocino Coast	Hospitals	Fort Bragg	250-499
6	Fetzer Vineyards	Wineries	Hopland	250-499
7	Mendocino Community Health	Clinics	Ukiah	250-499
8	Ukiah Unified School District	School Districts	Ukiah	250-499
9	Adventist Health Howard Memorial	Hospitals	Willits	100-249
10	California Department-Forestry	State Government-Fire Protection	Willits	100-249
11	Constellation Brands Inc	Wineries (mfrs)	Ukiah	100-249
12	Coyote Valley Casino	Casinos	Redwood Valley	100-249
13	Dharma Realm Buddhist Assn.	Montessori Schools	Ukiah	100-249
14	Little River Inn	Hotels & Motels	Little River	100-249
15	Mendocino County Office of Education	Boards of Education	Ukiah	100-249
16	Mendocino Headlands State Park	State Parks	Mendocino	100-249
17	Metalfx, Inc.	Sheet Metal Fabricators	Willits	100-249
18	Pacific Coast Farm Credit	Loans-Agricultural	Ukiah	100-249

MAJOR MENDOCINO COUNTY EMPLOYERS

	Employer	Industry	Location	Employer Size Class
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20	Sawmill	Sawmills & Planing Mills-General	Ukiah	100-249
21	Ukiah City Civic Center	Halls & Auditoriums	Ukiah	100-249
22	Ukiah High School	Schools	Ukiah	100-249
23	Walmart	Department Stores	Ukiah	100-249

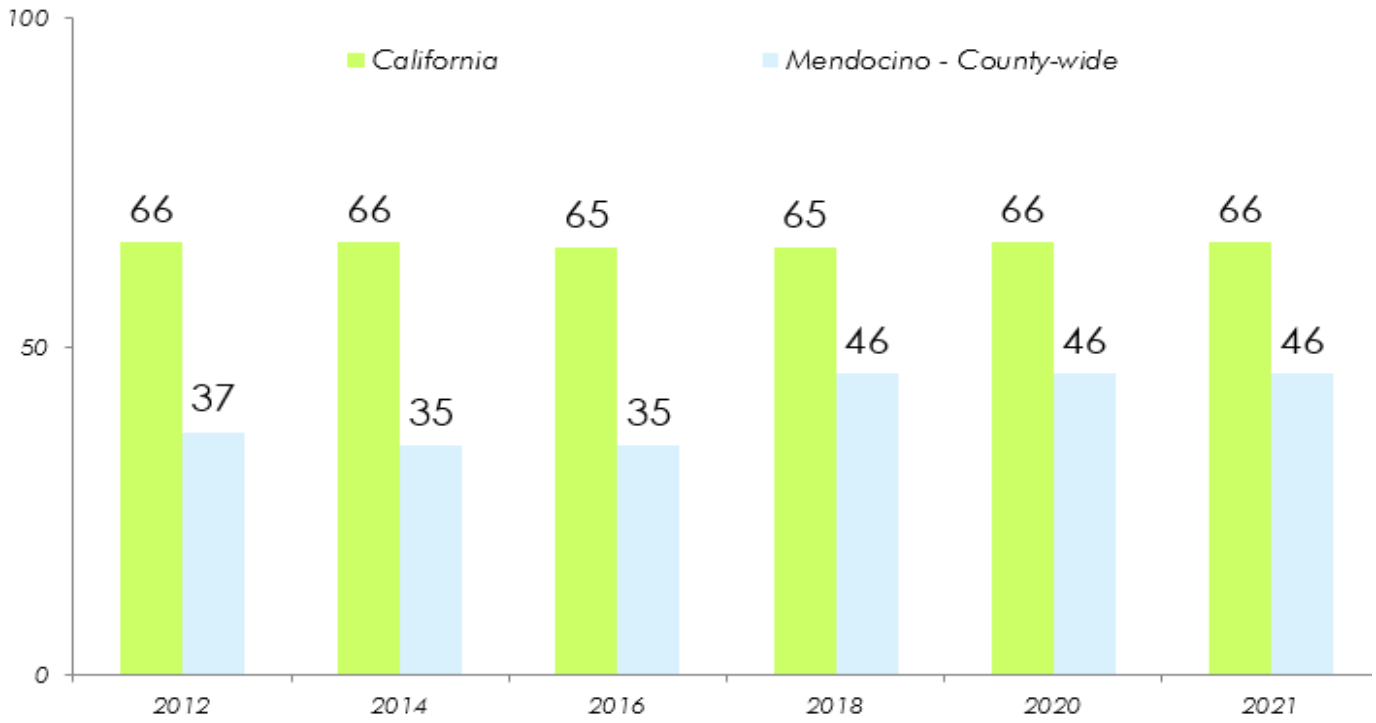
EMPLOYMENT BY INDUSTRY

Employer Category	Employment (2024)	% Of County Industry Employment
Government (Local, State, & Federal)	7,730	22.89%
Education & Health Services	6,640	19.66%
Retail Trade	3,950	11.70%
Leisure & Hospitality	4,290	12.70%
Manufacturing	2,160	6.40%
Total Farm	1,900	5.63%
Professional & Business Services	1,890	5.60%
Construction	1,560	4.62%
Financial Activities	910	2.69%
Transportation, Warehousing & Utilites	850	2.52%
Wholesale Trade	580	1.72%
Other Services	750	2.22%
Mining & Logging	380	1.13%
Information	180	0.53%
Total	**33,770**	**100%**

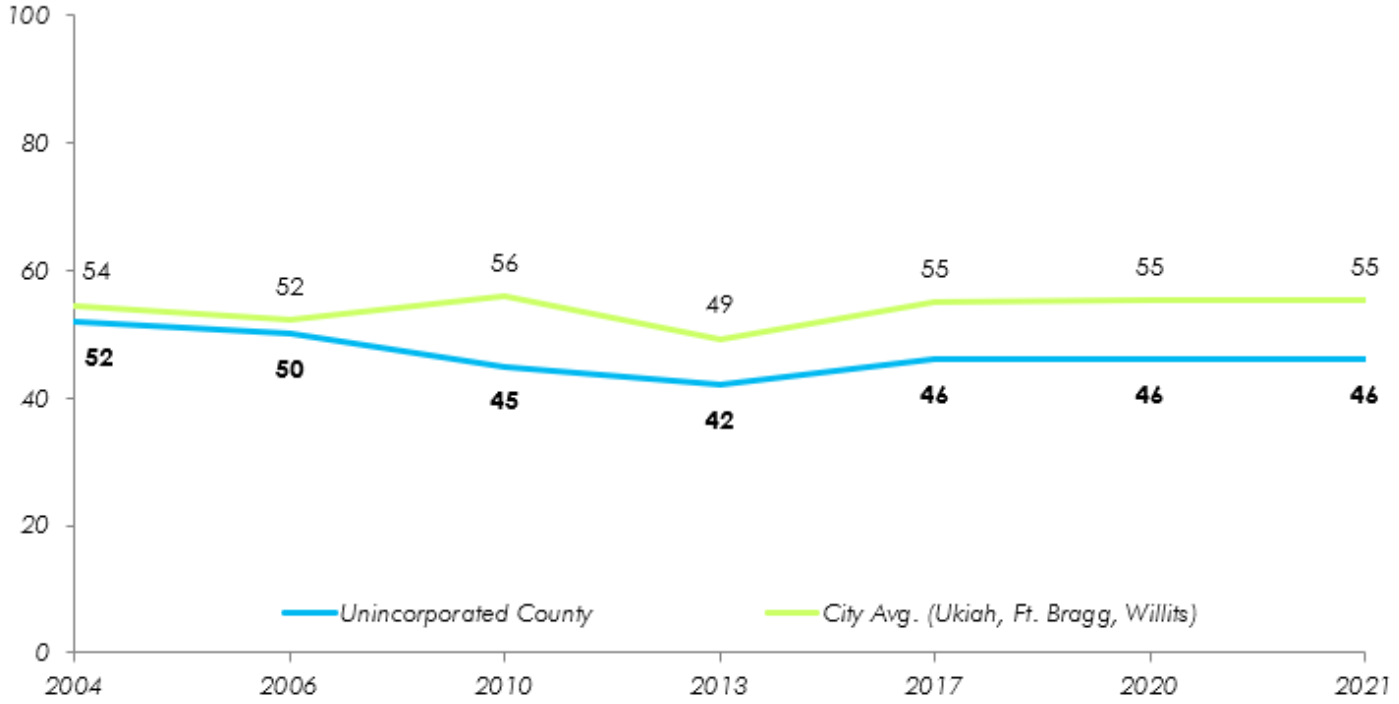
Sources: Principal Taxpayers - Mendocino County Treasurer-Tax Collector; Major Employers- CA Economic Development Department 2025; Employment by Industry- CA Economic Development Department.

INFRASTRUCTURE

Pavement Condition Index (PCI)

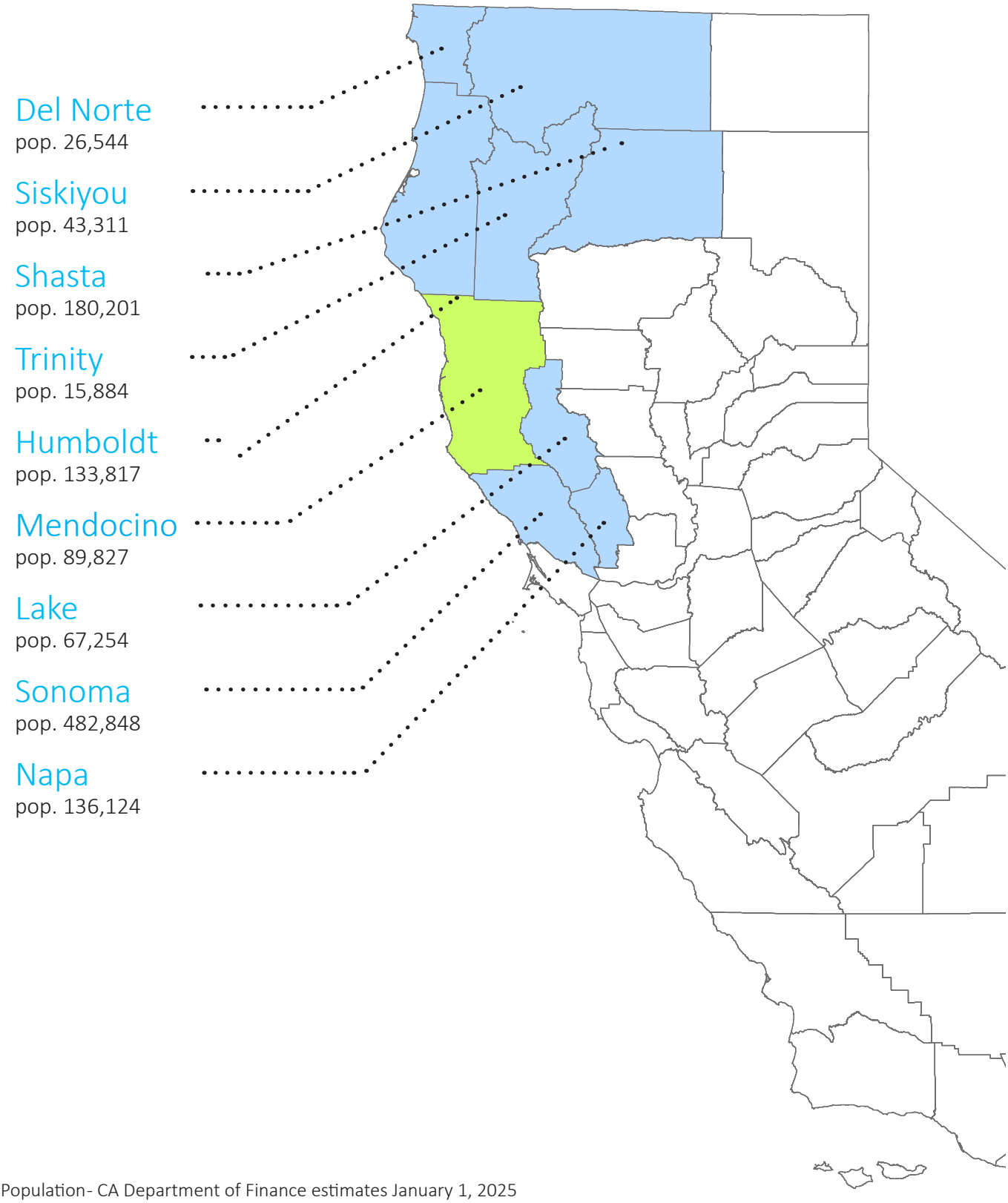


Pavement Condition Index (PCI)



Sources: PCI- Department of Transportation, Mendocino Council of Governments

COMPARISON COUNTIES

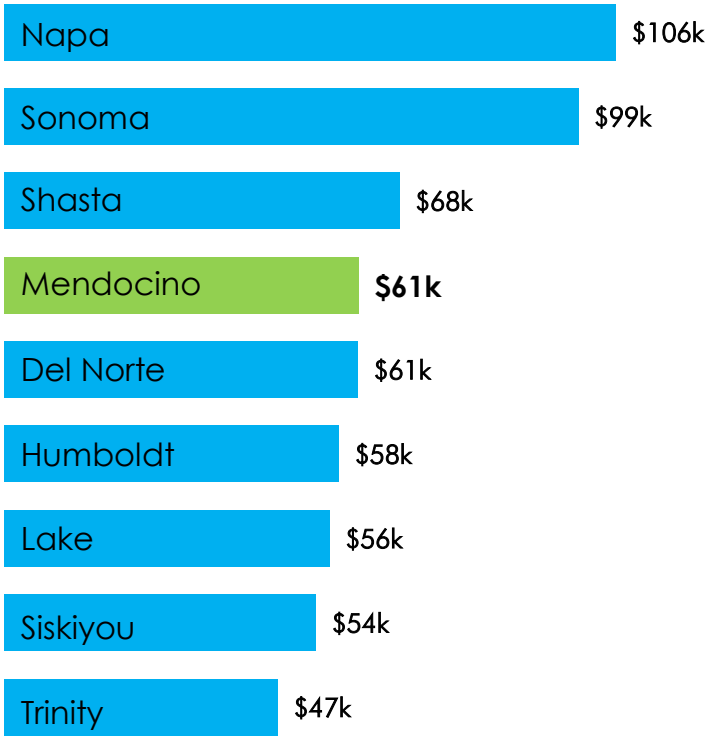


Source: Population- CA Department of Finance estimates January 1, 2025

MENDOCINO COUNTY PROFILE

COMPARISON COUNTIES

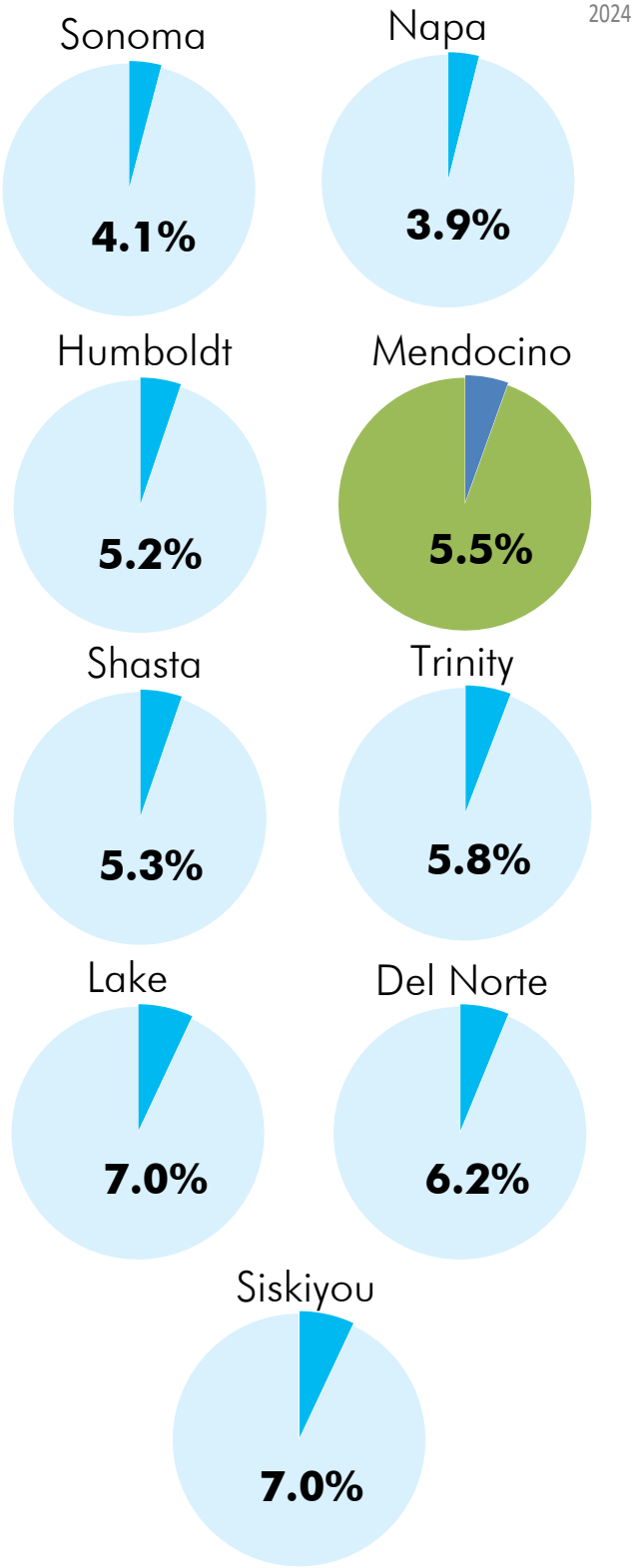
Household Income



Budgeted County Expenditures
(per Capita 2023)

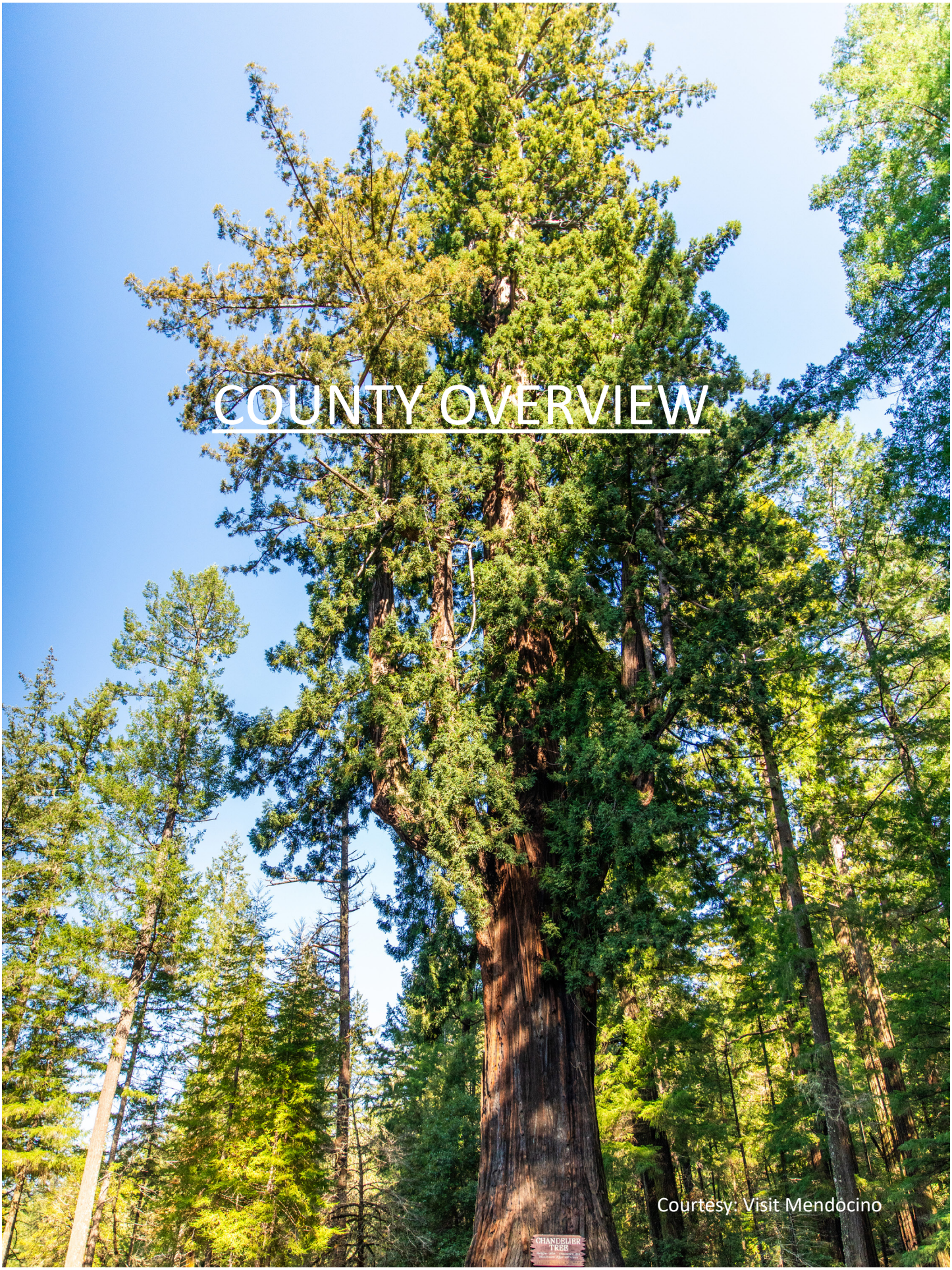
$2,285 Shasta
$2,597 Sonoma
$2,620 Siskiyou
$2,657 Lake
$2,957 Humboldt
$3,162 Napa
$3,174 Del Norte
$3,528 Mendocino
$4,791 Trinity

Unemployment Rate
2024



Sources: County Expenditures- Department of Finance population estimates 2023; Unemployement Rate - CA Economic Development Department 2024 annual average; Household Income - US Census 2024 estimates.

COUNTY OVERVIEW



Courtesy: Visit Mendocino

MENDOCINO
1850
COUNTY

COUNTY GOVERNMENT

INTRODUCTION

The Adopted Budget Book serves as the County's primary policy and budget document. It communicates the Board of Supervisors' priorities and how departments align their program goals and objectives to achieve them.

The budget is structured to provide both high-level context and line-item detail on Mendocino County's operations and how the County strives to serve the community.

GOVERNMENT STRUCTURE

Mendocino County is a general law county established in 1850 by the State legislature and is a political subdivision, or unit, of the State. The County is represented by five non-partisan, elected members comprising the Board of Supervisors. The Board of Supervisors is the governing body and sets policy and priorities for the County. The County is responsible for providing municipal programs and services in the unincorporated areas of the County, and its powers are limited to those granted by the State. The County budget includes many programs in the areas of health, welfare and law enforcement, which are mandated, regulated, and mostly funded by the State. The Board of Supervisors has limited authority over the policy and administration of these programs.

The County budget also includes funding to provide local services not affected by state laws, such as libraries, land-use planning, county road construction and maintenance, police protection, and a museum.

There are four incorporated cities within Mendocino County that provide services to their residents, including the County seat of Ukiah. The majority of general government services are provided at the County Administration Center on Low Gap Road in Ukiah. The Sheriff's Office, County Jail, Probation Department, and Juvenile Hall are also located on the Low Gap campus.

	Population	% of Total
Unincorporated	61,025	67.0%
Ukiah	16,325	17.5%
Ft. Bragg	7,187	10.1%
Willits	4,838	5.3%
Point Arena	452	.10%
Total	**89,827**	

CA Department of Finance, January 1, 2023

ORGANIZATIONAL STRUCTURE

The County organization is divided into seven functional areas that represent general categories of service to the Mendocino County community:

- General Government
- Public Protection
- Public Ways & Facilities
- Health & Sanitation
- Public Assistance
- Education
- Recreation & Culture

These functional areas are composed of 19 separate departments. In addition, the Mendocino County Water Agency and the Mendocino County Air Quality Management District are independent special districts and are not given a functional classification, although they are County departments. The Water Agency is managed by the Department of Transportation, with the Chief Executive Officer appointed by the Board of Directors/Board of Supervisors as the Agency General Manager. The Air Quality Management District is also a dependent district of which the Board of Supervisors serves as the District Board of Directors. More information on the functional areas of the organization is provided in the Budget Overview section of this document.

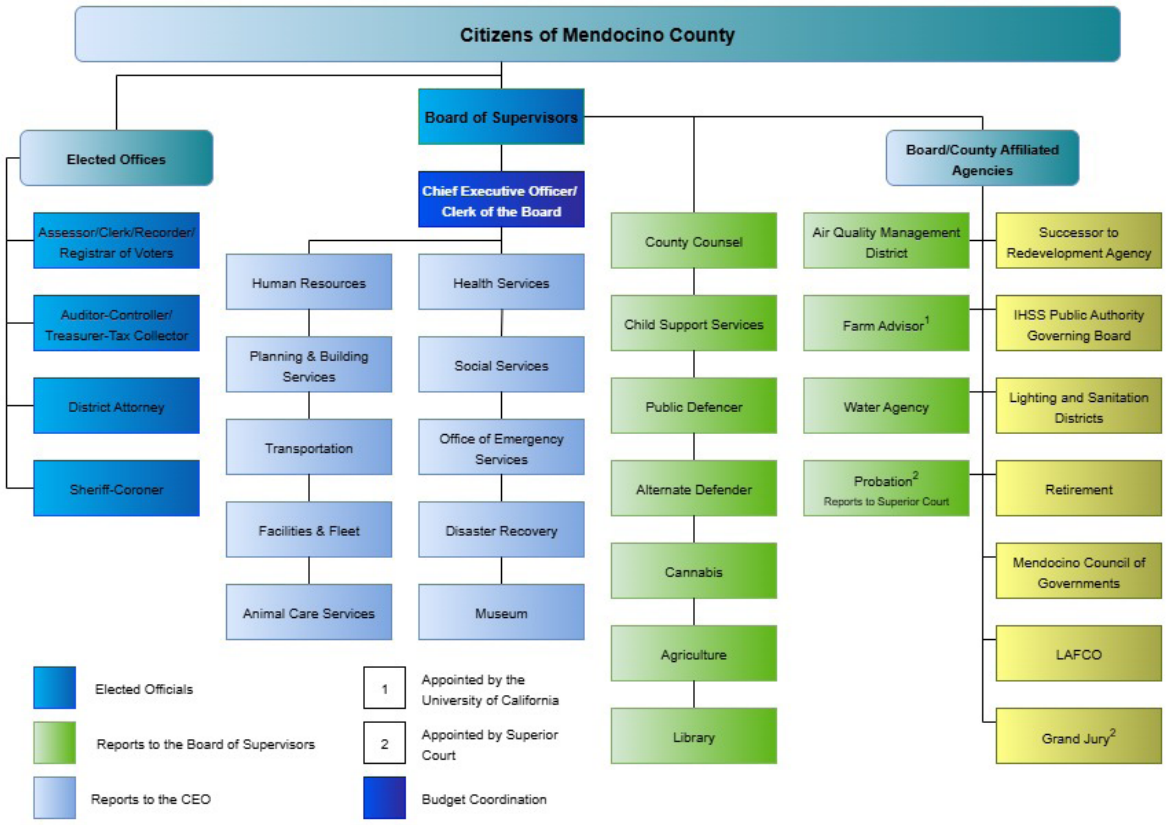
Four departments are directed by officials elected by residents to serve a four-year term: Assessor-Clerk-Recorder, Auditor-Controller / Treasurer-Tax Collector, District Attorney, and Sheriff-Coroner. Five officials are appointed by the Chief Executive Officer: Health Services Director, Human Resources Director, Planning and Building Services Director, Social Services Director, and Transportation Director. The remaining officials are appointed either by the Board of Supervisors or other agencies as outlined in state law.

The Board adopted the Chief Executive Officer (CEO) model in 2005, which establishes the CEO as the primary conduit between the Board of Supervisors and department heads and elected officials. Additionally, the Board has directed that the CEO shall coordinate the activities of all County departments, preparing recommendations to the Board and executing the Board directives as they relate to the departmental operations.

MEETINGS

The Board generally meets every other Tuesday in the Board Chambers at the Administration Center on Low Gap Road to discuss and vote on policy items. The Board's meeting schedule and agenda are posted on the Board of Supervisors' website, located at www.mendocinocounty.gov/bos. Video broadcasts of Board meetings (both live and archival) are also available online at www.youtube.com/mendocinocountyvideo.

COUNTY ORGANIZATIONAL CHART



MISSION STATEMENT

The Mendocino County Board of Supervisors developed and adopted a mission statement on August 19, 1999, which is, *"To create and maintain a responsive and responsible government that enhances the quality of life of the people of Mendocino County. The County's mission is to deliver services that meet: Public safety, health, social, cultural, education, transportation, economic, and environmental needs of our communities."*

Goals to Accomplish The Mission

- To treat all people with dignity and respect. To create a County employee culture where each citizen is treated in a courteous, professional, and sensitive manner.
- To forge effective working relationships within the community in both the private and public sectors. Through such cooperation we can maximize services to our citizens. Having engaged people will achieve organizational goals.
- To develop a work environment and employee culture that strives for excellence. Training and development opportunities and career advancement will be highly valued by the organization.
- To streamline our governmental processes so that excellent service delivery is responsive, reliable, and cost effective. Productivity and efficiency are important organizational values which result in maximum benefits for all concerned.
- To manage our fiscal resources effectively and responsibly. To plan and budget in a way that recognizes the financial

STRATEGIC PLAN

The Strategic Plan will help guide the critical decisions the Mendocino County Board of Supervisors will face over the next five years to improve the quality of life for County Residents. Identifying solutions resulting in a more effective government organization, a thriving economy, and a County that is safe, healthy, resilient, and prepared for future uncertainties.

Strategic Priorities

- An Effective County Government
- A Prepared and Resilient County
- A Safe and Healthy County
- A Thriving Economy

BOARD OF SUPERVISORS

The Board of Supervisors is the legislative body of Mendocino County government. The Board adopts policies, establishes programs, appoints certain non-elected department heads, and adopts annual budgets for all County departments. The Board of Supervisors also serves as the governing board for two special districts; the Mendocino County Water Agency, and the Mendocino County Air Quality Management District. Supervisors also serve on regional agencies and as ex-officio members on the boards of county service districts. The Board of Supervisors is a five-member board elected by district on the basis of population, as required by state law. Supervisors are elected on a non-partisan basis and serve for a term of four years. Along with the Board's committee and agency appointments, Supervisors also elect a Chairperson and Vice Chairperson annually among themselves.



Madeline Cline
District 1



Mo Mulheren
District 2



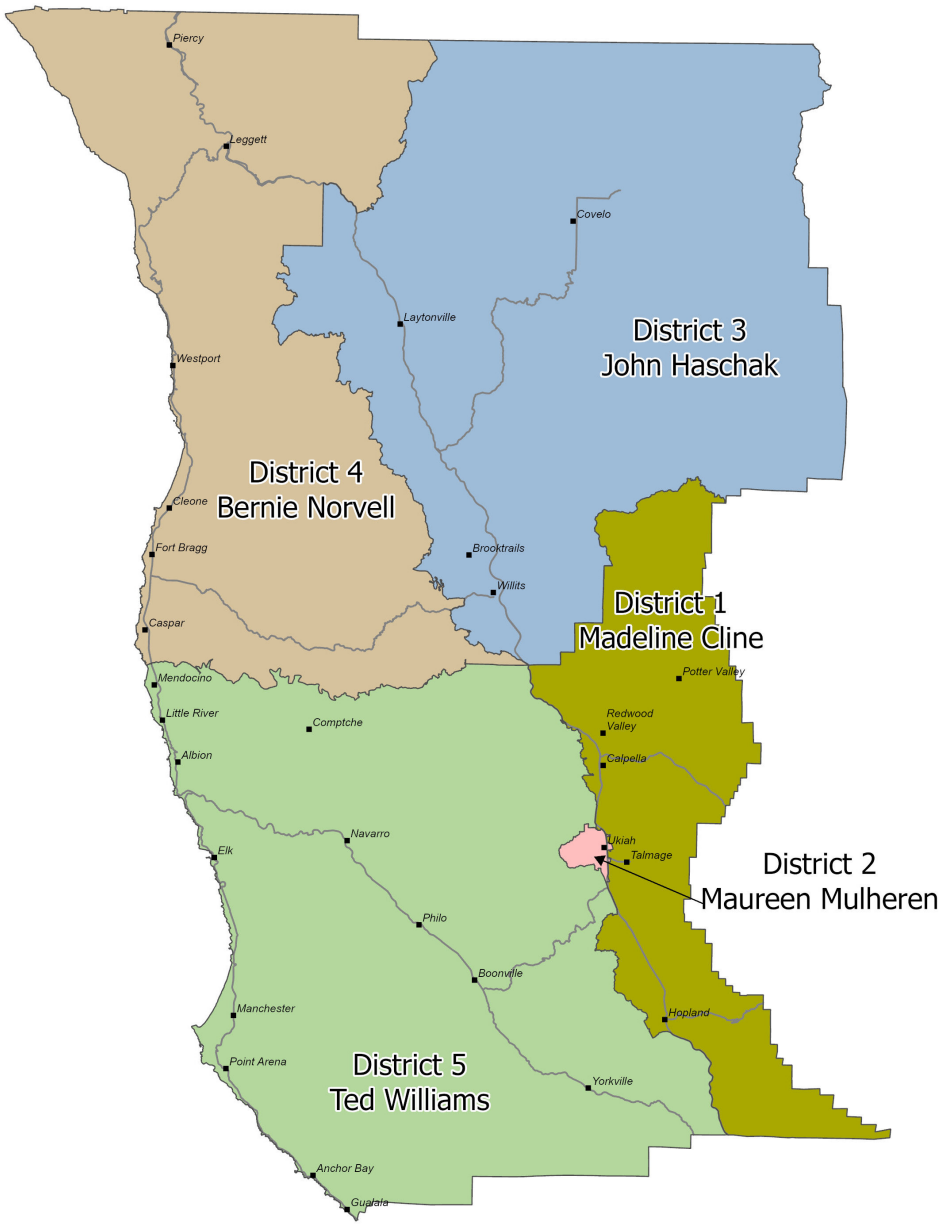
John Haschak
District 3



Bernie Norvell
District 4



Ted Williams
District 5



BOARD OF SUPERVISORS

BOARDS AND COMMISSIONS

The Board of Supervisors has established advisory boards, committees and commissions to which it appoints residents to serve. The purpose of these appointed boards, committees and commissions is to provide opportunities for members of the community to participate in and act on matters of public concern. Some commissions are discretionary while others are mandated by state statute. Each commission represents the constituents of a specific issue, policy or program focus.

Board of Supervisors Committees/Boards	Appointed Members
Area Agency on Aging JPA Governing Board	Norvell - Haschak (Alternate)
Behavioral Health Advisory Board (BHAB)	Mulheren - Norvell (Alternate)
California State Association of Counties (CSAC)	Haschak - Norvell (Alternate)
Caspar Transfer Station Coordinating Committee	Norvell/Williams
CSAC Coastal Counties Regional Association	Norvell - Williams (Alternate)
Economic Development & Finance (EDFC)/West Co.	Cline
Eel-Russian River Commission	Haschak - Cline (Alternate)
First 5 Mendocino	Haschak -Mulheren (Alternate)
Golden State Connect Authority (GSCA)	Williams - Haschak (Alternate)
Golden State Finance Authority (GSFA)	Cline - Haschak (Alternate)
Great Redwood Trail Agency (GRTA)	Haschak/Mulheren
Inland Water and Power Commission (IWPC)	Cline - Mulheren (Alternate)
Local Agency Formation Commission (LAFCo)	Cline/Mulheren - Haschak (Alternate)
Mendocino Council of Governments (MCOG)	Cline/Haschak
Mendocino County Employees' Retirement Association (MCERA)	Haschak
Mendocino County Fire Safe Council	Norvell - Williams (Alternate)
Mendocino County Resource Advisory Committee (RAC)	Cline - Norvell (Alternate)
Mendocino Solid Waste Management Authority (MSWMA)	Mulheren/Norvell
Mendocino Transit Authority (MTA)	Mulheren - Haschak (Alternate)
National Association of Counties (NACo)	Norvell - Cline (Alternate)
North Bay-North Coast Broadband Consortium Oversight Committee (NBNCBC)	Williams - Cline (Alternate)
North Coast Resource Conservation & Development Area Council	Mulheren - Haschak (Alternate)
North Coast Resource Partnership (7 Counties)	Cline/Haschak - Mulheren (Alternate)
Policy Council on Children and Youth	Norvell - Cline (Alternate)
Public Health Advisory Board	Cline
Public Policy Facilitating Committee (PPFC)	Cline
Remote Area Network (RAN-MCSO)	Haschak - Norvell (Alternate)
Rural County Representatives of California (RCRC)	Cline - Norvell (Alternate)
Russian River Watershed Association	Mulheren - Cline (Alternate)
Solid Waste Hearing Board	Norvell - Mulheren (Alternate)
Sonoma Clean Power Authority	Haschak - Mulheren (Alternate)
Ukiah Valley Basin Groundwater Sustainability Agency	Cline - Mulheren (Alternate)
Workforce Alliance of the North Bay	Norvell - Cline (Alternate)

For Standing Committees and Ad Hoc Committees, please refer to ***https://www.mendocinocounty.gov/bos*** or contact the Board of Supervisors' office at 463-4441.

LIST OF OFFICIALS




TOP ROW: Supervisor Cline, Supervisor Mulheren BOTTOM ROW: Supervisor Haschak, Supervisor Norvell, Supervisor





Office	Elected Official	Address	Phone
1st District Supervisor	Madeline Cline	501 Low Gap Rd, Rm 1010, Ukiah	(707) 463-4221
2nd District Supervisor	Mo Mulheren	501 Low Gap Rd, Rm 1010, Ukiah	(707) 463-4221
3rd District Supervisor	John Haschak	501 Low Gap Rd, Rm 1010, Ukiah	(707) 463-4221
4th District Supervisor	Bernie Norvell	501 Low Gap Rd, Rm 1010, Ukiah	(707) 463-4221
5th District Supervisor	Ted Williams	501 Low Gap Rd, Rm 1010, Ukiah	(707) 463-4221
Assessor-Clerk-Recorder	Katrina Bartolomie	501 Low Gap Rd, Rm 1020, Ukiah	(707) 234-6822
Auditor-Controller	Chamise Cubbison	501 Low Gap Rd, Rm 1080, Ukiah	(707) 234-6860
District Attorney	C. David Eyster	100 N State St., Rm. G-10, Ukiah	(707) 463-4211
Sheriff-Coroner	Matt Kendall	951 Low Gap Road, Ukiah	(707) 463-4411
Treasurer-Tax Collector	Chamise Cubbison	501 Low Gap Rd, Rm 1060, Ukiah	(707) 234-6875

Department	Appointed Official	Address	Telephone
Agriculture	Angela Godwin	890 N Bush Street, Ukiah	(707) 234-6830
Air Quality Management District	Darcie Antle	1100-A Hastings Road, Ukiah	(707) 234-6360
Alternate Defender	Patricia Littlefield	880 N Bush Street, Ukiah	(707) 234-6990
Animal Care Services	Amy Campbell	298 Plant Road, Ukiah	(707) 463-4427
Health Services Agency	Jenine Miller	1120 S Dora Street, Ukiah	(707) 472-2600
Executive Office	Darcie Antle	501 Low Gap Rd, Rm 1010, Ukiah	(707) 463-4441
Child Support Services	Robin Heller	107 S State Street, Ukiah	(866) 901-3212
County Counsel	Charlotte Scott	501 Low Gap Rd, Rm 1030, Ukiah	(707) 234-6885
Farm Advisor (UCCE)	Matthew Barnes	890 N Bush Street, Ukiah	(707) 463-4495
Social Services Administration	DeDe Parker	747 S State Street, Ukiah	(707) 463-7700
Human Resources Department	Cherie Johnson	501 Low Gap Rd, Rm 1326, Ukiah	(707) 234-6600
Library	Mellisa Hannum	890 N Bush Street, Ukiah	(707) 234-2872
Museum	Karen Mattson	105 N Main Street, Ukiah	(707) 234-6365
Planning & Building Services	Julia Krog	860 N Bush Street, Ukiah	(707) 234-6650
Probation Department	Izen Locatelli	589 Low Gap Road, Ukiah	(707) 234-6900
Public Defender	Mick Hill	175 S School Street, Ukiah	(707) 234-6950
Transportation Department	Howard Dashiell	340 Lake Mendocino Drive, Ukiah	(707) 463-4363

STRATEGIC PLAN & GOALS

An Effective County Government Organization

- Define clear roles, responsibilities, and processes for government leadership
- Create a thriving organizational culture
- Implement new approaches to demonstrate our commitment to Diversity, Equity, and Inclusion (DEI)
- Improve operational efficiency by streamlining processes and implementing technology-based solutions
- Increase transparency in government operations to build trust with employees, communities, and partners
- Assure financial sustainability of the County

A Safe and Healthy County

- Provide a person-centered approach to help under-resourced individuals and families thrive
- Deliver culturally relevant public health services that focus on prevention and are guided by social determinants of health
- Increase access to behavioral health services
- Help people feel safe in their communities
- Implement practices that support a sustainable environment and responsible stewardship of natural resources

A Thriving Economy

- Support a vibrant economy
- Support increased housing stock at a range of affordability levels
- Ensure that affordable and reliable broadband communications is available to all County residents

A Prepared and Resilient County

- Increase disaster/emergency preparedness and resiliency
- Ensure access to rural fire protection and emergency medical services
- Improve and maintain transportation and road systems/access routes

In prior budget cycles, the Board of Supervisors identified budget goals and priorities as focus areas in the development and implementation of the County budget. The County's adoption of a Strategic Plan in May of 2022 has led to a change in the approach to how priorities are defined. The guidelines, goals, and priorities used in prior reports can be found in at this Link: https://www.mendocinocounty.gov/government/board-of-supervisors/strategic-plan-task-force



GENERAL BUDGET PROCESS & CALENDAR

Mendocino County operates on a fiscal year which begins on July 1st and ends on June 30th. For budgeting purposes, the fiscal year is divided into four quarters.

Following is a description of budget activities by quarter.

JULY-AUGUST-SEPTEMBER: This period of time marks the 1st Quarter of Mendocino County's fiscal year. The FY 2025-26 Budget, adopted by the Board of Supervisors in June, becomes the operational document for the County on July 1st.

OCTOBER-NOVEMBER-DECEMBER: This period of time marks the 2nd Quarter of Mendocino County's fiscal year.

BUDGET PROCESS

The budget development calendar for the next fiscal year is drafted. In November, the Executive Office will release the 1st Quarter Report on the annual budget. As the amounts used to build the FY 2025-26 Budget were estimated at 3rd quarter, the 1st Quarter Report will include the year-end closeout adjustments and any State and Federal Allocation adjustments. In general, this period of time is used to refine the estimates, and to incorporate those changes into the FY 2025-26 Budget with the 1st Quarter Report.

Budget staff begins preparation for various scenarios that are potentially implemented over the next two quarters in preparation for the next year's budget.

JANUARY-FEBRUARY-MARCH: This is the 3rd Quarter of Mendocino County's fiscal year. In January, a budget calendar is presented to the Board of Supervisors, outlining the timeline for the development and implementation for the next fiscal year. This period of time has also been used to hold community meetings and conduct priority setting workshops for the coming fiscal year. In February, the Mid-Year Budget Review (2nd Quarter) is presented to the Board. The mid-year review typically represents the last opportunity during the fiscal year to meaningfully correct any shortfalls on the road to producing a balanced budget.

BUDGET CALENDAR

January 17, 2025
- » Resolution regarding budgetary authority

January, 2025
- » Departments submit Vehicle, Facility Modification and Fixed Assets Requests to Executive Office-Facilities Division

February - March 2025
- » FY 2025-26 Budget Instructions
- » FY 2024-25 Mid-Year (2nd Qtr) Budget Report
- » FY 2025-26 Budget Workshop

March 17-20, 2025
- » Department Budget Conferences

April 2025
- » Deadlines for Departmental, FY 2025-26 budget & grant narrative submissions.

April 22, 2025
- » Fee Hearing and Budget Workshop

May 6, 2025
- » FY 2024-25 3rd Qtr Report
- » FY 2025-26 Budget Planning Workshop

June 3-4, 2025
- » Final Budget Hearings for FY 2025-26 Proposed Budget

June 24, 2025
- » Formal adoption of the FY 2025-26 Budget

APRIL-MAY-JUNE: This is the 4th and final quarter in the fiscal year. The Executive Office distributes guidelines and forms to departments for development of their proposed budgets for the upcoming fiscal year.

The CEO, Auditor, and individual Department Heads hold annual budget conferences to discuss the department submissions. In May, the 3rd Quarter Report is produced with refined projections for year-end. The CEO's office produces the Proposed Budget for the upcoming fiscal year in June. The Proposed Budget Hearings are typically held in the first or second week of June and formal adoption of the FY 2025-26 Budget occurs prior to June 30th.

Budget Amendment Process

Departments may request amendments to the Final Adopted Budget at any time during the fiscal year. Budget amendments must be presented to the Board of Supervisors for approval. Budget amendments may include requests to add revenue and appropriations, to transfer appropriations or revenues between categories in a budget unit or between budget units, and requests to add capital projects or to purchase and add items to the County Fixed Asset list.

Quarterly Budget Reports

The Executive Office prepares and presents quarterly budget updates to the Board of Supervisors. These reports consist of year-to-date information including County department revenue, the County's discretionary revenues, expenditure levels, new and upcoming issues that may affect the budget, and other related information. Quarterly reporting is another opportunity for the Board of Supervisors to provide direction to staff relating to the budget.

Fund Types

The total County budget includes funding for many programs in the areas of health, welfare, and public safety. Many of these programs are mandated, regulated, and funded by the State. The Board of Supervisors has limited authority over the policy and administration of these programs. The County budget also includes funding to provide local services not affected by State laws, such as libraries, a museum, land-use planning, and county road construction and maintenance. The County's budget is comprised of the following types of County Operating Funds:

General Fund

General Fund includes all resources that are not required to be accounted for in a separate fund. The largest portion of General Fund revenue is derived from local property and sales tax. The General Fund is allocated to fund core services provided by the County such as general government, planning and building services, public safety, and public assistance.

FINANCIAL POLICIES

Special Revenue Funds

Restricted revenue sources, many by statute, may only be allocated for specific purposes. Services that are funded with Special Revenue Funds include mental health services, Sheriff and Probation special projects, and roads.

Capital Projects Funds

Revenue used for the acquisition or construction of major capital projects.

Debt Service Funds

Includes the County retirement contribution related to Pension Obligation Bonds (POB) and Certificates of Participation (COP) annual payments.

Internal Service Funds

Funds used for the activities associated with various insurance programs used by the County including but not limited to Workers Compensation and General Liability.

Special District Funds

There are two types of special districts: dependent and independent. Dependent Districts are those overseen by the Board of Supervisors as District Directors, which include the Mendocino County Air Quality Management District, the Mendocino County Water Agency, and various sanitation and lighting districts. Independent Special District Funds are not included in the County budget or this budget book, however, since the majority maintain accounts within the County Treasury, their cash balances are included in the County's audited financial statements. The following information provides an overview of the County's financial policies which guide the County's budget development and financial activities.

Debt Management Policy

The primary objective of the Debt Management Policy is to ensure prudent debt management practices which maintain financial stability, preserve the public trust, and minimize costs to taxpayers. This policy includes the following additional objectives:

- Long-term debt shall not be used to finance on-going costs.
- Whenever possible, the County will pursue alternative sources of funding, such as pay-as-you-go or grant funding, in order to minimize the level of direct debt.
- Whenever possible, the County shall use special assessments, revenue, or other self-supporting debt instead of General Fund obligated debt.
- Any debt issued shall not have a maturity date beyond the useful life of the asset being acquired or constructed by the debt proceeds.
- The County shall establish an affordable debt level in order to preserve credit quality and ensure sufficient revenue is available to pay annual debt service.

Pursuant to the adoption of this County Policy, a Debt Advisory Committee was established to oversee the issuance of debt, review and evaluate existing debt, and formulate appropriate recommendations to the Board of Supervisors, among other objectives. The members of the Debt Advisory Committee are the Chief Executive Officer (Chair), County Treasurer (Vice-Chair), County Auditor, Assistant County Auditor, Assistant Chief Executive Officer – Chief Budget Officer, and County Counsel (non-voting).

General Fund Reserve & Contingencies

This policy was established to provide guidelines related to contingencies and the General Fund Reserve. It is the goal of the County to maintain a General Fund Reserve at an acceptable level in accordance with government standards and recommendations, with a target balance of $10 million or 6.35% of the General Fund.

This policy addresses the following:

- The level of unrestricted fund balance in the General Fund.
- Spending priorities for unrestricted fund balance

Replenishing deficiencies when they fall below specifications.Use of General Fund Reserve monies shall be considered a last resort measure only when balancing the County budget. There shall be a minimum balance of $2 million in the County General Reserve at all times.

Reserve for Major Repair and Maintenance of Facilities

This policy provides guidelines for the development of a reserve for major repair and maintenance of facilities in the amount of seventy cents ($0.70) per square foot of County owned and maintained buildings and includes the following goals:

- Maintain facilities to promote proper delivery of services to the public.
- Maintain facilities that promote safe, comfortable, and productive work environments for employees.
- Permit timely repairs to facilities to minimize deterioration of those facilities.
- Maintain facilities in a manner that results in predictable, reasonable and consistent cash flows from the General Fund, rather than unexpected, significant and periodic flows from the General Fund for repairs.

Purchasing, Leasing and Contracting

This policy guides all activities related to purchasing, leasing and contracting, and indicates who has authority [Department Heads, Purchasing Agent, Auditor-Controller, Chief Executive Officer (CEO), Board of Supervisors] to carry out each of the described tasks. When express authority is not delegated to the Department Heads, the Purchasing Agent, Auditor-Controller, or the CEO, the Board of Supervisors retain sole authority for that activity.

FINANCIAL POLICIES

All purchases subject to this policy are contingent upon the Board of Supervisors adopting the budget each fiscal year, and the availability of funds. The CEO acts as the Purchasing Agent.

County Cash Handling Policy

The County's Cash Control and Accounting Standards Policy, revised on March 6, 2014, provides basic guidance and standardized operating procedures for all phases of cash handling. This policy is a ready reference for operating personnel containing uniform accounting procedures for all County departments in accordance with generally accepted accounting principles, laws, and regulations.

Master Fee Schedule Policy

The purpose and intent of this policy is to establish a comprehensive consolidated Master Fee Schedule, with guidelines related to Mendocino County's fees for services. This policy establishes a tool to record and analyze extensive fee information and to monitor the costs of providing services while providing policymakers the ability to manage the fee process with accurate and timely information in coordination with the County Budget development process.

Balanced Budget

A balanced budget is a budget in which the total amount of budgeted revenue balances with the total amount of budgeted expenditures as required by law (California Government Code Section 29009). Each budget adopted by the Board of Supervisors must be a balanced budget. Refer to the Budget Summary section of this document for more information.

Basis of Accounting

The Mendocino County annual budget and the county-wide proprietary and fiduciary fund financial statements are prepared and reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property and sales taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from sales taxes are recognized when the underlying transactions take place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Debt Limits

According to California Government Code Section 29909, the bonded debt limit for general law counties is 5% of the "taxable property of the county as shown in the equalized assessment roll." The Mendocino County FY 2025-26 assessed valuation is 15,376,709,715.

The 5% limit of this total is $768,835,486. As of June 30, 2025, Mendocino County's total debt amount is ---- (or 0.55% of the assessed valuation), which is well below the 5% limit allowed. Total outstanding County debt includes Certificates of Participation in the amount of $20,855,000 and Pension Obligation Bonds in the amount of $27,860,000.

It should also be noted that the County carries an additional retirement liability which is estimated at $149 million (Mendocino County Employees' Retirement Association Actuarial Valuation and Review as of June 30, 2021, The Segal Group, Inc.).

Gann Limits

Pursuant to Government Code Section 7910, the Gann Limit represents the maximum level of revevanues that the County may legally receive in FY 2025-26 from what is defined to be "tax proceeds" types of revenue sources, without violation of the Proposition 4 provisions. These sources encompass non-departmental revenues that include discretionary tax revenues such as property, sales, timber yield, motor vehicle in lieu, cannabis, and transient occupancy taxes, ect. For FY 2025-26, the County of Mendocino is approximately $30.5 million under its maximum allowable spending limit from tax revenue proceeds. More information on Gann Limits is provided later in the County Overview section.

Budget Amendment Process

Departments may request amendments to the Final Adopted Budget at any time during the fiscal year. Although the Executive Office limits amendments as much as feasible to coincide with quarterly reports. Budget amendments must be presented to the Board of Supervisors for approval. Budget amendments may include requests to add revenue and appropriations, to transfer appropriations or revenues between categories in a budget unit or between budget units, and requests to add capital projects or to purchase and add items to the County Fixed Asset list.

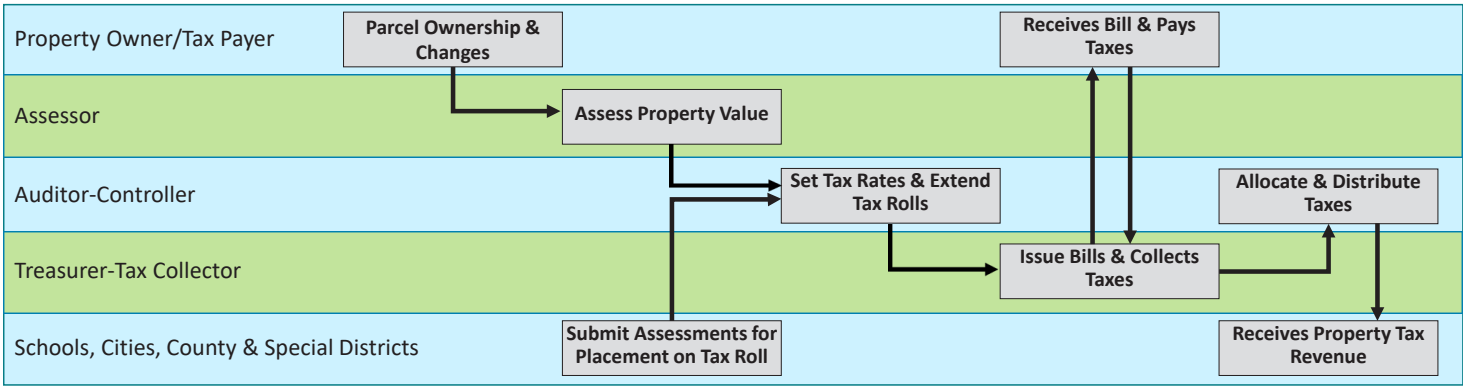
Quarterly Budget Reports

The Executive Office prepares and presents quarterly budget updates to the Board of Supervisors. These reports consist of year-to-date information including County department revenue, the County's discretionary revenues, expenditure levels, new and upcoming issues that may affect the budget, and other related information. Quarterly reporting is another opportunity for the Board of Supervisors to provide direction to staff relating to the budget.

PROPERTY TAX INFORMATION

PROPERTY TAX PROCESS

This information is intended to provide an overview of the property tax process in Mendocino County. Included here is a broad description of the functions of various County departments from the generation of property taxes through the distribution to local government agencies. Below is a diagram that depicts the County's property tax process.



Proposition 13, approved by California voters in 1978, is the law that governs most property taxes. Proposition 13 limits the property tax rate to 1% of assessed value, plus any local tax rate to fund voter-approved bonds such as school bonds or other municipal type bonds. It limits property tax increases to 2% per year by limiting assessed value increases to a maximum of 2% each year, except for properties that had a change in ownership or new construction. Changes in ownership are assessed at the new market value (usually the purchase price) and the value of any new construction is added to the existing base value of the property.

Since the passage of Proposition 13, special districts in California have found revenue from taxes to be more and more limited bringing about the advent of benefit assessments and special taxes on parcels within their district boundaries for the benefit of property owners in the districts. Most of those services in Mendocino County include fire, water, sewer, hospital, ambulance, and several types of abatement charges for weeds or abandoned vehicles. These charges are set by each individual district and are not based on value or subject to the tax rate, but do become a lien on the property along with the property tax.

PARCEL OWNERSHIP AND CHANGES BY TAXPAYER

The recorded property owner as of the lien date (January 1) each year is liable for property tax based on the value of the property. Changes in ownership recorded with the County Recorder are automatically transmitted to the Assessor for the purpose of maintaining ownership records as well as values. New construction information is received by the Assessor from building permits.

ASSESSOR VALUES PROPERTY

The responsibility of the County Assessor is to determine the taxable value of all properties. The assessed value for most property is the prior year's assessed value adjusted for inflation to a maximum of 2%. For those properties that had a change in ownership, the purchase price information is the basis for the new assessed value. New construction is valued via information from the building permit and/or a field visit to the property.

The types of taxable property are real property and personal property. Real property includes land, and improvements such as buildings, structures, trees and vines. Real property is billed on the "Secured" tax roll. Personal property includes machinery, equipment, and office tools, and is usually billed on the "Unsecured" tax roll.

In 1983 California law was changed to require a reappraisal of property at the time of the change in ownership or new construction and a subsequent billing for that portion of the tax year affected rather than enrolling the new value as of the next lien date. These assessments are referred to as supplemental assessments.

However, not all events that trigger a reappraisal result in an increase in value. Any supplemental assessment or refund is in addition to the regular secured assessment made as of the lien date. For example, a purchase of property at a lower value will result in a refund for the portion of the fiscal year affected while the secured bill for the same time period remains at the higher value. The new value on the secured roll is reflected the following tax year. The same is true for an increase in value.

PROPERTY TAX INFORMATION

In addition, there are "restricted" types of real property that are assessed under special formulas quite different from most properties. These include those under Agricultural Preserve contracts, Timber Preserve zoning, and some government owned properties.

The Assessor also administers numerous exemptions and exclusions allowed by State law that affect the net assessed value of property relieving some taxpayers from paying higher taxes.

Homeowners, who occupy the home as the principal place of residence as of 12:01 a.m. on January 1, may apply for a "Homeowner's Exemption" of up to $7,000 off the assessment value. New property owners will automatically receive an exemption application in the mail. Homeowner's Exemptions may also be claimed on a supplemental assessment if the property was not receiving a Homeowner's Exemption on the prior regular assessment roll.

Properties used exclusively for a church, college, cemetery, museum, school, or library, or owned and used exclusively by a non-profit religious, charitable, scientific, or hospital corporation may also be eligible for exemption.

Veterans may also qualify for one of two Veteran's Exemptions. In order to be eligible for a Veterans' Exemption, a single veteran must not have assets valued over $5,000. A married veteran (or a veteran's widow who has not remarried) must not have assets valued over $10,000. A veteran with a service-connected disability (or unmarried widow of such a veteran), may be eligible for an exemption of $175,298, or higher, off assessed value of the home, depending upon the annual household income.

Applications for any of these exemptions must be filed with the Assessor's Office. For more information contact the Exemption Department of the Assessor's Office at (707) 234-6800.

Extension Of Tax Roll By Auditor-Controller

The Auditor sets the annual tax rates applicable to properties in Mendocino County. An explanation of Mendocino County tax rates and a list of the current local bonds are listed below in the *Tax Rates & Descriptions* section.

Annual secured and unsecured assessment rolls are completed by the Assessor and delivered to the Auditor-Controller. The Auditor-Controller "extends" the tax roll by applying the tax rate applicable to each parcel or account. Taxes are computed by multiplying the tax rate by each $100 of assessed value. (See *How to Calculate Your Taxes* section below for a demonstration of this computation.) Once the extended taxes are determined for all assessments, the tax roll is forwarded to the Tax Collector for billing.

In addition to determining the tax due, the Auditor-Controller adds any "direct" charges submitted by special districts such as fire, water, sewer, etc. In Mendocino County there are approximately 100,000 direct charges from 40 different districts that are posted each year to the secured tax roll. These charges become part of the total tax due.

Supplemental assessment rolls are extended on a monthly basis with the exception of the months of December and April. Because the tax roll affected by the change triggering reappraisal may encompass more than one fiscal year, each separate assessment must have the appropriate year's tax rate applied. In addition, supplemental taxes are calculated for a portion of the fiscal year for which the change in value applies. A factor based on the date of event is set by State law and this factor is applied to the tax rate calculation. The Auditor issues refunds when supplemental assessments result in a decreased value.

Tax Collector Issues Tax Bills And Collects Taxes

The Tax Collector mails secured tax bills on or before October 31st each year. The bill may be paid in two installments. The first installment of taxes is due November 1st and is delinquent after December 10th. A 10% penalty attaches thereafter. The second installment is due February 1st of the following year and is delinquent after April 10th. An additional 10% penalty and $20 cost charge attaches thereafter. Additional penalties accrue after June 30th of every year.

Supplemental tax bills are mailed whenever there is a change in ownership or when new construction is completed. Supplemental tax bills are billed regularly during the year and due at different times during the year depending on the month the bill is mailed. They are also payable in two installments.

Supplemental tax bills are due on the date mailed and shall become delinquent as follows:

(a) If the bill is mailed within the months of July through October, the first installment shall become delinquent after December 10th the same year. The second installment shall become delinquent after April 10th of the following year.

(b) If the bill is mailed within the months of November through June, the first installment shall become delinquent after the last day of the month following the month in which the bill is mailed. The second installment shall become delinquent after the last day of the fourth month following the date the first installment is delinquent.

NOTE: The Supplemental Tax Bill (or Refund) is in addition to the regular Property Tax Bill and any other property taxes due on the property.

Unsecured tax bills are mailed in July of each year, payable in one installment, and shall become delinquent if not paid by August 31st. If unpaid, interest will start to accrue on November 1st at a rate of 1½% per month on the original tax amount until paid in full.

PROPERTY TAX INFORMATION

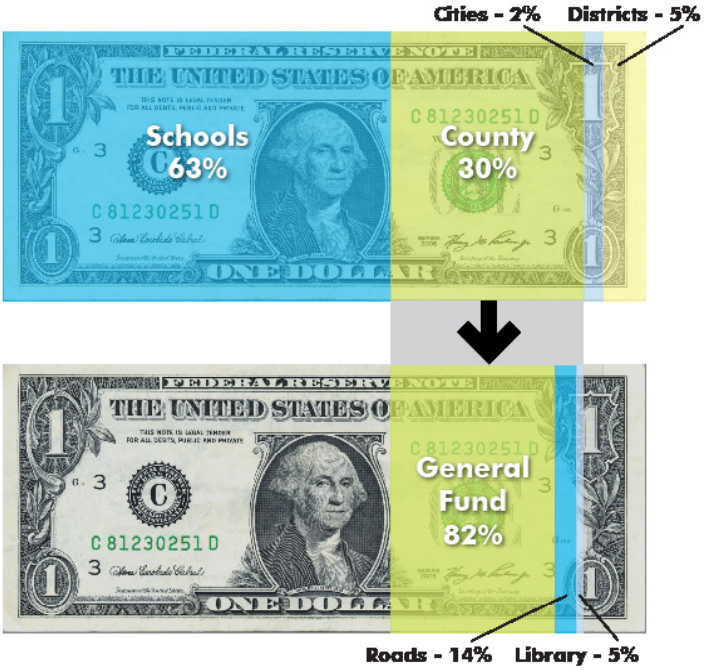
If secured or supplemental taxes remain unpaid as of July 1 of the following year, interest will accrue at a rate of 1.5% per month on the original tax amount until paid in full. In addition, a $15 State fee is also assessed. If taxes remain unpaid after a period of five years from the first year of delinquency, the Tax Collector must record a "Notice of Power to Sell Tax-Defaulted Property". Unless the property is redeemed, it will be offered on the next public auction.

Auditor-Controller Distributes Property Taxes

Taxes are apportioned and distributed to all eligible County, cities, schools and special district jurisdictions according to specific formulas and procedures provided by law. Each eligible tax jurisdiction receives a base amount of property tax that is increased or decreased depending on the growth of that district.

Mendocino County apportions secured and supplemental taxes under the "Teeter Plan" of apportioning property taxes. Basically, this means that the County, schools and districts receive 100% of the amount charged on the original tax roll, less any corrections made during the year. Under the Teeter Plan, all special assessments and taxes placed on the secured tax roll are also apportioned in the same manner. At the end of the fiscal year, any unpaid taxes and assessments are owned by the County and are subject to the County's collection efforts and remedies.

Schools receive the highest percentage of taxes collected in Mendocino County as seen by the following chart:



Note: Numbers may not add due to rounding.

Mendocino County Tax Rates And Descriptions

The basic county-wide tax rate in Mendocino County is $1.00 per $100 of assessed value, or 1% of assessed value. This is the basic tax rate prescribed by Article XIII-A of the California Constitution, more commonly known as Proposition 13. In addition to the 1% tax applicable debt service of one or more of several governing bodies is added to the rate. Those debt service taxes include special districts, cities, school districts and school district bonds.

Mendocino County is divided into 267 tax rate areas, each with its own individual funding requirements. Tax rate area codes are designated by a specific numbering system. The primary part of the tax area code (the first 3 digits) designates the school district the parcel is located in.

How To Calculate Property Taxes

The following example is a single-family home with a Homeowner's Exemption:

Property Value	$375,000
Homeowner's Exemption	(7,000)
Net Assessed Value	368,000
Applicable Tax Rate *	1.186
Tax Due = ($368,000 x .01186) =	4,364.48
Add special taxes or assessments	120.00
Net Tax Due	$4,484.48

**Applicable Tax Rate (per $100 assessed value)*

The applicable tax rate will vary by the location of the property; primarily the school district in which the property is located. In addition to the basic tax rate of 1%, any voter-approved debt, which would be school and/or municipal bonds, is included in the rate.

For example, the basic tax rate in the Ukiah Valley for FY 2024-25 is $1.186. This rate is broken down as follows:

$1.000	County-wide 1%
.165	Ukiah Unified Bond
.021	Mendocino College Bond
$1.186	Total Rate

PROPERTY TAX INFORMATION

Below is a listing of school district primary tax area code designations, as well as the college district:

Tax Area Code	School District	College District
001-	Fort Bragg Unified – within city limits	Mendocino College *
002-	Arena Union – within city limits	Sonoma Junior College
003-	Ukiah Unified – within city limits	Mendocino College
004-	Willits Unified – within city limits	Mendocino College
052-	Arena Union Elementary	Sonoma Junior College
053-	Anderson Valley Unified	Mendocino College
076-	Fort Bragg Unified	Mendocino College *
103-	Manchester Union Elementary	Sonoma Junior College
104-	Mendocino Unified	Mendocino College *
105-	Leggett Valley Unified	Mendocino College *
112-	Potter Valley Community Unified	Mendocino College
121-	Southern Humboldt (Piercy) Unified	Mendocino College *
131-	Round Valley Unified	Mendocino College
153-	Willits Unified	Mendocino College
154-	Ukiah Unified	Mendocino College
155-	Laytonville Unified	Mendocino College

*The College of the Redwoods/Redwoods JC territory was formally transferred to Mendocino Lake Community College on July 1, 2017.

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The remaining part of the tax area code (the last 3 digits) designates the other debt service areas that make-up the rest of the tax rate. These debt service entities are specifically listed on the tax bill along with the rate.

Below are all the debt service entities, tax bill abbreviations, 2025-26 rates, and bond expiration dates (if available):

Entity	Tax Bill Abbreviation	2025-26 Rate	Bond Expiration Date
Arena Union Elementary School Bond	Arena Union Elem	$0.000	2043
Anderson Valley Unified Bond	Anderson Valley Unif	$0.099	2052
Fort Bragg Unified Bond	Ft Bragg Unified Bond	$0.126	2052
Laytonville Unified Bond	Laytonville Unif Bond	$0.129	2044
Mendocino Coast Hospital Bond	Mendocino Coast Hosp	$0.011	2030
Mendocino-Lake College Bond	Mendocino College	$0.021	2051
Mendocino Unified Bond	Mendocino Unif Bond	$0.116	2051
Point Arena Joint Union High School Bond	Pt Arena Jt High Bond	$0.000	
Potter Valley Unified Bond	Potter Valley Unif	$0.035	2042
Redwoods Junior College Bond (Mendocino College)	Redwoods JC Bond (Mendocino College)	$0.008	2031
Round Valley Unified	Round Valley	$0.066	2049
Sonoma JC Bond 2002	Sonoma JC 2002	$0.011 **	2029
Sonoma JC Bond 2014	Sonoma JC 2014	$0.0195 **	2041
Southern Humboldt Unified Bond	So Humboldt Unified	$0.069	2039
Ukiah Unified Bond	Ukiah Unified Bond	$0.165	2053
Willits Unified Bond	Willits Unified Bond	$0.063	2050

** Rate calculated by County of Sonoma

PROPERTY TAX INFORMATION

Special And Direct Assessments And Levies

"In addition to the tax rate applied to the assessed value of property, several special districts add charges per agreement with the County Auditor. These assessments are of a specific dollar amount determined by the charging district and are not based on the assessed value of the property. These districts generally include fire, water, and sewer, as well as other districts or direct charges." Mendocino County is merely the collection agent for these charges. The district is responsible for the establishment and amount of the charge. Corrections or changes to these assessments must be requested by the district. Below is a listing of the special and direct assessments currently found on Mendocino County tax bills along with contact information:

District	Address	City, State ZIP	Telephone
Albion-Little River Fire	P. O. Box 634	Albion, CA 95410	937-4022
Anchor Bay Capital Reserve	P.O. Box 104	Gualala, CA 95445	884-1715
Anderson Valley CSD	P. O. Box 398	Boonville, CA 95415	895-2075
Brooktrails Fire, Sewer, Water	24860 Birch Street	Willits, CA 95490	459-2494
Brooktrails Fire & Em Resp	24860 Birch Street	Willits, CA 95490	459-2494
Caspar South Water	P.O. Box 744	Mendocino, CA 95460	937-4109
Coast Life Support Ambulance	NBS, Local Gov't Solutions	Property Owner Services	800-676-7516
Coast Life Support Urgent Care	NBS, Local Gov't Solutions	Property Owner Services	800-676-7516
Comptche CSD	P. O. Box 359	Comptche, CA 95427	937-0760
Covelo CSD Delinquent Sewer	P. O. Box 65	Covelo, CA 95428	983-6888
Elk CSD	P. O. Box 1	Elk, CA 95432	877-1800
Fort Bragg City Fire	416 N. Franklin St.	Fort Bragg, CA 95437	961-2823
Fort Bragg Rural Fire	141 N. Main St.	Fort Bragg, CA 95437	961-2831
Gualala CSD Usage/Standby Fee	P. O. Box 124	Gualala, CA 95445	785-2331
Gualala Sewer *	Contact County Auditor		234-6859
Irish Beach Delq Water Charges/Cap Imp	P. O. Box 67	Manchester, CA	900-1104
Lakewood Lighting	340 Lake Mendocino Dr.	Ukiah, CA 95482	234-2846
Little Lake Fire, Meas V & Meas J	P. O. Box 1269	Willits, CA 95490	459-6271
Long Valley Fire	P. O. Box 89	Laytonville, CA 95454	984-6055
Mendocino Coast Hospital Meas C	Eastshore Consulting, LLC	Tax Information	510-725-2930
Mendocino County Waterworks #2	P.O. Box 104	Gualala, CA 95445	884-1715
Mendocino Fire Protection District	P. O. Box 901	Mendocino, CA 95460	937-0131
Mendocino Unified Maintenance	P. O. Box 1154	Mendocino, CA 95460	937-5868
PACE – CalFirst			800-969-4382
PACE – Ygrene			866-807-6864
PACE – CalHero Riverside			800-969-4382
PACE – GSFA Forbright			800-969-4382
Pacific Reefs Water	P. O. Box 314	Albion, CA 95410	937-9907
Point Arena Sewer	P. O. Box 67	Point Arena, CA 95468	882-2122
Redwood Coast Fire	P. O. Box 245	Point Arena, CA 95468	882-1833
Redwood Valley-Calpella Fire	P. O. Box 499	Redwood Valley, CA 95470	485-0679
Sanel Valley Fire (Hopland Fire)	SCI Consulting Grp	Tax Information	800-273-5167
Sherwood Corridor Em Access Route	Contact County Auditor		234-6859
South Coast Fire	P. O. Box 334	Gualala, CA 95445	884-4700
Southern Humboldt Cmmty Hospital	NBS, Local Gov't Sol	Property Owner Services	800-676-7516
Ukiah Valley Basin GSA	2235 Mercury Way, Ste 105	Santa Rosa, CA 95407	370-4170
Ukiah Valley Fire Meas J & Meas B	1500 So State St.	Ukiah, CA 95482	462-7921
Ukiah Valley Sanitation District	151 Laws Avenue Ste. B	Ukiah, CA 95482	462-4429
Willits Meadowbrook Manor San	111 E. Commercial St.	Willits, CA 95490	459-7113
Willits Sewer	111 E. Commercial St.	Willits, CA 95490	459-7113

PROPERTY TAX INFORMATION

Improvement Bond Act of 1915 and Mello-Roos

Senate Bill 1122 took effect on January 1, 2002. The bill requires sellers of real property to disclose certain information pertaining to any known special assessment being paid as part of the property taxes that have been imposed pursuant to the Improvement Bond Act of 1915.

Mendocino County now has only one such district, which is Gualala Sewer as noted previously. If there are charges on the tax bill for this assessment, please note the specific legal requirements in Government Code Section 53754 or consult with a real estate agent.

This bill also requires the disclosure of special taxes pursuant to the Mello-Roos Community Facilities Act. There are no Mello-Roos bonds in Mendocino County.

Property Tax Relief

The State of California administers two property tax assistance programs for senior citizens, blind or disabled persons:

- Property Tax Assistance for Senior Citizens, Blind or Disabled Persons

  The State budget does not include funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law. Therefore, the Franchise Tax Board (FTB) will not issue Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims. For the most current information on the HRA Program, go to ftb.ca.gov and search for HRA.

CONTACT INFORMATION

Mendocino County Assessor's Office
501 Low Gap Rd, Room 1020
Ukiah, CA 95482
(707) 234-6800
Website: https://www.mendocinocounty.gov/acr
E-mail: acr@mendocinocounty.gov

Mendocino County Auditor's Office
501 Low Gap Rd, Room 1080
Ukiah, CA 95482
(707) 234-6860
Website: https://www.mendocinocounty.gov/ac
E-mail: auditor@mendocinocounty.gov

Mendocino County Clerk of the Board of Supervisors
501 Low Gap Rd, Room 1010
Ukiah, CA 95482
(707) 463-4221
Website: https://www.mendocinocounty.gov/bos
E-mail: bos@mendocinocounty.gov

Mendocino County Tax Collector's Office
501 Low Gap Rd, Room 1060
Ukiah, CA 95482
(707) 234-6875
Website: https://www.mendocinocounty.gov/ttc
E-mail: ttc@mendocinocounty.gov

PROPERTY TAX VALUATION 1980-2025

Year	Full Cash Valuation Secured And Unsecured	Annual Percentage Increase
1980	1,615,210,372	11.94%
1981	1,801,809,336	11.55%
1982	1,973,790,833	9.54%
1983	2,148,563,993	8.85%
1984	2,399,536,508	11.68%
1985	2,536,014,661	5.69%
1986	2,680,470,090	5.70%
1987	2,823,885,454	5.35%
1988	2,980,899,995	5.56%
1989	3,001,181,052	0.68%
1990	3,304,402,147	10.10%
1991	3,579,600,012	8.33%
1992	3,812,838,593	6.52%
1993	4,015,563,880	5.32%
1994	4,238,104,523	5.54%
1995	4,439,932,473	4.76%
1996	4,649,791,807	4.72%
1997	4,871,533,782	4.77%
1998	5,107,261,513	4.84%
1999	5,356,153,852	4.87%
2000	5,647,595,923	5.44%
2001	5,990,573,803	6.07%
2002	6,323,294,655	5.55%
2003	6,734,853,638	6.51%
2004	7,172,262,058	6.49%
2005	7,778,299,153	8.45%
2006	8,456,763,254	8.72%
2007	9,201,768,045	8.81%
2008	9,790,938,989	6.40%
2009	10,127,781,874	3.44%
2010	10,005,288,219	-1.21%
2011	9,973,833,460	-0.31%
2012	9,909,829,138	-0.64%
2013	10,034,999,703	1.26%
2014	10,232,167,132	1.96%
2015	10,546,923,586	3.08%
2016	10,939,011,811	3.72%
2017	11,371,631,474	3.95%
2018	11,830,067,725	4.03%
2019	12,207,760,459	3.19%
2020	12,636,231,964	3.51%
2021	13,369,492,193	2.49%
2022	13,960,430,988	4.17%
2023	14,553,165,301	4.39%
2024	15,373,847,507	5.51%
2025	15,376,709,715	3.49%

GANN APPROPRIATIONS LIMIT

Proposition 4 "Gann" Appropriation Limit

The table below contains the FY 2025-26 Gann Spending Limits for the County as well as those lighting districts governed by the Board of Supervisors. Pursuant to Government Code Section 7910, the Gann Limit amounts represent the maximum level of revenues that the County may have legally received from what is defined to be "tax proceeds" types of revenue sources, without being in violation of the Proposition 4 provisions. These sources are non-departmental and include discretionary tax revenues such as property, sales, timber yield, motor vehicle in lieu, and transient occupancy taxes, etc. The Auditor-Controller submits the Gann Limit Resolutions to the Board for adoption in the 1st Quarter of the Fiscal Year.

Gann Limit - 2025-26		**(A)**	**$122,879,356**
2025-26 Estimated "Proceeds of Taxes" Per Adopted Budget (Nondepartmental Revenues/Teeter)			**100,671,051**
Less: Nondepartmental Revenues not considered to be "proceeds	Franchises	1,300,000	
of taxes" subject to Prop 4 limit:	Federal Land in Lieu	850,000	
	A-87 Cost Plan Charges	5,850,000	
	Other	200,000	
	Operating Transfer In	500,000	
	Sub-Total		8,700,000
Adjusted Nondepartmental Revenues - "Proceeds"			**91,971,051**
Add: Property Taxes Allocated to Other Co. Departments:		-	
	Emergency Medical Services	381,708	
	Sub-Total		381,708
Adjusted 2025-26 Estimated Proceeds of Taxes		**(B)**	**91,971,759**
Estimated 2025-26 Amount "Under" Gann Limit		**(A-B)**	**$30,526,597**
Percentage: County "Proceeds of taxes" vs. Gann Limit		**(2)**	**75.16%**
(1) Assumes no negative impact from AB233 transfer of fiscal responsibility to State			
(2) For comparison purposes:	2014-15 Percentage	70.73%	
	2015-16 Percentage	71.84%	
	2016-17 Percentage	62.86%	
	2017-18 Percentage	75.60%	
	2018-19 Percentage	83.75%	
	2019-20 Percentage	80.18%	
	2020-21 Percentage	79.01%	
	2021-22 Percentage	83.65%	
	2022-23 Percentage	77.59%	
	2023-24 Percentage	79.35%	
	2024-25 Percentage	74.69%	
	2025-26 Percentage	75.16%	

**Information provided by the Auditor-Controller Office*

RESOLUTION ADOPTING THE FY 2025-26 BUDGET

RESOLUTION NO. 25-105

CONCURRENT RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS, AND ALL PUBLIC ENTITIES FOR WHICH THE BOARD OF SUPERVISORS ACTS AS THE BOARD OF DIRECTORS OR COMMISSIONERS; ADOPTING THE FINAL BUDGET FOR FISCAL YEAR (FY) 2025-26 FOR ALL GOVERNMENTAL ENTITIES WITHIN ITS JURISDICTION

WHEREAS, the Board of Supervisors of the County of Mendocino ("Board"), as the governing body of the County and as the Directors of the: In Home Supportive Services Public Authority Governing Board; Mendocino County Public Facilities Corporation; Mendocino County Water Agency; Internal Service and Enterprise Funds; and Special Districts within its jurisdiction, has made available for public review the recommended budget for FY 2025-26 for the governmental entities within its jurisdiction in accordance with Sections 29080 of the California Government Code; and

WHEREAS, the Board has completed Budget Hearings, as required by Sections 29080 and 29081 of the California Government Code; and

WHEREAS, the Board has reviewed the FY 2025-26 Recommended Budget and made recommendations and revisions thereto as authorized by Section 29088 of the California Government Code; and

WHEREAS, at the time, it is the desire of the Board to adopt a FY 2025-26 Budget by reference for all governmental entities within its jurisdiction.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the FY 2025-26 Recommended Budget, adjust for 1) the attached updated Budget Schedules listed in Exhibit A, and 2) upplemental Adjustments listed in Exhibit C, be adopted by reference as the FY 2025-26 Adopted Budget for the governmental entities listed in Exhibit B, in accordance with Sections 29088 through 29092 of the California Government Code.

BE IT FURTHER RESOLVED that the Human Resource Director, with the concurrence of the County Chief Executive Officer (or designee), is authorized to make technical changes to departmental position allocation lists to conform to the position allocation changes included in Exhibit D, as updated by the Board direction in the Budget Hearings.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Chief Executive Officer (or designee), are authorized to complete any necessary budgetary accounting transfers and adjustments for FY 2025-26 Enterprise Internal Service Fund Department Allocations in Exhibit E, as updated by the Board direction in the Budget Hearings.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Chief Executive Officer (or designee), are authorized to complete any necessary budgetary accounting transfers and adjustments for FY 2025-26 Microwave Public Safety Radio Communications Department Allocations in Exhibit F, as updated by the Board direction in the Budget Hearings.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Chief Executive Officer (or designee) are authorized to make changes and adjustments to the FY 2025-26 Recommended Budget and related appropriations resolution to conform the FY 2025-26 Adopted Budget to the recommendations and revisions made by the Board during the hearing process in accordance with Section 29088 of the Government Code.

RESOLUTION ADOPTING THE FY 2025-26 BUDGET

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Chief Executive Officer (or designee) are authorized to complete any necessary budgetary accounting transfers and adjustments to implement the adopted FY 2025-26 budget to re-establish valid prior year encumbrances in FY 2025-26. Such adjustments shall include but not limited to decreasing appropriations in any and all funds associated with projects initiated prior to the 2024-25 fiscal year-end to meet actual available resources. Authority includes budgetary adjustments necessary to establish the FY 2025-26 appropriations in the Capital Projects fund and related funding sources to match actual year-end available balances once the FY 2024-25 fiscal year is closed.

BE IT FURTHER RESOLVED that the County Executive Officer (or designee) are authorized to create the approved projects listed in Exhibit G and authorize the County Chief Executive Officer (or designee) / Capital Project Manager to act as project manager to enter contracts and approve change orders for the project, pursuant to Public Contract Code section 20142.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Chief Executive Officer (or designee) are authorized to complete any budgetary and accounting adjustments necessary to assign year-end actual fund balances and increasing or decreasing appropriations to close out the FY 2024-25 for previously approved projects, operations, and maintenance expenses.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Chief Executive Officer (or designee) are authorized to establish new funds and complete any necessary budgetary and accounting transfers and adjustments to comply with Generally Accepted Accounting Principles (GAAP). This authority applies to FY 2024-25 and includes adjustments made during the year-end close period as well as to post-audit adjustments as the Annual Comprehensive Financial Report (ACFR) is being compiled.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Chief Executive Officer (or designee) are authorized to temporarily transfer cash between certain County funds during the last thirty days of the current fiscal year subject to all applicable laws and government accounting standards and principals as necessary in order to maintain appropriate levels of working capital to ensure services delivery continuation for mandated services, and to prevent temporary negative fund balances due to delays in the receipts of anticipated revenues. The authorization covers permissible temporary cash transfers within the governmental fund types of the general fund, enterprise funds, internal service funds and special revenue funds as well as from any of the first three of these fund types to any of the other specified fund types, to the extent allowed under law.

BE IT FURTHER RESOLVED that Board directs that the future rates established by the County Chief Executive Officer (or designee) and the Auditor-Controller-Treasurer-Tax Collector to collect the necessary contributions to make the annual payment on Pension Obligation Bonds (POBs) issued by the County, be adopted through their inclusion in the annual Budget.

BE IT FURTHER RESOLVED that once the Auditor-Controller-Treasurer-Tax Collector has closed the actual fiscal year end for FY 2024-25, differences between the actual and estimated fund balance shall be placed into the Fund Balance Available account.

RESOLUTION ADOPTING THE FY 2025-26 BUDGET

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor Cline, and carried this 24th day of June 2025, by the following vote:

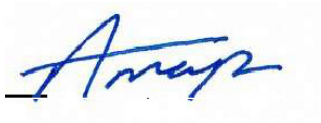
AYES: Supervisors Cline, Mulheren, Haschak, Norvell, and Williams NOES: None
ABSENT: None

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



ATTEST: DARCIE ANTLE
Clerk of the Board

JOHN HASCHAK, Chair
Mendocino County Board of Supervisors



I hereby certify that according to the provisions
Government Code Section 25103,
has been made
delivery of this document
Deputy

APPROVED AS TO FORM:
CHARLOTTE E. SCOTT



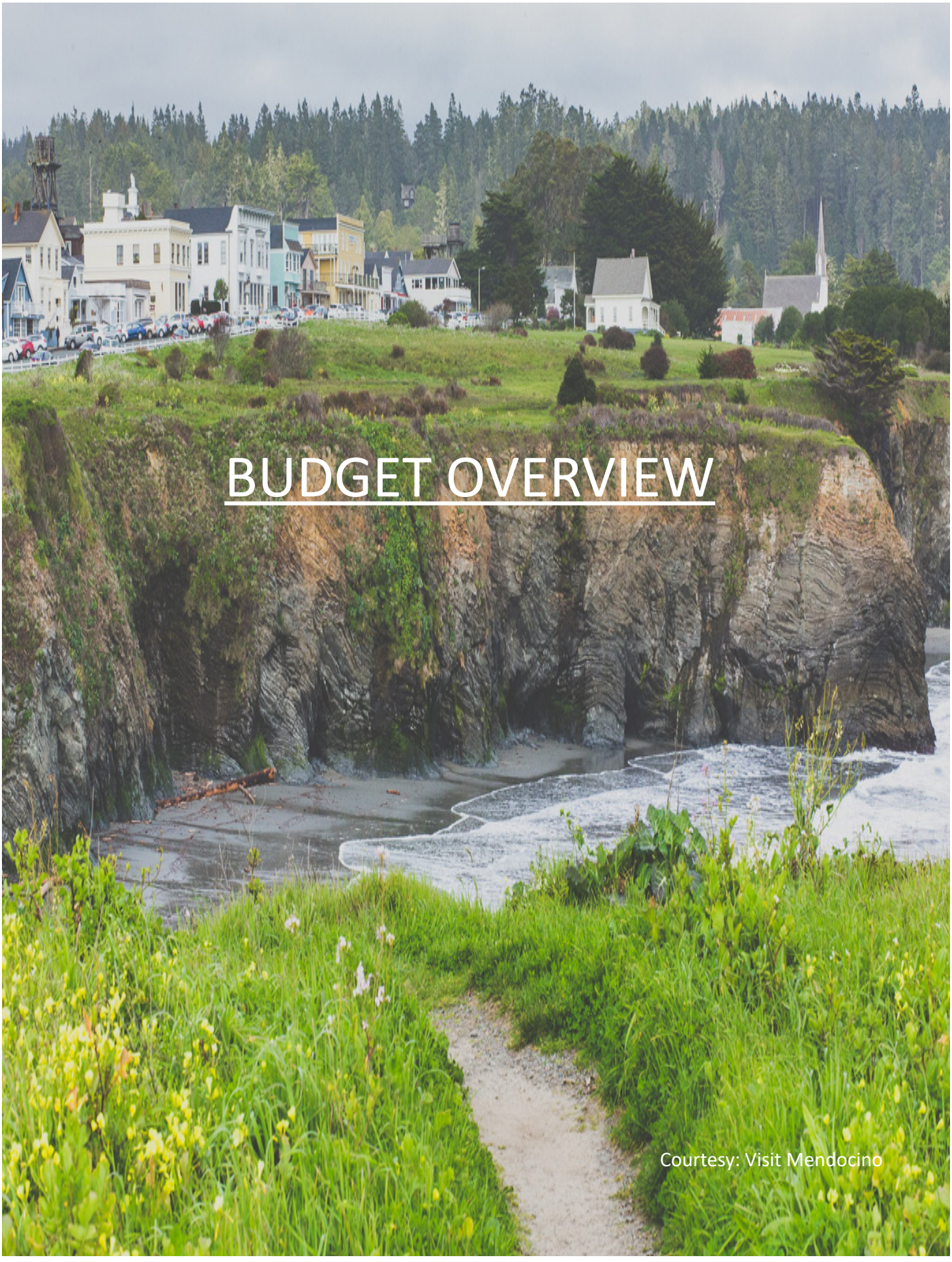
By: Darcie Antle



Deputy

MENDOCINO
1850
COUNTY

BUDGET OVERVIEW



Courtesy: Visit Mendocino

MAJOR CHANGES FROM FY 2024-25

Government Code § 29062 requires the Board of Supervisors to approve an Adopted Budget on or before June 30th of each year. In January, the Board of Supervisors directed staff to prepare a budget for the Board of Supervisors to adopt in June. This process included two public workshops to allow the Board of Supervisors additional input into the budget process prior to the development of the Proposed Budget. Once the Board of Supervisors considers the Proposed Budget and directs any changes, the budget was presented for formal adoption by the Board of Supervisors on June 24th, 2025, which provides the legal spending authority to the County for the new fiscal year.

Labor Agreements

FY 2023-24, the County entered into 3-year agreements with 6 bargaining units and 2-year agreements with 2 bargaining units. All positions were brought to market (total compensation – which includes benefits), over a 2-to-3-year period depending on the bargaining units. Adjustments to salaries will be effective first full pay period in July of 2024 and July of 2025, with a minimal increase to health plan premiums were incorporated into the agreements. These agreements expire in calendar year 2025 for 2 units and 2026 for the remainder of the bargaining units.

BU 1000 Discretionary Revenue

Budget Unit 1000 includes operating transfers of General Fund dollars to other funds. The FY 2025-26 Proposed Budget includes operating transfers to the Department of Transportation, Library, Debt Service Fund, Fire Agencies, and Water Agency. These operating transfers are further detailed in Attachment G and other various charts included in this report.

BU 1930 Teeter Plan

Taxes are apportioned and distributed to all eligible County, cities, schools and special district jurisdictions according to specific formulas and procedures outlined by revenue and taxation code. Each eligible tax jurisdiction receives a base amount of property tax that is increased or decreased depending on the growth of that district.

The basic concept of the Teeter Plan means that the County, schools and districts receive 100% of the amount charged on the original tax roll, less any corrections made during the year.

Under the Teeter Plan, all special assessments & taxes placed on the secured tax roll are also apportioned in the same manner. At the end of the fiscal year, any unpaid taxes & assessments are owned by the County and are subject to the County's collection efforts and remedies.

Due to apportioning out 100% of revenue, regardless of the collection of the tax payment, the Teeter Fund runs most of the year with a deficit cash balance and, therefore, incurs an interest "expense" instead of interest "revenue".

Under the Teeter Plan any penalties or interest incurred by the taxpayers on their outstanding balances is fully allocated to the County General Fund when paid by the taxpayer.

Debt Mitigation & Elimination

Reserves & Contingencies

The proposed budget does not include a recommended dollar amount to fund the General Fund Reserve this year. The policy sets the General Fund Reserve level at 6.35% of prior year General Fund appropriations. This Reserve is the County's primary protection against an economic downturn or significant emergency.

The Proposed Budget does not include a $250,000 recommendation for consideration, to allocate funding for contingencies as required by Board of Supervisors' Policy #32. Contingencies are used for unexpected expenses that arise during the year. Contingencies would be the first source of additional funding tapped before an emergency or economic disaster required the use of the General Reserve.

Law Enforcement

Juvenile Hall

Juvenile Hall continues the staffing model of a 20-bed maximum capacity facility in response to lower populations and Board of State and Community Corrections (BSCC) requirements. Commencing in FY 2022-23, Mendocino County began the process of implementing various facility changes due to the passage of SB 823 and the resulting closure of the Division of Juvenile Justice (DJJ). As of July 1, 2021, DJJ ceased accepting new admissions, requiring the Juvenile Hall to house these higher-level youth, potentially for much longer periods than is customary for local halls.

Juvenile Hall continues to implement plans to meet the requirements resulting from SB 823. An integral component of the implementation is to partner with other county juvenile halls for housing certain youth, such as those requiring specialized services that Mendocino County Juvenile Hall is unable to provide locally. The department has established these agreements with several counties and plans to continue to expand its network of out-of-county partners.

Juvenile Hall also continues to implement SB 823 through various facility improvement projects, including enhanced security, youth services and programming, living unit and resource room improvements, and others. These improvements are funded through various grants and one-time funding provided by the state for SB 823 implementation purposes.

Probation continues to evaluate Juvenile Hall's ability to maximize the utilization of non-general fund revenue sources whenever possible and explore other potential revenue sources. Part of this strategy is to enter into agreements with other counties to provide

detention services as long as the Juvenile Hall is below capacity.

The department entered into an agreement with Lake County and is working to finalize agreements with two additional counties. The Juvenile Hall provides food, clothing, and personal hygiene items, as well as medical, psychiatric and dental services to detained youth. Among the number of other programs and services provided are: Mendocino County Office of Education (MCOE); Boys Council; Anger Management/Moral Reconation Therapy/ Cognitive Behavior Therapy; Aikido/Meditation; Substance Use Disorders Treatment (SUDT); Alcoholics/Narcotics Anonymous; and religious services.

Probation

Probation continues to be impacted by the elimination of adult fees, which has resulted in significant revenue reductions for the department. The backfill provided by the state is significantly lower than the lost revenue. FY 2024-25 saw reductions to revenue from other state funding streams, such as Prop 172, SB 678, and realignment funding due to state deficits and is expected to see the same in FY 2025-26.

Mendocino County Probation continues to face staffing challenges, a problem that has become more prevalent throughout the state. Probation is actively working with Human Resources to address these staffing issues.

Sheriff's Department

During the past fiscal year, MCSO has continued to fine-tune the use of Community Services Officer (CSO) positions. These positions have greatly assisted Deputy Sheriff-Coroners by taking on some of the non-sworn required duties, freeing deputies up to focus more on calls for service and other issues requiring sworn response. The CSO positions have also created a bridge for recruiting new patrol and corrections deputies. Given sufficient public exposure and training within our community, these incumbents will theoretically be able to gain experience needed to successfully apply for Deputy-In-Training and Corrections positions.

Hiring incentives for law enforcement have become common nationwide as the number of qualified applicants interested in pursuing a career in law enforcement continues to diminish. MCSO continues to pursue funding to remain competitive with incentives other local agencies are offering, retain staff, and increase available personnel to better serve the public. Over the past several years, the Sheriff's Office has applied for and been granted funding to help offset bonus pay incentives for resident deputies. Another grant proposal covering incentive pay and overtime (as well as flock camera technology) is already in the works. To reduce the impact on the General Fund, MCSO will continue to pursue funding for deputies who agree to reside in rural areas of the County.

Employee contract increases over the past few years continue to have a positive impact on the Sheriff's Office's ability to retain quality personnel and recruit personnel for vacant positions. MOU costs have a domino effect on salary-related expenses, and this adds another degree of difficulty to projecting these costs in the FY 2025-26 budget, as well as costs associated with providing emergency services for wildfires, weather response, and Public Safety Power Shutoffs (PSPSs).

Each fiscal year, during budget preparation, the Sheriff's Office performs a comprehensive inventory of all contractual services. The FY 2025-26 reflects a lean budget in this area. Inflation continues to be a barrier to realizing any savings in the budget. The impact of inflation is still felt countywide.

The Sheriff's Office continues to develop and implement efficiencies within the Corrections Division whenever possible. Overtime needs and training are strictly reviewed by Sheriff's Office Command Staff. Over the past year, the Jail has been able to recruit and hire additional correctional deputies, offsetting the amount of overtime that would otherwise be required to meet mandatory staffing levels. To further help reduce overtime and training costs, Sheriff's Office personnel continue to work towards procuring mandated certified training courses for presentation here locally. The ability for our correctional deputies to attend local training courses also aids in reducing travel-related costs to meet legislatively mandated training requirements.

Jail

The Sheriff's Office continues to develop and implement efficiencies within the Corrections Division whenever possible. Overtime needs and training are strictly reviewed by Sheriff's Office Command Staff. Over the past year, the Jail has been able to recruit and hire additional correctional deputies, offsetting the amount of overtime that would otherwise be required to meet mandatory staffing levels. To further help reduce overtime and training costs, Sheriff's Office personnel continue to work towards procuring mandated certified training courses for presentation here locally. The ability of our correctional deputies to attend local training courses also aids in reducing travel-related costs to meet legislatively mandated training requirements.

The utilization of Sheriff's Services Technicians for duties such as data entry and report compiling in lieu of sworn officers is more cost-efficient and provides greater capacity for sworn staff to focus on critical responsibilities in the Jail. Sheriff's Services Technicians also gain on-the-job experience with jail operations, which can be useful in building a career path to deputy positions.

To improve safety and deter contraband in the Jail, a canine specializing in the detection of drugs was recently purchased. In the past fiscal year, there have again been a handful of life-saving incidents that had positive outcomes due to the training, awareness, and dedication of Corrections staff. These lifesaving incidents involved suicide awareness/prevention and the administration of Naloxone. The combination of well-trained Corrections staff and a canine program in the Jail will provide a safer facility with true care and control for those housed within. This, in turn, will reduce potential exposure to liability for Mendocino County.

Inflation has directly impacted the Jail's budget, as food, medical, and household expenses have increased significantly over the past several years. This has made it challenging to reduce or cut expenses in the Jail without impacting the level of care provided daily. Long-term contracts with medical and food service providers have assisted in stabilizing the costs associated with these services.

The Jail's Inmate Welfare Program continues to partner with Behavioral Health, other County departments, and community partners to develop strategies that will aid in reducing recidivism and create a path for successful re-entry into the community. A variety of programs are offered in the Jail, such as vocational, educational, and substance use disorder treatment programs, to name a few.

Currently, the Sheriff's Office is working towards the opening of the new Jail expansion unit, which will be more suited to meet the needs of medically and mentally ill incarcerated persons.

County Roads

A five-year average of $4.9 million from Senate Bill 1 (SB 1) Road maintenance and Rehabilitation Account (RMRA) funding could be utilized in year 2025/26 for corrective maintenance pursuant to the Board of Supervisors' ongoing commitment to improving the County's Pavement Condition Index (PCI) pursuant to the January 8, 2019, MCDoT "20 Year Plan". The California State Association of Counties does anticipate RMRA funding will grow over the 20-year projections for SB 1 made when the bill passed in 2016, and the County expects to see increase revenue in future years for corrective maintenance.

Prevention, Recovery, Resiliency, and Mitigation

The Prevention, Recovery, Resiliency, and Mitigation (PRRM) Division remains actively engaged in recovery efforts in coordination with FEMA and Cal OES related to the August Complex Fire, Oak Fire, the COVID-19 pandemic, and the 2022–2023 winter storm disaster. PRRM is currently managing sixteen grant-funded projects totaling more than $16 million, with five projects anticipated to conclude during FY 2025–2026. In addition, PRRM expects to receive a second-round award of $11.9 million from the Community Development Block Grant Disaster Recovery (CDBG-DR) 2017 Infrastructure Program by the end of FY 2025–2026.

Measure B

The voters of Mendocino County passed Measure B on November 7, 2017, for the purpose of improving residents' lives and the public's safety by strategically evaluating and enhancing resources for mental health treatment. An 11 member politically independent "Mental Health Treatment Act" Citizen's Oversight Committee has been created to review the independent annual audit of expenditures and performance management plan for compliance. The Committee shall also provide recommendations to the Board of Supervisors. The Committee is comprised of citizens and County leadership.

Investing In The Organization & Infrastructure

The creation of the Mental Health Treatment Fund is entirely dedicated to fund improved services, treatment, and facilities for persons with mental health conditions into which 100% of the revenue shall be deposited. For a period of five (5) years, a maximum of 75% of the revenue deposited into the Fund may be used for facilities with no less than 25% dedicated to services and treatment; thereafter, 100% of all revenue deposited into the Fund shall be used for ongoing operations, services, and treatment. The Board directed that all Measure B funds must be approved by the Board of Supervisors before allocation.

In May of 2023, the Board of Supervisors approved spending $13.3 million dollars on the construction of Psychiatric Health Facility (PHF) unit. The project broke ground in August 20, 2024 and is expected to be completed in 2026.

Code Enforcement

The Mendocino County Code Enforcement Division ("Division") continues to pursue its main objective to preserve the public's interest by reducing public nuisances and unsafe conditions in the various unincorporated areas of the County. The Division is currently a reactive, complaint-driven agency and addresses confirmed violations by working with responsible parties to obtain voluntary compliance prior to initiating formal enforcement actions.

At the direction of the Board of Supervisors ("Board"), the Division has been empowered to assess received complaints (including anonymous complaints) for determination of the validity of the complaint, prioritization, and response to ensure that staff resources are best utilized with respect to the Board directed priorities for enforcement. Additionally, the Division has updated its complaint form to improve the quality of information received to support the Division's ability to effectively determine each complaint's appropriate prioritization and any safety considerations for the Division's field staff.

Efficiency and consistency within the Division's investigative and enforcement processes continues to be a goal. The Division has had an overall decrease in its workload, going from 877 complaints/cases in November 2023, down to 746 complaints/cases in November 2024 (down by nearly 15%), and down to 658 complaints/cases in November 2025 (down by nearly 12%).

Moving forward, the Division hopes to provide support to the Planning Division with verification of compliance for conditions of various discretionary permits. It also looks forward to providing input on enforcement consideration for future ordinances to be developed.

Homelessness

The Department of Social Services has engaged in several activities focused on the Board's priority to address issues related to homelessness in Mendocino County. Staff continue to provide facilitation and support to the Mendocino County Homeless Services Continuum of Care, including the implementation of a countywide Strategic Plan to Address Homelessness in Mendocino County. The Board of Supervisors voted to endorse this Strategic Plan on August 18, 2020, and reviewed an update to the plan on May 9, 2023. The Mendocino County Homeless Services Continuum of Care is engaged in a process to renew and revise the current Strategic Plan and hopes to bring a draft for the Board of Supervisors review in the fall of 2026.

Under Board direction, the Social Services Department continues to serve as the Administrative Entity and Collaborative Applicant for several multi-year grants that provide funding for services and capital projects for the homeless. These funding sources include the Homeless Housing, Assistance and Prevention (HHAP) program and the Family Homelessness Challenge Grant.

The Department of Social Services continues to emphasize services and support to the priority populations served by the Department, primarily the elderly, those living with disabilities, and families with minor children. The Department of Social Services continues to accept, facilitate, and implement ongoing homelessness-related allocations from the California Department of Social Services. These programs include:

1. Home Safe – This program is targeted to elderly residents in need of housing support to gain housing or stay housed.

2. Homeless Disability Assistance Program (HDAP) – This program is targeted to persons with disabilities who are homeless or at-risk of homelessness, and who not yet successfully enrolled in relevant Social Security benefit programs.

3. CalWorks Housing Support Program – This program is targeted to households with children, eligible for CalWorks, and at-risk of or experiencing homelessness.

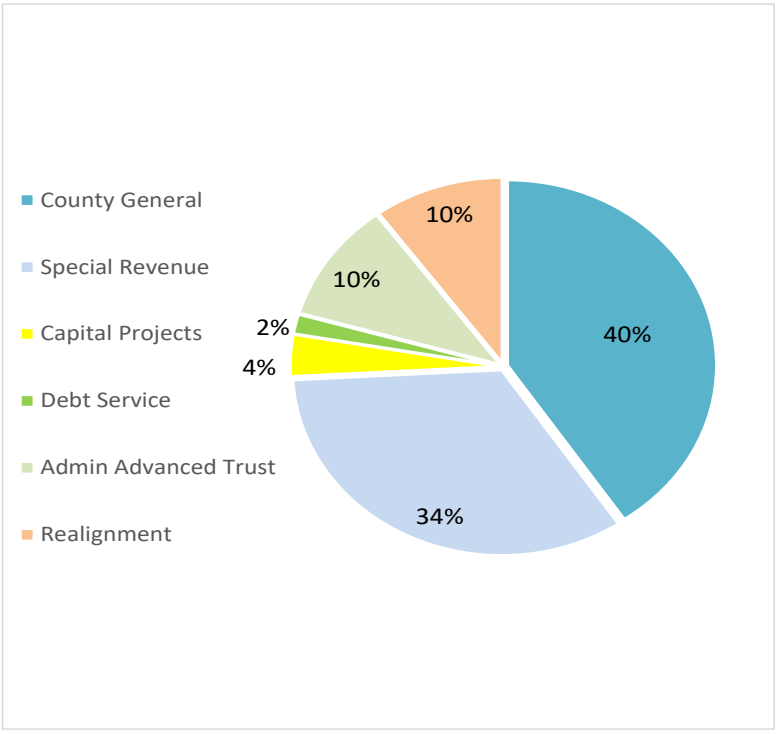
4. Temporary and Permanent Housing Assistance – This program provides limited motel stays and direct financial assistance (through security deposits and one-time housing needs) to households with children experiencing homelessness.

5. Bringing Families Home – This program provides housing guidance and financial assistance to families involved with child welfare services and experiencing housing instability. The program is incorporated into the Front Door for Families project.

In November, 2020, the County purchased the Best Western Inn in Ukiah in response to new opportunities for housing through Project Homekey. The building re-opened as Live Oak Apartments in April, 2021, and is currently providing housing and support services to 46 households experiencing or at-risk of homelessness. This project prioritizes households that include children, seniors, veterans, and those experiencing complex health conditions.

ALL FUNDS EXPENDITURES

County Funds	FY 24-25 Estimate	FY 25-26 Adopted	FY 25-26 % Change
County General	255,510,741	242,042,414	-5%
Roads	36,934,883	43,465,208	18%
Accumulated Capital Outlay	6,546,758	4,870,701	-26%
Landfill Closure	2,518,921	935,359	-63%
Grants Administration	187,695	192,747	3%
County Library	5,107,641	5,114,756	0%
Fish and Game	34,798	5,186	-85%
Aviation- Round Valley	20,000	-	-100%
Aviation- Little River	20,000	-	-100%
Juvenile & Youth Programs	332,044	836,579	152%
Suppl. Law Enforcement Svcs	188,750	248,883	32%
Probation COPS AB1913	246,980	245,910	0%
Mobile Spay/Neuter Program	39,200	49,700	27%
Sheriff Special Projects	2,300	1,450	-37%
Recorder Modernization	58,500	56,000	-4%
Micrographics	20,500	20,500	0%
Assessor Prop Characteristics	33,500	27,000	-19%
Mental Health Service	40,053,175	43,283,375	-12%
General Plan Update	327,906	724,211	121%
Mental Health Services Act	19,674,108	19,967,852	1%
Mental Health Trmt (Meas. B)	12,224,704	6,628,126	-46%
Disaster Recovery	7,758,675	8,573,031	10%
Inter. Gov. Transfers	2,692,376	5,470,203	103%
Whole Person Care	-	-	-
Enforcement- Cannabis	-	-	-
Substance Use Disorder Treat.	43,313,788	29,510,245	-32%
Opiod Abatement	484,454	756,535	56%
Public Health	-	11,039,194	100%
Fire Agency Support	4,307,466	4,428,000	3%
Capital Projects	31,797,228	15,000,000	-53%
Capital Projects	21,388,147	5,100,000	-76%
Capital Projects	-	-	-
Capital Investments- Library	2,233,722	2,132,932	-5%
Debt Service	2,867,326	2,970,487	4%
Pension Obligation Bonds	7,998,767	8,493,198	6%
Welfare Administration	32,031,298	28,269,966	-12%
AFDC	11,388,030	16,418,941	44%
MediCal	6,851,500	8,905,397	30%
Food Stamps	7,108,304	7,986,330	12%
Child Support	2,674,225	2,608,385	-2%
Transitional Housing	1,493,422	1,444,224	-3%
Public Health Realignment	3,624,208	3,596,071	-1%
Public Health Realignment Match	347,945	347,945	0%
Welfare Realignment	18,257,370	18,496,050	1%
Mental Health Realignment	3,558,323	3,558,323	0%
Mental Health Realignment Match	28,840	28,840	0%
Child Care Service Realignment	15,318	111,111	625%
Local Innovation Realignment 2011		-	-
Juvenile Justice Realignment 2011	727,062	1,272,063	75%
Local Comm Corr Realignment 2011	4,105,989	4,820,796	17%
Local Law Enf Svc Realignment 2011	900,426	0	-100%
District Atty/Public Def Realign 2011	220,546	200,000	-9%
Trial Court Security Realignment 2011	1,752,685	1,752,685	0%
Welfare Realignment 2011	16,188,626	16,781,282	4%
Mental Health Realignment 2011	9,076,559	9,383,092	3%
All Gov'tl Funds	**634,275,728**	**588,168,282**	**-7%**



GOVERNMENTAL FUNDS REVENUE

Governmental Funds Revenue	FY 24-25 Estimate	FY 25-26 Adopted	FY 25-26 % Change
Taxes	104,407,142	103,467,272	-1%
Licenses & Permits	5,129,339	5,106,044	0%
Fines, Forfeitures, & Pen.	1,221,668	823,196	-33%
Use of Money & Property	2,116,299	5,903,193	179%
Aid from Govt. Agency	285,630,864	278,933,089	-2%
Charges for Services	29,758,438	28,405,272	-5%
Other Revenues	206,011,979	165,530,216	-20%
All Financing Sources	**634,275,728**	**588,168,282**	**-7%**

BUDGET TRENDS

GOALS FOR FY 2025-26 AND BEYOND

Disaster Recovery and Preparedness

Prevention Recovery Resiliency Mitigation (PRRM) will continue to work with community partners to identify recovery unmet needs and build resiliency across the County. With the creation of the new Grants Division, PRRM staff will focus on training, seeking funding to fund the new division, and leveraging more funding to the County. PRRM has slowed down in grant seeking efforts to focus on project implementation. Next fiscal year, PRRM will host resiliency town halls throughout the county. Unmet needs identified from the meetings to help determine the projects PRRM will pursue with grant funding.

County Infrastructure

While significant investment has occurred over the past year and a half into the County facilities, a tremendous backlog of maintenance requires additional resources. With the development of the Information Technology (IT) Master Plan through year 2025, the County continues to focus on critical IT infrastructure improvements/replacements as well as process improvements to increase efficiencies. The overall success of this plan is dependent upon continued investment.

Local Economy

The County will seek avenues for economic enhancement, continue to formulate policies that bolster local businesses and community services, and explore potential public-private collaborations to better address the needs of Mendocino County residents. Additionally, the County will persist in its investment in initiatives aimed at economic recovery and resilience.

Core Services

The County will continue to support core services such as public safety and public health.

Succession Planning

Succession Planning will continue to be a focus by working with Department Heads and the Expanded Leadership Team to provide leadership training and departmental opportunities to retain employees and offer career growth.

System Sustainability

The County will continue to focus on debt mitigation and elimination, and look at sustainability planning beyond a 12-month horizon. Is anticipated that the County Pension Obligation Bonds (POB's) will be payed off by the end of Fiscal Year 2025-26.

LONG-TERM PLANNING

To maximize California counties' ability to effectively mitigate, prepare for and recover from disasters, our existing emergency response model needs to adapt to this "new normal" of increasingly catastrophic natural disasters. This starts with county investment in resources to develop long-term disaster preparedness plans to create more resilient communities. These plans include continuity for operations, infrastructure investments, communication, response, support, and collaboration with local and State partners.

Long-term planning goals for the County of Mendocino include the following:

- A sustainable County organization.
- A solid financial foundation.
- Infrastructure that includes funding for buildings, tools, and capital maintenance.
- Lowering and eliminating debt wherever possible.
- A focus on succession planning, employee training, and leadership.

The Mendocino County Board of Supervisors has periodic goal-setting workshops to assist in the development of additional goals and objectives to shape a vision for the future of Mendocino County. The expected outcome of these workshops is to add to our long-term planning goals that are the basis for future budget development and County operations.

CONCLUSION

As in prior fiscal years, the County's largest revenue source, property tax revenue, remains relatively flat and operating costs continue to rise. With careful planning and oversight, the County will continue to provide necessary and mandated services to the citizens of Mendocino County. Staff will continue to prioritize core services such as public safety and health services, and look for new ways of doing business to lower costs. Staff will monitor state and federal economic and budgetary issues to identify areas that may affect Mendocino County. While revenues continue to grow slightly, the County must remember that the cost of doing business continues to rise at the same time. Working together with dedicated Department Heads and staff, and with diligent oversight and planning, there is assurance that the future of the County is looking brighter as long as the County continues to live within it's means.

DISCRETIONARY REVENUE

Department / Program	BU	FY 25-26 DEPT Submitted (A)	FY 25-26 CEO Recommended Reserve Adjustments (B)	FY 24-25 CEO Recommended Adjustments (C)	FY 25-26 CEO Recommended Budget (A+B+C)
Estimate of Non-Departmental Revenue:	1000	(96,887,891)	(6,157,737)	(2,283,160)	(105,328,788)
Water Agency	0326	60,000	-	-	60,000
ITSF	0717	-	-	280,983	280,983
Fire Agencies	2610	505,000	-	-	505,000
Transportation	3010	4,578,810	-	1	4,578,811
Measure P	4052	3,923,000	-	-	3,923,000
Landfill Closure	4511	-	-	753,135	753,135
Library	6110	2,205,887	-	-	2,205,887
Debt Service - COPs	8010	2,459,225	-	9,500	2,468,725
Realignment to PH/MH		376,785	-	-	376,785
Remaining Fund Balance:		**(82,779,184)**	**(6,157,737)**	**(1,239,541)**	**(90,176,463)**
Clerk of the Board	1010	636,401	-	(26,549)	609,852
Board of Supervisors	1015	1,035,542	-	(66,323)	969,219
Executive Office	1020	1,544,876	-	(113,219)	1,431,657
Auditor-Controller	1110	1,566,980	-	(130,905)	1,436,075
Assessor	1120	3,328,529	-	(219,207)	3,109,322
Treasurer-Tax Collector	1130	1,160,631	-	(109,965)	1,050,666
Payroll Administration	1140	490,428	-	(28,879)	461,549
Fiscal Services	1150	886,612	-	(61,345)	825,267
Central Services	1160	462,720	-	(26,265)	436,455
County Counsel	1210	1,889,945	-	(229,623)	1,660,322
Human Resources	1320	2,312,218	-	(281,711)	2,030,507
Elections	1410	727,166	-	(28,961)	698,205
Facilities	1610	5,865,243	-	(388,499)	5,476,744
Fleet Management	1620	52,175	-	-	52,175
Economic Development	1810	164,883	-	(11,473)	153,410
Land Improvement	1910	985,867	-	(262,132)	723,735
Retirement	1920	-	-	-	-
Teeter Plan	1930	(1,500,000)	-	-	(1,500,000)
Miscellaneous	1940	1,276,733	-	(106,760)	1,169,973
Clerk-Recorder	1941	171,101	-	(79,101)	92,000
Information Technology	1960	4,823,569	-	(713,769)	4,109,800
Courts - AB 233	2012	17,796	-	(9,920)	7,876
Grand Jury	2060	68,979	-	-	68,979
District Attorney	2070	7,140,126	-	(496,765)	6,643,361
Public Defender	2080	4,541,376	-	(253,291)	4,288,085
Alternate Defender	2085	1,272,093	-	(73,652)	1,198,441
Conflict Defender	2086	220,000	-	-	220,000
Child Support Services	2090	(180,000)	-	-	(180,000)
Sheriff-Coroner	2310	26,848,078	-	(2,812,447)	24,035,631
Jail	2510	16,234,952	-	(1,424,147)	14,810,805
Juvenile Hall	2550	2,554,453	-	(224,758)	2,329,695
Probation	2560	2,712,751	-	(510,927)	2,201,824
Agriculture	2710	620,356	-	(73,725)	546,631
Cannabis Management	2810	1,154,464	-	(134,310)	1,020,154

DISCRETIONARY REVENUE (Cont.)

Department / Program	BU	FY 25-26 DEPT Submitted (A)	FY 25-26 CEO Recommended Reserve Adjustments (B)	FY 24-25 CEO Recommended Adjustments (C)	FY 25-26 CEO Recommended Budget (A+B+C)
Office of Emergency Services (OES)	**2830**	281,248	-	(28,913)	252,335
Planning & Building	**2851**	3,129,469	-	(788,230)	2,341,239
Animal Care	**2860**	1,617,543	-	(318,708)	1,298,835
Round Valley Airport	**3050**	86,652	-	-	86,652
Little River Airport	**3060**	283,381	-	36,675	320,056
Environmental Health	**4011**	767,187	-	(411,014)	356,173
Emergency Medical Services (EMS)	**4016**	1,108,142	-	(3,126)	1,105,016
Solid Waste	**4510**	-	-	-	-
Social Services Administration	**5010**	3,669,452	-	(2,426,736)	1,242,716
Cal Works/Foster Care	**5130**	1,050,139	-	(1,050,139)	-
In-Home Supportive Services	**5170**	2,037,775	-	(2,037,775)	-
General Relief/Assistance	**5190**	283,037	-	-	283,037
Farm Advisor	**6210**	385,067	-	(38,362)	346,705
Museum	**7110**	379,790	-	(24,504)	355,286
Total General Fund:		**106,165,925**	**-**	**(15,989,460)**	**90,176,463**

NET COUNTY COST (NCC)

Many County programs do not have a dedicated revenue stream to fully offset operating costs. As a result, these programs are supported by general purpose revenues such as property or sales taxes. This revenue is allocated to budget units through BU 1000 - *Non-Departmental Revenue*. The difference between program expenditures and program revenues is known as the Net County Cost or NCC.

Some departmental programs are able to general substantial revenues, such as state or federal reimbursements for social services programs. The County also uses discretionary revenues to provide a required match to receive this funding, often referred to as a maintenance of effort or MOE. If the County loses revenue from state and federal sources, or if fee revenue does not keep pace with the cost of providing services, the County's reliance on discretionary revenues will increase.

FY 2025-26 POSITION CHANGES

The table below includes the position changes adopted by the Board for FY 2025-26. The adopted changes include addition of 11.5 FTE positions, the deletion of 12 FTE positions, the other actions of .25 FTE positions, and budget unit transfers of 70 FTEs. The changes made for fiscal year 2025-26 affect almost every budget unit within the County and bring the total allocated FTEs to 1209.25 FTEs.

BU	Department	Position	Pos #	Funding Source	Adj.
0453	PH TOBACCO ED	SR PROGRAM SPECIALIST	3664		Transfer Out
0453	PH TOBACCO ED	PROGRAM SPECIALIST II	4575		Transfer Out
0464	DA ANTI DRUG ABUSE	LEGAL SECRETARY II	3389	Other	Transfer Out
0465	DA ANTI DRUG ABUSE	DISTRICT ATTORNEY INVEST	2681	Other	Transfer Out
0465	DA ANTI DRUG ABUSE	DEPUTY DISTRICT ATTORNEY IV	3198	Other	Transfer Out
0478	PH BIOTERRORISM AS	SR PROGRAM SPECIALIST	3668		Transfer Out
0478	PH BIOTERRORISM AS	PROGRAM ADMINISTRATOR	3809		Transfer Out
0715	HEALTH BENEFITS	PRINCIPAL ADMIN ANALYST	4673	Health Benefits	Transfer In
0715	HEALTH BENEFITS	ADMINISTRATIVE ANALYST II	TBD	Health Benefits	Add
1610	BUILDINGS & GROUNDS	DEPARTMENT ANALYST II	4572	General Fund	Delete
1610	BUILDINGS & GROUNDS	SR DEPARTMENT ANALYST	TBD	General Fund	Add
1920	RETIREMENT	ACCOUNTANT-AUDITOR II	TBD	General Fund	Add
2070	DISTRICT ATTORNEY	DISTRICT ATTORNEY INVEST	2681	General Fund	Transfer In
2070	DISTRICT ATTORNEY	DEPUTY DISTRICT ATTORNEY IV	3198	General Fund	Transfer In
2070	DISTRICT ATTORNEY	LEGAL SECRETARY II	3389	General Fund	Transfer In
2310	SHERIFF CORONER	ACCOUNT SPECIALIST SUPERVISOR	4282	General Fund	Delete
2310	SHERIFF CORONER	SR DEPARTMENT ANALYST	TBD	General Fund	Add
2510	JAIL	SHERIFF'S SERVICES TECHNICIAN	3437	General Fund	Delete
2510	JAIL	SHERIFF'S SERVICES TECHNICIAN	3440	General Fund	Delete
2510	JAIL	CORRECTIONS SERGEANT 7%	TBD	General Fund	Add
2510	JAIL	COMMUNITY SERVICES OFFICER	TBD	General Fund	Add
2510	JAIL	COMMUNITY SERVICES OFFICER	TBD	General Fund	Add
2810	CANNABIS PROGRAM	ADMINISTRATIVE ASSISTANT	4069	General Fund	Delete
2810	CANNABIS PROGRAM	PROGRAM ADMINISTRATOR	4257	General Fund	Delete
2860	ANIMAL CARE	PROGRAM ADMINISTRATOR	3892	General Fund	Delete
2860	ANIMAL CARE	ANIMAL FACILITY ATTENDANT	TBD	General Fund	Add
3010	DOT ADMINISTRATION	STAFF ASSISTANT II	4494	Road Fund	Delete
3010	DOT ADMINISTRATION	STAFF ASSISTANT III	TBD	Road Fund	Add
4010	PUBLIC HEALTH	COUNTY HEALTH OFFICER	1433		Transfer Out
4010	PUBLIC HEALTH	SENIOR PUBLIC HEALTH ANALYST	3053	Realignment	Delete
4010	PUBLIC HEALTH	SENIOR PUBLIC HEALTH ANALYST	3053		Transfer Out
4010	PUBLIC HEALTH	PROGRAM ADMINISTRATOR	3655		Transfer Out
4010	PUBLIC HEALTH	DEPARTMENT ANALYST II	3673		Transfer Out
4010	PUBLIC HEALTH	PROGRAM SPECIALIST II	3690		Transfer Out
4010	PUBLIC HEALTH	SR PROGRAM SPECIALIST	3706		Transfer Out
4010	PUBLIC HEALTH	SR PROGRAM SPECIALIST	3707		Transfer Out
4010	PUBLIC HEALTH	SR PROGRAM SPECIALIST	3819		Transfer Out
4010	PUBLIC HEALTH	PROGRAM ADMINISTRATOR	3893		Transfer Out
4010	PUBLIC HEALTH	ACCOUNT SPECIALIST III	3921		Transfer Out
4010	PUBLIC HEALTH	VITAL STATISTICS TECHNICIAN	4021		Transfer Out
4010	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4118		Transfer Out

FY 2025-26 POSITION CHANGES (Cont.)

BU	Department	Position	Pos #	Funding Source	Adj.
4010	PUBLIC HEALTH	DEPARTMENT ANALYST II	4280		Transfer Out
4010	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4303		Transfer Out
4010	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4304		Transfer Out
4010	PUBLIC HEALTH	DISASTER RECVRY UNIT NURSE MGR	4381		Transfer Out
4010	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4489		Transfer Out
4010	PUBLIC HEALTH	ADMINISTRATIVE SECRETARY	4549		Transfer Out
4010	PUBLIC HEALTH	SR PROGRAM SPECIALIST	4551		Transfer Out
4010	PUBLIC HEALTH	SR PROGRAM MANAGER	4554		Transfer Out
4010	PUBLIC HEALTH	ADMINISTRATIVE ASSISTANT	4578		Transfer Out
4010	PUBLIC HEALTH	PROGRAM ADMINISTRATOR	4579		Transfer Out
4010	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4583		Transfer Out
4010	PUBLIC HEALTH	SR PROGRAM SPECIALIST	4584		Transfer Out
4010	PUBLIC HEALTH	SR PROGRAM SPECIALIST	4586		Transfer Out
4010	PUBLIC HEALTH	ADMINISTRATIVE SERVICES MGR II	4620		Transfer Out
4010	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4628		Transfer Out
4010	PUBLIC HEALTH	EPIDEMIOLOGIST	4659		Transfer Out
4010	PUBLIC HEALTH	PRINCIPAL DEPARTMENT ANALYST	4731		Transfer Out
4013	PUBLIC HEALTH NURSING	LICENSED VOCATIONAL NURSE	1833		Transfer Out
4013	PUBLIC HEALTH NURSING	PROGRAM ADMINISTRATOR	3654		Transfer Out
4013	PUBLIC HEALTH NURSING	SR PROGRAM SPECIALIST	3670		Transfer Out
4013	PUBLIC HEALTH NURSING	DIRECTOR NURSING-PUBLIC HEALTH	3719		Transfer Out
4013	PUBLIC HEALTH NURSING	COMMUNITY HEALTH SERV SPEC II	3829		Transfer Out
4013	PUBLIC HEALTH NURSING	COMMUNITY HEALTH SERV SPEC II	3830		Transfer Out
4013	PUBLIC HEALTH NURSING	COMMUNITY HEALTH SERV SPEC II	3831		Transfer Out
4013	PUBLIC HEALTH NURSING	SR PUBLIC HEALTH NURSE	3845		Transfer Out
4013	PUBLIC HEALTH NURSING	SR PUBLIC HEALTH NURSE	3850		Transfer Out
4013	PUBLIC HEALTH NURSING	SR PUBLIC HEALTH NURSE	3853		Transfer Out
4013	PUBLIC HEALTH NURSING	SR PUBLIC HEALTH NURSE	3854		Transfer Out
4013	PUBLIC HEALTH NURSING	SUPERVISING PH NURSE	3857		Transfer Out
4013	PUBLIC HEALTH NURSING	SUPERVISING PH NURSE	3858		Transfer Out
4013	PUBLIC HEALTH NURSING	SR HEALTH PROGRAM ELIG WORKER	4333		Transfer Out
4013	PUBLIC HEALTH NURSING	COMMUNITY HEALTH SERV SPEC II	4426		Transfer Out
4013	PUBLIC HEALTH NURSING	SUPERVISING HEALTH PROGRAM COORDINATOR	4428		Transfer Out
4013	PUBLIC HEALTH NURSING	COMMUNITY HEALTH SERVICES SPECIALIST II	4429		Transfer Out
4013	PUBLIC HEALTH NURSING	ADMINISTRATIVE ASSISTANT	4593		Transfer Out
4013	PUBLIC HEALTH NURSING	SR PROGRAM SPECIALIST	4595		Transfer Out
4013	PUBLIC HEALTH NURSING	MCAH/PERINATAL SVCS COORD MGR	4678		Transfer Out
4013	PUBLIC HEALTH NURSING	COMMUNICABLE DISEASE INVESTGTR	4714		Transfer Out
4013	PUBLIC HEALTH NURSING	SR PROGRAM SPECIALIST	4732		Transfer Out
4013	PUBLIC HEALTH NURSING	PROGRAM SPECIALIST II	4742		Transfer Out
4025	EMPLOYEE WELLNESS	HR ANALYST II	4639	Health Benefits	Delete
4025	EMPLOYEE WELLNESS	PRINCIPAL ADMIN ANALYST	4673	Health Benefits	Transfer Out
4035	PUBLIC HEALTH	COUNTY HEALTH OFFICER	1433		Transfer In
4035	PUBLIC HEALTH	LICENSED VOCATIONAL NURSE	1833		Transfer In
4035	PUBLIC HEALTH	SENIOR PUBLIC HEALTH ANALYST	3053		Transfer In
4035	PUBLIC HEALTH	PROGRAM ADMINISTRATOR	3654		Transfer In

FY 2025-26 POSITION CHANGES (Cont.)

BU	Department	Position	Pos #	Funding Source	Adj.
4035	PUBLIC HEALTH	PROGRAM ADMINISTRATOR	3655		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	3664		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	3668		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	3670		Transfer In
4035	PUBLIC HEALTH	DEPARTMENT ANALYST II	3673		Transfer In
4035	PUBLIC HEALTH	PROGRAM SPECIALIST II	3690		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	3706		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	3707		Transfer In
4035	PUBLIC HEALTH	DIRECTOR NURSING-PUBLIC HEALTH	3719		Transfer In
4035	PUBLIC HEALTH	PROGRAM ADMINISTRATOR	3809		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	3819		Transfer In
4035	PUBLIC HEALTH	COMMUNITY HEALTH SERV SPEC II	3829		Transfer In
4035	PUBLIC HEALTH	COMMUNITY HEALTH SERV SPEC II	3830		Transfer In
4035	PUBLIC HEALTH	COMMUNITY HEALTH SERV SPEC II	3831		Transfer In
4035	PUBLIC HEALTH	SR PUBLIC HEALTH NURSE	3845		Transfer In
4035	PUBLIC HEALTH	SUPERVISING PH NURSE	3849		Transfer In
4035	PUBLIC HEALTH	SR PUBLIC HEALTH NURSE	3850		Transfer In
4035	PUBLIC HEALTH	SR PUBLIC HEALTH NURSE	3853		Transfer In
4035	PUBLIC HEALTH	SR PUBLIC HEALTH NURSE	3854		Transfer In
4035	PUBLIC HEALTH	SUPERVISING PH NURSE	3856		Transfer In
4035	PUBLIC HEALTH	SUPERVISING PH NURSE	3857		Transfer In
4035	PUBLIC HEALTH	SUPERVISING PH NURSE	3858		Transfer In
4035	PUBLIC HEALTH	SR PUBLIC HEALTH NURSE	3861		Transfer In
4035	PUBLIC HEALTH	SR PUBLIC HEALTH NURSE	3864		Transfer In
4035	PUBLIC HEALTH	PROGRAM ADMINISTRATOR	3893		Transfer In
4035	PUBLIC HEALTH	ACCOUNT SPECIALIST III	3921		Transfer In
4035	PUBLIC HEALTH	VITAL STATISTICS TECHNICIAN	4021		Transfer In
4035	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4118		Transfer In
4035	PUBLIC HEALTH	DEPARTMENT ANALYST II	4280		Transfer In
4035	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4303		Transfer In
4035	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4304		Transfer In
4035	PUBLIC HEALTH	SR HEALTH PROGRAM ELIG WORKER	4333		Transfer In
4035	PUBLIC HEALTH	DISASTER RECVRY UNIT NURSE MGR	4381		Transfer In
4035	PUBLIC HEALTH	COMMUNITY HEALTH SERV SPEC II	4426		Transfer In
4035	PUBLIC HEALTH	SUPERVISING HEALTH PROGRAM COORDINATOR	4428		Transfer In
4035	PUBLIC HEALTH	COMMUNITY HEALTH SERVICES SPECIALIST II	4429		Transfer In
4035	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4489		Transfer In
4035	PUBLIC HEALTH	ADMINISTRATIVE SECRETARY	4549		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	4551		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM MANAGER	4554		Transfer In
4035	PUBLIC HEALTH	PROGRAM SPECIALIST II	4575		Transfer In
4035	PUBLIC HEALTH	ADMINISTRATIVE ASSISTANT	4578		Transfer In
4035	PUBLIC HEALTH	PROGRAM ADMINISTRATOR	4579		Transfer In
4035	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4583		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	4584		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	4586		Transfer In

FY 2025-26 POSITION CHANGES (Cont.)

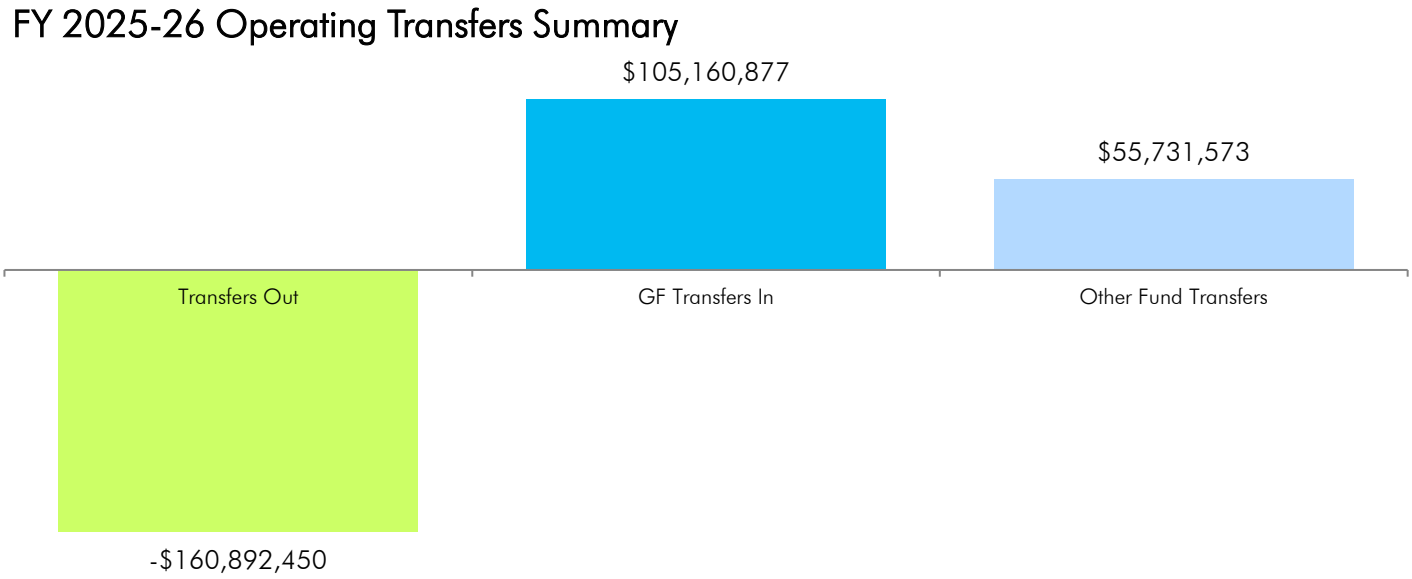
BU	Department	Position	Pos #	Funding Source	Adj.
4035	PUBLIC HEALTH	ADMINISTRATIVE ASSISTANT	4593		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	4595		Transfer In
4035	PUBLIC HEALTH	ADMINISTRATIVE ASSISTANT	4601		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	4602		Transfer In
4035	PUBLIC HEALTH	ADMINISTRATIVE SERVICES MGR II	4620		Transfer In
4035	PUBLIC HEALTH	SR DEPARTMENT ANALYST	4628		Transfer In
4035	PUBLIC HEALTH	EPIDEMIOLOGIST	4659		Transfer In
4035	PUBLIC HEALTH	MCAH/PERINATAL SVCS COORD MGR	4678		Transfer In
4035	PUBLIC HEALTH	COMMUNICABLE DISEASE INVESTGTR	4714		Transfer In
4035	PUBLIC HEALTH	CHILDREN'S SERVICES SPECIALIST	4729		Transfer In
4035	PUBLIC HEALTH	CHILDREN'S SERVICES SPECIALIST	4730		Transfer In
4035	PUBLIC HEALTH	PRINICPAL DEPARTMENT ANALYST	4731		Transfer In
4035	PUBLIC HEALTH	SR PROGRAM SPECIALIST	4732		Transfer In
4035	PUBLIC HEALTH	PROGRAM SPECIALIST II	4742		Transfer In
4050	MENTAL HEALTH	PRINCIPAL DEPARTMENT ANALYST	TBD	Realignment	Add
4080	PUBLIC HEALTH CCS	SUPERVISING PH NURSE	3849		Transfer Out
4080	PUBLIC HEALTH CCS	SUPERVISING PH NURSE	3856		Transfer Out
4080	PUBLIC HEALTH CCS	SR PUBLIC HEALTH NURSE	3861		Transfer Out
4080	PUBLIC HEALTH CCS	SR PUBLIC HEALTH NURSE	3864		Transfer Out
4080	PUBLIC HEALTH CCS	ADMINISTRATIVE ASSISTANT	4601		Transfer Out
4080	PUBLIC HEALTH CCS	SR PROGRAM SPECIALIST	4602		Transfer Out
4080	PUBLIC HEALTH CCS	CHILDREN'S SERVICES SPECIALIST	4729		Transfer Out
4080	PUBLIC HEALTH CCS	CHILDREN'S SERVICES SPECIALIST	4730		Transfer Out
5010	SOCIAL SERVICES	SOCIAL WORKER ASSISTANT II	1116		Transfer Out
5010	SOCIAL SERVICES	SOCIAL WORKER ASSISTANT II	2478		Transfer Out
5170	IHSS	SOCIAL WORKER ASSISTANT II	1116		Transfer In
5170	IHSS	SOCIAL WORKER ASSISTANT II	2478		Transfer In
6110	LIBRARY	DEPARTMENT APPLICATION SPCLST	4094	Other	Delete
6110	LIBRARY	SR LIBRARY TECHNICIAN	4689	Other	Add
6110	LIBRARY	LIBRARIAN II	TBD	Other	Add
7110	MUSEUM	MUSEUM TECHNICIAN	4444	General Fund	Delete
7110	MUSEUM	ACCOUNT SPECIALIST II	TBD	General Fund	Add

OPERATING TRANSFERS BETWEEN FUNDS

From				To		
Fund	BU	Department	Amount	Fund	BU	Department
1100	1000	Non-Departmental	4,578,810	1200	3010	Roads & Maintenance
1100	1000	Non-Departmental	753,135	1202	4511	Landfill Closure
1100	1000	Non-Departmental	2,205,887	1205	6110	Library LB
1100	1000	Non-Departmental	4,428,000	1240	2610	Fire Agency Funding
1100	1000	Non-Departmental	2,468,725	1400	8010	Debt Svc
1100	1000	Non-Departmental	347,945	2851	4082	Health Svcs Realignment
1100	1000	Non-Departmental	28,840	2854	4085	MH Realignment
1100	1000	Non-Departmental	60,000	3260	326	Water Agency
1100	1000	Non-Departmental	280,983	7170	717	IT Reserve IT
1100	1610	Buildings & Grounds	79,931	1201	1710	Capital Improvements
1100	2070	District Attorney	688,787	4480	0448	Victim Witness
1100	2550	Juvenile Hall	1,027,307	1201	1710	Capital Improvements
1100	2710	Agriculture	25,000	7110	0711	Vehicle ISF
1100	4510	Solid Waste	107,223	1202	4511	Landfill Closure
1100	5010	Social Services	168,272	1400	8010	Debt Svc
1200	3010	Transportation	85,000	1201	1710	Capital Improvements
1209	2551	Juv Youth	507,440	1100	2550	Juvenile Hall
1211	2561	JJCPA Probation COPS	263,272	1100	2560	Probation
1217	1942	Recorder Modernization	264,500	1100	1941	Clerk-Recorder
1222	2852	Planning & Building General Plan Update	33,000	1100	2851	Planning & Building
1223	4051	Mental Health Services Act	2,246,002	1221	4050	Mental Health MH
1223	4051	Mental Health Services Act	107,585	1229	4049	SU/SU0125/ SU0100
1224	4052	Mental Health Treatment	150,000	1100	2510	Jail
1224	4052	Mental Health Treatment	5,100,000	1301	1713	Cap Proj Meas B CA
1225	2910	Disaster Recovery	500,000	1100	1000	Nondepartmental Revenue
1225	2910	Disaster Recovery	255,940	1100	1910	Land Improvement
1225	2910	Disaster Recovery	1,034,904	1100	5170	IHSS
1225	2910	Disaster Recovery	873,463	1201	1710	Capital Improvements
1225	2910	Disaster Recovery	758,900	7170	0171	IT Reserve IT
1225	2910	Disaster Recovery	25,000	4020	0402	UB
1225	2910	Disaster Recovery	900	4040	0404	UD
1226	4071	Intergovernmental Transfers	275,000	1229	4049	SU/SU0125/ SU0100
1226	4071	Intergovernmental Transfers	2,451,131	1235	4035	Public Health
1226	4071	Intergovernmental Transfers	267,338	4180	0418	UN
1235	4035	Public Health	43,175	1100	4016	Emergency Medical Services
1235	4035	Public Health	23,984	1221	4050	Mental Health MH
2320	5030	Welfare Admin	40,000	1100	2560	Probation
2320	5030	Welfare Admin	28,229,966	1100	4016	Social Services
2321	5031	AFDC	16,418,941	1100	5130	Cal Works
2322	5032	Medi-Cal	8,905,397	1100	5010	Social Services
2323	5033	Food Stamp	7,986,330	1100	5010	Social Services
2324	2091	Child Support	2,465,049	1100	2090	Child Support Services

OPERATING TRANSFERS BETWEEN FUNDS (Cont.)

From				To		
Fund	BU	Department	Amount	Fund	BU	Department
2330	4075	Live Oak Apartments	300,000	2330	4075	Live Oak Apartments
2850	4081	Public Health Realignment	150,000	1100	4011	Environmental Health
2850	4081	Public Health Realignment	1,800,000	1226	4071	Intergovernmental Transfers
2850	4081	Public Health Realignment	2,414,065	1235	4035	Public Health
2850	4081	Public Health Realignment	98,174	4180	0418	UN
2851	4082	Public Health Realignment Match	347,945	1235	4035	Public Health
2852	5036	Welfare Realignment	91,002	1100	2560	Probation
2852	5036	Welfare Realignment	6,886,556	1100	5130	Cal Works
2852	5036	Welfare Realignment	5,821,539	1100	5170	IHSS
2852	5036	Welfare Realignment	5,585,842	2321	5031	AFDC
2852	5036	Welfare Realignment	111,111	2855	4086	CCS Realignment
2853	4084	Mental Health Realignment	3,558,323	1221	4050	Mental Health MH
2854	4085	Mental Health Realignment Match	28,840	1221	4050	Mental Health MH
2855	4086	CCS Realignment	88,039	1235	4035	Public Health
2857	2554	Juvenile Justice Realignment	664,162	1100	2550	Juvenile Hall
2857	2554	Juvenile Justice Realignment	609,752	1100	2560	Probation
2585	2537	Local Community Correction Realignment 2011	120,000	1100	2070	District Attorney
2585	2537	Local Community Correction Realignment 2011	100,000	1100	2080	Public Defender
2585	2537	Local Community Correction Realignment 2011	1,770,671	1100	2510	Jail
2585	2537	Local Community Correction Realignment 2011	1,931,670	1100	2560	Probation
2585	2537	Local Community Correction Realignment 2011	155,165	1221	4050	Mental Health MH
2585	2537	Local Community Correction Realignment 2011	83,788	1229	4049	SU/SU0125/ SU0100
2859	2569	Local Law Enf Svc Realign 2011	521,514	1100	2550	Juvenile Hall
2859	2569	Local Law Enf Svc Realign 2011	208,758	1100	2560	Probation
2860	2075	DA/PD Realignment 2011	100,000	1100	2070	District Attorney
2860	2075	DA/PD Realignment 2011	100,000	1100	2080	Public Defender
2861	2319	Trial Court Security	1,752,685	1100	2310	Sheriff
2862	5035	Welfare Realignment 2011	9,170,525	1100	5010	Social Services
2862	5035	Welfare Realignment 2011	7,610,757	1100	5130	Cal Works
2864	4095	Mental Health Realignment 2011	8,261,733	1221	4050	Mental Health MH
2864	4095	Mental Health Realignment 2011	1,121,359	1229	4049	SU/SU0125/ SU0100
4250	0425	CARES Realignment 2011	169,000	1100	5010	Social Services
4250	0425	Public Access Trnfrm Health Justice	73,136	1100	2510	Jail
4250	0425	Public Access Trnfrm Health Justice	46,043	1100	2550	Juvenile Hall
4250	0425	Public Access Trnfrm Health Justice	63,086	1100	2560	Probation
4250	0425	Public Access Trnfrm Health Justice	90,107	1100	5010	Social Services
4250	0425	Public Access Trnfrm Health Justice	1,821,099	1221	4050	Mental Health MH
4250	0425	Public Access Trnfrm Health Justice	199,467	1229	4049	SU/SU0125/ SU0100
4250	0425	Public Access Trnfrm Health Justice	286,280	1235	4035	Public Health
4020	0402	Community Development Block Grant	12,000	1100	2851	Planning & Building
4460	0446	Emergency Aid Solutions	7,195	1221	4050	Mental Health MH
			160,892,450			

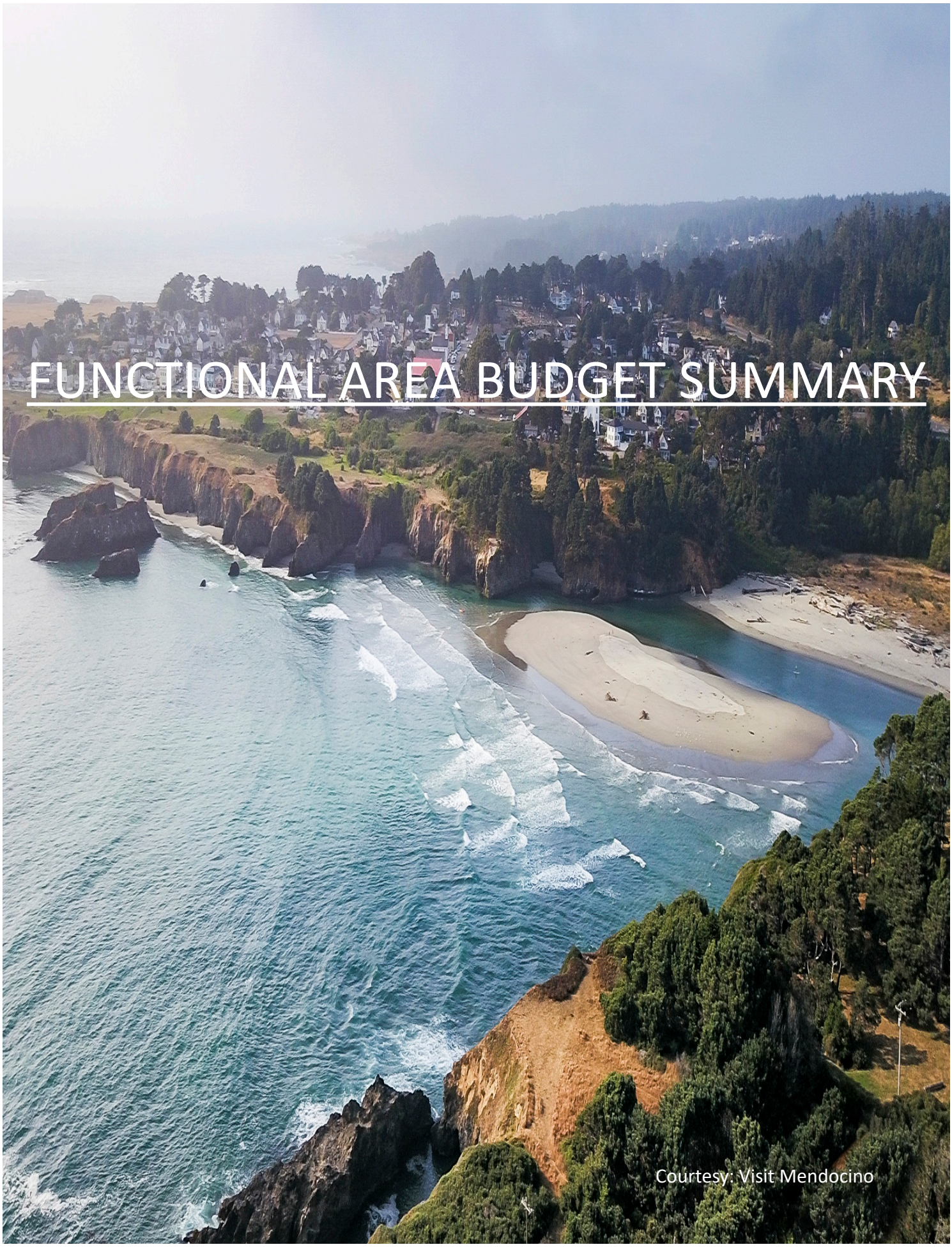


MAJOR TRUST FUND BALANCES & ACTIVITY

			6/30/2023	6/30/2024	6/30/2025 (Estimated)		
Org	**Object**	**Description**	**Fund Balance**	**Fund Balance**	**Revenues**	**Expenditures**	**Fund Balance**
Asset Forfeiture Trusts							
2110	760201	Sheriff- State	230,410	157,410	171,127	21,634	**306,902**
2110	760202	Sheriff- Federal	**175**	**179**	2	-	**181**
2110	760203	Sheriff/COMMET- State	**193,784**	**198,926**	3,185	1,000	**201,112**
2110	760204	Sheriff/COMMET- Federal	**138,806**	**142,375**	1,326	-	**143,701**
2110	760220	District Attorney- State	**1,101,452**	**1,080,034**	240,734	79,078	**1,241,690**
2110	760276	District Attorney- Federal	9,244	9,481	88	-	**9,570**
2110	760292	District Attorney- Federal	27,608	28,318	264	-	**28,582**
		Total Asset Forfeiture Trusts	**1,701,477**	**1,616,724**	**416,726**	**101,712**	**1,931,737**

MENDOCINO
1850
COUNTY

FUNCTIONAL AREA BUDGET SUMMARY



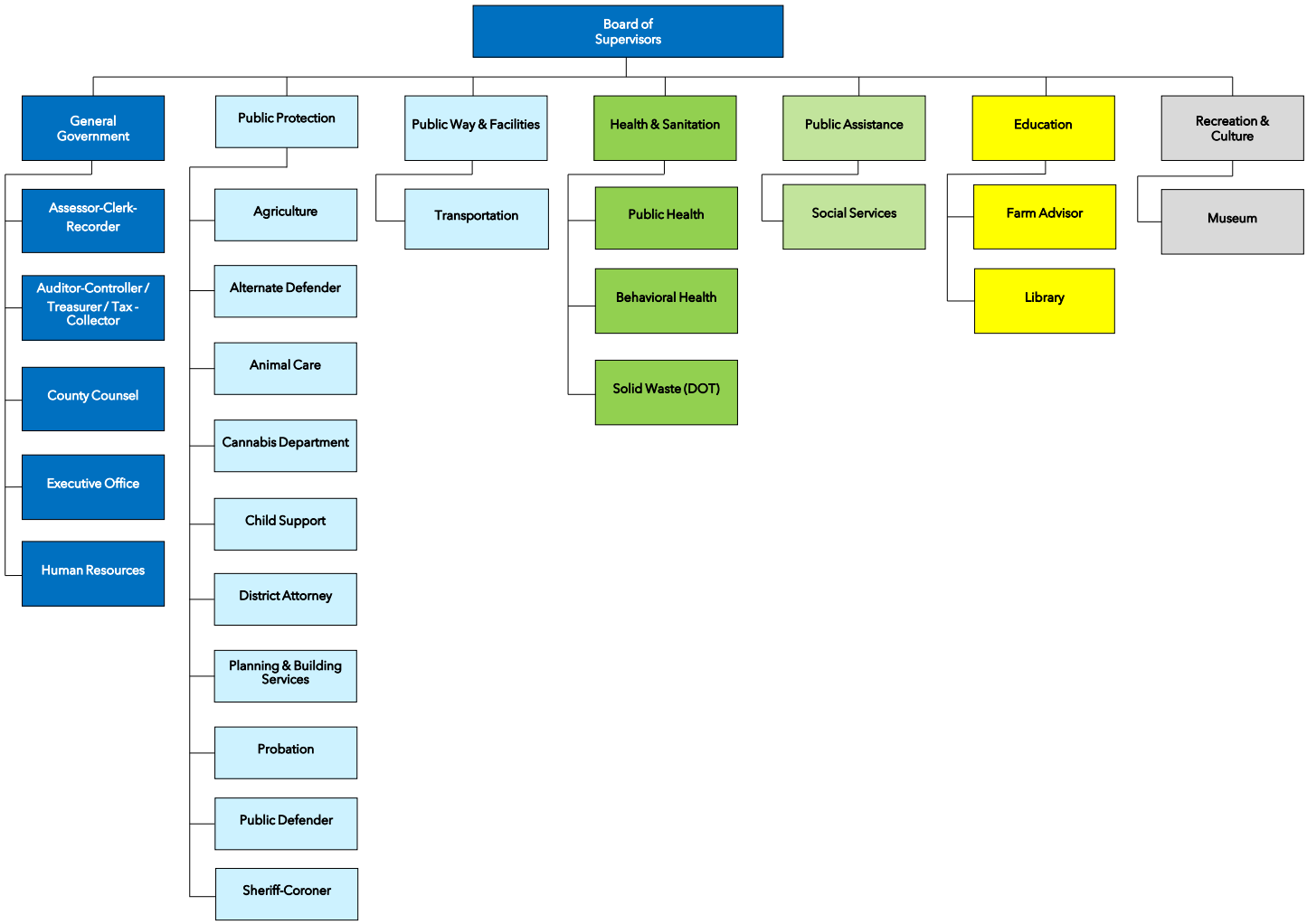
Courtesy: Visit Mendocino

BUDGET OVERVIEW

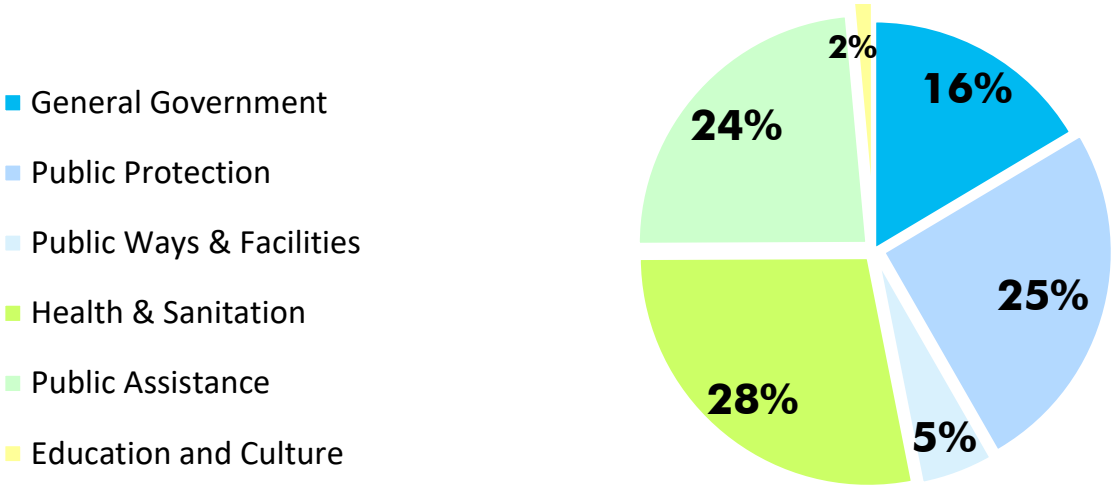
Functional Area Budget Summary

INTRODUCTION

The Mendocino County budget is organized into seven functional areas. Each governmental department and/or budget unit is organized under the appropriate function. The functions of Debt Service and Contingencies are also included, but both are administered through the Auditor-Controller's Office, and are not reflected here. The seven functional areas are: General Government, Public Protection, Public Ways & Facilities, Health & Sanitation, Public Assistance, Education, and Recreation and Culture are made up of various departments and/or budget units throughout the County organization. This section provides summary information for each functional area.

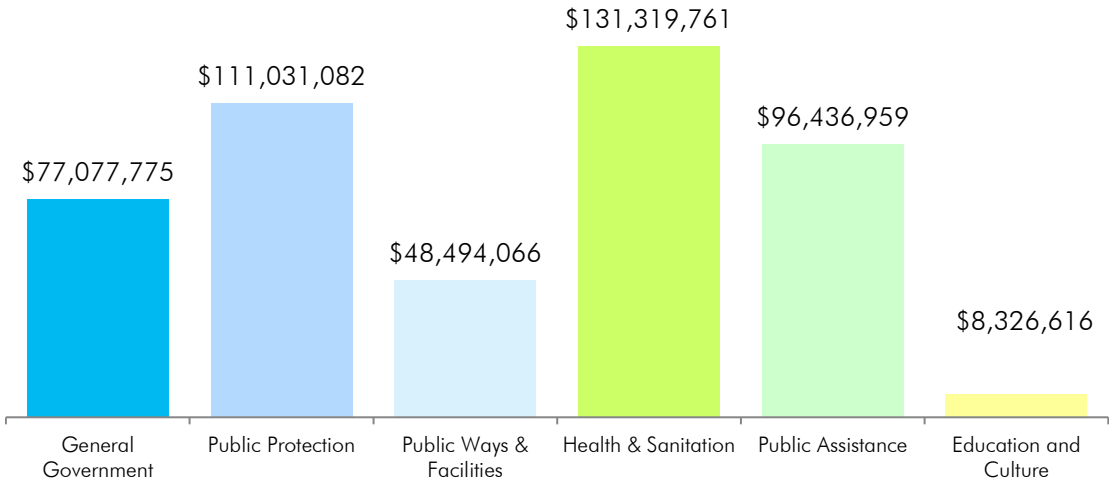


Total Appropriations



Note: Numbers may not add due to rounding.

FY 2025-26 Functional Area Expenditures



Functional Area	23-24 Actual	24-25 Revised	FY 25-26 Adopted	FY 25-26 Change	FY 25-26 % Change
General Government	61,731,357	117,487,780	77,077,775	(40,410,005)	-52.4%
Public Protection	94,884,737	114,064,671	111,031,082	(3,033,589)	-2.7%
Public Ways & Facilities	19,406,043	40,692,354	48,494,066	7,801,712	19.2%
Health & Sanitation	105,319,691	172,079,549	131,319,761	(40,759,788)	-23.7%
Public Assistance	88,658,911	97,296,225	96,436,959	(859,266)	-0.9%
Education and Culture	5,431,578	7,219,210	8,326,616	1,107,406	15.3%
Sub-total	**375,432,318**	**548,839,789**	**472,686,259**	**(76,153,530)**	**-13.9%**
Debt Service	11,615,509	17,216,111	10,464,233	(6,751,878)	-39.2%
Contingencies	-	-	-	-	0.0%
Total	**387,047,827**	**566,055,900**	**483,150,492**	**(82,905,408)**	**-14.6%**

Note: Data derived from net appropriations. Charts do not include all State and Federal grant funding.



Auditor-Controller/Treasurer-Tax Collector staff in April 2025 for attention to Sexual Assault Awareness Month.



Cannabis department staff in April 2025 for attention to Sexual Assault Awareness Month.



Mendocino County- Offical Drop Box

FUNCTIONAL AREA OVERVIEW

The General Government Service Area provides direction, administration, and oversight of all Mendocino County Departments.

DEPARTMENTS

Board of Supervisors

The Board is responsible for exercising its legislative and quasi-judicial authority, within budgetary constraints, to provide for the health, welfare, and safety of the residents of the County of Mendocino.

Executive Office

The Executive Office provides a supportive framework for Board policies and decisions. This Department oversees the Clerk of the Board, Central Services, Payroll Administration, Fiscal Support, Facilities, Fleet Management, Information Technology, Capital Improvements, Capital Projects within the General Government Function, and other departments as needed. The Executive Office also oversees the Conflict Defender and Emergency Services (Public Protection Function), Water Agency (Special District) and Vehicle Replacement, Risk Management and Workers Comp (ISF).

Auditor-Controller

The Auditor-Controller exercises general supervision over the accounting of all organizations. This Department oversees the Non-Departmental, Teeter Plan and Miscellaneous budget units within the General Government Function, and also oversees the Contingency Fund (Contingency Function), General Debt Service, Pension Obligation Bond (Debt Function) and Unemployment Insurance and Information Technology funds.

Assessor-Clerk-Recorder

The Assessor-Clerk-Recorder provides assessment and recording of real property in the county. The Department oversees the Assessor, Elections, Clerk-Recorder, Property Characteristics, Recorder's Modernization and Micrographics in the General Government Function.

Treasurer-Tax Collector

The Treasurer-Tax Collector is responsible for the collection, custody, investment, and disbursements of the funds of the County, School Districts, Special Districts, and Trust Funds. The Department oversees Treasurer-Court Collections and also Court Collection-AB233 (Public Protection Function).

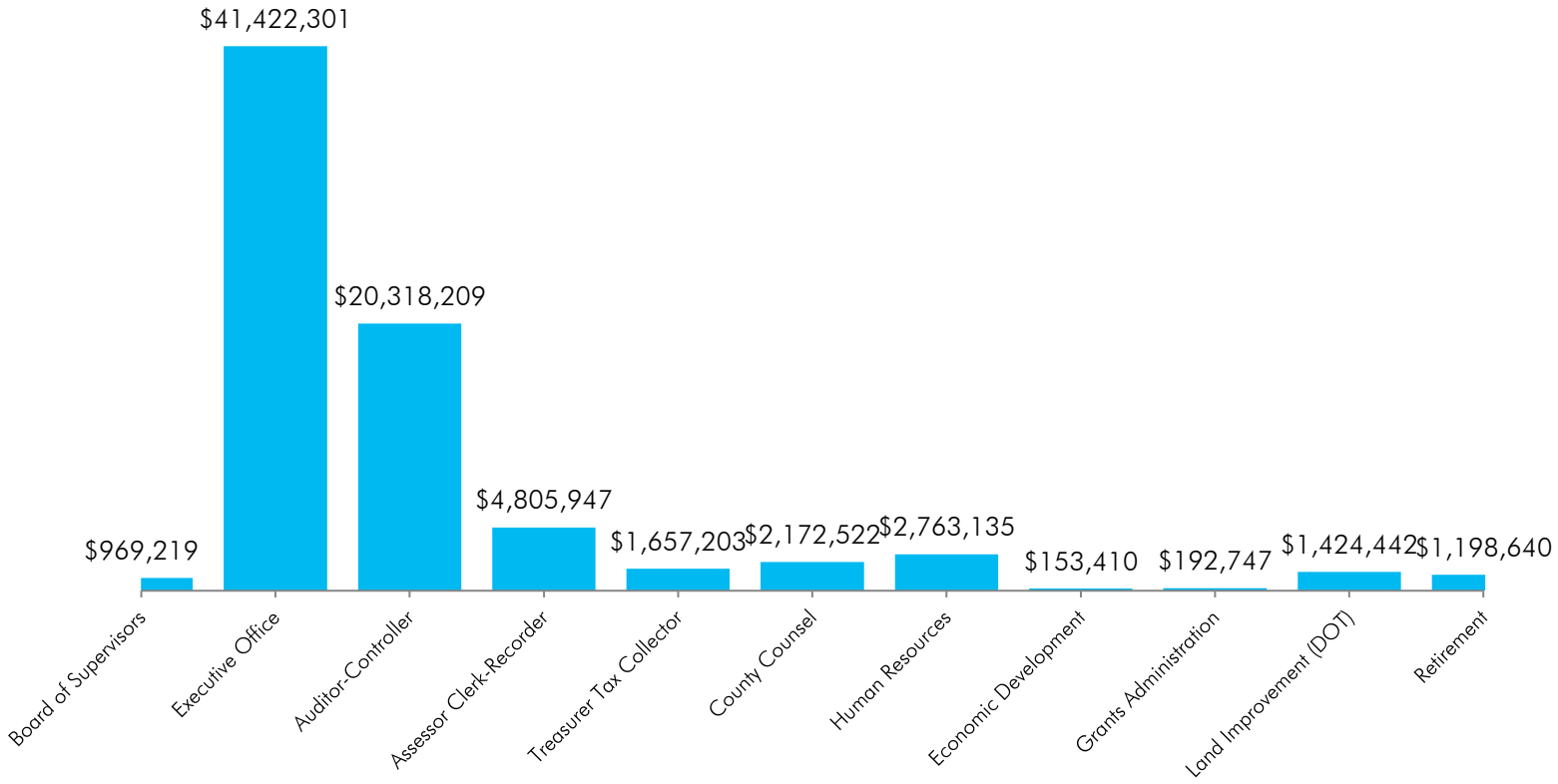
County Counsel

The County Counsel is required to provide legal advice to all County officers and departments, boards and commissions, municipal advisory commissions, Grand Jury, and special districts governed by the Board of Supervisors.

Human Resources

Human Resources provides guidance and assistance to the public, the Chief Executive Officer, the Board of Supervisors, County employees, and all County Departments related to Human Resources management, talent acquisition, employee development, and retention of its workforce. The Department oversees Human Resources, Employee Wellness (Health & Sanitation Function) and the Health Insurance fund.

FY 2025-26 Functional Area Expenditures



General Government Expenditures		23-24 Actual	24-25 Revised	FY 25-26 Adopted	FY 25-26 Change	FY 25-26 % Change
Board of Supervisors		999,748	946,657	969,219	22,562	2.3%
Executive Office		24,865,344	73,047,390	41,422,301	(31,625,089)	-76.3%
Auditor-Controller		24,535,420	29,951,719	20,318,209	(9,633,510)	-47.4%
Assessor Clerk-Recorder		3,664,699	3,779,514	4,805,947	1,026,433	21.4%
Treasurer-Tax Collector		1,124,738	1,376,119	1,657,203	281,084	17.0%
County Counsel		1,892,544	2,160,758	2,172,522	11,764	0.5%
Human Resources		2,011,159	2,700,649	2,763,135	62,486	2.3%
Economic Development		342,040	135,196	153,410	18,214	11.9%
Grants Admministration		144,895	179,343	192,747	13,404	7.0%
Land Improvement (DOT)		1,321,514	2,250,019	1,424,442	(825,577)	-58.0%
Retirement (MCERA)		829,256	960,416	1,198,640	238,224	19.9%
	Total	**61,731,357**	**117,487,780**	**77,077,775**	**(40,410,005)**	**-52.4%**

Public Protection



2025 Emergency Operations Center Training Hosted by the Office of Emergency Services.



Office of Emergency Services doing community outreach at the 2025 Pumpkinfest



High Frequency Radio tower funded by an OES grant

FUNCTIONAL AREA OVERVIEW

The Public Protection Service Area ensures safe communities throughout Mendocino County by providing programs and services including law enforcement, crime prevention, wildfire prevention, emergency preparedness, and criminal justice.

DEPARTMENTS

District Attorney

The District Attorney is the public prosecutor of the County whose authority extends throughout the county, including the incorporated cities, and State and Federal lands.

Public Defender

The Public Defender is responsible for representing any person financially unable to employ counsel and who is charged with the commission of any contempt or criminal offense within the jurisdiction of the Superior Court.

Alternate Defender

The Alternate Defender is appointed by the court in cases when the Public Defender declares a conflict of interest.

Child Support Services

The Child Support Services department provides services to locate parents, establish paternity, and establish and enforce child support orders for financial and medical support in cooperation with the Superior Court.

Sheriff-Coroner

The Sheriff is the Chief Law Enforcement Officer, whose authority extends throughout the County, including the incorporated cities, and State and Federal property.

Probation

The Probation Department's primary function is to promote public safety by reducing criminal behavior and its impact upon the community. The Department oversees Probation and Juvenile Hall.

Agriculture

The Agriculture Department promotes and protects Mendocino's agriculture as well as protects the environment and public health and safety.

Animal Care Services

Animal Care is administered as part of the Social Services Administration but managed by the Executive Office. Animal Care operates a shelter in Ukiah and is re-opening a coastal shelter in Fort Bragg that has been closed for several years.

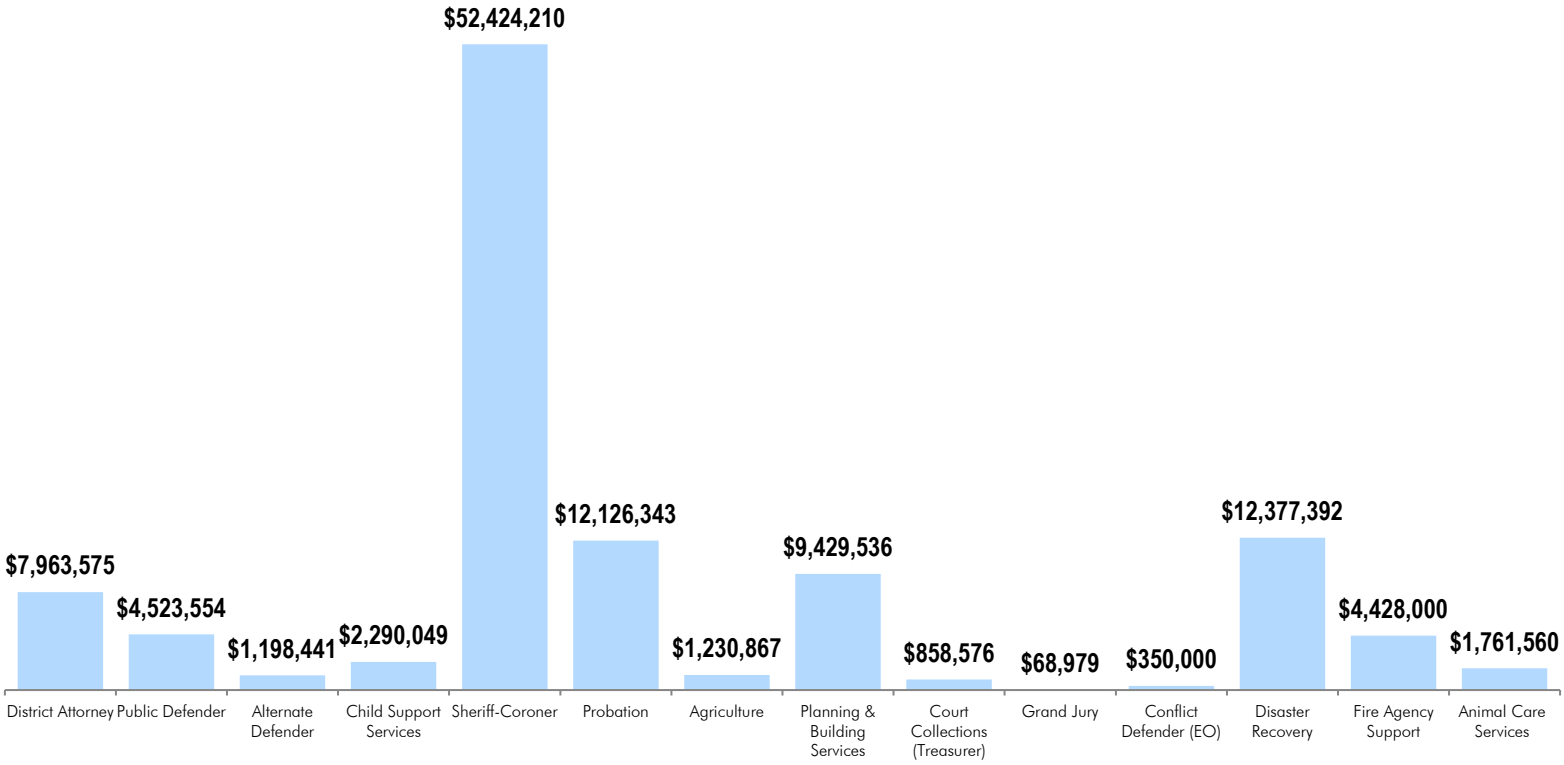
Planning & Building Services

Planning and Building Services consists of: planning, building, code enforcement, administrative services and workforce development. The Department also oversees the Fish & Game Commission, Economic Development (General Government), and CDBG.

Disaster Recovery

Disaster Recovery works with state, federal, and local partners in the physical and financial recovery of the County from Natural Disasters.

FY 2025-26 Functional Area Expenditures



Public Protection Departments	FY 23-24 Actual	FY 24-25 Revised	FY 25-26 Adopted	FY 25-26 Change	FY 25-26 % Change
District Attorney	7,304,920	8,458,061	7,963,575	(494,486)	-6.2%
Public Defender	4,250,030	4,721,529	4,523,554	(197,975)	-4.4%
Alternate Defender	1,119,607	1,192,944	1,198,441	5,497	0.5%
Child Support Services	2,570,252	2,512,225	2,290,049	(222,176)	-9.7%
Sheriff-Coroner	46,186,138	51,968,467	52,424,210	455,743	0.9%
Probation	9,660,368	11,906,846	12,126,343	219,497	1.8%
Agriculture	2,109,585	1,147,694	1,230,867	83,173	6.8%
Planning and Building Services	7,497,968	10,005,357	9,429,536	(575,821)	-6.1%
Court Collections (Treasurer)	1,084,286	897,100	858,576	(38,524)	-4.5%
Grand Jury	39,929	100,574	68,979	(31,595)	-45.8%
Conflict Defender (EO)	323,113	275,000	350,000	75,000	21.4%
Disaster Recovery	5,769,411	14,310,132	12,377,392	(1,932,740)	-15.6%
Fire Agency Support	5,319,187	4,307,466	4,428,000	120,534	2.7%
Animal Care Services	1,649,943	2,261,276	1,761,560	(499,716)	-28.4%
Total	**94,884,737**	**114,064,671**	**111,031,082**	**(3,033,589)**	**-2.7%**

BUDGET OVERVIEW

Proposition 172



PUBLIC SAFETY DEPARTMENTS

- District Attorney- BU 2070
- Sheriff-Coroner- BU 2310
- Jail- BU 2510
- Probation- BU 2560
- Miscellaneous (Fire Agencies)- BU 1940 (Fire agencies are not County departments, but are eligible Proposition 172 recipients)

Note: This is not an exclusive list of "public safety" departments or responsibilities, only a list of departments or entities that currently receive Proposition 172 funding.

PROP. 172 "MOE" CALCULATIONS

	FY 22-23	FY 23-24	FY 24-25	FY 25-26
Dept.	**Actual***	**Actual***	**Estimated**	**Adopted**
DA	1,026,167	913,398	903,000	693,214
Sheriff	4,373,694	3,893,052	3,928,000	3,854,818
Jail	3,313,473	2,949,342	2,935,000	2,880,318
Probation	998,923	892,535	903,000	886,176
EMS	N / A	N / A	N / A	N/A
	9,712,257	**8,648,327**	**8,669,000**	**8,314,526**

* The County Auditor-Controller performs an annual calculation from the "base year" of FY 1992-1993 (prior to passage of Prop. 172) in order to determine the County's minimum level of funding to the "public safety" departments based on that base year and the increase in Prop. 172 sales tax receipts. The calculation is based on actual receipts and expenditures. *AB 2788 requires certain adjusments to the calculation (i.e. asset forfeiture and grant funding is excluded from the calculation).

FUNDING OVERVIEW

History

Proposition 172, the Local Public Safety Protection and Improvement Act, was enacted by California's voters in 1993. The voter initiative was proposed by the legislature and Governor Wilson in response to the Educational Revenue Augmentation Funds (ERAF) shift from the prior year. The intention was to partially back-fill the loss of property tax revenue to ERAF with a statewide 1/2 cent sales tax. The initiative was approved by 58% of the voters statewide, although in Mendocino County it only garnered 45% voter approval. The Act allowed the local Board of Supervisors to enact the tax if it passed by a statewide majority, but failed locally. The Mendocino County Board enacted the "Proposition 172" tax after its statewide passage.

All Proposition 172 funding is directed to cities and counties, as they are the primary losers to ERAF. The Act restricted the use of the funds to local public safety, including but not limited to: police and sheriffs, fire protection, county district attorneys, ocean lifeguards, and county corrections. The County of Mendocino has never provided fire service, as all county fire districts are independent special districts that receive dedicated revenue from property tax and other sources.

Changes in Budgeting for FY 2025-26

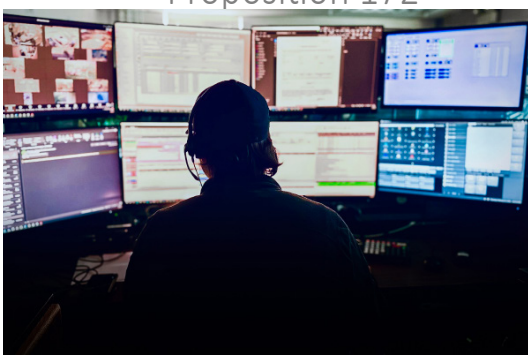
In Mendocino County, the Board of Supervisors has decided annually, through their budget process, to utilize the Proposition 172 funds to support County mandated services by funding four public safety budget units: BU 2070 - *District Attorney*, BU 2310 - *Sheriff,* BU 2510 - *Jail*, and BU 2560 - *Probation*. However, in preparing the FY 2016-17 Budget, the Board directed that a percentage of the County's Proposition 172 funding be used to support local fire agencies. The funding for direct support of fire agencies is continued in the FY 2025-26 Budget. The total direct funding provided in FY 2025-26 was $584,836. The Board directed that this total be utilized to establish a percentage of total budgeted Proposition 172 funds from the current year, and then this percentage be utilized to establish the funding amount for fire agencies in any subsequent years.

Funding for support of fire agencies is budgeted in separate locations. The direct fire agency support payments from Proposition 172 fund are budgeted in BU 1940- *Miscellaneous*.

Proposition 172



Mendocino County Fallen Peace Officers Memorial



Mendocino County Public Safety Dispatcher



Mendocino County Corrections Officer

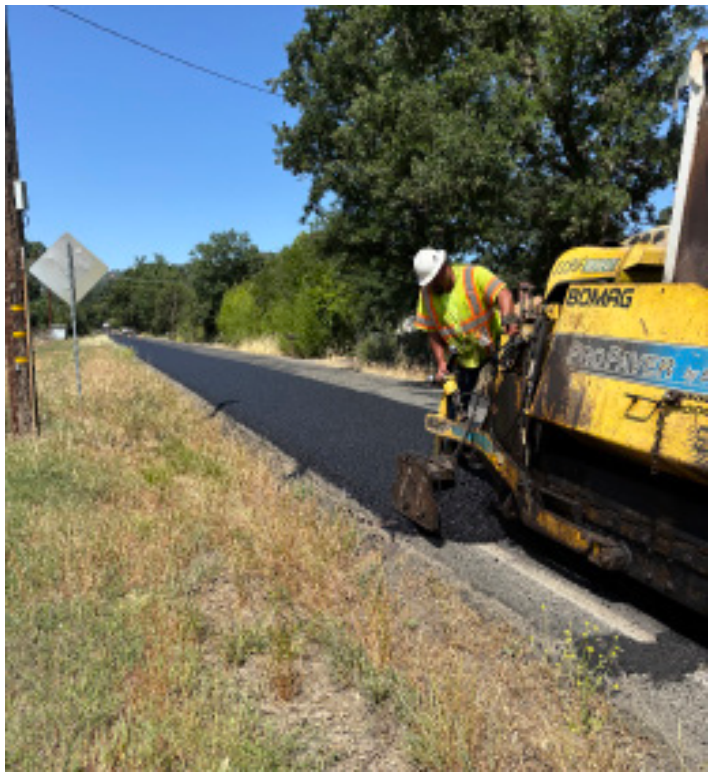


Patrol Lieutenants taking oath of office

FIRE AGENCY SUPPORT - BU'S 1940

Revenue Sources for Fire Agency Support	Direct Fire Agecy Support Payments (BU 1940)
Proposition 172	584,836
General Fund	-
Add'l Funds to Fire/Loss to GF	**584,836**

Prop. 172 Allocation %	Prior to FY 16-17	FY 25-26 Adopted
District Attorney	10.56%	7.79%
Sheriff- Patrol	45.04%	43.32%
Sheriff- Jail	34.11%	32.37%
Probation	10.29%	9.96%
Fire Agencies	0.00%	6.57%
Total	**100.00%**	**100.00%**



Mendocino County DOT paving



Correction Maintance Mt. View Road



Briceland Storm Damage Repairs

FUNCTIONAL AREA OVERVIEW

The Public Ways & Facilities function maintains the County roads, bridges, airports and closed landfills, responds to disaster damage, and manages solid waste.

DEPARTMENTS

Department of Transportation

The Transportation Department administers Road Maintenance, Storm Damage, Road & Bridge Capital Improvement Projects, Round Valley & Little River Airports, Land Improvement (General Government Function), and Solid Waste & Landfill Closure (Health & Sanitation Function).

Administration & Road Maintenance

Maintenance, engineering and technical assistance, administration, and business services all function to support the County Maintained Road System.

Storm Damage

Budget Unit 3030 serves as a special use budget to accommodate the repair and restoration of road features damaged under various declared disasters, fundedprimarily through State & Federal programs.

Road & Bridge Projects

Projects within Budget Unit 3041 provide improvements to the County Maintained Road System which are funded primarily through Federal & State programs.

Round Valley Airport

Responsibilities include day-to-day operations and supervision for programs such as hangar leases, aviation fuel sales, grant administration and airport safety.

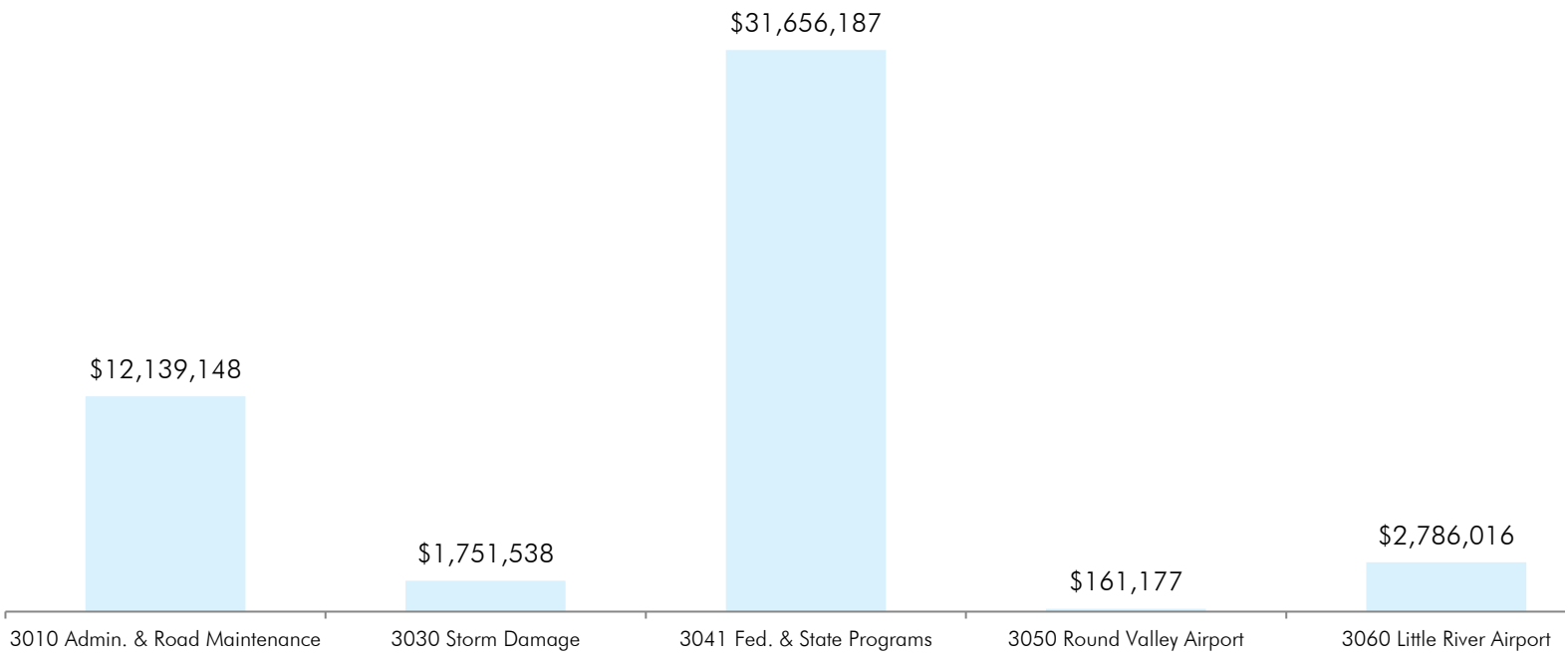
Little River Airport

Responsibilities include day-to-day operations and supervision of programs such as hangar leases, fixed-base operator concessions, aviation fuel sales, grant administration, and airport safety.

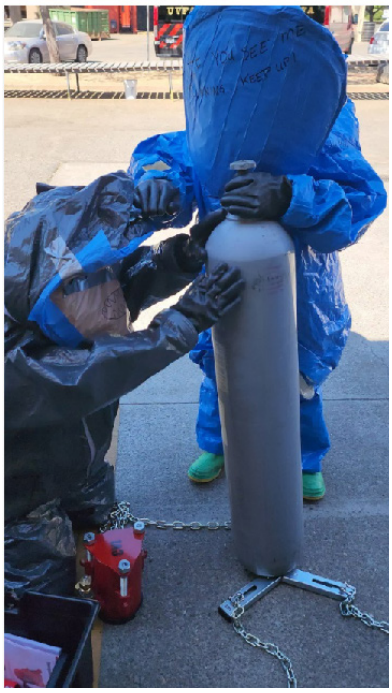


Briceland Storm Damage Repairs

FY 2025-26 Functional Area Expenditures



Public Ways & Facilities Departments	FY 23-24 Actual	FY 24-25 Revised	FY 25-26 Adopted	FY 25-26 Change	FY 25-26 % Change
DOT- Admin. & Road Maintenance	9,484,644	12,179,468	12,139,148	(40,320)	-0.3%
DOT- Storm Damage	1,027,101	3,525,291	1,751,538	(1,773,753)	-101.3%
DOT- Fed. & State Programs	8,526,119	24,275,840	31,656,187	7,380,347	23.3%
DOT- Round Valley Airport	95,411	282,006	161,177	(120,829)	-75.0%
DOT- Little River Airport	272,768	429,749	2,786,016	2,356,267	84.6%
Total	**19,406,043**	**40,692,354**	**48,494,066**	**7,801,712**	**19.2%**



REHIT Training 2025



Environmenta Health facilitated new septic tank and pump being installed



Old Water well being properly abandoned

FUNCTIONAL AREA OVERVIEW

The Health & Sanitation Area ensures the health and well-being of the communities throughout Mendocino County by providing programs and services for Mental Health, Public Health and Substance Use Disorder Treatment, Employee Wellness, and the County's Solid Waste department.

DEPARTMENTS

Public Health

The Public Health Department works closely with the public to promote and safeguard the health and wellness of the people of Mendocino County. The two primary divisions of Public Health are: (1) Nursing, (Communicable Disease/ Immunizations, Home Visiting, Foster Care Nursing, CA Children's Services, maternal Child & Adolescent Health, and WIC); (2) Community Wellness (tobacco, oral health, nutrition, fitness). All are supported by Public Health Communications, Fiscal Management, and Administration.

Behavioral Health

Behavioral Health and Recovery Services includes two primary programs, Substance Use Disorder Treatment (SUDT), which assists individuals who have substance use disorders to create and maintain a healthy and balanced lifestyle free of alcohol and other drug abuse and Behavioral Health Services which serves the people of Mendocino County whose lives are affected by serious and chronic mental illness.

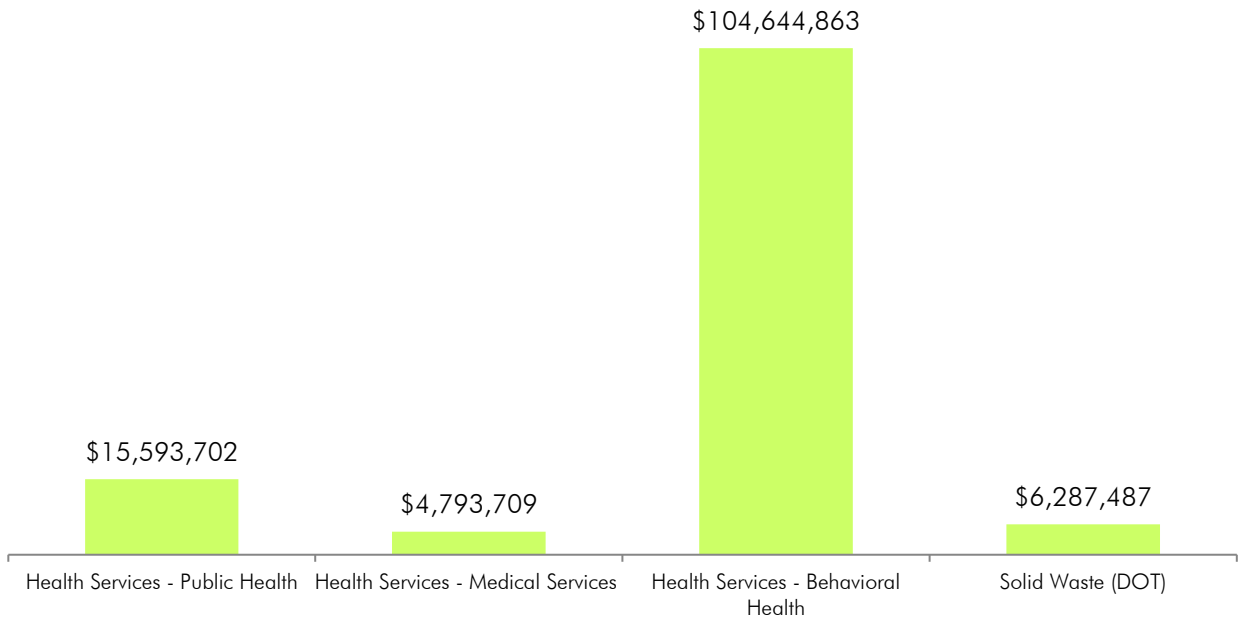
Solid Waste

Operations were privatized at the County's six small volume transfer stations: Albion, Caspar, Boonville, Laytonville, Potter Valley, and South Coast. Curbside hauling services and transfer station operations are performed under contracts with private solid waste companies. The administration of the County's solid waste system is performed by Department of Transportation staff.

Landfills

Department of Transportation staff devote part of their time to the maintenance and regulatory compliance of three "closed" landfill sites: Laytonville, Caspar, and South Coast.

FY 2025-26 Functional Area Expenditures



Health & Sanitation Departments	23-24 Actuals	24-25 Revised	25-26 Adopted	25-26 Change	25-26 % Change
Health Services- Public Health	13,448,086	13,620,540	15,593,702	1,973,162	12.7%
Health Services- Medical Services	5,404,644	7,867,519	4,793,709	(3,073,810)	-64.1%
Health Services- Behavioral Health	84,256,123	147,832,785	104,644,863	(43,187,922)	-41.3%
Solid Waste (DOT)	1,771,237	2,253,907	6,287,487	4,033,580	64.2%
Employee Wellness (HR)	439,601	504,798	-	(504,798)	0.0%
Total	**105,319,691**	**172,079,549**	**131,319,761**	**(40,759,788)**	**-23.7%**



2025 Child Memorial Flag



2025 Career Point Gratitude Wall



2025 EFAS Eligibility Specialist Graduate Class

FUNCTIONAL AREA OVERVIEW

The Public Assistance Area ensures the welfare of the communities of Mendocino County through Employment and Family Assistance Services, Family and Children's Services and Adult and Aging Services.

DEPARTMENTS

Social Services

Social Services is comprised of the key service areas of Employment and Family Assistance Services (EFAS); Family and Children's Services; and Adult and Aging Services. The majority of the services are mandated by State and Federal laws that differentiate client populations according to factors such as age, condition, types of services, and various risk factors.

CalWORKS/Foster Care-Adoptions

This budget unit contains expenditures for direct payments to foster care providers and adoptive parents which are mandated and primarily funded by the State and Federal governments.

IHSS

In-Home Supportive Services (IHSS) administers public assistance programs to assist disabled individuals to remain in their homes. These programs include Public Authority and Quality Assurance.

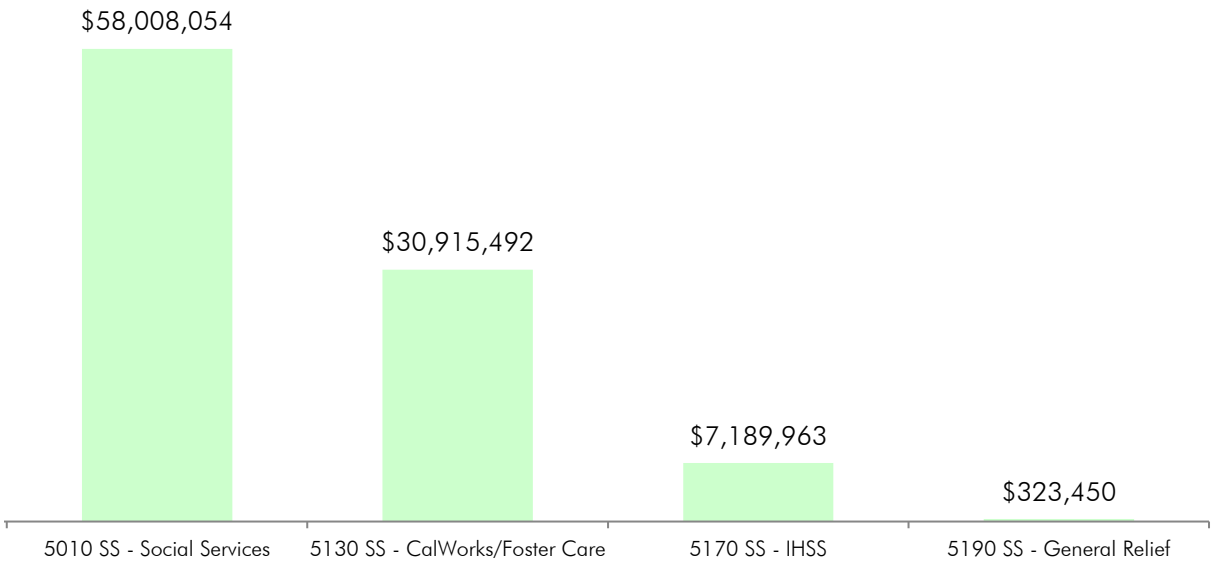
General Assistance

General Assistance/General Relief administers public assistance programs to assist individuals meeting criteria to engage in employment opportunities or obtain long term disability support. This program works in collaboration with the CalFresh and Medi-Cal programs to meet the needs of the qualified individuals.



2025 Special Projects Team

FY 2025-26 Functional Area Expenditures



Public Assistance Departments	FY 23-24 Actual	FY 24-25 Revised	FY 25-26 Adopted	FY 25-26 Change	FY 25-26 % Change
Administration	4,973	-	**-**	-	0.0%
Social Services	52,920,669	59,732,510	**58,008,054**	(1,724,456)	-3.0%
CalWorks/Foster Care	28,757,460	30,188,052	**30,915,492**	727,440	2.4%
IHSS	6,568,280	6,998,238	**7,189,963**	191,725	2.7%
General Relief	407,529	377,425	**323,450**	(53,975)	-16.7%
Total	**178,850,892**	**100,600,605**	**188,907,392**	**88,306,787**	**87.8%**

Education

FUNCTIONAL AREA OVERVIEW

The Education Area provides education to the communities throughout Mendocino County through the services provided by the Mendocino County Library and the Farm Advisor.

Library

The Mendocino County Library consists of six branches in Ukiah, Willits, Covelo, Point Arena, Fort Bragg, and Laytonville, along with a Bookmobile and Outreach van, which provide library materials and programs to all residents and visitors to Mendocino County.

The library also provides online resources available twenty-four hours a day, including eBooks, digital audiobooks and magazines, job resources, educational resources for adults, teens, and children, and much more. Virtual programs such as author talks, how-to crafts, and book discussions are held regularly via video conferencing.

Farm Advisor

The Mendocino County Farm Advisors plays a vital role in enhancing agricultural sustainability and innovation. Affiliated with UC Agriculture and Natural Resources, they provide science-based research and educational resources to local farmers and ranchers.

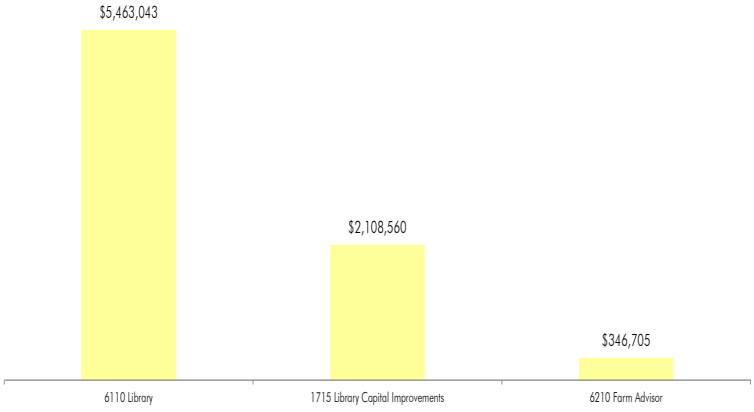


Flower Pounding Workshop

FY 2024-25 Functional Area Expenditures



Bookmobile Outreach with Norm and Dave



Education, Culture and Recreation Departments	FY 23-24 Actual	FY 24-25 Estimate	FY 25-26 Adopted	FY 25-26 Change	FY 25-26 % Change
Library	4,629,355	6,477,200	7,571,603	1,094,403	14.5%
Farm Advisor	251,881	320,368	346,705	26,337	7.6%
Total	**4,881,236**	**6,797,568**	**7,918,308**	**1,120,740**	**14.2%**



Fermintation Workshop



Stuff Animals Story Time with Josh

FUNCTIONAL AREA OVERVIEW

The Cultural Area provides historical exhibits and information to the communities throughout Mendocino County through the services provided by the Cultural Services Agency, which oversees the Mendocino County Museum.

The Recreational Area provides public access areas that are more than just green spaces—they're living snapshots of our county's natural heritage. From rugged coastlines to serene forest clearings, every park offers visitors a glimpse into the diverse ecosystems that make Mendocino County so special.

DEPARTMENTS

Cultural Services Agency and Executive Office

Museum

Staff coordinate and create short and long-term exhibits, host educational and entertaining events, guide school and tour groups, and coordinate special community events with other organizations, such as Roots of Motive Power and Mendocino College. The Museum is dedicated to preserving and interpreting the cultural and historical treasures of the peoples and places of Mendocino County and serves as the official repository for the California State Lands Commission for the Frolic shipwreck, which occurred off the coast.

Education, Culture and Recreation Departments	FY 23-24 Actual	FY 24-25 Revised	FY 25-26 Adopted	FY 25-26 Change	FY 25-26 % Change
Museum	557,205	421,642	408,308	(13,334)	-3.3%
Total	**557,205**	**421,642**	**408,308**	**(13,334)**	**0%**

MENDOCINO
1850
COUNTY

BUDGET SUMMARY



Courtesy: Kelly Hansen

BUDGET SUMMARY

INDEX

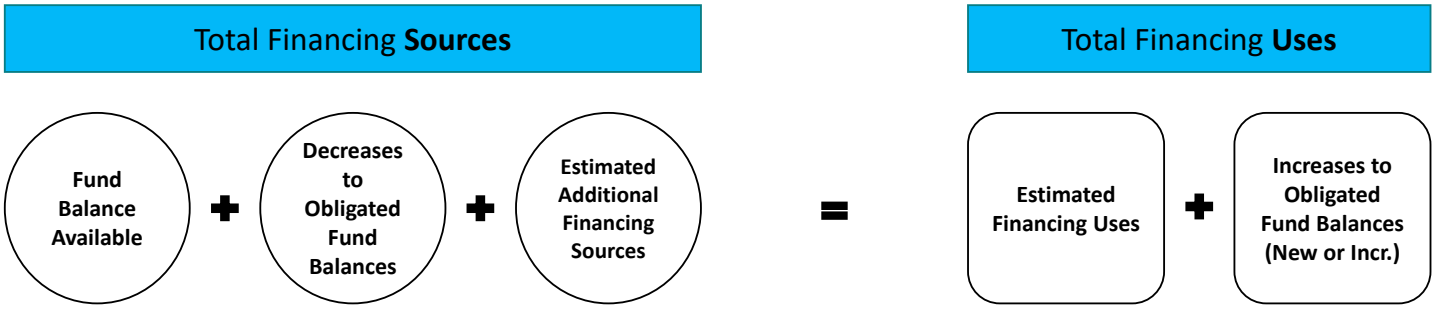
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READING A *SCHEDULE 9* (BUDGET UNIT DETAIL)

The budget schedules in the budget book contain numerical information included in the County Budget. Each schedule is presented in the format prescribed by the California State Controller, and are provided by the Mendocino County Auditor-Controller's Office. The schedules are obtained through the County's financial system, where budget information was entered by County departments under the direction of the Executive Office.

County Budget Formula

The basic budget formula is applicable to counties, dependent special districts and other agencies under the supervision and control of the board of supervisors. Government Code Section 29009 requires the adopted budget to be in balance; therefore, Total Financing Sources shall equal Total Financing Uses.



The Heading

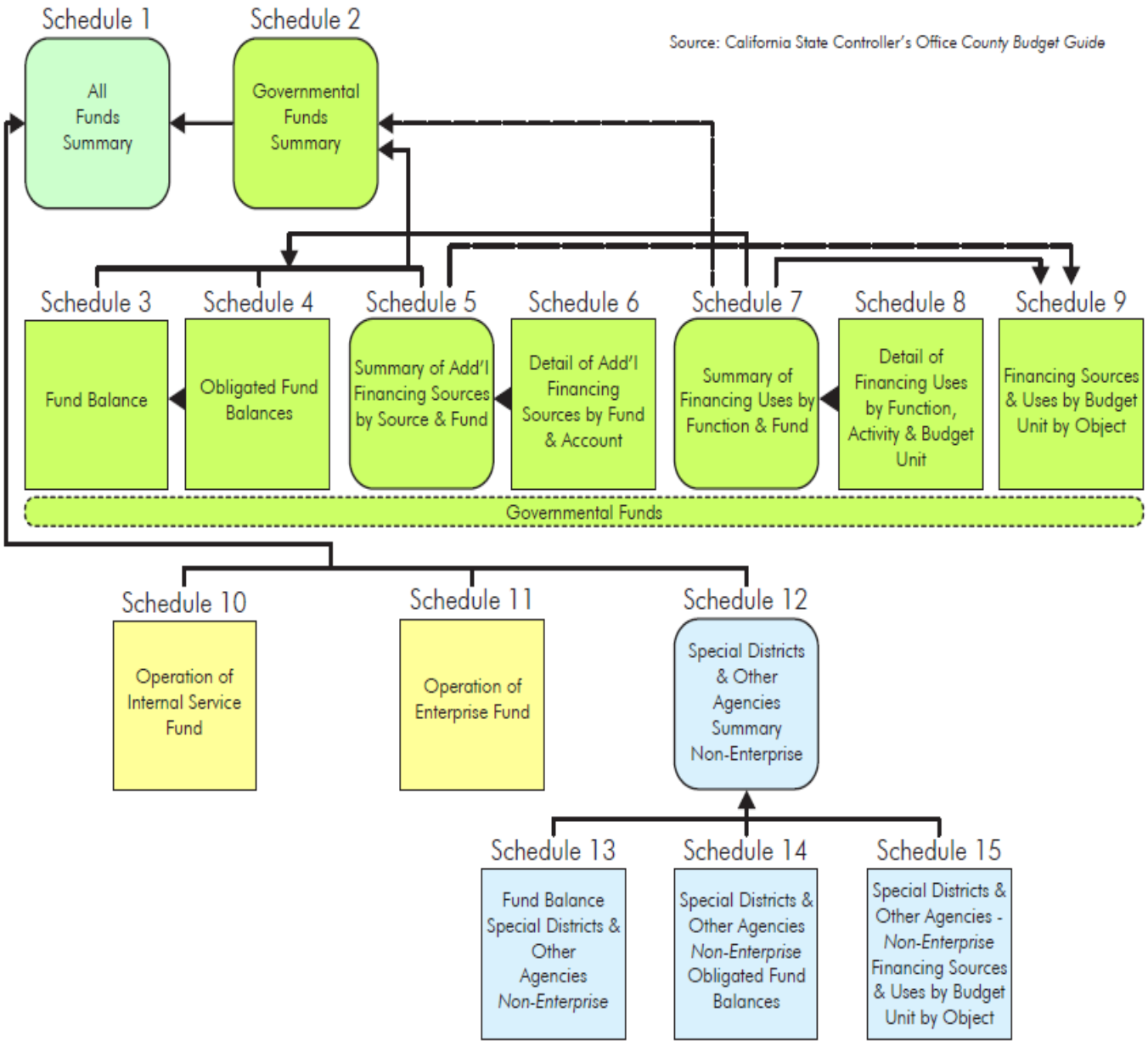
Each type of schedule is identified numerically and contains a heading to describe the information contained within. Schedule numbers are located in the upper right, and the schedule title is located at the top of each schedule. For example, Schedule 9 (each governmental budget unit has its own Schedule 9) is titled "Budget Unit Detail."

Schedule Listing

The State Controller requires that 15 different schedules be presented within the budget book. Schedules 1 through 8 and 12 through 14 can be found in this budget book under the section titled "Budget Summary". The remaining tabs are found throughout the book under the appropriate budget units (where applicable). Below is a list of each of the budget schedules required:

1 All Funds Summary
2 Governmental Funds Summary
3 Fund Balance – Governmental Funds
4 Reserves/Designations – By Governmental Funds
5 Summary of Additional Financing Sources by Source and Fund
6 Detail of Additional Financing Sources by Fund and Account
7 Summary of Financing Uses by Function and Fund
8 Detail of Financing Uses by Function, Activity and Budget Unit
9 Financing Sources and Uses by Budget Unit by Object (Most Common Schedule)
10 Operation of Internal Service Funds
11 Operation of Enterprise Funds *(The County of Mendocino does not utilize this schedule.)*
12 Special Districts and Other Agencies Summary
13 Fund Balance – Special Districts and Other Agencies
14 Special Districts and Other Agencies – Reserves/Designations
15 Special Districts and Other Agencies – Financing Sources and Uses by Budget Unit by Object

BUDGET SCHEDULE FLOWCHART



READING A SCHEDULE 9 (BUDGET UNIT DETAIL)

Each Budget Unit in a Governmental Fund has a Schedule 9, making it the most common schedule in the Budget book. The following instructions explain how to read a Schedule 9 form.

Financing Uses Classification, Column 1

Column 1 provides information on what specific category of revenue or expenditure is shown, along with the code used by staff to represent those figures. All expenditures start with the number 86, while revenues start with the number 82. The third number in each code is called the "Thousand Series Number," which delineates groupings of revenues and expenditures. For example, "861011 Regular Employees" covers the cost of employee salaries (but not benefits). "86" means it is an expenditure. If the next numbers fall between 1000 and 1999 it means they cover personnel compensation related costs. By looking at the number you can tell that 861011 is a personnel related expenditure. The Thousand Series for expenditures used throughout the Budget book are:

The 1000 Series – Salaries & Employee Benefits

The 2000 Series – Services & Supplies

The 3000 Series – Other Charges

The 4000 Series – Fixed Assets

The 5000 Series – Expenditure Transfers & Reimbursements

2022-23 Actuals, Column 2

Column 2 represents actual amounts for spending and revenues *three years prior to the current budget year*. These represent some of the best comparisons to use when examining a budget. This is not required information for the State Controller's Office but is included for additional historical context for the public.

2023-24 Actuals, Column 3

Column 3 represents actual amounts for spending and revenues *two years prior to the budget year*. These actual prior year numbers represent some of the best comparisons to use when examining a budget.

2024-25 Estimated, Column 4

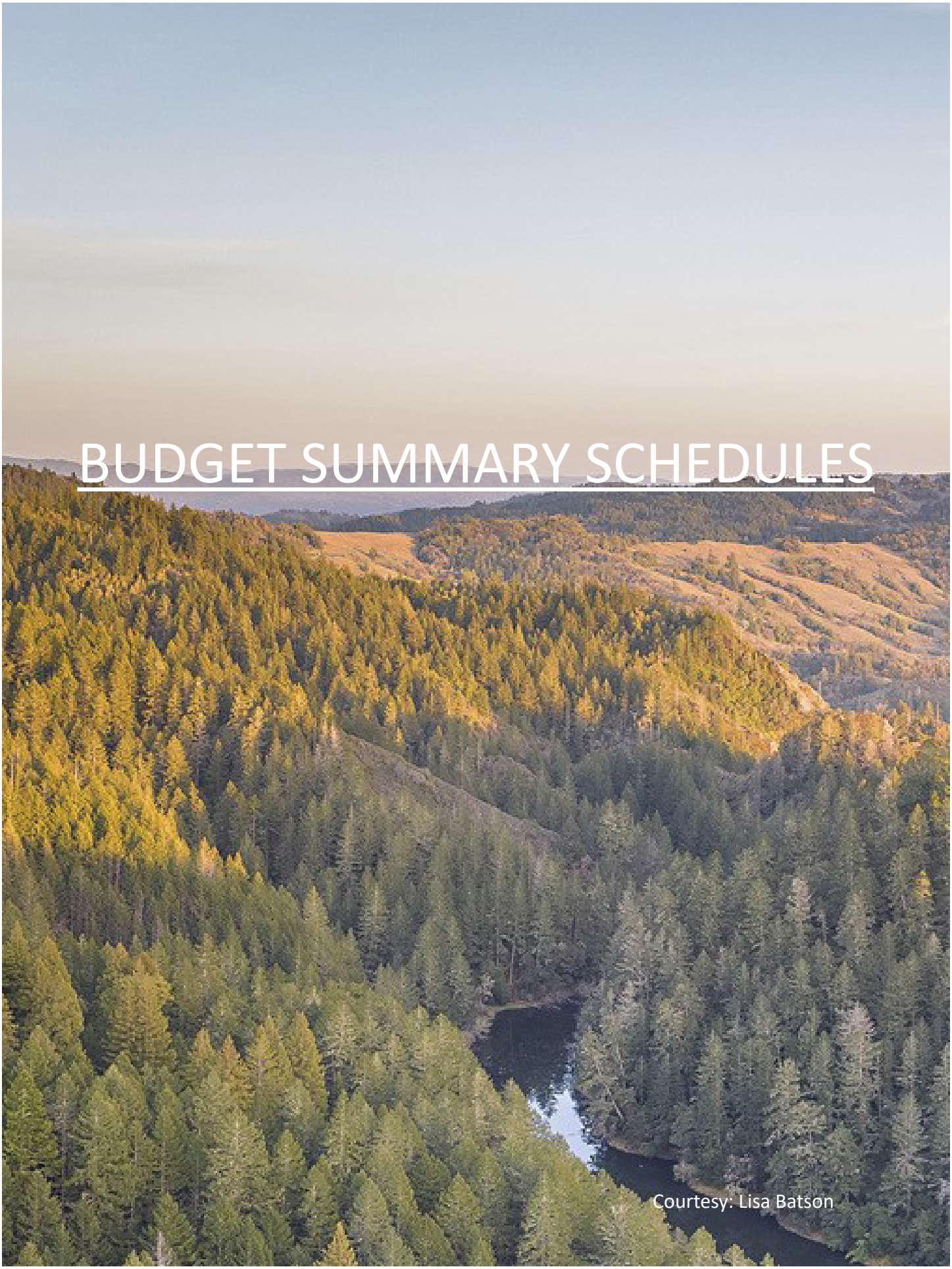
Column 4 represents estimated amounts for spending and revenues *one year prior to the budget year*. When reading the Budget book, it is important to note that column 4 has the notation *Estimated* and may not accurately reflect what the *Actual* numbers will be when the fiscal year is closed. This is because the Budget was Adopted and the book is published before the year-end closeout has been completed, and thus not all expenditures have been paid or revenues received. Actual numbers for FY 2023-24 will not be reflected until the following year's budget book.

2025-26 Adopted, Columns 5 & 6

Column 5 represents the final Adopted budget numbers for FY 2025-26. Column 6 reflects the Adopted Budget's change over FY 2025-26's budget. This is not a requirement of the State Controller's Office, but again provides a helpful comparison of changes over the prior year.

MENDOCINO
1850
COUNTY

BUDGET SUMMARY SCHEDULES



Courtesy: Lisa Batson

BUDGET SUMMARY

Schedule 1

ALL FUNDS SUMMARY

	Total Financing Sources				Total Financing Uses		
Fund Name	**Fund Balance Undesignated June 30, 2025**	**Cancellation of Prior Year Reserves and Designations**	**Additional Financing Sources**	**Total Financing Sources**	**Financing Uses**	**Provision for Reserves and/or Designations**	**Total Financing Uses**
Governmental Funds:							
County General Fund	1,000,000	5,157,737	242,042,414	248,200,151	248,200,151	-	248,200,151
Special Revenue Funds	50,155,634	-	187,894,974	238,050,608	205,434,875	32,615,733	238,050,608
Capital Projects Funds	5,836,282	-	22,232,932	28,069,214	22,208,560	5,860,654	28,069,214
Debt Service Funds	19,130,645	-	11,463,685	30,594,330	10,464,233	20,130,097	30,594,330
Admin Advance Trust Funds	2,526,143	-	64,189,019	66,715,162	64,045,683	2,669,479	66,715,162
Realignment Funds	22,463,004	-	60,345,258	82,808,262	61,557,975	21,250,287	82,808,262
Total Governmental Funds	**101,111,709**	**5,157,737**	**588,168,282**	**694,437,728**	**611,911,477**	**82,526,251**	**694,437,728**
Other Funds:							
Internal Service Funds	-	491,426	34,588,831	35,080,257	35,080,257	-	35,080,257
Special Districts	912,490	-	1,874,460	2,786,949	1,844,098	942,852	2,786,949
Total Other Funds	**912,490**	**491,426**	**36,463,291**	**37,867,206**	**36,924,355**	**942,852**	**37,867,206**
Total All Funds	**102,024,198**	**5,649,163**	**624,631,573**	**732,304,934**	**648,835,832**	**83,469,102**	**732,304,934**

Schedule 2

GOVERNMENTAL FUNDS SUMMRY

	Available Financing				Requirements		
County Funds	Fund Balance Undesignated June 30, 2025	Cancellation of Prior Year Reserves and Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves and/or Designations	Total Financing Uses
County Operating Funds:							
1100 County General Fund	1,000,000	5,157,737	242,042,414	248,200,151	248,200,151	-	248,200,151
Total General Fund	**1,000,000**	**5,157,737**	**242,042,414**	**248,200,151**	**248,200,151**	**-**	**248,200,151**
Special Revenue Funds							
1200 Road Fund	8,360,525	-	43,465,208	51,825,733	45,546,873	6,278,860	51,825,733
1201 Accumulated Capital Outlay Fund	2,001,913	-	4,870,701	6,872,614	6,775,701	96,913	6,872,614
1202 Landfill Closure Fund	(447,765)	-	935,358	487,593	5,343,884	(4,856,291)	487,593
1204 Grant Administration	(27,323)	-	192,747	165,424	192,747	(27,323)	165,424
1205 Library Fund	2,670,576	-	5,114,756	7,785,332	5,463,043	2,322,289	7,785,332
1206 Fish and Game Fund	83,724	-	5,186	88,910	5,186	83,724	88,910
1207 Special Aviation Fund-Round Valley	85,654	-	-	85,654	-	85,654	85,654
1208 Special Aviation Fund-Little River	102,631	-	-	102,631	-	102,631	102,631
1209 Juvenile & Youth Programs	1,075,451	-	836,579	1,912,030	507,440	1,404,590	1,912,030
1210 Supplemental Law Enforcement Fund	315,994	-	248,883	564,877	282,883	281,994	564,877
1211 Probation COPS AB1913/CPA	1,077,557	-	245,910	1,323,467	263,272	1,060,195	1,323,467
1213 Animal Care Mobile Spay & Neuter Program	44,671	-	49,700	94,371	49,225	45,146	94,371
1216 Sheriff Special Projects	112,607	-	1,450	114,057	60,000	54,057	114,057
1217 Recorder's Modernization	311,713	-	56,000	367,713	264,500	103,213	367,713
1218 Micrographics	120,499	-	20,500	140,999	15,000	125,999	140,999
1220 Assessor Property Characteristics Program	308,410	-	27,000	335,410	-	335,410	335,410
1221 Mental Health	(8,643,919)	-	43,283,375	34,639,456	43,283,375	(8,643,919)	34,639,456
1222 General Plan Update	2,068,989	-	724,211	2,793,200	724,211	2,068,989	2,793,200
1223 Mental Health Services Act	9,432,646	-	19,967,852	29,400,498	25,537,191	3,863,307	29,400,498
1224 Mental Health Treatment Act (Measure B)	33,099,152	-	6,628,126	39,727,278	6,314,052	33,413,226	39,727,278
1225 Disaster Recovery	8,661,894	-	8,573,031	17,234,925	12,377,392	4,857,533	17,234,925
1226 Intergovernmental Transfers	(1,343,946)	-	5,470,203	4,126,257	4,793,709	(667,452)	4,126,257
1227 Whole Person Care	(18,579)	-	-	(18,579)	-	(18,579)	(18,579)
1228 Enforcement- Cannabis	472,509	-	-	472,509	-	472,509	472,509
1229 Substance Use Disorder Treatment	(10,581,929)	-	29,510,245	18,928,316	29,510,245	(10,581,929)	18,928,316
1230 Opioid Abatement	28,403	-	756,535	784,938	1,098,295	(313,357)	784,938
1235 Public Health	-	-	11,039,194	11,039,194	11,047,057	(7,863)	11,039,194
1240 Fire Agency Support	461,813	-	4,428,000	4,889,813	4,428,000	461,813	4,889,813
2330 Transitional Housing	321,762	-	1,444,224	1,765,986	1,551,594	214,392	1,765,986
Total Special Revenue Funds	**50,155,634**	**-**	**187,894,974**	**238,050,608**	**205,434,875**	**32,615,733**	**238,050,608**
Capital Projects Fund:							
1300 Capital Projects- Jail SB 844	3,447,653	-	15,000,000	18,447,653	15,000,000	3,447,653	18,447,653
1301 Capital Projects- MH Treatment Act	(63)	-	5,100,000	5,099,937	5,100,000	(63)	5,099,937
1302 Capital Projects - Housing	(36,335)	-	-	(36,335)	-	(36,335)	(36,335)
1303 Capital Investment- Library	2,425,027	-	2,132,932	4,557,959	2,108,560	2,449,399	4,557,959
Total Capital Projects Fund	**5,836,282**	**-**	**22,232,932**	**28,069,214**	**22,208,560**	**5,860,654**	**28,069,214**

BUDGET SUMMARY

Schedule 2

ALL FUNDS SUMMARY

	Total Financing Sources				Total Financing Uses		
County Funds	**Fund Balance Undesignated June 30, 2025**	**Cancellation of Prior Year Reserves and Designations**	**Additional Financing Sources**	**Total Financing Sources**	**Financing Uses**	**Increases to Reserves and/or Designations**	**Total Financing Uses**
County Operating Funds:							
Debt Service Funds:							
1400 Debt Service Fund	11,645,320	-	2,970,487	14,615,807	2,661,994	11,953,813	14,615,807
1410 Pension Obligation Bonds Fund	7,485,325	-	8,493,198	15,978,523	7,802,239	8,176,284	15,978,523
Total Debt Service Funds	**19,130,645**	**-**	**11,463,685**	**30,594,330**	**10,464,233**	**20,130,097**	**30,594,330**
Admin Advance Trust Funds							
2320 Welfare Administration	(1,504,707)	-	28,269,966	26,765,259	28,269,966	(1,504,707)	26,765,259
2321 AFDC	1,741,136	-	16,418,941	18,160,077	16,418,941	1,741,136	18,160,077
2322 Medical	2,438,629	-	8,905,397	11,344,026	8,905,397	2,438,629	11,344,026
2323 Food Stamps	(63,387)	-	7,986,330	7,922,943	7,986,330	(63,387)	7,922,943
2324 Child Support	(85,527)	-	2,608,385	2,522,858	2,465,049	57,809	2,522,858
Total Admin Advance Trust Funds	**2,526,143**	**-**	**64,189,019**	**66,715,162**	**64,045,683**	**2,669,479**	**66,715,162**
Realignment Funds							
2850 Public Health Realignment	3,856,040	-	3,593,071	7,449,111	4,462,239	2,986,872	7,449,111
2851 Public Health Realignment Match Fund	347,945	-	347,945	695,890	347,945	347,945	695,890
2852 Welfare Realignment	614,601	-	18,496,050	19,110,651	18,496,050	614,601	19,110,651
2853 Mental Health Realignment	174,854	-	3,558,323	3,733,177	3,558,323	174,854	3,733,177
2854 Mental Health Realignment Match Fund	28,840	-	28,840	57,680	28,840	28,840	57,680
2855 Child Care Service Realignment	696,545	-	111,111	807,656	88,039	719,617	807,656
2856 Local Innovation Realignment 2011	244,658	-	-	244,658	-	244,658	244,658
2857 Juvenile Justice Innovation Realignment 2011	1,112,323	-	1,272,063	2,384,386	1,273,914	1,110,472	2,384,386
2858 Local Comm Corr Realignment 2011	4,046,877	-	4,820,796	8,867,673	4,286,294	4,581,379	8,867,673
2859 Local Law Enf Svc Realignment 2011	2,709,043	-	-	2,709,043	730,272	1,978,771	2,709,043
2860 District Attorney/Public Defender Realignment 2011	219,492	-	200,000	419,492	200,000	219,492	419,492
2861 Trial Court Security Realignment 2011	133,039	-	1,752,685	1,885,724	1,752,685	133,039	1,885,724
2862 Welfare Realignment 2011	262,109	-	16,781,282	17,043,391	16,781,282	262,109	17,043,391
2864 Mental Health Realignment 2011	6,335,277	-	9,383,092	15,718,369	9,383,092	6,335,277	15,718,369
2865 Reserve Account Realignment	1,681,360	-	-	1,681,360	169,000	1,512,360	1,681,360
Total Realignment Funds	**22,463,004**	**-**	**60,345,258**	**82,808,262**	**61,557,975**	**21,250,287**	**82,808,262**
Total Governmental Funds	**101,111,709**	**-**	**588,168,282**	**694,437,728**	**611,911,477**	**82,526,251**	**694,437,728**

2024-25 Appropriations Limit	**115,364,103**
Appropriations Subject to Limitations	**86,161,832**

Schedule 3

FUND BALANCE - GOVERNMENTAL FUNDS

		Less: Portion Reserved Designated at June 30			
County Funds	Estimated Fund Balance Per Auditor June 30, 2025	Encumbrance	General and Other Reserves	Designations	Fund Balance Available to Finance Current Year Budget
General Fund					
1100 - County General Fund	**24,851,793**	**570,538**	**14,113,511**	**9,167,744**	**1,000,000**
Total General Fund	**24,851,793**	**570,538**	**14,113,511**	**9,167,744**	**1,000,000**
Special Revenue Funds					
1200 Road Fund	10,019,672	844,924	814,223	-	8,360,525
1201 Accumulated Capital Outlay Fund	2,001,913	-	-	-	2,001,913
1202 Landfill Closure Fund	5,598,591	-	-	6,046,356	(447,765)
1204 Grant Administration	(27,323)	-	-	-	(27,323)
1205 Library Fund	2,706,670	4,700	295	31,099	2,670,576
1206 Fish and Game Fund	83,724	-	-	-	83,724
1207 Spec Aviation Fund-Round Valley	85,654	-	-	-	85,654
1208 Spec Aviation Fund-Little River	102,631	-	-	-	102,631
1209 Juvenile & Youth Programs	1,075,451	-	-	-	1,075,451
1210 Supp Law Enforcement Fund	315,994	-	-	-	315,994
1211 Probation COPS AB1913/CPA	1,077,557	-	-	-	1,077,557
1213 Animal Care Mobile Spay Program	44,671	-	-	-	44,671
1216 Sheriff Special Projects	112,607	-	-	-	112,607
1217 Recorder's Modernization	311,713	-	-	-	311,713
1218 Micrographics Fund	120,499	-	-	-	120,499
1220 Assessor Property Characteristics	308,410	-	-	-	308,410
1221 Mental Health Fund	(8,643,919)	-	-	-	(8,643,919)
1222 General Plan Update Fund	2,068,989	-	-	-	2,068,989
1223 Mental Health Services Act	10,450,984	-	-	1,018,338	9,432,646
1224 Mental Health Treatment Act (Mea B)	43,333,986	13,293	-	10,221,541	33,099,152
1225 Disaster Recovery	8,661,894	-	-	-	8,661,894
1226 Intergovernmental Transfers	10,776,949	-	-	12,120,895	(1,343,946)
1227 Whole Person Care	309	-	-	18,888	(18,579)
1228 Enforcement- Cannabis	472,509	-	-	-	472,509
1229 Substance Use Disorder Treatment	(10,581,929)	-	-	-	(10,581,929)
1230 Opioid Abatement	28,403	-	-	-	28,403
1235 Public Health Services	-	-	-	-	-
1240 Fire Protection	461,813	-	-	-	461,813
2330 Transitional Housing	321,762	-	-	-	321,762
Total Special Revenue Funds	**81,290,186**	**862,917**	**814,518**	**29,457,117**	**50,155,634**
Capital Project Fund					
1300 Capital Projects- Jail SB 844	3,447,653	-	-	-	3,447,653
1301 Capital Projects- MH Treatment Act	(63)	-	-	-	(63)
1302 Capital Projects - Acquisitions	(36,335)	-	-	-	(36,335)
1303 Capital Investment - Library	2,425,027	-	-	-	2,425,027
Total Capital Projects Fund	**5,836,282**	**-**	**-**	**-**	**5,836,282**
Debt Service Funds					
1400 Debt Service Fund	11,645,320	-	-	-	11,645,320
1410 Pension Obligation Bonds Fund	7,485,325	-	-	-	7,485,325

Schedule 3

FUND BALANCE - GOVERNMENTAL FUNDS

County Funds	Fund Balance Per Auditor June 30, 2025	Less: Portion Reserved Designated at June 30			Fund Balance Available to Finance Current Year Budget
		Encumbrance	General and Other Reserves	Designations	
Total Debt Service Funds	**19,130,645**	**-**	**-**	**-**	**19,130,645**
Admin Advance Trust Funds					
2320 Welfare Administration	(1,504,707)	-	-	-	(1,504,707)
2321 AFDC	1,741,136	-	-	-	1,741,136
2322 Medical	2,438,629	-	-	-	2,438,629
2323 Food Stamps	(63,387)	-	-	-	(63,387)
2324 Child Support	(85,527)	-	-	-	(85,527)
Total Admin Advance Trust Funds	**2,526,143**	**-**	**-**	**-**	**2,526,143**
Realignment Funds					
2850 Public Health Realignment	3,856,040	-	-	-	3,856,040
2851 Public Health Realignment Match Fund	347,945	-	-	-	347,945
2852 Welfare Realignment	614,601	-	-	-	614,601
2853 Mental Health Realignment	174,854	-	-	-	174,854
2854 Mental Health Realignment Match Fund	28,840	-	-	-	28,840
2855 Child Care Service Realignment	696,545	-	-	-	696,545
2856 Local Innovation Realignment 2011	244,658	-	-	-	244,658
2857 Juvenile Justice Innovation Realignment 2011	1,112,323	-	-	-	1,112,323
2858 Local Comm Corr Realignment 2011	4,046,877	-	-	-	4,046,877
2859 Local Law Enf Svc Realignment 2011	2,709,043	-	-	-	2,709,043
2860 District Attorney/Public Defender Realignment 2011	219,492	-	-	-	219,492
2861 Trial Court Security Realignment 2011	133,039	-	-	-	133,039
2862 Welfare Realignment 2011	262,109	-	-	-	262,109
2864 Mental Health Realignment 2011	6,335,277	-	-	-	6,335,277
2865 Reserve Account Realignment	1,681,360	-	-	-	1,681,360
Total Realignment Funds	**22,463,004**	**-**	**-**	**-**	**22,463,004**
Total Governmental Funds	**156,098,053**	**1,433,455**	**14,928,029**	**38,624,861**	**101,111,709**

Schedule 4

DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS BY GOVERNMENTAL FUNDS

Description - Purpose	Estimated Reserve and/or Designated Balance as of June 30, 2025	Amount Made Available For Financing by Cancellation	Increases or New Reserves and/or Designations To Be Provided in Budget Year	Total Reserves and/or Designations for Budget Year
General Fund				
General Reserve	10,287,010	-	-	10,287,010
Reserve for Inventory	197,460	-	-	197,460
Reserve for Imprest Cash	4,914	-	-	4,914
Reserve for Retirement Contribution	3,298,283	3,298,283	-	-
Reserve for Teeter	325,844	325,844	-	-
Designated for Planning- General Plan Update	2,917,936	-	-	2,917,936
Designated for Animal Care- Spay & Neuter Program	233,332	-	-	233,332
Designated for Child Car Seat Program	5,656	-	-	5,656
Designated for Sheriff Vehicle Replacement	142,019	-	-	142,019
Designated for Sheriff Civil Automation	90,086	-	-	90,086
Designated for Sheriff Warrant System Update	116,296	-	-	116,296
Designated for Public Health Automation	111,503	-	-	111,503
Designated for Public Health- CCS Travel	53,295	-	-	53,295
Designated for AODP- Alcohol Abuse Education	43,934	-	-	43,934
Designated for AODP- Drug Abuse Education	72,511	-	-	72,511
Designated for Social Services- MH Audit Adjustment	1,000,000	1,000,000	-	-
Designated for Social Services- CalWorks/AS/Fam Conn	995,633	-	-	995,633
Designated for Social Services- CSOC DSS	1,985,926	-	-	1,985,926
Designated for Animal Care- Animal Rescue	31,596	-	-	31,596
Designated for PH Nursing- Targeted Case Mgmt Audit	75,607	-	-	75,607
Designated for Probation- Juvenile Probation Services	138,248	-	-	138,248
Designated for CalFire Dispatch Service	-	-	-	-
Designated for Transitional Housing- Homekey Operations	485,731	-	-	485,731
Designated for Wildfire PG&E Settlement	668,434	533,610	-	134,824
Designated for 2022 COPs Related Projects	-	-	-	-
Designated for Juvenile Justice **Block Grant**	-	-	-	-
PROPOSED Designated for Capital Improvements for Facilities leased by Non-County Agencies	-	-	-	-
Total General Fund	23,281,255	5,157,737	-	18,123,518
Special Revenue Funds				
Road Fund				
Reserve for Inventory	814,173	-	-	814,173
Reserve for Imprest Cash	50	-	-	50
Landfill Closure	-	-	-	-
Designated for Landfill Closure	-	-	-	-
Designated for Landfill Closure - South Coast	6,046,356	-	-	6,046,356
Library Fund	-	-	-	-
Designated for Library Operations- Ukiah Branch	13,814	-	-	13,814
Designated for Library Operations- Fort Bragg Branch	4,712	-	-	4,712
Designated for Library Operations- Willits Branch	12,573	-	-	12,573

Schedule 4

DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS BY GOVERNMENTAL FUNDS

Description - Purpose	Estimated Reserve and/or Designated Balance as of June 30, 2024	Amount Made Available For Financing by Cancellation	Increases or New Reserves and/or Designations To Be Provided in Budget Year	Total Reserves and/or Designations for Budget Year
Reserve for Imprest Cash	**295**	**-**	**-**	**295**
Mental Health Fund	-	-	-	-
Designated for MHSA Prudent Reserve	1,018,338	-	-	1,018,338
Mental Health Treatment Act Fund	-	-	-	-
Designated for Measure B Prudent	10,221,541	-	-	10,221,541
HMS Intergovmental Transfers Fund	-	-	-	-
Designated for Hospital & Medical Services- IGT Medi-Cal	12,120,895	-	-	12,120,895
Whole Person Care Fund	-	-	-	-
Designated for Hosp & Medical Svcs- Whole Person Care	18,888	-	-	18,888
Total Special Revenue Funds	**30,271,635**	**-**	**-**	**30,271,635**
Capital Project Fund				
Designated for Capital Projects	-	-	-	-
Total Capital Project Fund	**-**	**-**	**-**	**-**
Debt Service Funds				
General Debt Service Fund - COPs	-	-	-	-
Designated for Debt Service	-	-	-	-
Pension Obligation Bond Fund	-	-	-	-
Designated for Debt Service	-	-	-	-
Total Debt Service Funds	**-**	**-**	**-**	**-**
Total Governmental Funds	**53,552,889**	**5,157,737**	**-**	**48,395,152**

Schedule 5

SUMMARY OF ADDITIONAL FINANCING SOURCES - GOVERNMENTAL FUNDS

Description	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
Summary by Source				
821110 Current Secured Property Tax	41,989,223	45,150,818	46,786,160	47,870,351
821120 Current Unsecured Prop Tax	1,161,595	1,231,030	1,294,728	1,235,500
821 Taxes (Other than Current Prop)	60,230,782	59,914,048	56,326,254	54,361,421
Total Taxes	**103,381,601**	**106,295,897**	**104,407,142**	**103,467,272**
822 Licenses & Permits	4,768,990	4,607,664	5,129,339	5,106,044
823 Fines, Forfeitures, & Penalties	1,274,591	839,256	1,221,668	823,196
824 Use of Money & Property	2,352,352	5,625,903	2,116,299	5,903,193
825 Aid from Other Govtl Agencies	185,362,413	217,450,811	285,630,864	278,933,089
826 Charges for Current Services	28,017,276	36,927,468	29,758,438	28,405,272
827 Other Revenues	169,888,613	32,550,376	206,011,979	165,530,216
Total Summary by Source	**495,045,836**	**404,297,374**	**634,275,728**	**588,168,282**
Summary by Fund				
1100 County General	238,840,150	244,132,871	255,510,741	242,042,414
1200 Roads	17,566,079	20,866,396	36,934,883	43,465,208
1201 Accumulated Capital Outlay	1,494,009	3,960,191	6,546,758	4,870,701
1202 Landfill Closure	1,062,920	1,414,361	2,518,921	935,358
1204 Grants Administration	62,087	143,773	187,695	192,747
1205 County Library	4,767,514	5,333,441	5,107,641	5,114,756
1206 Fish & Game	6,564	7,371	34,798	5,186
1207 Aviation- Round Valley	14,236	-	20,000	-
1208 Aviation- Little River	9,278	10,000	20,000	-
1209 Juvenile & Youth Programs	1,090,981	304,002	332,044	836,579
1210 Supp Law Enforcement Svcs	214,212	246,604	188,750	248,883
1211 Probation COPS AB1913	250,061	271,451	246,980	245,910
1213 Mobile Spay/Neuter Program	84,132	12,532	39,200	49,700
1216 Sheriff Special Projects	99,492	13,182	2,300	1,450
1217 Recorder Modernization	64,594	65,996	58,500	56,000
1218 Micrographics	27,226	28,149	20,500	20,500
1220 Assessor Prop Characteristics	30,930	37,281	33,500	27,000
1221 Mental Health Service	27,050,699	41,043,785	49,053,175	43,283,375
1222 General Plan Update	326,066	388,092	327,906	724,211
1223 Mental Health Services Act	4,921,019	14,824,601	19,674,108	19,967,852
1224 Mental Health Treatment	8,381,235	3,637,397	12,224,704	6,628,126
1225 Disaster Recovery	14,641,965	6,270,443	7,758,675	8,573,031
1226 Intergovernmental Tran	6,273,027	1,477,536	2,692,376	5,470,203
1227 Whole Person Care	931,824	452,019	-	-
1228 Enforcement- Cannabis	12,100	-	-	-
1229 Substance Use Disorder Treatment	37,882	29,498,440	43,313,788	29,510,245
1230 Opioid Abatement	(18,652)	(790,458)	484,454	756,535
1235 Public Health	-	-	-	11,039,194
1240 Fire Agency Support	1,754,987	5,542,187	4,307,466	4,428,000
1300 Capital Projects	2,985,364	6,306,681	31,797,228	15,000,000
1301 Capital Projects	882,750	1,460,040	21,388,147	5,100,000
1303 Capital Investments- Library	469,466	1,957,535	2,233,722	2,132,932

BUDGET SUMMARY

Schedule 5

Schedule 6

SUMMARY OF ADDITIONAL FINANCING SOURCES - GOVERNMENTAL FUNDS

Description SOURCE CLASSIFICATION	2021-22 Actual Revenues	2022-23 Actual Revenues	2023-24 Estimated Revenues	2024-25 Adopted Budget
Summary by Source				
General Fund				
1400 Debt Service	24,977,677	3,188,772	2,867,326	2,970,487
1410 Pension Obligation Bonds	7,770,126	7,361,096	7,998,767	8,493,198
2320 Welfare Administration	25,386,883	-	32,031,298	28,269,966
2321 AFDC	15,926,643	-	11,388,030	16,418,941
2322 Medical	6,284,079	-	6,851,500	8,905,397
2323 Food Stamps	7,880,945	-	7,108,304	7,986,330
2324 Child Support	2,561,881	-	2,674,225	2,608,385
2330 Transitional Housing	-	699,745	1,493,422	1,444,224
2850 Public Health Realignment	4,212,069	3,760,371	3,624,208	3,593,071
2851 Public Health Realignment Match	-	347,945	347,945	347,945
2852 Welfare Realignment	18,921,496	-	18,257,370	18,496,050
2853 Mental Health Realignment	3,605,403	-	3,558,323	3,558,323
2854 Mental Health Realignment Match	-	28,840	28,840	28,840
2855 Child Care Service Realignment	111,111	18,797	15,318	111,111
2856 Local Innovation Realignment 2011	120,056	-	-	-
2857 Juvenile Justice Realignment 2011	733,011	-	727,062	1,272,063
2858 Local Comm Corr Realignment 2011	4,640,733	-	4,105,989	4,820,796
2859 Local Law Enf Svc Realignment 2011	951,180	-	900,426	-
2860 District Atty/Public Def Realign 2011	273,159	-	220,546	200,000
2861 Trial Court Security Realignment 2011	1,847,262	-	1,752,685	1,752,685
2862 Welfare Realignment 2011	17,619,150	-	16,188,626	16,781,282
2864 Mental Health Realignment 2011	15,069,720	-	9,076,559	9,383,092
Miscellaneous Budget				
Total Summary by Fund	**495,045,836**	**404,297,374**	**634,275,728**	**588,168,282**
District Attorney	-	-	-	-
Mendocino County Sheriff	-	-	-	-
Mendocino County Jail & Rehab	-	-	-	-
Probation Offficer	-	-	-	-
Timber Yield Tax				
Non-Departmental Revenue	-	-	-	-
Trans Occup Tax-Campgrounds/RV Parks				
Non-Departmental Revenue	-	-	-	-
Highway Property Rental				
Non-Departmental Revenue	-	-	-	-
Emergency Medical Services	-	-	-	-
Trans Occup Tax-Room Occupancy Tax				
Non-Departmental Revenue	-	-	-	-
Property Transfer Tax				
Non-Departmental Revenue	-	-	-	-
Prop Tax In-Lieu of VLF				
Total Fines, Forfeitures & Penalties	**-**	**-**	**-**	**-**
Use of Money & Property				
Trans Occup Tax-Room Occupancy Tax				

COUNTY OF MENDOCINO ADOPTED BUDGET FY 2025-26 BUDGET SUMMARY 102

BUDGET SUMMARY

Schedule 6

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2020-21 2022-23 Actual Revenues	2021-22 2023-24 Actual Revenues	2022-23 2024-25 Estimated Revenues	2025-26 Adopted Budget
1100 GENERAL FUND				
Taxes				
Williamson Act Replacement Tax				
Property Tax Current Secured	- -	- -	- -	-
Non-Departmental Revenue	41,758,381 -	44,903,683 -	46,537,528 -	47,612,160
Property Tax Current Unsecured	230,842	247,135	248,632	258,191
Property Tax Current Unsecured	- -	- -	- -	-
Non-Departmental Revenue	1,155,297 -	1,224,304 -	1,289,728 -	1,230,500
Supplemental Roll Tax	6,298	6,727	5,000	5,000
Supplemental Roll Tax	- -	- -	- -	-
Non-Departmental Revenue	369,771 -	1,342,840 -	579,765 -	800,000
Property Tax Prior Secured	2,168	7,814	-	-
Property Tax	- -	- -	- -	-
Property Tax Prior Unsecured	-	-	-	-
Property Tax Prior Unsecured	- -	- -	- -	-
Non-Departmental Revenue	17,265 -	51,826 -	67,596 -	51,500
Penalty & Cost Delinquencies	72	269	200	200
Penalty & Cost Delinquencies	- -	- -	- -	-
Non-Departmental Revenue	928,890 -	983,460 -	900,000 -	900,000
Treasurer Tax Collector	59,844 -	- -	- -	-
Sales & Use Tax	1,817,704	2,823,771	1,500,000	-
Non-Departmental Revenue	- -	- -	- -	-
Sales Tax-Public Safety	9,001,373	12,322,086	10,771,230	11,376,891
Sales Tax-Public Safety	- -	- -	- -	-
District Attorneys Budget	485,516 -	399,929 -	400,000 -	584,836
District Attorney	1,026,167 -	913,398 -	903,000 -	693,214
Mendocino County Jail&Rehab	4,373,694 -	3,893,052 -	3,928,000 -	3,854,818
Probation Officer	3,313,473 -	2,949,342 -	2,935,000 -	2,880,318
Probation Officer	998,923	892,535	903,000	886,176
Non-Departmental Revenue	- -	- -	- -	-
Trans Occup Tax-Fairgrounds/RV Parks	604,544	504,506	715,930	515,000
Trans Occup Tax-Fairgrounds/RV Parks	- -	- -	- -	-
Non-Departmental Revenue	548,225	607,762	505,000	505,000
Non-Departmental Revenue	- -	- -	- -	-
Non-Departmental Revenue	1,117 -	1,424 -	532 -	-
Trans Occup Tax-Medical Services	6	8	-	-
Trans Occup Tax-Room Occupancy Tax	- -	- -	- -	-
Non-Departmental Revenue	7,550,530	7,340,873	7,600,000	7,600,000
Non-Departmental Revenue	- -	- -	- -	-
Non-Departmental Revenue	630,144	579,558	540,000	540,000
Property Taxes	**Total Fines, Forfeitures & Penalties**	- -	- -	- -	-
Use of Money & Property				
Trans Occup Tax-Room Occupancy Tax				

COUNTY OF MENDOCINO ADOPTED BUDGET FY 2025-26 BUDGET SUMMARY 103

BUDGET SUMMARY

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Non-Departmental Revenue	13,454,243	14,136,324	14,815,627	14,000,000
Williamson Act Replacement Tax	-	-	-	-
Non-Departmental Revenue	720,140	952,715	832,767	600,000
Cannabis Business Tax	-	-	-	-
Non-Departmental Revenue	3,129,574	1,714,404	1,000,000	1,445,000
Total Taxes	**92,184,202**	**98,799,743**	**96,978,535**	**96,338,804**
Licenses & Permits				
Animal License	-	-	-	-
Animal Care	295,956	264,820	240,000	250,000
Business License	-	-	-	-
Treasurer-Tax Collector	132,082	132,400	120,000	120,000
Cannabis Facility Bus. License	-	-	-	-
Treasurer-Tax Collector	11,400	8,745	2,000	5,000
Planning & Building Services	3,789	6,315	3,500	4,000
Franchise	-	-	-	-
Non-Departmental Revenue	1,320,931	1,315,046	1,317,933	1,300,000
Mobile Home Set Up Fee	-	-	-	-
Planning & Building Services	14,446	12,980	15,000	17,000
Construction Permit	-	-	-	-
Planning & Building Services	1,577,686	1,514,226	1,650,000	1,700,000
Zoning Permit	-	-	-	-
Planning & Building Services	157,897	149,125	150,000	180,000
Other Permit	-	-	-	-
Mendocino County Sheriff	810	1,450	1,000	1,000
Agriculture Department	2,845	2,874	2,500	2,500
Planning & Building Services	26,712	23,654	38,000	22,000
General Relief	2,076	1,988	-	-
Gun Permit	-	-	-	-
Mendocino County Sheriff	26,817	26,542	30,000	30,000
Marriage License, GC 26840.3	-	-	-	-
Clerk-Recorder	25,244	23,972	22,500	22,500
Lumber Mill Permit	-	-	-	-
Treasurer-Tax Collector	665	595	500	500
Variance & Use Permit	-	-	-	-
Planning & Building Services	268,022	220,399	240,000	230,000
Land Use Fee	-	-	-	-
Environmental Health	557,250	567,917	1,026,406	836,044
Coastal Zone Permit	-	-	-	-
Planning & Building Services	267,366	241,662	245,000	295,000
Total Licenses & Permits	**4,691,992**	**4,514,711**	**5,104,339**	**5,015,544**

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Fines, Forfeitures & Penalties				
Vehicle Code Fine	-	-	-	-
Court Collections-AB233 Program	299,907	311,808	211,500	211,500
25% Extra Fine	-	-	-	-
Court Collections-AB233 Program	98,188	92,528	65,000	65,000
County 50% City VC Fine	-	-	-	-
Court Collections-AB233 Program	-	-	-	-
Co Parking Surcharge	-	-	-	-
Court Collections-AB233 Program	3,029	5,900	1,500	1,500
Criminal Justice Construction Fund	-	-	-	-
Information Services	12,080	11,680	-	-
Conflict Defender	135,900	131,400	130,000	130,000
Mendocino County Sheriff	120,800	116,800	120,000	120,000
Probation Officer	24,160	23,360	20,000	20,000
Warrant System Update	-	-	-	-
Mendocino County Sheriff	254	-	200	200
Other Court Fine	-	-	-	-
Court Collections-AB233 Program	15,398	15,344	13,000	13,000
County Commission of City Fine	-	-	-	-
Court Collections-AB233 Program	1,157	440	500	500
Miscellaneous Court Fine	-	-	-	-
Court Collections-AB233 Program	-	-	-	-
District Attorney	5,434	11,978	20,000	10,000
Mendocino County Sheriff	20,104	20,285	300	300
Mendocino County Jail & Rehabilitation	14,424	13,999	13,000	13,000
Probation Officer	4,121	4,000	2,500	2,500
Agriculture Department	1,500	250	500	1,000
Public Health	10,813	430	567	-
Emergency Medical Services	-	-	-	-
Drug/Alcohol Fine	-	-	-	-
Alcohol/Other Drug Program	10,712	-	-	-
County Alcohol Education	-	-	-	-
Alcohol/Other Drug Program	10,363	-	-	-
Drug Abuse Education	-	-	-	-
Alcohol/Other Drug Program	2,251	-	-	-
Fine Judicial District	-	-	-	-
Court Collections-AB233 Program	3,409	2,625	1,000	1,000
Mendocino County Sheriff	9	4	-	-
Forfeiture & Penalty	-	-	-	-
Board of Supervisors	-	-	-	-
County Clerk-Elections	-	70	-	-

BUDGET SUMMARY

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Court Collections-AB233 Program	-	-	-	-
Mendocino County Sheriff	180	220	125	125
Planning & Building Services	428,561	39,733	75,000	141,000
Animal Care	-	-	-	-
Social Services	-	-	7,000	-
Asset Forfeiture	-	-	-	-
District Attorney	29,044	-	-	-
Mendocino County Sheriff	-	-	500,563	50,000
Probation Officer	-	-	-	-
Total Fines, Forfeitures & Penalties	**1,251,798**	**802,854**	**1,182,255**	**780,625**
Use of Money & Property				
Interest	-	-	-	-
Non-Departmental Revenue	1,867,644	3,024,045	1,266,000	1,500,000
Teeter Plan	-	-	-	3,000,000
Child Support Services	16,568	11,769	8,000	5,000
Change in Fair Value Investment	-	-	-	-
Non-Departmental Revenue	(156,961)	-	-	-
Endowment Fund	-	-	-	-
Cultural Services	-	5,594	9,000	13,000
Rents & Concessions	-	-	-	-
Facilities	1,530	22,955	5,000	5,000
DOT-Round Valley Airport	2,100	2,100	2,100	4,200
DOT-Mendocino County Airport	38,974	60,897	42,600	54,560
Social Services	89,736	94,119	110,000	110,000
Cultural Services	20,369	24,298	24,293	25,022
Total Use of Money & Property	**1,879,959**	**3,245,775**	**1,466,993**	**4,716,782**
Aid from Other Governmental Agencies				
Motor Vehicle License Fee				
Non-Departmental Revenue	78,478	94,658	120,998	120,000
District Attorney	133,217	102,800	100,000	100,000
Social Services	909,337	909,337	909,337	909,337
State Welfare Administration	-	-	-	-
Social Services	5,320	9,568,834	-	-
In Home Support Services	161,659	125,387	216,716	168,002
State AFDC	-	-	-	-
CalWorks/Foster Care	-	5,851,402	-	-
State Aid California Children	-	-	-	-
Public Health-California Childrens Services	340,294	311,317	-	-
Realignment Health Service	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Probation Officer	-	91,002	-	-
Public Health	277,118	3,193,071	-	-
Environmental Health	-	400,000	-	-
Substance Use Disorder	-	-	-	-
Public Health Nursing	-	-	-	-
California Childrens Services	-	-	-	-
Social Services Admin	-	9,624,466	-	-
Cal Works/Foster Care	-	9,831,201	-	-
Realignment Mental Health	-	-	-	-
Alcohol/Other Drug Program	-	-	-	-
Realignment Public Assistance	-	-	-	-
Social Services	-	4,822,878	-	-
CalWorks/Foster Care	-	2,763,028	-	-
In Home Support Services	-	6,309,313	-	-
Realignment Public Safety	-	-	-	-
District Attorney	-	184,476	-	-
Public Defender	84,800	195,096	-	-
Mendocino County Sheriff	-	1,608,425	-	-
Mendocino County Jail & Rehabilitation	-	1,472,116	-	-
Probation Officer	-	1,556,961	-	-
Substance Use Disorder	-	-	-	-
State Aid- Drug & Alcohol	-	-	-	-
Alcohol/Other Drug Program	1,933,370	-	-	-
SB90 Reimbursement	-	-	-	-
Non-Departmental Revenue	-	-	-	-
Board of Supervisors	-	-	-	-
County Clerk-Elections	7,509	-	-	-
Human Resources	-	24,035	-	-
Mendocino County Sheriff	73,015	63,478	-	60,000
Probation Officer	10,561	7,862	-	-
State Aid for Agriculture	-	-	-	-
Agriculture Department	-	-	-	-
State Aid Agriculture Gas Tax				
Agriculture Department	379,237	509,713	325,000	200,000
State Reimis- EC Poisons	-	-	-	-
Agriculture Department	120,975	90,000	117,000	100,000
Pesticide Regulatory	-	-	-	-
Agriculture Department	-	-	-	-
State Aid for Veterans Affairs	-	-	-	-
Social Services	123,278	119,494	85,944	116,676
County Hospital	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Emergency Medical Services	-	114,256	-	116,817
Non-County Hospital	-	-	-	-
Hospital & Medical Services	7,307	-	40,000	-
EMS- Physician Services	-	-	-	-
Hospital & Medical Services	247,897	162,024	299,905	-
Homeowners Property Tax Relief	-	-	-	-
Non-Departmental Revenue	295,102	213,039	248,735	275,000
Emergency Medical Services	1,713	1,238	1,500	1,500
State Youthful Offender	-	-	-	-
Juvenile Hall	-	212,989	-	-
Probation Officer	-	410,598	-	-
State Other	-	-	-	-
Non-Departmental Revenue	130,000	130,000	-	-
County Clerk-Elections	-	-	-	5,070
Facilities	17,989	23,959	30,000	82,665
Land Improvement	10,098	-	-	-
Court Collections-AB233 Prog	9,805	(6,510)	7,200	7,200
District Attorney	51,298	143,935	271,308	272,000
Public Defender	28,308	23,253	-	-
Alternate Defender	-	-	-	-
Mendocino County Sheriff	714,681	583,880	668,000	645,500
Mendocino County Jail & Rehabilitation	1,027,916	896,354	1,073,530	765,109
Juvenile Hall	103,571	203,595	-	-
Probation Officer	1,861,712	1,953,319	1,420,973	1,324,177
Agriculture Department	92,255	59,974	71,504	59,276
Office of Emergency Services	774	136,181	-	-
Planning & Building Services	-	67,168	1,608,000	1,453,000
DOT-Round Valley Airport	-	1,864	-	3,325
DOT-Little River Airport	-	4,108	-	79,138
Public Health	321,422	1,208,047	909,307	-
Environmental Health	5,438	77,807	46,646	19,240
Alcohol/Other Drug Program	110,102	-	-	-
Public Health Nursing	873,802	(492,388)	778,386	-
Emergency Medical Services	-	11,318	-	-
Transitional Housing	344,638	863,847	-	-
California Childrens Services	602,847	221,615	175,045	-
Transportation-Solid Waste	32,578	48,588	65,873	110,000
Social Services	-	-	-	-
Federal Welfare Administration	-	-	-	-
Social Services	-	16,933,552	-	-
In Home Support Services	160,297	123,579	216,716	165,518
Title IV-E	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Probation Officer	-	49,827	-	-
Health Related Funds	-	-	-	-
Social Services	-	10,185,235	-	-
Federal AFDC	-	-	-	-
CalWorks/AFDC	-	10,311,828	-	-
Federal Grazing Fee	-	-	-	-
Non-Departmental Revenue	436	-	462	-
Federal Land In Lieu Tax	-	-	-	-
Non-Departmental Revenue	1,639,881	885,835	664,376	850,000
Federal Other Revenue	-	-	-	-
Non-Departmental Revenue	994,521	994,521	-	-
Payroll Administration	-	-	-	-
Mendocino County Sheriff	42,627	130,303	50,286	76,700
Mendocino County Jail & Rehab	9,075	-	-	15,000
Mendocino County Jail & Rehabilitation	-	-	-	-
Agriculture Department	111,036	87,491	137,000	145,660
Office of Emergency Services	169,151	205,862	142,812	140,488
DOT-Round Valley Airport	1,000	37,273	207,000	66,500
DOT-Mendocino County Airport	52,000	91,152	135,000	2,316,262
Public Health	1,748,796	630,931	406,389	-
Environmental Health	-	25,772	-	29,225
Alcohol/Other Drug Program	423,143	-	-	-
Public Health Nursing	-	1,717,816	1,451,394	-
California Childrens Services	-	265,996	797,614	-
Federal Aid Child Support	-	-	-	-
Child Support Services	-	1,827,560	-	-
Other Governmental Agency Aid	-	-	-	-
Payroll Administration	-	-	-	-
Retirement Administration	814,133	829,256	960,416	1,198,640
Public Health	-	-	-	-
Total Aid from Governmental Agencies	**17,695,517**	**112,438,198**	**14,760,372**	**11,997,025**
Charges for Current Services				
Tax Deeded Administration Fee	-	-	-	-
Treasurer-Tax Collector	910	770	1,000	1,000
50% Redemption Fee	-	-	-	-
Treasurer-Tax Collector	11,160	15,794	16,000	16,000
Release of Lien	-	-	-	-
Treasurer-Tax Collector	2,780	1,340	1,000	3,000
Debt Service Fee	-	-	-	-
Auditor-Controller	218,566	224,498	223,595	270,000
PTR Screening Fee	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Court Collections-AB233 Program	-	-	-	-
Cite Processing Fee	-	-	-	-
Court Collections-AB233 Program	-	-	-	-
Probation Officer	5	-	-	-
Accounting Fee	-	-	-	-
Auditor-Controller	100,429	343,016	100,000	150,000
Election Services	-	-	-	-
Human Resources	-	-	-	-
County Clerk-Elections	183,952	60,158	269,124	13,500
Treasurer Cost Reimbursement	-	-	-	-
Treasurer-Tax Collector	278,921	219,878	286,100	385,037
Legal Services	-	-	-	-
County Counsel	13,106	23,033	11,168	33,000
State Aid Child Support	-	-	-	-
Child Support Services	-	922,717	-	-
Legal Services Reimbursement	-	-	-	-
County Counsel	5,282	19,864	-	1,000
Court Collections-AB233 Program	-	-	-	-
Public Defender	-	-	-	35,469
Final Map Filing Fee	-	-	-	-
Land Improvement	-	-	2,000	24,296
Parcel Map MS Filing Fee	-	-	-	-
Human Resources	-	-	-	-
Land Improvement	12,400	6,891	5,000	-
Parcel Map PS Filing Fee	-	-	-	-
Human Resources	-	-	-	-
Land Improvement	-	3,421	2,000	-
Plan Check & Inspection Fee	-	-	-	-
Land Improvement	727	-	9,504	-
Parcel Subdivision Inspection	-	-	-	-
Couty Clerk-Election	-	-	500	-
Basic Improvement Inspection Fee	-	-	-	-
Land Improvement	-	-	1,000	-
Subdivision Agreement Processing Fee	-	-	-	-
Land Improvement	-	-	1,000	3,120
Planning & Engineering	-	-	-	-
Planning & Building Services	69,234	66,923	80,000	82,000
Record-Survey Exam Fee	-	-	-	-
County Clerk- Election	-	-	-	-
Land Improvement	38,427	44,385	20,000	166,821
Tentative Map Subdivision	-	-	-	-
County Clerk- Election	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Land Improvement	44,370	46,312	40,000	25,404
Environmental Impact Fee	-	-	-	-
Planning & Building Services	79,140	59,834	75,000	60,000
General Plan Amendment	-	-	-	-
Planning & Building Services	-	9,241	15,000	15,000
Other Permit Fee	-	-	-	-
Planning & Building Services	35,822	26,875	32,000	35,000
Abandoned Vehicle Abatement Fee	-	-	-	-
Planning & Building Services	48,810	24,132	-	38,000
General Plan Maintenance Fee	-	-	-	-
Planning & Building Services	373,373	97,916	70,000	40,000
Agricultural Services	-	-	-	-
Agriculture Department	-	150	-	-
Agriculture Certification	-	-	-	-
Agriculture Department	1,648	1,726	600	800
Inspect/Test Weights & Measures	-	-	-	-
Agriculture Department	150,329	343,459	175,000	175,000
Cannabis Application/Inspect	-	-	-	-
Agriculture Department	-	-	-	-
Cannabis Management	162,861	221,711	250,257	259,746
Civil Fee Sheriff	-	-	-	-
Mendocino County Sheriff	29,168	34,752	55,000	50,000
Adult Probation Supervision	-	-	-	-
Probation Officer	(823)	-	-	-
Adult Probation Diversion	-	-	-	-
Probation Officer	-	-	-	-
Adult Probation Pre-Sentence	-	-	-	-
Probation Officer	-	-	-	-
Estate Fee- Public Administrator	-	-	-	-
County Counsel	12,284	-	-	-
Social Services	1,020	325	60,000	20,000
Humane Services	-	-	-	-
Animal Care	46,986	28,407	30,000	30,000
Incinerator Services	-	-	-	-
Animal Care	4,604	3,859	4,000	4,000
Domestic Animal Control Contract	-	-	-	-
Mendocino County Sheriff	-	-	-	-
Animal Care	175,793	63,320	67,000	58,000
Law Enforcement Services	-		-	-
Mendocino County Sheriff	39,114	92,010	90,000	70,000
Sheriff Willits Contract	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Mendocino County Sheriff	-	-	-	10,000
Sheriff Point Arena Contract	-	-	-	-
Mendocino County Sheriff	95,808	91,667	100,000	100,000
Restitution 11470.2	-	-	-	-
Mendocino County Sheriff	222,000	77,766	30,000	20,000
Recorder Service Fee	-	-	-	-
Clerk-Recorder	755	705	500	500
Recording Fee	-	-	-	-
Clerk-Recorder	218,875	200,563	195,000	195,000
Court Collections-AB233 Program	35,378	32,209	40,000	40,000
Health- Vital Statistics	-	-	-	-
Public Health	62,606	61,805	50,000	-
Drug Diversion Service	-	-	-	-
Alcohol/Other Drug Program	7,261	-	-	-
Clerk Fee	-	-	-	-
Clerk-Recorder	44,555	41,536	40,000	40,000
Work Furlough	-	-	-	-
Probation Officer	-	-	-	-
Work Release	-	-	-	-
Mendocino County Jail	-	-	-	-
Electronic Monitoring F	-	-	-	-
Mendocino County Jail & Rehabilitation	-	-	-	-
Interfund Revenue- DOT	-	-	-	-
Transportation-Solid Waste	45,836	47,972	104,550	138,583
Interfund Revenue- Engineering	-	-	-	-
County Clerk-Elections	-	-	-	-
Land Improvement	107,791	157,400	146,319	224,876
Interfund Revenue- Printing	-	-	-	-
Central Services	6,903	2,085	19,400	4,000
Interfund Revenue- Xerox	-	-	-	-
Central Services	12,954	12,869	28,300	13,000
Interfund Revenue- Garage	-	-	-	-
Fleet Management	121,069	56,392	62,126	57,211
Interfund Revenue- Janitor	-	-	-	-
Facilities	1,011,751	677,235	610,200	737,320
Interfund Revenue- Legal	-	-	-	-
County Counsel	350,964	258,647	340,000	400,000
Consumer Protection Program	-	-	-	-
Environmental Health	502,221	817,119	744,630	809,089
Hazardous Material Program	-	-	-	-
Environmental Health	-	1,373,839	967,410	614,125

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Nursing Fee	-	-	-	-
Public Health Nursing	1,550	1,605	2,000	-
Caspar/Fort Bragg Refuse	-	-	-	-
Solid Waste	8,310	8,892	5,000	5,000
Solid Waste Fee	-	-	-	-
Environmental Health	14,665	225,621	400,735	152,550
California Childrens Services	-	-	-	-
Public Health- CCS	-	-	-	-
Support in Juvenile Hall	-	-	-	-
Juvenile Hall	-	-	-	-
Driving Under Influence	-	-	-	-
Alcohol/Other Drug Program	19,462	-	-	-
Parks & Recreation Fee	-	-	-	-
Facilities	17,619	(105)	9,552	6,035
Parks	-	23,993	6,173	-
Cultural Services-Museum	-	-	-	-
Collection Fee	-	-	-	-
Treasurer-Tax Collector	19,310	44,750	35,000	35,000
Court Collections-AB233 Program	147,263	89,670	30,000	30,000
Social Services	54,034	31,584	55,000	50,000
Drug Testing Program	-	-	-	-
Probation Officer	-	-	-	-
Other Charges	-	-	-	-
Clerk of the Board	5,845	12,735	9,200	7,500
Executive Office	83,194	70	-	-
Auditor-Controller	4,804	2,378	3,000	5,000
Assessor	8,144	8,430	8,500	8,500
Treasurer-Tax Collector	35,425	35,660	30,000	30,000
Payroll Administration	1,801	-	-	-
Central Services	10,715	12,529	33,500	11,000
County Counsel	186,539	139,719	136,383	78,000
Human Resources	63,215	121,467	749,732	732,628
County Clerk-Elections	-	-	-	-
Facilities	171,727	130,428	27,500	52,900
Economic Development	107,426	27,725	12,042	-
Land Improvement	700	550	-	-
Court Collections-AB233 Program	116	787	-	-
Public Defender	-	-	-	-
Alternate Defender	-	-	-	-
Mendocino County Sheriff	6,976	10,808	3,700	3,700
Mendocino County Jail & Rehabilitation	142,427	288,491	139,950	168,789

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Juvenile Hall	525	64,101	40,000	152,000
Probation Officer	250	250	-	-
Agriculture	5,225	6,343	-	-
Cannabis Management	650,031	21,177	-	-
Office of Emergency Services	-	12,444	-	8,417
Planning & Building Services	1,150,827	1,103,341	712,000	712,000
Animal Care	65,376	117,338	60,000	70,000
Public Health	430,730	468,513	305,787	-
Environmental Health	722,976	6,036	-	-
Substance Use Disorder	294,782	-	-	-
Public Health Nursing	20,820	104,176	-	-
Emergency Medical Services	128,546	57,044	98,873	50,000
County Medical Services Program	-	9,230	-	-
Transitional Housing	57,544	9,271	-	-
California Childrens Services	20	15,119	-	-
Transportation-Solid Waste	616,973	644,967	550,000	500,000
Social Services Administration	706,972	630,844	1,250,000	1,008,000
HHSA Administration	5,388	4,973	-	-
Cultural Services	286	2,199	1,000	500
Conservator Service Fee	-	-	-	-
Social Services	-	-	72,000	-
Data Processing Services	-	-	-	-
Information Services	450,115	182,223	237,370	163,970
Collection Service	-	-	-	-
Probation Officer	(2)	-	-	-
County Cost Plan Charges	-	-	-	-
Non-Departmental Revenue	3,331,979	6,183,483	6,805,555	5,850,000
Returned Check Charge	-	-	-	-
Treasurer-Tax Collector	1,075	4,475	3,000	3,000
Clerk-Recorder	50	100	100	100
Court Collections-AB233 Program	77	20	44	-
Payment Plan Processing Fee	-	-	-	-
Treasurer-Tax Collector	5,629	5,833	10,000	8,000
County 30% State PA	-	-	-	-
Courts- AB233 Program	172,700	156,464	111,000	111,000
Traffic School Fee	-	-	-	-
Courts- AB233 Program	349,286	519,475	320,000	320,000
Traffic School $24	-	-	-	-
Courts- AB233 Program	55,388	81,340	50,000	50,000
Total Charges for Current Services	**15,321,962**	**18,545,093**	**17,794,978**	**15,852,486**

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Other Revenues				
Prior Year Revenue	-	-	-	-
Non-Departmental Revenue	4,564	-	-	-
Auditor-Controller	-	-	-	-
Treasurer-Tax Collector	15,121	-	-	-
Central Services	36	-	-	-
County Clerk-Elections	-	444	-	-
Clerk-Recorder	142	-	-	-
Information Services	133	-	-	-
Child Support Services	180	-	-	-
Sheriff-Coroner	1,680	1,210	-	1,000
Juvenile Hall	299	-	-	-
Juvenile Hall	85	-	-	-
Agriculture Department	108	-	-	-
Social Services	4	-	-	-
Sale of Fixed Assets	-	-	-	-
Central Services	5,523	12,550	10,000	-
Other Sales	-	-	-	-
Non-Departmental Revenue	-	-	-	-
Auditor-Controller	8	-	-	-
Assessor	7,878	9,043	9,000	9,000
Treasurer-Tax Collector	-	-	-	-
Payroll Administration	11	-	-	-
Central Services	17,575	14,495	26,400	-
County Counsel	3	15	-	200
Human Resources	-	-	-	-
Fleet Management	85	11,060	20,972	-
Misc Budget	-	-	-	-
Clerk-Recorder	74,591	74,999	68,000	68,000
District Attorney	8,463	32,069	25,000	25,000
Mendocino County Sheriff	1,806	1,511	1,100	1,100
Planning & Building Services	10,099	7,263	10,000	10,000
Animal Care	273	95	-	-
DOT-Round Valley Airport	1,292	2,877	500	500
DOT-Mendocino County Airport	23,917	11,968	16,000	16,000
Solid Waste	97	147	200	-
Public Health Administration	-	-	-	190,020
Sale of Map- Surveyor	-	-	-	-
Land Improvement	15	176	250	250
Sale of Map- Assessor	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Assessor	-	110	150	150
Other				
Non-Departmental Revenue	(582,750)	165,240	200,000	200,000
Clerk of the Board	-	270	-	-
Board of Supervisors	-	-	-	-
Executive Office	-	-	-	-
Treasurer-Tax Collector	-	-	-	-
Human Resources	-	30,473	-	-
Facilities	26,559	22,971	2,500	2,500
Fleet Management	430	2,154	-	-
Economic Development	34,000	-	-	-
Clerk-Recorder	216	134	100	100
Court Collections-AB233 Program	-	-	-	-
District Attorney	6,647	10	-	-
Child Support Services	1	(18)	-	-
Mendocino County Sheriff	1,296	1,182	500	100,000
Mendocino County Jail & Rehabilitation	20,392	48,216	50,000	50,000
Probation Officer	3,010	-	-	-
Cannabis Management	-	-	-	-
Office of Emergency Services	4	-	-	-
Planning & Building Services	-	90	-	-
Animal Care	-	3,556	-	-
Public Health Administration	-	-	-	-
Environmental Health	72,108	-	-	-
Public Health Nursing	1,050	4,917	3,000	-
Emergency Medical Services	721	466	300	300
Employee Wellness	-	4,570	4,700	-
Transportation-Solid Waste	34,985	43,869	189,993	-
Social Services	-	-	-	-
CalWorks/Foster Care	-	-	-	(762)
Cultural Services	10,286	13,214	12,520	8,500
Cancelled Outlawed Warrant	-	-	-	-
Auditor-Controller	-	-	30,000	50,000
General Relief Refund	-	-	-	-
General Relief	32,626	40,338	51,143	40,413
Donation	-	-	-	-
Mendocino County Sheriff	1,025	-	500	500
Probation Officer	-	-	-	-
Animal Care	2,143	1,139	2,000	1,500
Public Health Nursing	-	-	-	-
Cultural Services	23,880	17,946	8,000	6,000

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Civil Assessment PC 1214.1	-	-	-	-
Probation Officer	-	-	-	-
Vending Machine	-	-	-	-
Central Services	-	-	-	-
Tobacco Settlement	-	-	-	-
Non-Departmental Revenue	893,613	796,935	755,985	900,000
Opioid Settlement	-	-	-	-
Non-Departmental Revenue	130,752	108,719	-	500,000
Other	-	-	-	-
Alcohol/Other Drug Program	-	-	-	-
Grant Revenue	-	-	-	-
Capital Projects	-	-	-	-
Agriculture Department	-	-	-	-
Public Health	12,135	-	-	-
Substance Use Disorder	-	-	-	-
Public Health Nursing	-	-	-	-
Transitional Housing	-	-	-	-
Operating Transfer In	-	-	-	-
Non-Departmental Revenue	500,000	-	5,275,349	500,000
Clerk of the Board	12,035	-	-	-
Board of Supervisors	20,716	-	-	-
County Executive Office	166,746	-	-	-
Auditor-Controller	48,596	-	-	-
Assessor	59,863	42,123	20,000	-
Treasurer-Tax Collector	20,381	-	-	-
Treasurer-Tax Collector	20,370	-	-	-
County Counsel	43,323	-	-	-
Human Resources	64,892	-	-	-
County Clerk-Elections	29,262	-	-	-
Facilities	155,510	78,447	-	-
Fleet Management	17,991	-	-	-
Land Improvement	256,831	192,992	830,000	255,940
Retirement Administration	23,946	-	-	-
Misc Budget	-	-	-	-
Clerk-Recorder	15,202	36,476	14,500	264,500
Information Services	105,965	-	-	-
Court Collections-AB233 Program	8,743	-	-	-
District Attorney	337,171	15,826	220,546	220,000
Public Defender	137,587	-	197,617	200,000
Alternate Defender	43,261	-	-	-
Child Support Services	2,636,749	85,389	2,674,225	2,465,049

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Mendocino County Sheriff	3,324,420	51,567	2,681,600	1,752,685
Mendocino County Jail & Rehab	1,625,192	-	1,867,127	1,993,807
Juvenile Hall	324,117	283,435	1,401,963	1,739,159
Probation Officer	2,125,535	65,333	3,155,454	3,207,540
Agriculture Department	33,161	-	-	-
Cannabis Management	60,220	-	-	-
Office of Emergency Services	5,675	-	-	-
Planning & Building Services	245,319	25,000	33,000	45,000
Animal Care	159,749	-	-	-
DOT-Round Valley Airport	-	-	20,000	-
DOT-Mendocino County Airport	-	-	20,000	-
Public Health Administration	1,317,552	1,138,786	2,568,044	-
Environmental Health	1,080,478	-	-	150,000
Substance Use Disorder	856,003	-	-	-
Public Health Nursing	1,482,136	1,401,546	2,404,214	-
Emergency Medical Services	36,269	40,978	293,175	43,175
Employee Wellness	399,771	435,049	500,098	-
Transitional Housing	296,824	-	-	-
California Childrens Services	404,969	407,122	863,416	-
Solid Waste	8,012	-	-	-
Social Services	53,845,667	-	54,941,268	54,551,325
HHSA Administration	-	-	-	-
Cal Works/Foster Care	26,233,786	-	30,188,052	30,916,254
In Home Support Services	6,063,832	-	6,554,806	6,856,443
General Relief	-	-	-	-
Farm Advisor	13,115	-	-	-
Parks	8,764	-	-	-
Cultural Services	18,332	-	-	-
Medi-Cal				
Alcohol/Other Drug Program	221,564	-	-	-
Total Other Revenues	**105,814,719**	**5,786,496**	**118,223,268**	**107,341,148**
Total General Fund	**238,840,150**	**244,132,871**	**255,510,741**	**242,042,414**
Special Revenue Funds				
1200-Road Fund Total				
Taxes				
Transportation Funds	-	-	-	-
Admin/Road Maint	60,000	54,000	54,000	54,000
Total Taxes	**60,000**	**54,000**	**54,000**	**54,000**
Licenses & Permits				

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Transportation Permit Fee	-	-	-	-
Admin/Road Maint	10,040	17,826	10,000	10,000
Co Highway Encroachment Permit	-	-	-	-
Admin/Road Maint	63,623	74,369	10,000	75,000
Total Licenses & Permits	**73,663**	**92,195**	**20,000**	**85,000**
Fines, Forfeitures & Penalties				
Vehicle Code Fine	-	-	-	-
Admin/Road Maint	8,258	3,309	10,000	5,000
Total Fines, Forfeitures & Penalties	**8,258**	**3,309**	**10,000**	**5,000**
Use of Money & Property				
Interest	-	-	-	-
Admin/Road Maint	96,078	112,752	20,000	100,000
Change in Fair Value Investment	-	-	-	-
Admin/Road Maint	(102,032)	-	-	-
Total Use of Money Property	**(5,954)**	**112,752**	**20,000**	**100,000**
Aid from Other Governmental Agencies				
State HUTA Section 2103	-	-	-	-
Admin/Road Maint	1,731,014	1,924,679	1,878,339	1,923,773
State Highway Users Tax	-	-	-	-
Admin/Road Maint	1,237,586	1,269,262	1,338,678	1,329,529
State Collier Unruh	-	-	-	-
Admin/Road Maint	372,850	389,997	404,193	410,317
State Transportation STPd(1)	-	-	-	-
Admin/Road Maint	169,609	171,906	171,392	171,392
State RMRA SB1	-	-	-	-
Admin/Road Maint	4,734,081	5,455,021	5,413,423	5,546,354
State Aid for Disaster	-	-	-	-
Storm Damage	179,856	206,217	423,027	163,491
Prop 111 State Gas Tax	-	-	-	-
Admin/Road Maint	1,117,647	1,184,953	1,210,680	1,240,849
State Other	-	-	-	-
Federal & State Programs	-	261,618	6,492,074	5,018,951
State Exchange Program	-	-	-	-
Admin/Road Maint	602,390	602,390	602,390	602,390
Federal Forest Reserve	-	-	-	-
Admin/Road Maint	136,666	149,857	500	500
Federal Other Revenue	-	-	-	-
Road Admin and Maintenance	-	-	-	-

BUDGET SUMMARY

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Transportation-Storm Damage	1,379,443	1,255,619	2,809,193	1,431,203
Federal & State Programs	1,291,584	2,964,571	10,717,759	19,409,499
Flood Control Lands	-	-	-	-
Admin/Road Maint	-	-	500	500
Other Governmental Agency Aid	-	-	-	-
Federal & State Programs	48,602	-	994,174	1,101,000
Total Aid from Other Govtl Agencies	**13,001,328**	**15,836,091**	**32,456,322**	**38,349,748**
Charges for Current Services				
Interfund Revenue- DOT	-	-	-	-
Admin/Road Maint	243,513	210,360	192,241	277,550
Other Charges	-	-	-	-
Admin/Road Maint	-	13,063	4,000	4,000
Total Charges for Current Services	**243,513**	**223,422**	**196,241**	**281,550**
Other Revenues				
Sale of Fixed Assets	-	-	-	-
Admin/Road Maint	-	-	5,000	5,000
Other Sales	-	-	-	-
Admin/Road Maint	1,352	1,460	1,000	5,600
Other	-	-	-	-
Admin/Road Maint	98	-	500	500
Operating Transfer In	-	-	-	-
Admin/Road Maint	4,183,822	4,543,167	4,171,820	4,578,810
Federal & State Programs	-	-	-	-
Total Other Revenues	**4,185,271**	**4,544,627**	**4,178,320**	**4,589,910**
Total Road Fund	**17,566,079**	**20,866,396**	**36,934,883**	**43,465,208**
1201-Capital Improvement Fund				
Use of Money & Property				
Interest	-	-	-	-
Capital Improvements	53,882	16,465	-	-
Change in Fair Value Investments	-	-	-	-
Capital Improvements	64,285	-	-	-
Total Use of Money & Property	**118,166**	**16,465**	**-**	**-**
Aid from Other Governmental Agencies				
State Other	-	-	-	-
Capital Improvements	128,545	656,418	2,114,640	2,430,000
Other Government Agency Aid	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Capital Improvements	-	-	-	-
Total Aid from Other Govtl Agencies	**128,545**	**656,418**	**2,114,640**	**2,430,000**
Charges for Current Services				
Other Charges	-	-	-	-
Capital Improvements	102,584	10,768	-	-
Total Charges for Current Services	**102,584**	**10,768**	**-**	**-**
Other Revenues				
Other	-	-	-	-
Capital Improvements	-	164,551	218,021	375,000
Operating Transfer In	-	-	-	-
Capital Improvements	1,144,714	3,111,989	4,214,097	2,065,701
Total Other Revenues	**1,144,714**	**3,276,540**	**4,432,118**	**2,440,701**
Total Capital Improvement Fund	**1,494,009**	**3,960,191**	**6,546,758**	**4,870,701**
1202-Landfill Closure Fund				
Use of Money & Property				
Interest	-	-	-	-
Landfill Closure	75,137	132,649	15,000	25,000
Change in Fair Value Investment	-	-	-	-
Landfill Closure	21,441	-	-	-
Total Use of Money & Property	**96,578**	**132,649**	**15,000**	**25,000**
Charges for Current Services				
Caspar/Fort Bragg Refuse	-	-	-	-
Landfill Closure	104,579	145,272	50,000	50,000
Other Charges	-	-	-	-
Landfill Closure	838,075	862,220	780,000	-
Total Charges for Current Services	**942,654**	**1,007,492**	**830,000**	**50,000**
Other Revenues				
Operating Transfer In	-	-	-	-
Landfill Closure	23,687	274,221	1,673,921	860,358
Total Other Revenues	**23,687**	**274,221**	**1,673,921**	**860,358**
Total Landfill Closure Fund	**1,062,920**	**1,414,361**	**2,518,921**	**935,358**
1204-Grants Administration				
Use of Money & Property				
Change in Fair Value Investment	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Grants Administration	1,408	-	-	-
Total Use of Money & Property	**1,408**	**-**	**-**	**-**
Aid from Other Governmental Agencies				
State Other	-	-	-	-
Grants Administration	45,799	88,912	179,343	188,046
Total Aid from Other Govtl Agencies	**45,799**	**88,912**	**179,343**	**188,046**
Charges for Current Services				
Other Charges	-	-	-	-
Grants Administration	14,880	46,962	8,352	4,701
Total Charges for Current Services	**14,880**	**46,962**	**8,352**	**4,701**
Other Revenues				
Operating Transfer In	-	-	-	-
Grants Administration	-	7,900	-	-
Total Other Revenues	**-**	**7,900**	**-**	**-**
Total Grants Administration	**62,087**	**143,773**	**187,695**	**192,747**
1205-Library Fund				
Taxes				
Sales & Use Tax	-	-	-	-
Mendocino County Library	3,070,185	2,958,947	2,980,024	2,831,023
Total Taxes	**3,070,185**	**2,958,947**	**2,980,024**	**2,831,023**
Use of Money & Property				
Interest	-	-	-	-
Mendocino County Library	30,023	60,291	30,000	50,000
Change in Fair Value Investment	-	-	-	-
Mendocino County Library	(9,211)	-	-	-
Total Use of Money & Property	**20,813**	**60,291**	**30,000**	**50,000**
Aid from Other Governmental Agencies				
State Library Grant	-	-	-	-
Mendocino County Library	33,040	30,858	37,950	-
Federal Other Revenue	-	-	-	-
Mendocino County Library	34,356	6,471	-	-
Total Aid from Other Govtl Agencies	**67,396**	**37,329**	**37,950**	**-**
Charges for Current Services				

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Library Services	-	-	-	-
Mendocino County Library	16,614	18,921	18,400	18,453
Total Charges for Current Services	**16,614**	**18,921**	**18,400**	**18,453**
Other Revenues				
Other Sales	-	-	-	-
Mendocino County Library	6,538	6,175	6,720	4,393
Other	-	-	-	-
Mendocino County Library	-	-	5,000	-
Donation	-	-	-	-
Mendocino County Library	1,114	6,594	10,050	5,000
Grant Revenue	-	-	-	-
Mendocino County Library	-	-	9,850	-
Operating Transfer In	-	-	-	-
Mendocino County Library	1,584,854	2,245,184	2,009,647	2,205,887
Total Other Revenues	**1,592,506**	**2,257,953**	**2,041,267**	**2,215,280**
Total Library Fund	**4,767,514**	**5,333,441**	**5,107,641**	**5,114,756**
1206-Fish & Game Fund				
Fines, Forfeitures & Penalties				
Other Court Fine	-	-	-	-
Fish & Game	5,476	4,061	4,500	4,000
Total Fines, Forfeitures & Penalties	**5,476**	**4,061**	**4,500**	**4,000**
Use of Money & Property				
Interest	-	-	-	-
Fish & Game	1,931	3,310	1,200	1,186
Change in Fair Value Investment	-	-	-	-
Fish & Game	(842)	-	-	-
Total Use of Money & Property	**1,088**	**3,310**	**1,200**	**1,186**
Charges for Current Services				
Other Charges	-	-	-	-
Fish & Game	-	-	29,098	-
Total Charges for Current Services	**-**	**-**	**29,098**	**-**
Total Fish & Game Fund	**6,564**	**7,371**	**34,798**	**5,186**
1207-Special Aviation Fund - Round Valley				
Use of Money & Property				
Aid from Other Governmental Agencies				

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Change in Fair Value Investment	-	-	-	-
DOT-Round Valley Special Aviation	(764)	-	-	-
Total Use of Money & Property	**(764)**	**-**	**-**	**-**
State Aid for Aviation	-	-	-	-
DOT-Round Valley Special Aviation	15,000	-	20,000	-
Total Aid from Other Govtl Agencies	**15,000**	**-**	**20,000**	**-**
Total Special Aviation Round Valley Fund	**14,236**	**-**	**20,000**	-
1208-Special Aviation Fund - Little River				
Use of Money & Property				
Aid from Other Governmental Agencies				
Change in Fair Value Investment	-	-	-	-
DOT-Little River Special Aviation	(722)	-	-	-
Total Use of Money & Property	**(722)**	**-**	**-**	**-**
State Aid for Aviation	-	-	-	-
DOT-Little River Special Aviation	10,000	10,000	20,000	-
Total Aid from Other Govtl Agencies	**10,000**	**10,000**	**20,000**	**-**
Total Special Aviation Little River Fund	**9,278**	**10,000**	**20,000**	**-**
1209-Juvenile & Youth Programs Fund				
Use of Money & Property				
Change in Fair Value Investment	-	-	-	-
Juvenile & Youth Programs	(24,266)	-	-	-
Total Use of Money & Property	**(24,266)**	**-**	**-**	**-**
Aid from Other Governmental Agencies				
State Other Revenue	-	-	-	-
Juvenile & Youth Programs	865,247	304,002	332,044	836,579
Total Aid from Other Govtl Agencies	**865,247**	**304,002**	**332,044**	**836,579**
Other Revenues				
Operating Transfer In	-	-	-	-
Juvenile & Youth Programs	250,000	-	-	-
Total Other Revenues	**250,000**	**-**	**-**	**-**
Total Juvenile & Youth Programs Fund	**1,090,981**	**304,002**	**332,044**	**836,579**
1210-Supp Law Enforcement-AB3229 COPS Prog				

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Use of Money & Property				
Interest	-	-	-	-
Mendocino County Sheriff-COPS Program	6,143	10,742	3,000	5,000
Mendocino County Jail & Rehab-COPS Prog	1,496	2,615	750	1,000
Change in Fair Value Investment	-	-	-	-
Mendocino County Sheriff-COPS Program	(9,621)	-	-	-
Jail and Rehabilitation Center COPS Grant	5,405	-	-	-
Total Use of Money & Property	**3,421**	**13,357**	**3,750**	**6,000**
Aid from Other Governmental Agencies				
State Other	-	-	-	-
Mendocino County Sheriff-COPS Program	165,271	186,159	150,000	202,883
Mendocino County Jail & Rehab-COPS Prog	41,148	47,088	35,000	40,000
Total Aid from Other Govtl Agencies	**206,419**	**233,247**	**185,000**	**242,883**
Other Revenues				
Operating Transfer In	-	-	-	-
Mendocino County Sheriff-COPS Program	4,372	-	-	-
Total Other Revenues	**4,372**	**-**	**-**	**-**
Total Supp Law Enfrcmt-AB3229 COPS Prog	**214,212**	**246,604**	**188,750**	**248,883**
1211-Probation-Juvenile Justice Crime Prev Act				
Use of Money & Property				
Interest	-	-	-	-
Juvenile Justice Crime Pr	12,161	26,217	1,000	1,000
Change in Fair Value Investment	-	-	-	-
Juvenile Justice Crime Pr	(8,081)	-	-	-
Total Use of Money & Property	**4,081**	**26,217**	**1,000**	**1,000**
Aid from Other Governmental Agencies				
State Other	-	-	-	-
Juvenile Justice Crime Pr	245,980	245,234	245,980	244,910
Total Aid from Other Govtl Agencies	**245,980**	**245,234**	**245,980**	**244,910**
Total Probation-JJCPA Fund	**250,061**	**271,451**	**246,980**	**245,910**
1213-Mobile Spay & Neuter Fund				
Licenses & Permits				
Animal License	-	-	-	-
Mobile Spay/Neuter	3,335	758	5,000	5,500

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Total Licenses & Permits	**3,335**	**758**	**5,000**	**5,500**
Use of Money & Property				
Interest	-	-	-	-
Mobile Spay/Neuter	1,757	1,114	200	200
Change in Fair Value Investment	-	-	-	-
Mobile Spay/Neuter	900	-	-	-
Total Use of Money & Property	**2,657**	**1,114**	**200**	**200**
Charges for Current Services				
Humane Services	-	-	-	-
Mobile Spay/Neuter	3,978	1,105	3,500	3,500
Other Charges	-	-	-	-
Mobile Spay/Neuter	54,092	9,554	30,000	40,000
Total Charges for Current Services	**58,070**	**10,659**	**33,500**	**43,500**
Other Revenues				
Other	-	-	-	-
Mobile Spay/Neuter	20,000	-	-	-
Donation	-	-	-	-
Mobile Spay/Neuter	70	-	500	500
Operating Transfer In	-	-	-	-
Mobile Spay/Neuter	-	-	-	-
Total Other Revenues	**20,070**	**-**	**500**	**500**
Total Mobile Spay & Neuter Fund	**84,132**	**12,532**	**39,200**	**49,700**
1216-Sheriff Special Projects Fund				
Use of Money & Property				
Interest	-	-	-	-
Sheriff Special Projects	1,049	2,999	900	1,200
Change in Fair Value Investment	-	-	-	-
Sheriff Special Projects	(2,160)	-	-	-
Total Use of Money & Property	**(1,112)**	**2,999**	**900**	**1,200**
Aid from Other Governmental Agencies				
State Other	-	-	-	-
Sheriff Special Projects	75,825	-	-	-
Total Aid from Other Govtl Agencies	**75,825**	**-**	**-**	**-**
Other Revenues				
Donation	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Sheriff Special Projects	24,779	10,183	1,400	250
Total Other Revenues	**24,779**	**10,183**	**1,400**	**250**
Total Sheriff Spec Projects Fund	**99,492**	**13,182**	**2,300**	**1,450**
1217-Recorder Modernization Fund				
Use of Money & Property				
Interest	-	-	-	-
Modernization	3,817	8,149	3,500	1,000
Change in Fair Value Investment	-	-	-	-
Modernization	(2,309)	-	-	-
Total Use of Money & Property	**1,508**	**8,149**	**3,500**	**1,000**
Charges for Current Services				
Recorder Modernization Fee	-	-	-	-
Modernization	48,581	44,677	40,000	40,000
Other Charges	-	-	-	-
Modernization	14,505	13,170	15,000	15,000
Total Charges for Current Services	**63,086**	**57,847**	**55,000**	**55,000**
Total Recorder Modernization Fund	**64,594**	**65,996**	**58,500**	**56,000**
1218-Micrographics Fund				
Use of Money & Property				
Interest	-	-	-	-
Micrographics	1,447	2,950	500	500
Change in Fair Value Investment	-	-	-	-
Micrographics	(669)	-	-	-
Total Use of Money & Property	**778**	**2,950**	**500**	**500**
Charges for Current Services				
Recorder Modernization Fee	-	-	-	-
Micrographics	-	-	-	-
Micrographic Fee	-	-	-	-
Micrographics	11,786	10,957	8,000	8,000
Total Charges for Current Services	11,786	10,957	8,000	8,000
Other Revenues				
Other Sales	-	-	-	-
Micrographics	14,663	14,243	12,000	12,000
Total Other Revenues	**14,663**	**14,243**	**12,000**	**12,000**

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Total Micrographics Fund	**27,226**	**28,149**	**20,500**	**20,500**
1220-Assessor Property Characteristics Fund				
Use of Money & Property				
Interest	-	-	-	-
Property Characteristics	4,544	8,571	3,500	2,000
Change in Fair Value Investment	-	-	-	-
Property Characteristics	899	-	-	-
Total Use of Money & Property	**5,443**	**8,571**	**3,500**	**2,000**
Other Revenues				
Other Sales	-	-	-	-
Property Characteristics	25,488	28,710	30,000	25,000
Total Other Revenues	**25,488**	**28,710**	**30,000**	**25,000**
Total Prop Characteristics Fund	**30,930**	**37,281**	**33,500**	**27,000**
1221-Mental Health Service Fund				
Use of Money & Property				
Interest	-	-	-	-
Mental Health Service	(5,038)	22,286	-	53,142
Change in Fair Value Investment	-	-	-	-
Mental Health Service	6,205	-	-	-
Total Use of Money & Property	**1,167**	**22,286**	**-**	**53,142**
Aid from Other Governmental Agencies				
State Aid Mental Health	-	-	-	-
Mental Health Service	66,006	8,308,195	-	-
Medi-Cal Mental Health	-	-	-	-
Mental Health Service	11,428,167	25,282,311	26,741,444	-
State Medi-Cal Mental Health	-	-	-	-
Substance Use Disorder Trtmnt	-	-	-	749,688
Federal Medi-Cal Mental Health	-	-	-	-
Substance Use Disorder Trtmnt	-	-	-	23,981,550
Realignment Mental Health	-	-	-	-
Mental Health Service	1,813,107	3,579,855	-	21,532
2011 Realignment Public Safety	-	-	-	-
Mental Health Service	-	144,035	-	-
State Other	-	-	-	-
Mental Health Service	1,183,488	854,842	4,190,719	1,218,299
Federal Other Revenue	-	-	-	-

Schedule 6

DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Mental Health Service	563,491	511,511	738,546	222,501
Other Government Agency Aid	-	-	-	-
Mental Health Service	-	-	-	-
Total Aid from Other Govtl Agencies	**15,054,259**	**38,680,749**	**31,670,709**	**26,193,570**
Charges for Current Services				
Mental Health Service	-	-	-	-
Mental Health Service	-	-	-	50,000
Other Charges	-	-	-	-
Mental Health Service	1,795,208	2,059,826	830,168	734,322
Total Charges for Current Services	**1,795,208**	**2,059,826**	**830,168**	**784,322**
Other Revenues				
Other Sales	-	-	-	-
Mental Health Service	-	-	-	-
Other	-	-	-	-
Mental Health Service	95,823	280,924	100,000	150,000
Donation	-	-	-	-
Mental Health Service	-	-	-	-
Other	-	-	-	-
Mental Health Service	25,696	-	-	-
Operating Transfer In	-	-	-	-
Mental Health Service	10,078,546	-	16,452,298	16,102,341
Medi-Cal	-	-	-	-
Mental Health Service	-	-	-	-
Total Other Revenues	**10,200,065**	**280,924**	**16,552,298**	**16,252,341**
Total Mental Health Service Fund	27,050,699	41,043,785	49,053,175	43,283,375
1222-General Plan Update Fund				
Use of Money & Property				
Interest	-	-	-	-
Planning & Building- Special	32,522	61,407	19,100	29,658
Change in Fair Value Investment	-	-	-	-
Planning & Building- Special	3,761	-	-	-
Total Use of Money & Property	**36,283**	**61,407**	**19,100**	**29,658**
Charges for Current Services				
Environ Impact Report	-	-	-	-
Planning & Building- Special	40,000	4,411	-	-
Micrographic Fee	-	-	-	-

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Planning & Building- Special	154,440	241,461	170,000	581,000
AB717 Continuing Education & Training	-	-	-	-
Planning & Building- Special	88,792	82,707	85,000	113,000
SB 1186 Fee	-	-	-	-
Planning & Building- Special	-	80	100	180
Other Charges	-	-	-	-
Planning & Building- Special	320	264	300	373
Total Charges for Current Services	**283,552**	**328,923**	**255,400**	**694,553**
Other Revenues				
Other	-	-	-	-
Planning & Building- Special	6,231	(2,237)	53,406	-
Total Other Revenues	**6,231**	**(2,237)**	**53,406**	**-**
Total General Plan Update Fund	**326,066**	**388,092**	**327,906**	**724,211**
1223-Mental Health Services Act Fund				
Use of Money & Property				
Interest	-	-	-	-
Mental Health Services Act	136,589	239,965	104,000	104,000
Change in Fair Value Investment	-	-	-	-
Mental Health Services Act	(31,764)	-	-	-
Total Use of Money & Property	**104,825**	**239,965**	**104,000**	**104,000**
Aid from Other Governmental Agencies				
State Aid Mental Health	-	-	-	-
Mental Health Services Act	-	8,596,804	7,096,483	6,249,880
State Medi-Cal Mental Health	-	-	-	-
Substance Use Disorder Trtmnt	-	-	-	408,389
Federal Medi-Cal Mental Health	-	-	-	-
Substance Use Disorder Trtmnt	-	-	-	13,204,583
Total Aid from Other Govtl Agencies	**-**	**8,596,804**	**7,096,483**	**19,862,852**
Charges for Current Services				
Other Charges				
Mental Health Services Act	190,667	5,987,831	-	1,000
Total Charges for Current Services	**190,667**	**5,987,831**	**-**	**1,000**
Other Revenues				
Operating Transfer In				
Mental Health Services Act	4,625,527	-	12,473,625	-
Total Other Revenues	**4,625,527**	**-**	**12,473,625**	**-**

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Total Mental Health Services Act Fund	**4,921,019**	**14,824,601**	**19,674,108**	**19,967,852**
1224-Mental Health Treatment Fund				
Taxes				
Sales & Use Tax	-	-	-	-
Mental Health Treatment	8,067,213	2,526,081	2,407,901	2,356,097
Total Taxes	**8,067,213**	**2,526,081**	**2,407,901**	**2,356,097**
Use of Money & Property				
Interest	-	-	-	-
Mental Health Treatment	578,779	1,104,624	444,656	583,375
Change in Fair Value Investment	-	-	-	-
Mental Health Treatment	(349,697)	-	-	-
Rents & Concessions	-	-	-	-
Mental Health Treatment	1,080	2,455	2,000	3,150
Total Use of Money & Property	**230,162**	**1,107,079**	**446,656**	**586,525**
Aid from Other Governmental Agencies				
State Other	-	-	-	-
Mental Health Treatment	-	-	9,368,147	3,681,904
Total Aid from Other Govtl Agencies	**-**	**-**	**9,368,147**	**3,681,904**
Charges for Current Services				
Other Charges	-	-	-	-
Mental Health Treatment	83,860	4,237	2,000	3,600
Total Charges for Current Services	**83,860**	**4,237**	**2,000**	**3,600**
Total Mental Health Treatment Fund	**8,381,235**	**3,637,397**	**12,224,704**	**6,628,126**
1225-Disaster Recovery Fund				
Use of Money & Property				
Change in Fair Value Investment	-	-	-	-
Disaster Recovery	(95,453)	-	-	-
Total Use of Money & Property	**(95,453)**	**-**	**-**	**-**
Aid from Other Governmental Agencies				
State Aid for Disaster	-	-	-	-
Disaster Recovery	-	-	-	-
State Other	-	-	-	-
Disaster Recovery	2,134,309	598,265	1,532,540	2,282,745
Federal Other Revenue	-	-	-	-
Disaster Recovery	11,902,830	4,627,669	6,155,078	6,290,286

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SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Total Aid from Other Govtl Agencies	**14,037,139**	**5,225,934**	**7,687,618**	**8,573,031**
Charges for Current Services				
Other Charges	-	-	-	-
Disaster Recovery	7,115	6,958	-	-
Total Charges for Current Services	**7,115**	**6,958**	**-**	**-**
Other Revenues				
Other	-	-	-	-
Disaster Recovery	235,002	-	-	-
Donation	-	-	-	-
Disaster Recovery	-	-	-	-
Grant Revenue	-	-	-	-
Disaster Recovery	-	-	-	-
Operating Transfer In	-	-	-	-
Disaster Recovery	458,162	1,037,551	71,057	-
Total Other Revenues	**693,164**	**1,037,551**	**71,057**	**-**
Total Disaster Recovery Fund	**14,641,965**	**6,270,443**	**7,758,675**	**8,573,031**
1226-Intergovernmental Transfer Fund				
Use of Money & Property				
Change in Fair Value Investment	-	-	-	-
Intergov Transfer (IGT)	(146,026)	-	-	-
Total Use of Money & Property	**(146,026)**	**-**	**-**	**-**
Aid from Other Governmental Agencies				
Realignment Health Services	-	-	-	-
Intergov Transfer (IGT)	-	-	-	-
State Other	-	-	-	-
Intergov Transfer (IGT)	-	-	-	-
Federal Other Revenue	-	-	-	-
Intergov Transfer (IGT)	4,535,054	855,550	1,272,724	3,670,203
Total Aid from Other Govtl Agencies	**4,535,054**	**855,550**	**1,272,724**	**3,670,203**
Charges for Current Services				
Other Charges	-	-	-	-
Intergov Transfer (IGT)	4,467	-	69,652	-
Total Charges for Current Services	**4,467**	**-**	**69,652**	**-**
Other Revenues				
Operating Transfer In	-	-	-	-

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Intergov Transfer (IGT)	1,879,532	621,986	1,350,000	1,800,000
Total Other Revenues	**1,879,532**	**621,986**	**1,350,000**	**1,800,000**
Total Intergovernment Transfer Fund	6,273,027	1,477,536	2,692,376	5,470,203
1227-Whole Person Care Fund				
Use of Money & Property				
Change in Fair Value Investment	-	-	-	-
Whole Person Care (WPC)	(13,594)	-	-	-
Total Use of Money & Property	**(13,594)**	**-**	**-**	**-**
Aid from Other Governmental Agencies				
Realignment Health Services	-	-	-	-
Whole Person Care (WPC)	-	-	-	-
State Other	-	-	-	-
Whole Person Care (WPC)	-	288,743	-	-
Federal Other Revenue	-	-	-	-
Whole Person Care (WPC)	-	-	-	-
Total Aid from Other Govtl Agencies	**-**	**288,743**	**-**	**-**
Charges for Current Services				
Other Charges	-	-	-	-
Whole Person Care (WPC)	187,435	163,277	-	-
Total Charges for Current Services	**187,435**	**163,277**	**-**	**-**
Other Revenues				
Operating Transfer In	-	-	-	-
Whole Person Care	757,983	-	-	-
Total Other Revenues	**757,983**	**-**	**-**	**-**
Total Whole Person Care Fund	**931,824**	**452,019**	**-**	**-**
1228-Enforecement-Cannabis				
Use of Money & Property				
Change in Fair Value Investment	-	-	-	-
Enforcement Cannabis	12,100	-	-	-
Total Use of Money & Property	**12,100**	**-**	**-**	**-**
Aid from Other Governmental Agencies				
State Other	-	-	-	-
Enforcement-Cannabis	-	-	-	-
Total Aid from Other Govtl Agencies	**-**	**-**	**-**	**-**

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SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Other Revenues				
Operating Transfer In	-	-	-	-
Enforcement-Cannabis	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Enforcement-Cannabis	**12,100**	**-**	**-**	**-**
1229-Substance Use Disorder Treatment				
Fines, Forfeitures & Penalties				
Drug/Alcohol Fine	-	-	-	-
Substance Use Disorder Trtmnt	-	9,540	11,448	11,448
County Alcohol Education	-	-	-	-
Substance Use Disorder Trtmnt	-	9,566	11,347	11,347
Drug Abuse Education	-	-	-	-
Substance Use Disorder Trtmnt	-	1,167	2,118	2,118
Total Fines, Forfeitures & Penalties	**-**	**20,272**	**24,913**	**24,913**
Use of Money & Property				
Change in Fair Value Investment	-	-	-	-
Substance Use Disorder Trtmnt	1,748	-	-	-
Total Use of Money & Property	**1,748**	**-**	**-**	**-**
Aid from Other Governmental Agencies				
State Medi-Cal Mental Health	-	-	-	-
Substance Use Disorder Trtmnt	-	-	-	3,978,622
Federal Medi-Cal Mental Health	-	-	-	-
Substance Use Disorder Trtmnt	-	-	-	18,899,695
Realignment Mental Health	-	-	-	-
Substance Use Disorder Trtmnt	-	993,434	-	-
2011 Realignment Public Safety	-	-	-	-
Substance Use Disorder Trtmnt	-	49,681	-	-
State Aid-Drug & Alcohol	-	-	-	-
Substance Use Disorder Trtmnt	-	12,476,563	29,542,290	853,266
State Other	-	-	-	-
Substance Use Disorder Trtmnt	-	13,790,656	10,629,883	-
Federal Other Revenue	-	-	-	-
Substance Use Disorder Trtmnt	-	779,498	923,868	242,084
Total Aid from Other Govtl Agencies	**-**	**28,089,833**	**41,096,041**	**23,973,667**
Charges for Current Services				

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Drug Diversion Service	-	-	-	-
Substance Use Disorder Trtmnt	-	7,219	15,000	15,000
Driving Under Influence	-	-	-	-
Substance Use Disorder Trtmnt	-	19,260	20,989	22,989
Other Charges	-	-	-	-
Substance Use Disorder Trtmnt	36,134	585,461	606,188	365,945
Total Charges for Current Services	**36,134**	**611,940**	**642,177**	**403,934**
Other Revenues				
Other	-	-	-	-
Substance Use Disorder Trtmnt	-	-	-	2,841,764
Operating Transfer In	-	-	-	-
Substance Use Disorder Trtmnt	-	-	1,071,889	1,787,199
Medi-Cal	-	-	-	-
Substance Use Disorder Trtmnt	-	776,395	478,768	478,768
Total Other Revenues	**-**	**776,395**	**1,550,657**	**5,107,731**
Total Substance Use Disorder Treatment	**37,882**	**29,498,440**	**43,313,788**	**29,510,245**
1230-Opioid Abatement				
Use of Money & Property				
Interest	-	-	-	-
Opioid Abatement	44	30,710	-	-
Change in Fair Value Investment	-	-	-	-
Opioid Abatement	(18,696)	-	-	-
Total Use of Money & Property	**(18,652)**	**30,710**	**-**	**-**
Other Revenues				
Opioid Settlement	-	-	-	-
Opioid Abatement	-	(821,168)	484,454	756,535
Operating Transfer In	-	-	-	-
Opioid Abatement	-	-	-	-
Total Other Revenues	**-**	**(821,168)**	**484,454**	**756,535**
Total Opioid Abatement Support	**(18,652)**	**(790,458)**	**484,454**	**756,535**
1235-Public Health Service Fund				
Fines, Forfeitures & Penalties				
Change in Fair Value Investment	-	-	-	-

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Public Health Service	-	-	-	168
Total Fines, Forfeitures & Penalties	**-**	**-**	**-**	**168**
Aid from Other Governmental Agencies				
State Aid California Children	-	-	-	-
Public Health Service	-	-	-	381,072
Non-County Hospital	-	-	-	-
Public Health Service	-	-	-	40,000
EMS-Physician Svcs	-	-	-	-
Public Health Service	-	-	-	103,683
State Other	-	-	-	-
Public Health Service	-	-	-	2,854,089
Federal Other Revenue	-	-	-	-
Public Health Service	-	-	-	1,822,361
Total Aid from Other Govtl Agencies	**-**	**-**	**-**	**5,201,205**
Charges for Current Services				
Health-Vital Statistics	-	-	-	-
Public Health Service	-	-	-	42,000
Nursing Fee	-	-	-	-
Public Health Service	-	-	-	1,540
Other Charges	-	-	-	-
Public Health Service	-	-	-	204,554
Total Charges for Current Services	**-**	**-**	**-**	**248,094**
Other Revenues				
Other Sales	-	-	-	-
Public Health Service	-	-	-	582
Other	-	-	-	-
Public Health Service	-	-	-	1,500
Grant Revenue	-	-	-	-
Public Health Service	-	-	-	-
Operating Transfer In	-	-	-	-
Public Health Service	-	-	-	5,587,460
Grant Interest	-	-	-	-
Public Health Service	-	-	-	185
Total Other Revenues	**-**	**-**	**-**	**5,589,727**
Total Public Health Service Fund	**-**	**-**	**-**	**11,039,194**
1240-Fire Agency Support				
Use of Money & Property				

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Interest	-	-	-	-
Fire Agency Support	353	54,160	-	-
Change in Fair Value Investment	-	-	-	-
Fire Agency Support	(34,480)	-	-	-
Total Use of Money & Property	**(34,127)**	**54,160**	**-**	**-**
Other Revenues				
Operating Transfer In				
Fire Agency Support	1,789,113	5,488,027	4,307,466	4,428,000
Total Other Revenues	**1,789,113**	**5,488,027**	**4,307,466**	**4,428,000**
Total Fire Agency Support	**1,754,987**	**5,542,187**	**4,307,466**	**4,428,000**
2330 Transitional Housing				
Aid from Other Governmental Agencies				
Federal Aid Child Support	-	-	-	-
Transitional Housing	-	-	1,193,422	643,194
Total Aid from Other Govtl Agencies	**-**	**-**	**1,193,422**	**643,194**
Charges for Current Services				
Other Charges	-	-	-	-
Transitional Housing	-	399,745	-	501,030
Total Charges for Current Services	**-**	**399,745**	**-**	**501,030**
Other Revenues				
Operating Transfer In	-	-	-	-
Transitional Housing	-	300,000	300,000	300,000
Total Other Revenues	**-**	**300,000**	**300,000**	**300,000**
Total Transitional Housing Fund	**-**	**699,745**	**1,493,422**	**1,444,224**
Total Special Revenue Funds	**91,156,468**	**135,758,516**	**193,622,543**	**187,894,974**
1300-Capital Projects Fund				
Use of Money & Property				
Interest	-	-	-	-
Capital Projects	20,026	89,944	-	-
Change in Fair Value Investment	-	-	-	-
Capital Projects	(67,285)	-	-	-
Total Use of Money & Property	**(47,259)**	**89,944**	**-**	**-**
Aid from Other Governmental Agencies				

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SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
State Other	-	-	-	-
Capital Projects	-	4,716,737	18,247,228	15,000,000
Total Aid from Other Govtl Agencies	**-**	**4,716,737**	**18,247,228**	**15,000,000**
Other Revenues				
Operating Transfer In	-	-	-	-
Capital Projects	3,032,623	1,500,000	13,550,000	-
Total Other Revenues	**3,032,623**	**1,500,000**	**13,550,000**	**-**
Total Capital Projects Fund	**2,985,364**	**6,306,681**	**31,797,228**	**15,000,000**
1301 Capital Projects-MHTA Fund				
Use of Money & Property				
Change in Fair Value Investment	-	-	-	-
Capital Projects-MHTA	(3,656)	-	-	-
Total Use of Money & Property	**(3,656)**	**-**	**-**	**-**
Aid from Other Governmental Agencies				
State Other	-	-	-	-
Capital Projects-MHTA	-	-	-	-
Total Aid from Other Govtl Agencies	**-**	**-**	**-**	**-**
Other Revenues				
Operating Transfer In	-	-	-	-
Capital Projects-MHTA	886,405	1,460,040	21,388,147	5,100,000
Total Other Revenues	**886,405**	**1,460,040**	**21,388,147**	**5,100,000**
Total Capital Projects-MHTA Fund	**882,750**	**1,460,040**	**21,388,147**	**5,100,000**
1302 Capital Projects-Acquisitions				
Use of Money & Property				
Change in Fair Value Investment	-	-	-	-
Capital Projects-Acquisitions	6,135	-	-	-
Total Use of Money & Property	**6,135**	**-**	**-**	**-**
Aid from Other Governmental Agencies				
State Other	-	-	-	-
Capital Projects-Acquisitions	-	(24,091)	-	-
Total Aid from Other Govtl Agencies	**-**	**(24,091)**	**-**	**-**
Other Revenues				

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SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Grant Revenue	-	-	-	-
Capital Projects-Acquisitions	-	-	-	-
Operating Transfer In	-	-	-	-
Capital Projects-Acquisitions	1,812,919	-	-	-
Total Other Revenues	**1,812,919**	**-**	**-**	**-**
Total Capital Projects-Acquisitions	**1,819,054**	**(24,091)**	**-**	**-**
1303 Capital Investments - Library Fund				
Taxes				
Sales & Use Tax	-	-	-	-
Capital Investments- Library	-	1,957,126	1,986,682	1,887,348
Total Taxes	**-**	**1,957,126**	**1,986,682**	**1,887,348**
Aid from Other Governmental Agencies				
State Other	-	-	-	-
Capital Investments- Library	-	-	-	-
State Other	-	-	-	-
Capital Investments- Library	-	-	247,040	245,584
Total Aid from Other Govtl Agencies	**-**	**-**	**247,040**	**245,584**
Other Revenues				
Operating Transfer In	-	-	-	-
Capital Investments- Library	469,466	409	-	-
Total Other Revenues	**469,466**	**409**	**-**	**-**
Total Capital Investments Funds	**469,466**	**1,957,535**	**2,233,722**	**2,132,932**
Total Capital Projects Funds	**6,156,634**	**9,700,166**	**55,419,097**	**22,232,932**
1400 Debt Service Fund				
Fines, Forfeitures & Penalties				
Criminal Justice Construction Fund	-	-	-	-
Debt Service- COPs	9,060	8,760	-	8,490
Total Fines, Forfeitures & Penalties	**9,060**	**8,760**	**-**	**8,490**
Use of Money & Property				
Interest	-	-	-	-
Debt Service	193,536	503,020	-	300,000
Change in Fair Value Investment	-	-	-	-
Debt Service	60,221	(45,753)	-	-

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SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Total Use of Money & Property	**253,756**	**457,267**	**-**	**300,000**
Aid from Other Governmental Agencies				
Other Governmental Agency Aid	-	-	-	-
Debt Service	-	60,798	-	25,000
Total Aid from Other Govtl Agencies	**-**	**60,798**	**-**	**25,000**
Other Revenues				
Operating Transfer In	-	-	-	-
Debt Service	2,217,754	2,661,947	2,867,326	2,636,997
Loan/Bond Proceeds	-	-	-	-
Debt Service	20,855,000	-	-	-
Premium on Debt Issued	-	-	-	-
Debt Service	1,642,106	-	-	-
Total Other Revenues	**24,714,860**	**2,661,947**	**2,867,326**	**2,636,997**
Total Debt Service Fund	**24,977,677**	**3,188,772**	**2,867,326**	**2,970,487**
1410 Pension Obligation Bond Fund				
Use of Money & Property				
Interest	-	-	-	-
Pension Obligation Bonds	(36,701)	(71,514)	-	(75,000)
Change in Fair Value Investment	-	-	-	-
Pension Obligation Bonds	(1,440)	-	-	-
Total Use of Money & Property	**(38,142)**	**(71,514)**	**-**	**(75,000)**
Charges for Current Services				
County Share Retirement	-	-	-	-
Pension Obligation Bonds	7,808,268	7,432,610	7,998,767	8,568,198
Total Charges for Current Services	**7,808,268**	**7,432,610**	**7,998,767**	**8,568,198**
Total Pension Obligation Bond Fund	**7,770,126**	**7,361,096**	**7,998,767**	**8,493,198**
Total Debt Service Funds	**32,747,802**	**10,549,868**	**10,866,093**	**11,463,685**
2320 Welfare Administration				
Aid from Other Governmental Agencies				
State Welfare Administration	-	-	-	-
Welfare Administration	11,661,409	-	5,071,864	5,665,558
Federal Welfare Administration	-	-	-	-
Welfare Administration	13,725,474	-	18,617,725	16,312,595
Title IV-E	-	-	-	-
Welfare Administration	-	-	-	40,000

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SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Health Related Funds	-	-	-	-
Welfare Administration	-	-	8,341,709	6,251,813
Total Aid from Other Govtl Agencies	**25,386,883**	**-**	**32,031,298**	**28,269,966**
Other Revenues				
Operating Transfer In	-	-	-	-
Welfare Administration	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Welfare Administration Fund	**25,386,883**	**-**	**32,031,298**	**28,269,966**
2321 AFDC				
Aid from Other Governmental Agencies				
State AFDC	-	-	-	-
AFDC	103,250	-	-	10,833,099
Federal AFDC	-	-	-	-
AFDC	10,014,048	-	11,388,030	-
Total Aid from Other Govtl Agencies	**10,117,298**	**-**	**11,388,030**	**10,833,099**
Other Revenues				
Operating Transfer In	-	-	-	-
AFDC	5,809,345	-	-	5,585,842
Total Other Revenues	**5,809,345**	**-**	**-**	**5,585,842**
Total AFDC Fund	**15,926,643**	**-**	**11,388,030**	**16,418,941**
2322 Medical				
Aid from Other Governmental Agencies				
Health Related Funds	-	-	-	-
Medi-Cal	6,284,079	-	6,851,500	8,905,397
Total Aid from Other Govtl Agencies	**6,284,079**	**-**	**6,851,500**	**8,905,397**
Other Revenues				
Operating Transfer In	-	-	-	-
Medi-Cal	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Medi-Cal Fund	**6,284,079**	**-**	**6,851,500**	**8,905,397**
2323 Food Stamps				
Aid from Other Governmental Agencies				
State Welfare Administration	-	-	-	-

BUDGET SUMMARY

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Food Stamps	3,030,168	-	-	2,478,781
Federal Welfare Administration	-	-	-	-
Food Stamps	4,850,777	-	3,868,224	5,507,549
Title IV-E	-	-	-	-
Food Stamps	-	-	3,240,080	-
Total Aid from Other Govtl Agencies	**7,880,945**	**-**	**7,108,304**	**7,986,330**
Other Revenues				
Operating Transfer In	-	-	-	-
Food Stamps	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Food Stamps Fund	**7,880,945**	**-**	**7,108,304**	**7,986,330**
2324 Child Support				
Aid from Other Governmental Agencies				
Federal Aid Child Support	-	-	-	-
Child Support	1,716,460	-	1,764,989	1,721,534
Total Aid from Other Govtl Agencies	**1,716,460**	**-**	**1,764,989**	**1,721,534**
Charges for Current Services				
State Aid Child Support	-	-	-	-
Child Support	845,421	-	909,236	886,851
Total Charges for Current Services	**845,421**	**-**	**909,236**	**886,851**
Other Revenues				
Operating Transfer In	-	-	-	-
Child Support	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Child Support Fund	**2,561,881**	**-**	**2,674,225**	**2,608,385**
Total Admin Advance Trust Funds	**58,040,431**	**-**	**60,053,357**	**64,189,019**
2850 Public Health Realignment Fund				
Aid from Other Governmental Agencies				
Realignment Health Services	-	-	-	-
Public Health Realignment	4,212,069	1,110,323	3,452,775	3,593,071
Total Aid from Other Govtl Agencies	**4,212,069**	**1,110,323**	**3,452,775**	**3,593,071**
Charges for Current Services				
State Aid Child Support	-	-	-	-

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Public Health Realignment Health Realignment	-	-	77,469	-
Total Charges for Current Services	**-**	**-**	**77,469**	**-**
Other Revenues				
Operating Transfer In	-	-	-	-
Public Health Realignment	-	2,650,048	93,964	-
Total Other Revenues	**-**	**2,650,048**	**93,964**	**-**
Total Public Health Realignment Fund	**4,212,069**	**3,760,371**	**3,624,208**	**3,593,071**
2851 Public Health Realignment Match Fund				
Aid from Other Governmental Agencies				
Realignment Health Services	-	-	-	-
Public Health Realignment Match	-	-	-	-
Total Aid from Other Govtl Agencies	**-**	**-**	**-**	**-**
Other Revenues				
Operating Transfer In	-	-	-	-
Public Health Realignment Match	-	347,945	347,945	347,945
Total Other Revenues	**-**	**347,945**	**347,945**	**347,945**
Total Public Health Realignment Match Fund	**-**	**347,945**	**347,945**	**347,945**
2852 Welfare Realignment Fund				
Aid from Other Governmental Agencies				
Realignment Health Services	-	-	-	-
Welfare Realignment	-	-	18,257,370	-
Realignment Public Assistance	-	-	-	-
Welfare Realignment	18,921,496	-	-	18,496,050
Total Aid from Other Govtl Agencies	**18,921,496**	**-**	**18,257,370**	**18,496,050**
Other Revenues				
Operating Transfer In	-	-	-	-
Welfare Realignment	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Welfare Realignment Fund	**18,921,496**	**-**	**18,257,370**	**18,496,050**
2853 Mental Health Realignment Fund				
Aid from Other Governmental Agencies				
Realignment Mental Health	-	-	-	-
Mental Health Realignment	3,605,403	-	3,558,323	3,558,323

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Total Aid from Other Govtl Agencies	**3,605,403**	**-**	**3,558,323**	**3,558,323**
Other Revenues				
Operating Transfer In	-	-	-	-
Mental Health Realignment	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Mental Health Realignment Fund	**3,605,403**	**-**	**3,558,323**	**3,558,323**
2854 Mental Health Realignment Match Fund				
Aid from Other Governmental Agencies				
Realignment Health Services	-	-	-	-
Mental Health Realignment Match	-	-	-	-
Total Aid from Other Govtl Agencies	**-**	**-**	**-**	**-**
Other Revenues				
Operating Transfer In	-	-	-	-
Mental Health Realignment Match	-	28,840	28,840	28,840
Total Other Revenues	**-**	**28,840**	**28,840**	**28,840**
Total Mental Health Realignment Match Fund	**-**	**28,840**	**28,840**	**28,840**
2855 Child Care Service Realignment Fund				
Aid from Other Governmental Agencies				
Realignment Health Services	-	-	-	-
Child Care Service Realignment	-	-	15,318	-
Realignment Mental Health	-	-	-	-
Child Care Service Realignment	-	-	-	-
Total Aid from Other Govtl Agencies	**-**	**-**	**15,318**	**-**
Other Revenues				
Operating Transfer In	-	-	-	-
Child Care Service Realignment	111,111	18,797	-	111,111
Total Other Revenues	**111,111**	**18,797**	**-**	**111,111**
Total Child Care Service Realignment Fund	**111,111**	**18,797**	**15,318**	**111,111**
2856 Local Innovation Realignment 2011 Fund				
Aid from Other Governmental Agencies				
2011 Realignment Public Safety	-	-	-	-
Local Innovation Realignment 2011	120,056	-	-	-
Total Aid from Other Govtl Agencies	**120,056**	**-**	**-**	**-**

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Other Revenues				
Operating Transfer In	-	-	-	-
Local Innovation Realignment 2011	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Local Innovation Realignment 2011 Fund	**120,056**	**-**	**-**	**-**
2857 Juvenile Justice Realignment 2011 Fund				
Aid from Other Governmental Agencies				
2011 Realignment Public Safety	-	-	-	-
Juvenile Justice Realignment 2011	-	-	-	-
Juvenile Reentry	-	-	-	-
Juvenile Justice Realignment 2011	-	-	-	17,013
State (YOBG) Youthful Offender	-	-	-	-
Juvenile Justice Realignment 2011	733,011	-	727,062	1,255,050
Total Aid from Other Govtl Agencies	**733,011**	**-**	**727,062**	**1,272,063**
Other Revenues				
Operating Transfer In	-	-	-	-
Juvenile Justice Realignment 2011	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Juvenile Justice Realignment 2011 Fund	**733,011**	**-**	**727,062**	**1,272,063**
2858 Local Comm Corr Realignment 2011 Fund				
Aid from Other Governmental Agencies				
2011 Realignment Public Safety	-	-	-	-
Local Comm Corr Realignment 2011	4,640,733	-	4,105,989	4,820,796
Total Aid from Other Govtl Agencies	**4,640,733**	**-**	**4,105,989**	**4,820,796**
Other Revenues				
Operating Transfer In	-	-	-	-
Local Comm Corr Realignment 2011	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Local Comm Corr Realignment 2011 Fund	**4,640,733**	**-**	**4,105,989**	**4,820,796**
2859 Local Law Enf Svc Realignment 2011 Fund				
Aid from Other Governmental Agencies				
2011 Realignment Public Safety	-	-	-	-
Local Law Enf Svc Realignment 2011	951,180	-	900,426	-
Juvenile Justice Growth	-	-	-	-

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
Juvenile Reentry	-	-	-	-
Local Law Enf Svc Realignment 2011	-	-	-	-
Juvenile Probation Activities	-	-	-	-
Local Law Enf Svc Realignment 2011	-	-	-	-
State (YOBG) Youthful Offender	-	-	-	-
Local Law Enf Svc Realignment 2011	-	-	-	-
Total Aid from Other Govtl Agencies	**951,180**	**-**	**900,426**	**-**
Other Revenues				
Operating Transfer In	-	-	-	-
Local Law Enf Svc Realignment 2011	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Local Law Enf Svc Realignment 2011 Fund	**951,180**	**-**	**900,426**	**-**
2860 District Atty/Public Defender Realignment 2011 Fund				
Aid from Other Governmental Agencies				
2011 Realignment Public Safety	-	-	-	-
District Atty/Public Defender Realignment 2011	273,159	-	220,546	200,000
Total Aid from Other Govtl Agencies	**273,159**	**-**	**220,546**	**200,000**
Other Revenues				
Operating Transfer In	-	-	-	-
District Atty/Public Defender Realignment 2011	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total District Atty/Public Defender Realignment 2011 Fund	**273,159**	**-**	**220,546**	**200,000**
2861 Trial Court Security Realignment 2011 Fund				
Aid from Other Governmental Agencies				
2011 Realignment Public Safety	-	-	-	-
Trial Court Security Realignment 2011	1,847,262	-	1,752,685	1,752,685
Total Aid from Other Govtl Agencies	**1,847,262**	**-**	**1,752,685**	**1,752,685**
Other Revenues				
Operating Transfer In	-	-	-	-
Trial Court Security Realignment 2011	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Trial Court Security Realignment 2011 Fund	**1,847,262**	**-**	**1,752,685**	**1,752,685**

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DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

SOURCE CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1100 - GENERAL FUND				
2862 Welfare Realignment 2011 Fund				
Aid from Other Governmental Agencies				
Realignment Health Services				
Welfare Realignment 2011	17,619,150	-	16,188,626	16,781,282
Total Aid from Other Govtl Agencies	**17,619,150**	**-**	**16,188,626**	**16,781,282**
Other Revenues				
Operating Transfer In				
Welfare Realignment 2011	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Welfare Realignment 2011 Fund	**17,619,150**	**-**	**16,188,626**	**16,781,282**
2864 Mental Health Realignment 2011 Fund				
Aid from Other Governmental Agencies				
State Aid Mental Health				
Mental Health Realignment 2011	4,605,953	-	-	9,383,092
Realignment Mental Health				
Mental Health Realignment 2011	10,463,767	-	9,076,559	-
Total Aid from Other Govtl Agencies	**15,069,720**	**-**	**9,076,559**	**9,383,092**
Other Revenues				
Operating Transfer In				
Mental Health Realignment 2011	-	-	-	-
Total Other Revenues	**-**	**-**	**-**	**-**
Total Mental Health Realignment 2011 Fund	**15,069,720**	**-**	**9,076,559**	**9,383,092**
2865 Reserve Account Realignment 2011				
Aid from Other Governmental Agencies				
Realignment Health Services				
Reserve Account Realignment 2011	-	-	-	-
Total Aid from Other Govtl Agencies	**-**	**-**	**-**	**-**
Total Reserve Account Realignment 2011 Fund	**-**	**-**	**-**	**-**
Total Realignment Funds	**68,104,351**	**4,155,953**	**58,803,897**	**60,345,258**
TOTAL ALL FUNDS	**495,045,836**	**404,297,374**	**634,275,728.21**	**588,168,282**

BUDGET SUMMARY

Schedule 6D

BUDGET SUMMARY BY LINE ITEM

FINANCING USES CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
SALARIES & EMPLOYEE BENEFITS				
861011 Regular Employees	84,222,480	83,477,618	90,442,135	93,186,024
861012 Extra Help	1,916,593	2,008,635	1,975,644	1,785,727
861013 Overtime Regular Employees	5,911,782	5,665,562	5,180,418	5,096,676
861021 Co Contrib to Retirement	32,731,089	29,427,195	34,367,694	34,737,917
861022 Co Contrib to OASDI	5,290,669	5,230,459	5,935,468	5,876,837
861023 Co Contrib to OASDI-Medicare	1,291,911	1,274,365	1,400,594	1,432,135
861024 Co Contrib to Retire Increment	2,983,007	7,614,578	9,377,233	9,781,861
861030 Co Contrib to Emp Insurance	12,258,794	13,969,615	16,859,495	17,610,978
861031 Co Contrib to Unemp Ins	146,490	-	39,231	-
861035 Co Contrib to Workers Comp	4,909,521	4,810,372	4,777,023	4,065,244
Total Salaries & Employee Benefits	**151,662,337**	**153,478,400**	**170,354,935**	**173,573,399**
SERVICES & SUPPLIES				
862050 Clothing & Personal Items	70,088	55,386	87,015	100,966
862060 Communications	907,470	853,776	974,688	947,874
862061 Communications Lease	-	3,029	-	-
862062 Communications Microwave	550,972	552,932	128,851	511,159
862080 Food	682,210	868,536	821,660	869,700
862090 Household Expense	1,408,170	1,471,046	1,538,302	1,674,710
862101 Insurance- General	3,411,359	4,052,526	4,806,701	5,195,431
862109 Insurance- Other	232,952	178,366	269,056	251,174
862110 Jury & Witness Expense	56,568	51,216	65,361	68,540
862120 Maintenance- Equipment	1,108,710	942,365	764,895	840,363
862121 Maintenance- Eq Microwave	-	-	-	-
862130 Maint- Struct Impr & Grounds	1,373,014	1,252,005	1,834,206	1,483,464
862135 Corrective Maintenance	3,635,064	4,680,964	7,400,000	5,400,000
862140 Medical Dental & Lab Supplies	125,143	106,624	126,031	134,176
862150 Memberships	210,896	257,252	262,213	310,031
862160 Miscellaneous Expense	104,959	49,102	103,283	91,317
862165 Year End Admin Adj- Auditor	1,134,639	2,152,872	-	-
862170 Office Expense	1,528,538	1,328,204	1,476,519	1,363,766
862171 Paper Supplies	30,634	31,317	42,500	39,000
862172 Office Expense- Fedex/UPS	14,547	17,951	20,000	22,300
862176 Fuel Expense	668,822	670,359	714,750	660,136
862181 Auditing & Fiscal Services	133,589	160,553	132,175	135,200
862182 Data Processing Services	508,245	369,384	388,435	194,996
862183 Legal Fees	382,620	405,947	337,500	433,901
862184 Arch Eng & Plan Services	1,122,586	1,831,154	6,679,535	7,481,953
862185 Medical & Dental Services	5,833,262	6,181,928	6,481,437	6,426,371
862186 Indigent Burial	88,635	58,165	100,000	100,000

Schedule 6D

BUDGET SUMMARY BY LINE ITEM

FINANCING USES CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
862187 Education & Training	741,307	655,883	747,876	765,298
862188 Printing	138,018	59,012	85,000	55,000
862189 Professional & Spec Services	16,468,550	36,509,238	60,871,052	46,042,276
862190 Publication & Legal Notices	131,464	103,809	156,495	141,924
862193 Construction Contracts	1,859,065	2,873,845	14,003,950	26,473,470
862194 A-87 Costs	2,781,841	5,597,801	5,520,091	4,928,118
862196 Collection Expense Fines	3,785	2,091	2,035	5,000
862200 Rents & Leases Equipment	60,426	84,000	108,035	131,620
862201 Rents & Leases Copiers	128,536	97,840	94,850	118,124
862210 Rents & Leases Bldg/Grds	227,687	407,020	462,589	397,173
862215 Debt Service Leases	184,630	-	-	-
862216 Interest Expense- Leases	41,014	-	-	-
862217 Debt Service Principal	576,073	-	-	-
862218 Debt Service Int- SBIT	4,525	-	-	-
862220 Small Tools & Instruments	33,823	39,211	45,300	73,110
862227 Software-Long Term	304,374	282,593	2,424,632	1,380,562
862228 Software-Short Term	4,081	183,472	258,954	354,864
862229 Software-Maintenance	5,472	333,894	343,556	475,877
862230 Info Technology Equipment	2,518,594	3,318,024	2,113,195	2,649,837
862231 Election Supplies & Services	237,419	128,292	277,589	211,775
862232 Law Enforce Supplies & Svcs	661,123	677,721	803,912	758,044
862239 Special Department Expense	17,469,689	14,052,739	11,322,307	8,575,156
862240 Special Departmental Fund	-	60	5,000	5,000
862250 Transportation & Travel	1,940,640	1,151,720	2,091,056	1,822,973
862253 Trans & Travel Out of County	358,501	445,645	796,736	757,603
862260 Utilities	2,324,051	2,194,917	2,533,930	2,692,318
Total Services & Supplies	**74,528,379**	**97,781,785**	**140,623,252**	**133,551,650**
OTHER CHARGES				
863111 Public Assistance Payment	7,524,119	8,698,304	9,281,856	10,065,012
863112 Pmts to Private Institution	371,698	204,651	1,462,707	1,055,450
863113 Pmts Other Govtl Agency	5,037,426	23,718,616	24,333,860	27,084,072
863115 Service Connected Expense	1,047,050	568,841	685,500	684,100
863116 Child Care Services- MOE	258,745	430,708	495,327	730,000
863118 Family Services	4,149,433	3,913,727	5,326,845	5,626,247
863119 Supp & Care Persons- Other	61,917	63,493	115,955	96,755
863121 Independent Living Skills	40,886	34,557	65,000	61,286
863122 Aid to Adopted Children	8,829,730	9,358,732	8,870,304	9,970,392
863124 GR/SSI/SSP Applicants	69,046	82,489	91,200	72,000
863126 Cal-Learn Program Services	480	630	10,000	2,500
863127 Foster Care Payments	9,552,197	10,700,424	12,035,892	10,880,088
863131 Family Preservation	-	22,802	260,433	147,947

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BUDGET SUMMARY BY LINE ITEM

FINANCING USES CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
863132 Family Track	617,594	585,691	300,000	312,830
863133 Office of Education Contract	411,347	294,351	410,400	50,000
863135 Job Alliance Program Services	1,465,837	538,816	678,477	1,174,156
863138 Welfare to Work 15%	351,811	351,281	687,000	212,012
863139 In Home Supportive Services	6,062,973	6,302,698	6,554,806	6,846,444
863140 IHSS Public Authority	9,578	12,269	28,600	15,000
863151 Non-County Formula Hospital	-	-	-	-
863152 Non-County Contract Hospital	7,307	-	40,000	40,000
863154 Physician Services- EMS	279,948	116,535	345,000	272,500
863160 Accute Hospitalization	-	-	2,847,000	2,500,000
863162 Residential Care	3,235,105	3,918,866	4,824,550	3,400,160
863164 Organizational	16,708,718	18,948,762	24,796,469	28,880,698
863280 Contrib to Other Agencies	4,737,560	6,373,952	1,489,420	1,812,023
863310 Interest	2,857,385	2,953,535	2,162,761	1,979,983
863311 Principal	24,854,042	9,328,662	8,490,000	9,965,000
863312 Cost of Issuance	378,793	-	-	-
863330 Rights of Way	1,404	21,499	220,000	300,000
863340 Taxes & Assessments	-	-	-	-
863370 Depreciation Expense	-	-	-	-
863371 Amort Exp- Lease Asset Eq	-	-	-	-
863381 Amort Exp- Lease Asset Other	-	-	-	-
863391 Amort Exp- SBITA	-	-	-	-
Total Other Charges	**98,922,128**	**107,544,892**	**116,909,362**	**124,236,655**
FIXED ASSETS				
864350 Land	-	-	-	-
864355 Leasehold Improvements	-	6,808	125,000	145,000
864360 Structures & Improvements	2,994,158	4,122,007	6,983,162	7,665,701
864365 Construction in Progress	2,439,504	5,647,306	51,853,869	20,100,000
864370 Equipment	1,807,421	615,894	3,420,968	1,468,212
Total Fixed Assets	**7,241,084**	**10,392,015**	**62,382,999**	**29,378,913**
EXPENDITURE TRANSFER & REIMBURSEMENT				
865380 Intrafund Transfer	(14,507,553)	(11,182,217)	(8,005,682)	(7,123,177)
865802 Operating Transfer Out	150,198,228	32,946,012	204,355,089	158,294,037
Total Expend Transfer & Reimb	**135,690,674**	**21,763,796**	**196,349,407**	**151,170,860**
CONTINGENCY				

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BUDGET SUMMARY BY LINE ITEM

FINANCING USES CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
869991 Appropriation for Contingency	-	-	-	-
Total Contingency	**-**	**-**	**-**	**-**
TOTAL NET APPROPRIATIONS	**468,044,601**	**390,960,888**	**686,619,954**	**611,911,477**
LESS: REVENUES				
821110 Property Tax Current Secured	41,989,223	45,150,818	46,786,160	47,870,351
821120 Property Tax Current Unsecured	1,161,595	1,231,030	1,294,728	1,235,500
821130 Supplemental Roll Tax	371,939	1,350,653	579,765	800,000
821210 Property Tax Prior Secured	-	-	-	-
821220 Property Tax Prior Unsecured	17,337	52,095	67,796	51,700
821400 Penalty & Cost on Delinquencies	2,806,438	3,807,231	2,400,000	900,000
821500 Sales & Use Tax	20,138,772	19,764,239	18,145,837	18,451,359
821501 Transportation Funds	60,000	54,000	54,000	54,000
821510 Sales Tax- Public Safety	10,197,773	9,048,256	9,069,000	8,899,362
821600 Timber Yield Tax	604,544	504,506	715,930	515,000
821699 Trans Occup Tax-Campgrds/RV Parks	548,225	607,762	505,000	505,000
821700 Highway Property Rental	1,124	1,433	532	-
821701 Trans Occup Tax-Room Occup Tax	7,550,530	7,340,873	7,600,000	7,600,000
821702 Property Transfer Tax	630,144	579,558	540,000	540,000
821704 Prop Tax In-Lieu of VLF	13,454,243	14,136,324	14,815,627	14,000,000
821706 Williamson Act Replacement Tax	720,140	952,715	832,767	600,000
821707 Cannabis Business Tax	3,129,574	1,714,404	1,000,000	1,445,000
822100 Animal License	299,291	265,578	245,000	255,500
822200 Business License	132,082	132,400	120,000	120,000
822204 Cannabis Facility Bus License	15,189	15,060	5,500	9,000
822210 Franchise	1,320,931	1,315,046	1,317,933	1,300,000
822250 Mobile Home Setup Fee	14,446	12,980	15,000	17,000
822300 Construction Permit	1,577,686	1,514,226	1,650,000	1,700,000
822500 Zoning Permit	157,897	149,125	150,000	180,000
822600 Other Permit	32,443	29,966	41,500	25,500
822601 Gun Permit	26,817	26,542	30,000	30,000
822602 Marriage License GC 26840.3	25,244	23,972	22,500	22,500
822603 Lumber Mill Permit	665	595	500	500
822605 Variance & Use Permit	268,022	220,399	240,000	230,000
822606 Land Use Fee	557,250	567,917	1,026,406	836,044
822608 Transportation Permit Fee	10,040	17,826	10,000	10,000
822609 Coastal Zone Permit	267,366	241,662	245,000	295,000
822610 Co Hwy Encroachment Permit	63,623	74,369	10,000	75,000
823100 Vehicle Code Fine	308,165	315,117	221,500	216,500
823101 25% Extra Fine	98,188	92,528	65,000	65,000
823102 Co 50% City VC Fine	-	-	-	-

Schedule 6D

BUDGET SUMMARY BY LINE ITEM

FINANCING USES CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
823103 Co Parking Surcharge	3,029	5,900	1,500	1,500
823110 Criminal Justice Constr Fund	302,000	292,000	270,000	278,490
823130 Warrant System	254	-	200	200
823200 Other Court Fine	20,874	19,405	17,500	17,000
823203 Co Commission on City Fine	1,157	440	500	500
823204 Miscellaneous Court Fine	56,395	50,942	36,867	26,968
823205 Drug/Alcohol Fine	10,712	9,540	11,448	11,448
823206 County Alcohol Education	10,363	9,566	11,347	11,347
823207 Drug Abuse Education	2,251	1,167	2,118	2,118
823210 Fine Judicial District	3,419	2,629	1,000	1,000
823300 Forfeiture & Penalty	428,741	40,023	82,125	141,125
823310 Asset Forfeiture	29,044	-	500,563	50,000
824100 Interest	3,093,786	5,459,239	1,921,306	5,688,261
824101 Change in Fair Value Investment	(895,222)	(45,753)	-	-
824110 Endowment Fund	-	5,594	9,000	13,000
824200 Rents & Concessions	153,789	206,822	185,993	201,932
825120 State Aid for Aviation	25,000	10,000	40,000	-
825125 State HUTA Section 2103	1,731,014	1,924,679	1,878,339	1,923,773
825130 State Highway Users Tax	1,237,586	1,269,262	1,338,678	1,329,529
825140 State Collier Unruh	372,850	389,997	404,193	410,317
825150 Motor Vehicle License Fee	1,121,032	1,106,795	1,130,335	1,129,337
825180 Transportation STPd(1)	169,609	171,906	171,392	171,392
825190 State RMRA SB1	4,734,081	5,455,021	5,413,423	5,546,354
825210 State Welfare Administration	14,858,556	9,694,221	5,288,580	8,312,341
825241 State AFDC	103,250	5,851,402	-	10,833,099
825250 State Aid California Children	340,294	311,317	-	381,072
825330 State Aid Mental Health	4,671,959	16,905,000	7,096,483	15,632,972
825331 Medi-Cal Mental Health	11,428,167	25,282,311	26,741,444	-
825332 State Medi-Cal Mental Health	-	-	-	5,136,699
825333 Federal Medi-Cal Mental Health	-	-	-	56,085,828
825341 Realignment Health Services	22,108,337	24,250,064	37,914,089	20,374,353
825342 Realignment Mental Health	15,882,277	4,573,289	12,634,882	3,579,855
825343 Realignment Public Assistance	18,921,496	13,895,220	-	18,496,050
825344 2011 Realignment Pub Safety	7,917,191	5,210,789	6,979,646	6,773,481
825380 Juvenile Justice Growth	-	-	-	-
825381 Juvenile Reentry	-	-	-	17,013
825382 Juvenile Probation Activities	-	-	-	-
825393 State Aid- Drug & Alcohol	1,933,370	12,476,563	29,542,290	853,266
825398 SB90 Reimbursement	91,085	95,375	-	60,000
825410 State Aid for Agriculture	-	-	-	-
825411 State Aid Agriculture Gas Tax	379,237	509,713	325,000	200,000
825412 State Reimis- EC Poisons	120,975	90,000	117,000	100,000
825413 Pesticide Regulatory	-	-	-	-
825460 State Aid for Disaster	179,856	206,217	423,027	163,491

Schedule 6D

BUDGET SUMMARY BY LINE ITEM

FINANCING USES CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
825470 State Aid for Veterans Affairs	123,278	119,494	85,944	116,676
825472 County Hospital	-	114,256	-	116,817
825473 Non-County Hospital	7,307	-	40,000	40,000
825475 EMS- Physician Services	247,897	162,024	299,905	103,683
825481 Homeowners Prop Tax Relief	296,815	214,277	250,235	276,500
825487 Prop 111 State Gas Tax	1,117,647	1,184,953	1,210,680	1,240,849
825489 State Youthful Offender	733,011	623,587	727,062	1,255,050
825490 State Other	11,224,846	28,174,495	61,836,793	39,467,300
825491 State Exchange Program	602,390	602,390	602,390	602,390
825496 State Library Grant	33,040	30,858	284,990	245,584
825510 Federal Welfare Administration	18,736,548	17,057,132	22,702,665	21,985,662
825518 Title IV-E	-	49,827	3,240,080	40,000
825520 Health Related Funds	6,284,079	10,185,235	15,193,209	15,157,210
825541 Federal AFDC	10,014,048	10,311,828	11,388,030	-
825640 Federal Forest Reserve	136,666	149,857	500	500
825650 Federal Grazing Fee	436	-	462	-
825660 Federal Land In Lieu Tax	1,639,881	885,835	664,376	850,000
825670 Federal Other Revenue	23,258,108	15,188,006	25,944,663	35,877,972
825676 Flood Control Lands	-	-	500	500
825686 Federal Aid Child Support	1,716,460	1,827,560	1,764,989	1,721,534
825810 Other Govt Agency Aid	862,735	890,054	1,954,590	2,324,640
826112 Tax Deeded Admin Fee	910	770	1,000	1,000
826113 50% Redemption Fee	11,160	15,794	16,000	16,000
826114 Release of Lien	2,780	1,340	1,000	3,000
826115 Debt Service Fee	218,566	224,498	223,595	270,000
826117 PTR Screening Fee	-	-	-	-
826118 Cite Processing Fee	5	-	-	-
826120 Accounting Fee	100,429	343,016	100,000	150,000
826140 Election Services	183,952	60,158	269,124	13,500
826151 Treasurer Cost Reimbursement	278,921	219,878	286,100	385,037
826161 Legal Services	13,106	23,033	11,168	33,000
826162 State Aid Child Support	845,421	922,717	909,236	886,851
826163 Legal Services Reimbursement	5,282	19,864	-	36,469
826171 Final Map Filing Fee	-	-	2,000	24,296
826172 Parcel Map MS Filing Fee	12,400	6,891	5,000	-
826173 Parcel Map PS Filing Fee	-	3,421	2,000	-
826175 Plan Check & Inspection Fee	727	-	9,504	-
826176 Parcel Subdivision Inspection	-	-	500	-
826177 Basic Improvement Inspect Fee	-	-	1,000	-
826178 Subd Agreement Processing Fee	-	-	1,000	3,120
826180 Planning & Engineering	69,234	66,923	80,000	82,000
826181 Record- Survey Exam Fee	38,427	44,385	20,000	166,821
826182 Tentative Map Subdivision	44,370	46,312	40,000	25,404
826184 Environmental Impact Report	119,140	64,245	75,000	60,000

BUDGET SUMMARY

Schedule 6D

BUDGET SUMMARY BY LINE ITEM

FINANCING USES CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
826185 General Plan Amendment	-	9,241	15,000	15,000
826186 Other Permit Fee	35,822	26,875	32,000	35,000
826187 Abandoned Vehicle Abate Fee	48,810	24,132	-	38,000
826188 General Plan Maintenance Fee	373,373	97,916	70,000	40,000
826200 Agricultural Services	-	150	-	-
826201 Agriculture Certification	1,648	1,726	600	800
826202 Insp/Test Weights & Measures	150,329	343,459	175,000	175,000
826205 Cannabis Application/Inspect	162,861	221,711	250,257	259,746
826223 Civil Fee Sheriff	29,168	34,752	55,000	50,000
826226 Adult Probation Supervision	(823)	-	-	-
826227 Adult Probation Diversion	-	-	-	-
826228 Adult Probation Pre-Sentence	-	-	-	-
826230 Estate Fee- Public Admin	13,304	325	60,000	20,000
826240 Humane Services	50,964	29,512	33,500	33,500
826241 Incinerator Services	4,604	3,859	4,000	4,000
826242 Domestic Animal Care	175,793	63,320	67,000	58,000
826250 Law Enforcement Services	39,114	92,010	90,000	70,000
826253 Sheriff Willits Contract	-	-	-	10,000
826254 Sheriff Point Arena Contract	95,808	91,667	100,000	100,000
826255 Recorder Modernization Fee	48,581	44,677	40,000	40,000
826258 Restitution 11470.2	222,000	77,766	30,000	20,000
826259 Recorder Service Fee	755	705	500	500
826260 Micrographic Fee	166,226	252,418	178,000	589,000
826261 Recording Fee	254,253	232,772	235,000	235,000
826263 Health- Vital Statistics	62,606	61,805	50,000	42,000
826264 AB717 Continuing Education	88,792	82,707	85,000	113,000
826265 Drug Diversion Service	7,261	7,219	15,000	15,000
826266 Clerk Fee	44,555	41,536	40,000	40,000
826268 Work Furlough	-	-	-	-
826269 Work Release	-	-	-	-
826270 Electronic Monitoring F	-	-	-	-
826272 Interfund Revenue- DOT	289,349	258,332	296,791	416,133
826273 Interfund Revenue- Engineering	107,791	157,400	146,319	224,876
826274 Interfund Revenue- Printing	6,903	2,085	19,400	4,000
826275 Interfund Revenue- Xerox	12,954	12,869	28,300	13,000
826276 Interfund Revenue- Garage	121,069	56,392	62,126	57,211
826277 Interfund Revenue- Janitor	1,011,751	677,235	610,200	737,320
826278 Interfund Revenue- Legal	350,964	258,647	340,000	400,000
826283 Consumer Protection Program	502,221	817,119	744,630	809,089
826284 SB 1186 Fee	-	80	100	180
826285 Hazardous Material Program	-	1,373,839	967,410	614,125
826290 Mental Health Service	-	-	-	50,000
826300 Nursing Fee	1,550	1,605	2,000	1,540
826310 Caspar/Fort Bragg Refuse	112,889	154,164	55,000	55,000

Schedule 6D

BUDGET SUMMARY BY LINE ITEM

FINANCING USES CLASSIFICATION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
826315 Solid Waste Fee	14,665	225,621	400,735	152,550
826330 California Childrens Services	-	-	-	-
826346 Support in Juvenile Hall	-	-	-	-
826348 Driving Under Influence	19,462	19,260	20,989	22,989
826370 Library Services	16,614	18,921	18,400	18,453
826375 Parks & Recreation Fee	17,619	23,888	15,725	6,035
826380 Collection Fee	220,606	166,003	120,000	115,000
826385 Drug Testing Program	-	-	-	-
826390 Other Charges	9,015,670	14,232,479	6,623,394	5,473,459
826391 Conservator Service Fee	-	-	72,000	-
826392 Data Processing Services	450,115	182,223	237,370	163,970
826399 Collection Service	(2)	-	-	-
826400 County Share Retirement	7,808,268	7,432,610	7,998,767	8,568,198
826402 County Cost Plan Charges	3,331,979	6,183,483	6,805,555	5,850,000
826404 Returned Check Charge	1,202	4,595	3,144	3,100
826405 Payment Plan Process Fee	5,629	5,833	10,000	8,000
826504 County 30% State PA	172,700	156,464	111,000	111,000
826505 Traffic School Fee	349,286	519,475	320,000	320,000
826506 Traffic School $24	55,388	81,340	50,000	50,000
827400 Prior Year Revenue	22,351	1,654	-	1,000
827500 Sale of Fixed Assets	5,523	12,550	15,000	5,000
827600 Other Sales	194,137	216,131	226,892	367,395
827601 Sale of Map- Surveyor	15	176	250	250
827602 Sale of Map- Assessor	-	110	150	150
827700 Other	(13,892)	784,553	840,540	3,729,402
827703 Cancel Outlawed Warrant	-	-	30,000	50,000
827704 General Relief Refund	32,626	40,338	51,143	40,413
827707 Donation	53,011	35,861	22,450	13,750
827711 Civil Assmt PC 1214.1	-	-	-	-
827713 Vending Machine	-	-	-	-
827715 Tobacco Settlement	893,613	796,935	755,985	900,000
827716 Opioid Settlement	130,752	(712,449)	484,454	1,256,535
827800 Other	25,696	-	-	-
827801 Grant Revenue	12,135	-	9,850	-
827802 Operating Transfer In	145,813,976	30,598,121	203,096,496	158,687,368
827803 Loan/Bond Proceeds	20,855,000	-	-	-
827805 Medi-Cal	221,564	776,395	478,768	478,768
827812 Premium on Debt Issued	1,642,106	-	-	-
827820 Grant Interest	-	-	-	185
TOTAL REVENUES	**495,045,836**	**404,297,374**	**634,275,728**	**588,168,282**
TOTAL NET COUNTY COST (CONTRIBUTION)	**(27,001,234)**	**(13,336,486)**	**52,344,226**	**23,743,195**

BUDGET SUMMARY

Schedule 7

SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND

DESCRIPTION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
Summary by Function				
1 General Government	59,745,359	61,632,302	111,278,910	79,186,334
2 Public Protection	102,964,786	95,381,467	124,703,185	122,334,774
3 Public Ways and Facilities	16,692,597	19,406,043	40,732,354	48,494,066
4 Health and Sanitation	94,882,160	108,099,994	197,749,738	150,198,495
5 Public Assistance	165,134,218	89,294,962	188,519,520	195,015,519
6 Education	5,270,593	4,873,609	5,991,488	5,809,748
7 Recreation and Culture	798,658	657,004	428,648	408,308
8 Debt Service	22,556,231	11,615,508	17,216,111	10,464,233
Total Financing Uses by Function	**468,044,601**	**390,960,888**	**686,619,954**	**611,911,477**
Appropriations for Contingencies General Fund	-	-	-	-
Total Appropriations for Contingencies	**-**	**-**	**-**	**-**
Subtotal Financing Uses	**468,044,601**	**390,960,888**	**686,619,954**	**611,911,477**
Provisions for Reserves and Designations				
1100 General Fund	-	-	-	-
1200 Road Fund	-	-	-	-
1205 County Library	-	-	-	-
1300 Capital Projects	-	-	-	-
1400 Debt Service	-	-	-	-
Total Reserves and Designations	**-**	**-**	**-**	**-**
Total Financing Uses	**468,044,601**	**390,960,888**	**686,619,954**	**611,911,477**
Summary by Fund				
1100 County General	243,763,419	240,939,087	259,480,985	248,200,151
1200 Roads	16,354,767	19,037,864	39,980,599	45,546,873
1201 Accumulated Capital Outlay	3,369,164	4,340,602	6,281,788	6,775,701
1202 Landfill Closure	821,642	976,948	1,338,491	5,343,884
1204 Grants Administration	79,363	144,895	179,343	192,747
1205 County Library	5,038,718	4,621,728	5,671,120	5,463,043
1206 Fish & Game	1,660	53,811	29,817	5,186
1207 Aviation- Round Valley	-	-	20,000	-
1208 Aviation- Mendocino County Airport	-	-	20,000	-
1209 Juvenile & Youth Programs	49,383	283,435	508,715	507,440
1210 Supp Law Enforcement Services	201,032	376,512	257,160	282,883
1211 Probation COPS AB1913	48,306	65,333	194,986	263,272
1213 Mobile Spay/Neuter Program	125,548	9,443	43,017	49,225

Schedule 7

SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND

DESCRIPTION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget
1216 Sheriff Special Projects	21,695	37,738	62,000	60,000
1217 Recorder Modernization	-	36,476	14,500	264,500
1218 Micrographics	9,417	9,873	15,000	15,000
1220 Assessor Property Characteristics	-	45,790	20,000	-
1221 Mental Health Service	27,287,254	43,035,505	57,894,148	43,283,375
1222 General Plan Update	79,637	586,535	856,000	724,211
1223 Mental Health Services Act	5,381,314	9,592,657	23,885,574	25,537,191
1224 Mental Health Services Treatment	1,519,745	2,201,019	29,739,277	6,314,052
1225 Disaster Recovery	13,552,101	5,769,411	14,310,132	12,377,392
1226 Intergovernmental	4,621,837	2,687,084	5,691,539	4,793,709
1227 Whole Person Care	472,878	452,019	-	-
1228 Enforcement- Cannabis	562,059	17,803	-	-
1229 Substance Use Disorder Treatment	36,134	29,426,870	43,313,786	29,510,245
1230 Opioid Abatement	-	-	484,454	1,098,295
1235 Public Health	-	-	-	11,047,057
1240 Fire Agency Support	1,555,888	5,319,187	4,307,466	4,428,000
1300 Capital Projects	466,471	4,176,974	30,465,722	15,000,000
1301 Capital Projects	886,405	1,460,040	21,388,147	5,100,000
1302 Capital Projects	2,092,117	10,293	-	-
1303 Capital Investment- Library	-	7,627	806,080	2,108,560
1400 Debt Service	14,718,257	3,796,793	9,210,669	2,661,994
1410 Pension Obligation Bonds	7,837,974	7,818,716	8,005,442	7,802,239
2320 Welfare Administration	26,279,382	-	32,031,298	28,269,966
2321 AFDC	15,147,569	-	11,388,030	16,418,941
2322 MediCal	6,058,095	-	6,851,500	8,905,397
2323 Food Stamps	7,118,516	-	7,108,304	7,986,330
2324 Child Support	2,561,881	85,389	2,674,225	2,465,049
2330 Transitional Housing	-	636,052	1,636,671	1,551,594
2850 Public Health Realignment	3,252,423	2,780,285	3,033,448	4,462,239
2851 Publich Health Realignment Match	-	-	-	347,945
2852 Welfare Realignment	18,697,517	-	18,257,370	18,496,050
2853 Mental Health Realignment	3,605,403	-	3,558,323	3,558,323
2854 Mental Health Realignment Match	-	-	-	28,840
2855 Child Care Service Realignment	-	105,272	109,282	88,039
2856 Local Innovation Realignment 2011	-	-	-	-
2857 Juvenile Justice Realignment 2011	608,737	-	727,062	1,273,914
2858 Local Comm Corr Realignment 2011	3,211,691	-	4,112,238	4,286,294
2859 Local Law Enf Svc Realignment 2011	-	-	900,426	730,272
2860 District Atty/Public Def Realign 2011	137,462	15,826	220,546	200,000
2861 Trial Court Security Realignment 2011	1,847,262	-	1,752,685	1,752,685
2862 Welfare Realignment 2011	16,278,556	-	16,188,626	16,781,282
2864 Mental Health Realignment 2011	12,285,920	-	11,593,965	9,383,092
2865 Mental Health Realignment 2011 Reserve	-	-	-	169,000
Total Financing Uses	**468,044,601**	**390,960,888**	**686,619,954**	**611,911,477**

BUDGET SUMMARY

Schedule 8

SUMMARY OF COUNTY FINANCING REQUIREMENTS

DESCRIPTION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget	Fund
1 General Government					
101 General - Legislative & Admin					
1010 Clerk of the Board	461,130	413,049	716,246	617,352	1100
1015 Board of Supervisors	981,943	999,748	946,657	969,219	1100
1020 Executive Office	1,680,637	933,338	1,206,999	1,431,657	1100
101 General - Legislative & Admin	**3,123,711**	**2,346,135**	**2,869,902**	**3,018,228**	
102 General - Finance					
1000 Nondepartmental Revenue	17,495,830	19,420,190	19,834,707	15,152,325	1100
1110 Auditor-Controller	1,749,742	1,656,943	1,712,554	1,911,075	1100
1120 Assessor	2,154,610	2,510,279	2,497,190	3,126,972	1100
1122 Property Characteristics	-	45,790	20,000	-	1220
1130 Treasurer-Tax Collector	866,598	1,124,738	1,376,119	1,657,203	1100
1140 Payroll Administration	357,243	586,002	498,064	461,549	1100
1150 Fiscal Services	50,509	799,162	786,951	825,267	1100
1160 Central Services	625,617	592,925	495,468	464,455	1100
102 General - Finance	**23,300,149**	**26,736,029**	**27,221,054**	**23,598,846**	
103 General - Counsel					
1210 County Counsel	1,918,609	1,892,544	2,160,758	2,172,522	1100
103 General - Counsel	**1,918,609**	**1,892,544**	**2,160,758**	**2,172,522**	
104 General - Personnel					
1320 Human Resources	1,890,944	2,011,159	2,700,649	2,763,135	1100
4025 Employee Wellness/Asst	67,405	-19	-	-	1100
104 General - Personnel	**1,958,350**	**2,011,140**	**2,700,649**	**2,763,135**	
105 General - Elections					
1410 County Clerk-Election	629,317	571,713	760,188	716,775	1100
105 General - Elections	**629,317**	**571,713**	**760,188**	**716,775**	
107 General - Property Management					
1610 Facilities	6,160,581	6,043,330	6,362,631	6,363,164	1100
1710 Capital Improvements	3,369,164	4,340,602	6,281,788	6,775,701	1201
1712 Capital Projects	466,471	4,176,974	30,465,722	15,000,000	1300
1713 Capital Projects	886,405	1,460,040	21,388,147	5,100,000	1301
1714 Capital Projects	2,092,117	10,293	-	-	1302
1715 Capital Investment- Library	-	7,627	806,080	2,108,560	1303
107 General - Property Management	**12,974,738**	**16,038,865**	**65,304,368**	**35,347,425**	
109 General - Promotion					
1810 Economic Development	879,754	342,040	135,196	153,410	1100
109 General - Promotion	**879,754**	**342,040**	**135,196**	**153,410**	
110 General - Other					
1620 Fleet Management	303,167	935,855	248,249	109,386	1100
1910 Transportation/Land Impr	1,261,855	1,321,514	2,250,019	1,424,442	1100
1920 Retirement Administration	838,079	829,256	960,416	1,198,640	1100
1930 Teeter Plan Debt Service	5,621,080	1,812,451	-	1,500,000	1100
1940 Miscellaneous Budget	1,633,309	1,645,836	1,404,458	1,754,809	1100

Schedule 8

SUMMARY OF COUNTY FINANCING REQUIREMENTS

DESCRIPTION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget	Fund
1941 Clerk-Recorder	460,780	490,568	472,636	682,700	1100
1942 Recorder-Modernization	-	36,476	14,500	264,500	1217
1944 Micrographics	9,417	9,873	15,000	15,000	1218
1950 Grants Administration	79,363	144,895	179,343	192,747	1204
1960 Information Services	4,753,683	4,467,113	4,582,174	4,273,770	1100
110 General - Other	**14,960,733**	**11,693,836**	**10,126,795**	**11,415,994**	
1 General Government - Total	**59,745,359**	**61,632,302**	**111,278,910**	**79,186,334**	
2 Public Protection					
201 Public Protection - Judicial					
2010 Court Collection Program	-	(10,993)	-	-	1100
2012 Court Coll-AB233 Prog	915,763	1,084,286	897,100	858,576	1100
2060 Grand Jury	49,387	39,929	100,574	68,979	1100
2070 District Attorney	7,110,671	7,304,920	8,458,061	7,963,575	1100
2075 Dist Atty/Public Def Realignment 2011	137,462	15,826	220,546	200,000	2860
2080 Public Defender	3,841,062	4,250,030	4,721,529	4,523,554	1100
2085 Alternate Defender	1,082,656	1,119,607	1,192,944	1,198,441	1100
2086 Conflict Defender	283,375	323,113	275,000	350,000	1100
2090 Child Support Services	2,500,029	2,570,252	2,512,225	2,290,049	1100
2091 Child Support	2,561,881	85,389	2,674,225	2,465,049	2324
4086 Child Care Service Realignment	-	105,272	109,282	88,039	2855
2319 Trial Court Security Realignment 2011	1,847,262	-	1,752,685	1,752,685	2861
2569 Local Law Enf Svc Realignment 2011	-	-	900,426	730,272	2859
201 Public Protection - Judicial	**20,329,548**	**16,887,632**	**23,814,596**	**22,489,220**	
202 Public Protection - Police Protect					
2310 Sheriff-Coroner	26,781,475	27,234,711	31,144,973	30,983,259	1100
2313 Sheriff COPS Program	193,378	232,647	207,160	207,883	1210
2315 Sheriff Special Projects	21,695	37,738	62,000	60,000	1216
202 Public Protection - Police Protect	**26,996,548**	**27,505,096**	**31,414,133**	**31,251,142**	
203 Public Protection - Detention					
2510 Jail and Rehabilitation	16,580,312	17,990,178	20,133,600	20,696,828	1100
2511 Jail & Rehab Ctr /COPS	7,654	143,865	50,000	75,000	1210
2537 Local Comm Corr Realignment 2011	3,211,691	-	4,112,238	4,286,294	2858
2538 Local Innovation Realignment 2011	-	-	-	-	2856
2550 Juvenile Hall	2,513,559	2,909,227	4,048,258	4,220,854	1100
2551 Juvenile & Youth Programs	49,383	283,435	508,715	507,440	1209
2554 Juvenile Justice Realignment 2011	608,737	-	727,062	1,273,914	2857
2560 Probation Officer	6,760,806	6,685,808	7,663,602	7,642,217	1100
2561 Juvenile Justice	48,306	65,333	194,986	263,272	1211
203 Public Protection - Detention	**29,780,449**	**28,077,844**	**37,438,461**	**38,965,818**	
204 Public Protection - Fire Protection					
2610 Fire Agency Support	1,555,888	5,319,187	4,307,466	4,428,000	1240
204 Public Protection - Fire Protection	**1,555,888**	**5,319,187**	**4,307,466**	**4,428,000**	
206 Public Protection - Protection					

Schedule 8

SUMMARY OF COUNTY FINANCING REQUIREMENTS

DESCRIPTION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget	Fund
2710 Agriculture	1,159,341	1,109,382	1,147,694	1,230,867	1100
206 Public Protection - Protection	**1,159,341**	**1,109,382**	**1,147,694**	**1,230,867**	
207 Public Protection - Other Protection					
2810 Cannabis Management	1,789,451	1,000,203	1,022,976	1,279,900	1100
2811 Enforcement- Cannabis	562,059	17,803	-	-	1228
2830 Emergency Services	328,808	546,999	370,734	401,240	1100
2840 Fish & Game	1,660	53,811	29,817	5,186	1206
2851 Plan & Bldg Services	7,300,861	6,857,622	8,096,564	7,420,239	1100
2852 Plan & Bldg- Special Fund	79,637	586,535	856,000	724,211	1222
2860 Animal Care	1,964,767	1,640,500	1,851,595	1,712,335	1100
2861 Mobile Spay/Neuter	125,548	9,443	43,017	49,225	1213
2910 Disaster Recovery	13,552,101	5,769,411	14,310,132	12,377,392	1225
207 Public Protection - Other Protection	**25,704,892**	**16,482,326**	**26,580,836**	**23,969,728**	
2 Public Protection	**105,526,667**	**95,381,467**	**124,703,185**	**122,334,774**	
3 Public Ways & Facilities					
301 Public Ways & Fac - Public Ways					
3010 Road Administration & Maint	9,684,761	9,484,644	12,179,468	12,139,148	1200
3030 Storm Damage	1,097,081	1,027,101	3,525,291	1,751,538	1200
301 Public Ways & Fac - Pub Ways	**10,781,842**	**10,511,744**	**15,704,759**	**13,890,686**	
302 Public Ways & Fac - Transportation					
3041 Federal and State Programs	5,572,926	8,526,119	24,275,840	31,656,187	1200
3050 DOT- Round Valley Airport	178,813	95,411	282,006	161,177	1100
3060 DOT- Little River Airport	159,017	272,768	429,749	2,786,016	1100
3080 RV Airport- Special Aviation	-	-	20,000	-	1207
3090 LR Airport- Special Aviation	-	-	20,000	-	1208
302 Public Ways & Fac - Transportation	**5,910,755**	**8,894,298**	**25,027,595**	**34,603,380**	
3 Public Ways & Facilities	**16,692,597**	**19,406,043**	**40,732,354**	**48,494,066**	
4 Health & Sanitation					
401 Health & Sanitation - Health					
4010 Public Health Admin-Health	3,902,725	6,701,731	4,229,395	-	1100
4011 Environmental Health	3,168,182	2,951,738	3,287,139	2,966,446	1100
4013 Public Health Nursing	3,614,966	2,737,672	4,638,994	-	1100
4016 Emergency Medical Services	1,712,898	1,056,945	1,465,012	1,580,199	1100
4025 Employee Wellness/Assistance	332,851	439,619	504,798	-	1100
4035 Public Health Services	-	-	-	11,047,057	1235
4049 Substance Use Disorder Treatment	36,134	29,426,870	43,313,786	29,510,245	1100
4045 Opioid Abatement	-	-	484,454	1,098,295	1230
4081 Public Health Realignment	3,252,423	2,780,285	3,033,448	4,462,239	2850
4082 Realignment Health Services	-	-	-	347,945	2851
401 Health & Sanitation - Health	**16,020,180**	**46,094,859**	**60,957,026**	**51,012,426**	
402 Health & Sanitation - Hospital					
4070 County Medical Services	287,256	171,254	339,905	-	1100
4071 Intergov Transfer	4,621,837	2,687,084	5,691,539	4,793,709	1226

Schedule 8

SUMMARY OF COUNTY FINANCING REQUIREMENTS

DESCRIPTION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget	Fund
4072 Whole Person Care	472,878	452,019	-	-	1227
4073 Transitional Housing	760,503	873,118	-	-	1100
402 Health & Sanitation - Hospital	**6,142,473**	**4,183,475**	**6,031,444**	**4,793,709**	
403 Health & Sanitation - CCS					
4080 California Childrens Svcs	1,156,752	1,221,170	1,836,075	-	1100
403 Health & Sanitation - CCS	**1,156,752**	**1,221,170**	**1,836,075**	**-**	
404 Health & Sanitation - Sanitation					
4010 Public Health Admin-Sanitation	-	-	-	-	1100
4510 Transportation-Solid Waste	515,597	794,289	915,416	943,603	1100
4511 Landfill Closure	821,642	976,948	1,338,491	5,343,884	1202
404 Health & Sanitation - Sanitation	**1,337,239**	**1,771,237**	**2,253,907**	**6,287,487**	
405 Health & Sanitation - SUD					
4012 Substance Use Disorder	3,867,324	72	-	-	1100
405 Health & Sanitation - SUD	**3,867,324**	**72**	**-**	**-**	
406 Health & Sanitation - Mental Health					
4050 Mental Health	27,287,254	43,035,505	57,894,148	43,283,375	1221
4051 Mental Health Services Act	5,381,314	9,592,657	23,885,574	25,537,191	1223
4052 MH Services Treatment	1,519,745	2,201,019	29,739,277	6,314,052	1224
4084 MH Realignment	3,605,403	-	3,558,323	3,558,323	2853
4085 Realignment Health Services	-	-	-	28,840	2854
4095 MH Realignment 2011	12,285,920	-	11,593,965	9,383,092	2864
406 Health & Sanitation - Mental Health	**50,079,636**	**54,829,180**	**126,671,287**	**88,104,873**	
4 Health & Sanitation	**78,603,604**	**108,099,994**	**197,749,738**	**150,198,495**	
5 Public Assistance					
501 Public Assistance - Administration					
5010 Social Services Admin	55,755,754	52,920,669	57,494,006	58,008,054	1100
5020 Health & Human Svcs Adm	5,388	4,973	-	-	1100
5030 Welfare Administration	26,279,382	-	32,031,298	28,269,966	2320
501 Public Assistance - Administration	**82,040,525**	**52,925,641**	**89,525,304**	**86,278,020**	
502 Public Assistance - Aid Program					
5031 AFDC	15,147,569	-	11,388,030	16,418,941	2321
4096 Mental Health Realignment 2011 Reserve	-	-	-	169,000	2865
5032 MediCal	6,058,095	-	6,851,500	8,905,397	2322
5033 Food Stamps	7,118,516	-	7,108,304	7,986,330	2323
5035 Welfare Realignment 2011	16,278,556	-	16,188,626	16,781,282	2862
5036 Welfare Realignment	18,697,517	-	18,257,370	18,496,050	2852
5130 CalWorks/Foster Care	26,306,046	28,757,460	30,188,052	30,915,492	1100
5170 In Home Support Services	6,617,464	6,568,280	6,998,238	7,189,963	1100
502 Public Assistance - Aid Program	**96,223,763**	**35,325,740**	**96,980,120**	**106,862,455**	
503 Public Assistance - General Relief					
5190 General Relief	586,605	407,529	377,425	323,450	1100
503 Public Assistance - General Relief	**586,605**	**407,529**	**377,425**	**323,450**	
506 Public Assistance - Other Assistance					

Schedule 8

SUMMARY OF COUNTY FINANCING REQUIREMENTS

DESCRIPTION	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Adopted Budget	Fund
4075 Transitional Housing	-	636,052	1,636,671	1,551,594	2330
506 Public Assistance - Other Assistance	**-**	**636,052**	**1,636,671**	**1,551,594**	
5 Public Assistance	**178,850,892**	**89,294,962**	**188,519,520**	**195,015,519**	
6 Education					
602 Education - Library Services					
6110 Library	5,038,718	4,621,728	5,671,120	5,463,043	1205
602 Education - Library Services	**5,038,718**	**4,621,728**	**5,671,120**	**5,463,043**	
603 Education - Agricultural Education	**174,048**	**231,874**	**287,499**	**314,957**	
6210 Farm Advisor	231,874	251,881	320,368	346,705	1100
603 Education - Agricultural Education	**231,874**	**251,881**	**320,368**	**346,705**	
6 Education	**5,270,593**	**4,873,609**	**5,991,488**	**5,809,748**	
7 Recreation & Culture					
701 Recreation & Culture - Recreation					
7010 Parks	301,483	106,661	7,006	-	1100
701 Recreation & Culture - Recreation	**301,483**	**106,661**	**7,006**	**-**	
702 Recreation & Culture - Culture					
7110 Cultural Services	497,175	550,342	421,642	408,308	1100
702 Recreation & Culture - Culture	**497,175**	**550,342**	**421,642**	**408,308**	
7 Recreation & Culture	**798,658**	**657,004**	**428,648**	**408,308**	
8 Debt Service					
801 Debt Service - Retirement of Long Term Debt					
8010 General Debt Service	14,718,257	3,796,793	9,210,669	2,661,994	1400
8011 Pension Obligation Bonds	7,837,974	7,818,716	8,005,442	7,802,239	1410
801 Debt Service - Retire LT Debt	**22,556,231**	**11,615,508**	**17,216,111**	**10,464,233**	
8 Debt Service	**22,556,231**	**11,615,508**	**17,216,111**	**10,464,233**	
9 Contingencies					
999 Miscellaneous					
9995 Provision for Contingencies	-	-	-	-	1100
999 Miscellaneous	**-**	**-**	**-**	**-**	
9 Contingencies	**-**	**-**	**-**	**-**	
Grand Total Budget Requirements	**468,044,601**	**390,960,888**	**686,619,954**	**611,911,477**	

Schedule 12

SUMMARY OF SPECIAL DISTRICT BUDGETS

	Available Financing				Requirements			Appropriation Limits	
DISTRICT AND FUND	Fund Balance Undesignated June 30, 2025	Cancellation of Prior Year Reserves and Designations	Additional Financing Sources	Total Available Financing	Financing Uses	Provision for Reserves and/or Designations	Total Financing Requirements	2024-25 Appropriation Limit	Appropriation Subject To Limitation
Lighting Districts: General									
3020- Alexander Estates Lighting	(40,508)	-	14,137	(26,371)	20,558	(46,929)	(26,371)	30,675	14,137
3030- Covelo Lighting	91,194	-	14,808	106,003	6,934	99,069	106,003	63,685	14,808
3040- Fairview Acres Lighting	29,916	-	3,887	33,803	1,126	32,677	33,803	10,499	3,887
3050- Hopland Lighting	243,983	-	21,587	265,569	9,550	256,019	265,569	46,591	21,587
3060- Lakewood Lighting	343	-	5,020	5,362	5,020	343	5,362	N/A	-
3070- Laytonville Lighting	13,564	-	6,633	20,197	4,395	15,802	20,197	29,185	6,633
3110- Noyo Lighting	(27,517)	-	11,802	(15,715)	4,603	(20,318)	(15,715)	50,717	11,802
3120- Oak Knoll Lighting	150,505	-	14,203	164,707	4,686	160,021	164,707	39,384	14,203
3130- Riverwood Terrace Lighting	39,616	-	3,750	43,365	845	42,520	43,365	8,219	3,750
3150- Ukiah Village Lighting	114,866	-	14,000	128,867	5,002	123,865	128,867	46,194	14,000
3170- West Talmage Lighting	67,970	-	7,011	74,981	2,354	72,627	74,981	21,221	7,011
Total Lighting Districts	**683,931**	**-**	**116,837**	**800,768**	**65,073**	**735,695**	**800,768**	**346,370**	**111,818**
Miscellaneous Districts: General									
3250- Meadowbrook Manor Sanitation	43,314	-	3,332	46,646	575	46,071	46,646	N/A	-
3260- Mendocino County Water Agency	287,126	-	253,700	540,826	283,387	257,439	540,826	N/A	-
3270- Air Quality Management District	(101,881)	-	1,500,590	1,398,709	1,495,063	(96,354)	1,398,709	N/A	-
Total Miscellaneous District	**228,559**	**-**	**1,757,622**	**1,986,181**	**1,779,025**	**207,156**	**1,986,181**	**-**	**-**
Total Special Districts Governed by Mendocino County Board of Supervisors	**912,490**	**-**	**1,874,460**	**2,786,949**	**1,844,098**	**942,852**	**2,786,949**	**346,370**	**111,818**

BUDGET SUMMARY

Schedule 13

ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED

DISTRICT AND FUND	Fund Balance Per Auditor June 30, 2025	Encumbrance	General and Other Reserves	Designations	Fund Balance Available to Finance Current Year Budget
Lighting Districts: General					
3020 Alexander Estates Lighting	(40,508)	-	-	-	(40,508)
3030 Covelo Lighting	91,194	-	-	-	91,194
3040 Fairview Acres Lighting	29,916	-	-	-	29,916
3050 Hopland Lighting	243,983	-	-	-	243,983
3060 Lakewood Lighting	343	-	-	-	343
3070 Laytonville Lighting	13,564	-	-	-	13,564
3110 Noyo Lighting	(27,517)	-	-	-	(27,517)
3120 Oak Knoll Lighting	150,505	-	-	-	150,505
3130 Riverwood Terrace Lighting	39,616	-	-	-	39,616
3150 Ukiah Village Lighting	114,866	-	-	-	114,866
3170 West Talmage Lighting	67,970	-	-	-	67,970
Total Lighting Districts	**683,931**	**-**	**-**	**-**	**683,931**
Miscellaneous Districts: General					
3250- Meadowbrook Manor Sanitation	43,314	-	-	-	43,314
3260- Mendocino County Water Agency	287,126	-	-	-	287,126
3270- Air Quality Management District	(101,881)	-	-	-	(101,881)
Total Miscellaneous Districts	**228,559**	**-**	**-**	**-**	**228,559**
Total Special Districts Governed by Mendocino County Board of Supervisors	**912,490**	**-**	**-**	**-**	**912,490**

Schedule 14

DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS

DESCRIPTION - PURPOSE	Reserve/ Designations Balance June 30, 2025	Adopted BOS	Adopted	Total Reserves Designations for Budget Year	Fund
Lighting Districts: General					
3020 Alexander Estates Lighting	-	-	(46,929)	(46,929)	3020
3030 Covelo Lighting	-	-	99,069	99,069	3030
3040 Fairview Acres Lighting	-	-	32,677	32,677	3040
3050 Hopland Lighting	-	-	256,019	256,019	3050
3060 Lakewood Lighting	-	-	343	343	3060
3070 Laytonville Lighting	-	-	15,802	15,802	3070
3110 Noyo Lighting	-	-	(20,318)	(20,318)	3110
3120 Oak Knoll Lighting	-	-	160,021	160,021	3120
3130 Riverwood Terrace Lighting	-	-	42,520	42,520	3130
3150 Ukiah Village Lighting	-	-	123,865	123,865	3150
3170 West Talmage Lighting	-	-	72,627	72,627	3170
Total Lighting Districts	**-**	**-**	**735,695**	**735,695**	
Miscellaneous Districts: General					
3250- Meadowbrook Manor Sanitation	-	-	46,071	46,071	3250
3260- Mendocino County Water Agency	-	-	257,439	257,439	3260
3270- Air Quality Management District	-	-	(96,354)	(96,354)	3270
Total Miscellaneous District	**-**	**-**	**207,156**	**207,156**	
Total Special Districts Governed by Mendocino County Board of Supervisors	**-**	**-**	**942,852**	**942,852**	

MENDOCINO
1850
COUNTY

DEPARTMENT OVERVIEW



Courtesy: Lisa Baston

AGRICULTURE DEPARTMENT

ANGELA GODWIN, Agriculture Commissioner / Sealer of Weights and Measures

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AGRICULTURE DEPARTMENT

ANGELA GODWIN, Agriculture Commissioner / Sealer of Weights and Measures

The mission of the Mendocino County Agriculture Department is to serve the citizens of Mendocino County by promoting agriculture, fostering public confidence in the marketplace through inspection programs, protecting the environment and the public by regulating and mitigating pesticide use, and protecting against alien and exotic pests through eradication and preventing introduction of new pest species.

AGRICULTURE DEPARTMENT

ANGELA GODWIN, Agriculture Commissioner / Sealer of Weights and Measures

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues	865,158.25	1,101,979.81	829,104.00	684,236.00	(144,868.00)
Total Operating Transfers In	33,161.00	-	-	-	-
Total Revenue	898,319.25	1,101,979.81	829,104.00	684,236.00	(144,868.00)
Appropriations - All Funds					
Total Salaries & Employee Benefits	671,137.41	586,030.31	899,781.40	928,432.71	28,651.31
Total Services and Supplies	488,203.89	498,352.02	222,912.11	277,434.00	54,521.89
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	1,159,341.30	1,084,382.33	1,122,693.51	1,205,866.71	83,173.20
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	25,000.00	25,000.00	25,000.00	-
Total Transfers & Reimb.	-	25,000.00	25,000.00	25,000.00	-
Total Net Appropriations	1,159,341.30	1,109,382.33	1,147,693.51	1,230,866.71	83,173.20
NCC/Use of Fund Balance	261,022.05	7,402.52	318,589.51	546,630.71	228,041.20

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2710 Agriculture	1,230,866.71	684,236.00	546,630.71
Total: General Fund	1,230,866.71	684,236.00	546,630.71
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	1,230,866.71	684,236.00	546,630.71

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Agriculture Department	9	8	6
Total: General Fund	9	8	6
OTHER FUNDS			
Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	9	8	6

AGRICULTURE DEPARTMENT

ANGELA GODWIN, Agriculture Commissioner / Sealer of Weights and Measures

BU 2710 - Agriculture



Department Overview

The mission of the Department of Agriculture is to serve the citizens of Mendocino County by promoting and protecting agriculture, fostering public confidence in the marketplace, and protecting public health and the environment. The department strives towards this mission by preventing the introduction and spread of injurious pests, by regulating pesticide use in both agricultural and non-agricultural settings and ensuring that consumers have a fair basis for value comparison in local commerce. The department operates under an enforcement philosophy of compliance through education. The Agricultural Commissioner/ Sealer of Weights & Measures is mandated to provide countywide enforcement of agricultural and weights and measures laws and regulations as provided by the California Food and Agricultural Code, California Code of Regulations, and the California Business and Professions Code. In enforcing these laws and regulations, the Agricultural Commissioner/Sealer works in cooperation with the California Department of Food and Agriculture (CDFA) and the California Department of Pesticide Regulation (CDPR). The Agricultural Commissioner/Sealer and their staff are also responsible for administering local ordinances and resolutions adopted by the Board of Supervisors pertaining to agriculture or weights and measures. Agriculture Regulatory Programs include a variety of inspections, investigations and agriculture industry services relating to plant quarantine, pest detection, pesticide use, pest management, noxious weed eradication, fruit and vegetable standardization, egg quality control, organic inspection, crop statistics, nursery inspection, and apiary regulation. The Weights and Measures programs provide device certification and inspection, quantity control audits of items sold by weight, measure, or count; petroleum product quality control and labelling; registered service agent oversight and weighmaster compliance inspections. It also maintains official, certified standards that are used to verify the accuracy of weighing and measuring devices used in trade.

PROGRAM OVERVIEW

- Agriculture
- Weights & Measures

GOALS FOR FY 2025-26

- Partner with new and existing local and state agencies to seek new sources of revenue to protect Agricultural and natural resources by means of pest exclusion, prevention and management.
- Maximize staff time in billable programs supported by state grants and contracts, and build efficiencies in department operational capacity
- Continue Developing awareness of internal operations and seasonal deadlines to build efficiency in department operations and fiscal responsibility and accountability and prioritize funded and mandated work supported by state agency grant agreements and general fund supported program work toward our Maintenance of Effort for Unclaimed Gas Tax Revenue.
- Advocate for continued and ongoing general fund support for our Maintenance of Effort with Food and Agricultural Code (FAC) and work to build capacity for our mandates through updating equipment necessary to fulfill mandated work.
- Develop a business plan to fill the positions of Supervising Agricultural Measurement Standards Specialist, as well as an Extra Help Agriculture and Measurements Standards Specialist currently vacant.

ACCOMPLISHMENTS IN FY 2024-25

Prioritized and built efficiencies into department programs and strengthened relations with state agency partners to support funding and training.

Developed increased awareness of internal operations and seasonal deadlines to build efficiency in department operations and fiscal responsibility and accountability.

Worked to operationalize the County's Strategic Plan pillars in our department function and focus on how we serve to accomplish those goals.

Decreased the number of Restricted Material pesticide permits by encouraging farmers to use fewer toxic alternatives and conducted dozens of pesticide safety and records audit inspections to protect our community and the environment and ensure pesticides are used safely and responsibly in Mendocino County.

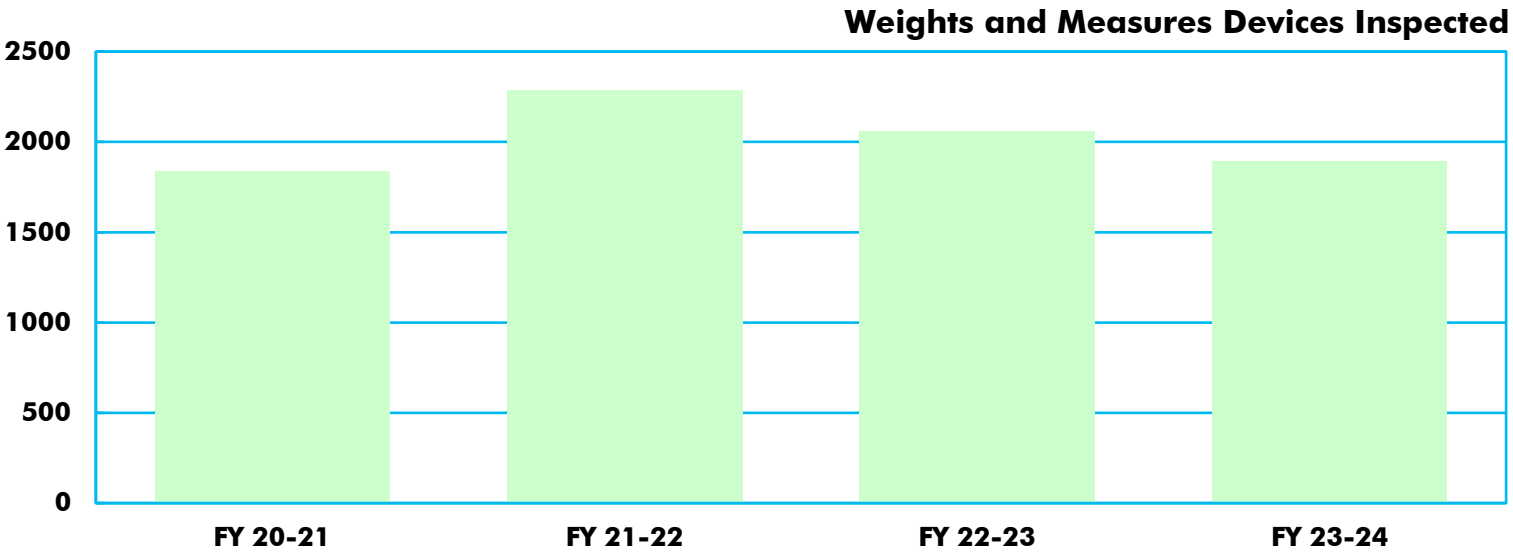
Another year of State grant funded the removal of the invasive weed species Gorse, in the coastal community of Caspar. Now totaling 90 acres of Gorse removed.

AGRICULTURE DEPARTMENT

ANGELA GODWIN, Agriculture Commissioner / Sealer of Weights and Measures

BU 2710 - Agriculture

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5411	Unclaimed Gas Tax Reimbursement (fluctuates yearly based on the Statewide pool of unclaimed gas tax).
Acct. 5490	Revenue from various State Agricultural and Weights and Measures contracts including Organic and. Apiary. This line will look smaller than previous years as the new Federal Revenue line item has been added.
Acct. 5670	Revenue from Federal, this includes Pest Detection, Pierce's Disease, European Grapevine Moth, Sudden Oak Death. This is a new line item for this department and helps separate out SEFA (State Emergency Federal Assis tance) funds from the normal State revenue funds.
Acct. 6602	Insp/Test Weights & Measures: Revenue received from fees paid for device (weighing and measuring devices used for commercial purposes) registration.

Services & Supplies

Acct. 2189	Professional & Special Services: (funding for vertebrate control, prevention and education, contract with vendor for specialized weights and measures testing of heavy capacity scales.
Acct. 2101	Insurance-General: Insurance costs have decreased significantly in the past year due to exposures being reassigned to other departments.
Acct. 5802	Operating Transfer Out: In FY 21-22, $40,000 was used as seed money to create an account for use of equipment and vehicle replacement, part of which was repaid. In FY 22-23, FY 23-24 & FY 24-25, three additional $25,000 transfers were allocated to this account. In FY 25-26 there will be an additional $25,000 allocated to this account if funding allows.

ANGELA GODWIN, Agriculture Commissioner / Sealer of Weights and Measures

CHANGES IN BUDGET FROM PRIOR YEAR

The Department of Agriculture urges the Board of Supervisors to maintain or increase our budget during the 2025/2026 budget workshops ensuring Mendocino County's Agricultural community is well served. Our Unclaimed Gas Tax (UGT) funds under FAC Section 224 are a critical lifeline, supporting pest prevention, pesticide enforcement, and other AG programs that align with county priorities. Further budget cuts would reduce our ability to leverage these funds, risking economic losses and diminished state support. All CDFA source program contracts were cut by 3% this year. There is an overall budget increase of $318,066, which is a forty-nine (49%) increase from FY 24/25 total budget of $702,287.29. This is partially due to having an increase of $21,000 from General Liability Insurance and an increase of $98,589 from Salary/Benefits. Another contributing factor is an estimated decrease of at least $125,000 in Unclaimed Gas Tax, if the MOE is not met.

BU 2710 - Agriculture

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection Activity: Protection

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
822600 Other Permit	2,845.00	2,874.00	2,500.00	**2,500.00**	-
823204 Misc Court Fine	1,500.00	250.00	500.00	**1,000.00**	500.00
825410 State Aid for Agriculture	-	-	-	**-**	-
825411 State Aid Agri Gas Tax	379,237.00	509,713.00	325,000.00	**200,000.00**	(125,000.00)
825412 State Reimis-EC Poison	120,974.57	90,000.00	117,000.00	**100,000.00**	(17,000.00)
825413 Pesticide Regulatory	-	-	-	**-**	-
825490 State Other	92,255.04	59,973.57	71,504.00	**59,276.00**	(12,228.00)
825670 Federal Other	111,036.46	87,491.23	137,000.00	**145,660.00**	8,660.00
826200 Agric Services	-	150.20	-	**-**	-
826201 Agric Certification	1,648.00	1,726.16	600.00	**800.00**	200.00
826202 Insp/Test Weights/Meas	150,328.88	343,459.03	175,000.00	**175,000.00**	-
826205 Cannabis Applic.	-	-	-	**-**	-
826390 Other Charges	5,225.30	6,342.62	-	**-**	-
827400 Prior Year Revenue	108.00	-	-	**-**	-
827801 Grant Revenue	-	-	-	**-**	-
827802 Oper Transfer In	33,161.00	-	-	**-**	-
Total Revenues	**898,319.25**	**1,101,979.81**	**829,104.00**	**684,236.00**	**(144,868.00)**
Salaries & Employee Benefits					
861011 Regular Employees	395,843.96	347,168.53	480,769.00	**492,182.00**	11,413.00
861012 Extra Help	53,171.68	34,403.61	132,634.00	**132,634.00**	-
861013 Overtime Reg Emp	4,493.68	3,368.58	1,000.00	**-**	(1,000.00)
861021 Co Cont Retirement	128,656.90	106,042.93	163,769.00	**161,381.00**	(2,388.00)
861022 Co Cont OASDI	24,244.02	20,914.88	29,807.00	**29,967.00**	160.00
861023 Co Cont Medicare	6,493.96	5,454.12	6,975.00	**8,601.00**	1,626.00
861024 Co Cont Retire Incr	7,967.51	23,289.97	31,971.00	**38,129.00**	6,158.00
861030 Co Cont Health Ins	35,446.70	41,770.69	50,506.00	**64,305.00**	13,799.00
861031 Co Cont Unemp Ins	10,133.00	-	-	**-**	-
861035 Co Cont Workers Comp	4,686.00	3,617.00	2,350.40	**1,233.71**	(1,116.69)
Total Salaries & Employee Benefits	**671,137.41**	**586,030.31**	**899,781.40**	**928,432.71**	**28,651.31**
Services & Supplies					
862060 Communications	3,878.71	5,410.65	4,500.00	**5,000.00**	
862062 Comm Microwave	352.06	362.62	-	**358.00**	358.00
862101 Insurance- General	313,675.00	344,496.00	105,349.11	**126,449.00**	21,099.89
862120 Maint Equip	922.02	1,305.62	2,000.00	**2,000.00**	-
862150 Memberships	3,215.15	3,352.30	3,900.00	**4,200.00**	300.00
862170 Office Expense	5,096.70	8,921.13	7,000.00	**8,000.00**	1,000.00

AGRICULTURE DEPARTMENT

ANGELA GODWIN, Agriculture Commissioner / Sealer of Weights and Measures

BU 2710 - Agriculture

BUDGET UNIT DETAIL Schedule 9 (Cont.) — Function: Public Protection — Activity: Protection

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862187 Education & Training	815.00	259.00	2,000.00	**2,500.00**	500.00
862189 Prof/Spec Svcs- Other	83,213.69	58,790.25	25,750.00	**36,000.00**	10,250.00
862190 Publ/Legal Notice	627.35	50.00	500.00	**-**	(500.00)
862228 Software-Short Term	-	-	-	**1,000.00**	1,000.00
862230 Info Tech Equip	23,859.42	23,319.21	17,284.00	**17,127.00**	(157.00)
862239 Spec Dept Expense	18,846.56	20,652.31	25,629.00	**12,945.00**	(12,684.00)
862250 Trans/Travel	31,019.87	29,863.50	21,000.00	**57,355.00**	36,355.00
862253 Travel Out of County	2,682.36	1,569.43	8,000.00	**4,500.00**	(3,500.00)
Total Services & Supplies	**488,203.89**	**498,352.02**	**222,912.11**	**277,434.00**	**54,521.89**
Other Charges					
863280 Contr Other Agency	-	-	-	**-**	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	25,000.00	25,000.00	**25,000.00**	-
Total Expend Transfer & Reimb	**-**	**25,000.00**	**25,000.00**	**25,000.00**	**-**
Total Net Appropriations	**1,159,341.30**	**1,109,382.33**	**1,147,693.51**	**1,230,866.71**	**83,173.20**
Net County Cost (Fund Contribution)	**261,022.05**	**7,402.52**	**318,589.51**	**546,630.71**	**228,041.20**

MENDOCINO
1850
COUNTY

ALTERNATE DEFENDER

PATRICIA LITTLEFIELD, Alternate Defender

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The Alternate Defender's Mission Statement is "The Noblest Motive is the Public Good." It is the Alternate Defender's duty is to remain committed to protecting the constitutional rights of every individual that is represented through zealous advocacy and presence in every court and at every court hearing. The Alternate Defender is here to provide the crucible in determining whether charges brought are true in whole, in part, or at all.

ALTERNATE DEFENDER

PATRICIA LITTLEFIELD, Alternate Defender

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	-	-	-	-	-
Total Operating Transfers In	43,261.00	-	-	-	-
Total Revenue	43,261.00	-	-	-	-
Appropriations - All Funds					
Total Salaries & Employee Benefits	1,007,878.17	1,039,074.40	1,103,171.74	1,090,317.00	(12,854.74)
Total Services and Supplies	74,777.74	80,532.17	89,772.06	108,124.00	18,351.94
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	1,082,655.91	1,119,606.57	1,192,943.80	1,198,441.00	5,497.20
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	1,082,655.91	1,119,606.57	1,192,943.80	1,198,441.00	5,497.20
NCC/Use of Fund Balance	1,039,394.91	1,119,606.57	1,192,943.80	1,198,441.00	5,497.20

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2085 Alternate Defender	1,198,441.00	-	1,198,441.00
Total: General Fund	1,198,441.00	-	1,198,441.00

OTHER FUNDS	Approps.	Revenues	Use of FBA
-	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	1,198,441.00	-	1,198,441.00

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Alternate Defender	6.5	6	6
Total: General Fund	6.5	6	6
OTHER FUNDS Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	6.5	6	6



BU 2085 - Alternate Defender

Department Overview

The Mendocino County Alternate Defender Office was established in 1998 to avoid the excessive costs of the courts appointing private counsel when the Public Defender's Office cannot represent a person. The Department represents defendants in all the same types of cases as the Public Defender's Office does pursuant to the requirements of Government Code section 27706. The courts appoint the Alternate Defender Office where the Public Defender declares a conflict or where multiple defendants are charged in the same proceeding. The Department handles all aspects of representation of indigent persons accused of crime – from low-level charges to murder charges – or those who are mentally ill and who are subject to conservatorship proceedings, and juveniles under Welfare and Institutions Code section 602 et seq. The Alternate Defender is also appointed by the court in civil cases such as family law or child support matters, where litigants are facing jail sentences for contempt of court for disobeying a court order or failing to make child support payments. The Department also represents persons who petition for the restoration of rights, applications for pardons, persons alleged to be sexually violent predators, or mentally disordered sex offenders. Our attorneys also participate in Drug and Behavioral Health Courts with our clients. We represent and counsel our clients as we monitor their progress in each of those treatment programs.

We provide constitutionally mandated legal representation by court appointment to indigent and also often otherwise disadvantaged people. We protect the confidences and constitutional and statutory rights of each of our clients. Our attorneys and support staff are some of the most experienced in the field of criminal defense of any county law office.

PROGRAM OVERVIEW

- Adult and Juvenile Indigent Defense
- Drug Court and Behavioral Health Court
- Civil cases as appointed by Courts
- Investigations on Appointed Cases
- Legal Staff Services

GOALS FOR FY 2025-26

- To maintain staff sufficient to meet the courts' expectation of availability to cover courtrooms while performing within the structure of our budget, this to include bringing to the County MCLE credit providers to educate defense bar.
- Participate in Mock Trial.
- To maintain strong working relationships with agencies within the criminal justice system and to expand participation in community programs, particularly youth-oriented ones, by our clients, by collaboration with prosecution, probation, and Tribal entities.

ACCOMPLISHMENTS IN FY 2024-25

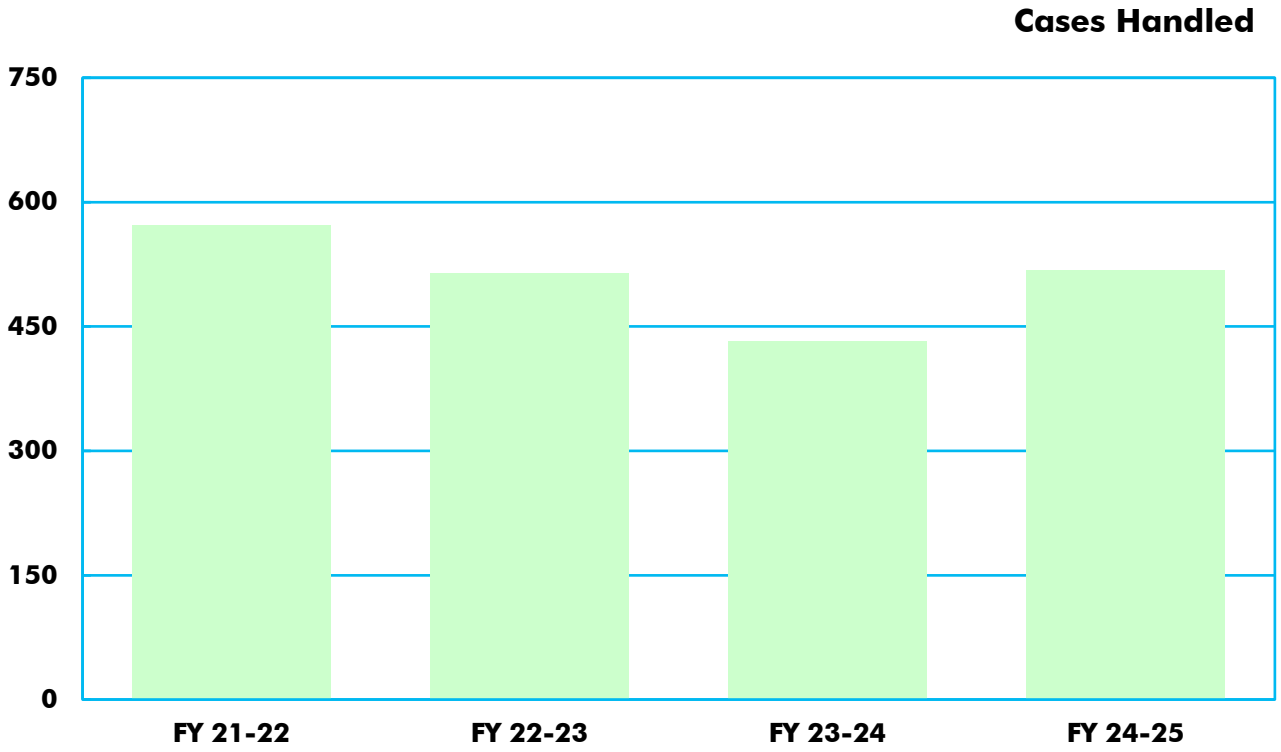
- Oversaw clients' participation in Drug and Behavioral Court programs.
- Investigated and prepared diligently on many most seriously charged cases where clients face lengthy or lifetime prison sentences. Through that preparation, have got results most favorable for clients, including probation, mental health diversion, misdemeanors and dismissals. .
- Began organizing collaborative efforts with the defense bar, prosecutors in juvenile court, and juvenile probation to educate on and promote standards required for juvenile representation and to expand and promote educational, vocational, counseling, housing programs for youth in the juvenile justice system.
- Continued progress in digitalizing client files (20 years +, since the office opened) to preserve files as required by law, with grant-funded staff assistants, eliminating costs for the County for storage of physical files and expanding office space.

ALTERNATE DEFENDER

PATRICIA LITTLEFIELD, Alternate Defender

BU 2085 - Alternate Defender

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2170 Supports law library with books and other periodicals, legal newspapers and programs for attorney research, as well as general office supplies.

Acct. 2189 Fees for forensic experts where physical evidence is at issue; for instance, needs re-testing or re-evaluating. The account also pays for client evaluations by professionals when needed, which can be invaluable to the core of the defense and/or sentencing decisions made by the court. These services, along with the items listed in Account 862170-Office Expense, allow staff to provide high-caliber representation and obtain more favorable results for clients as constitutionally mandated.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from prior fiscal year.

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection **Activity: Judicial**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825490 State Other	-	-	-	**-**	-
826163 Legal Services Reimb	-	-	-	**-**	-
826390 Other Charges	-	-	-	**-**	-
827802 Operating Transfer In	43,261.00	-	-	**-**	-
Total Revenues	**43,261.00**	**-**	**-**	**-**	**-**
Salaries & Employee Benefits					
861011 Regular Employees	662,106.47	677,903.87	701,629.00	**689,088.00**	(12,541.00)
861012 Extra Help	1,723.89	-	-	**-**	-
861013 Overtime Reg Emp	3,885.12	332.69	-	**-**	-
861021 Co Cont Retirement	226,167.79	212,576.98	236,240.00	**230,276.00**	(5,964.00)
861022 Co Cont OASDI	36,945.12	39,620.41	43,501.00	**42,330.00**	(1,171.00)
861023 Co Cont Medicare	9,624.44	9,602.27	10,174.00	**9,900.00**	(274.00)
861024 Co Cont Retire Incr	19,916.84	53,959.93	62,742.00	**66,887.00**	4,145.00
861030 Co Cont Health Ins	46,469.50	44,444.25	47,895.00	**50,909.00**	3,014.00
861031 Co Cont Unemp Ins	246.00	-	-	**-**	-
861035 Co Cont Workers Comp	793.00	634.00	990.74	**927.00**	(63.74)
Total Salaries & Employee Benefits	**1,007,878.17**	**1,039,074.40**	**1,103,171.74**	**1,090,317.00**	**(12,854.74)**
Services & Supplies					
862060 Communications	738.26	473.32	800.00	**800.00**	-
862101 Insurance- General	3,731.00	4,163.00	5,172.06	**5,124.00**	(48.06)
862110 Jury/Witness Expense	-	-	-	**-**	-
862150 Memberships	3,275.38	2,738.25	3,000.00	**3,000.00**	-
862170 Office Expense	22,945.50	17,436.63	20,000.00	**20,000.00**	-
862187 Education & Training	450.00	-	1,500.00	**1,500.00**	-
862189 Prof/Spec Svcs- Other	6,432.00	7,223.81	25,000.00	**30,000.00**	5,000.00
862210 Rents & Leases	21,720.00	28,800.00	28,800.00	**29,448.00**	648.00
862230 Info Tech Equip	14,942.80	18,296.51	-	**12,752.00**	12,752.00
862239 Spec Dept Expense	145.00	27.21	-	**-**	-
862250 Trans/Travel	-	-	1,500.00	**1,500.00**	-
862253 Travel Out of County	397.80	1,373.44	4,000.00	**4,000.00**	-
Total Services & Supplies	74,777.74	80,532.17	89,772.06	**108,124.00**	18,351.94
Total Net Appropriations	1,082,655.91	1,119,606.57	1,192,943.80	**1,198,441.00**	5,497.20
Net County Cost (Fund Contribution)	1,039,394.91	1,119,606.57	1,192,943.80	**1,198,441.00**	5,497.20

MENDOCINO
1850
COUNTY

ANIMAL CARE

Amy Campbell, Animal Care Director

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ANIMAL CARE

Amy Campbell, Animal Care Director

To serve the citizens of Mendocino County by providing animal regulation services that promote public safety, health, responsible pet ownership and delivers these services in a timely, courteous, professional and cost effective manner.

ANIMAL CARE

Amy Campbell, Animal Care Director

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	591,131.06	482,534.14	403,000.00	413,500.00	10,500.00
Total Operating Transfers In	159,749.46	-	-	-	-
Total Revenues	750,880.52	482,534.14	403,000.00	413,500.00	10,500.00
Appropriations - All Funds					
Total Salaries & Employee Benefits	1,609,484.30	1,295,824.23	1,531,999.83	1,365,585.67	(166,414.16)
Total Services and Supplies	355,282.34	344,675.34	319,595.14	346,749.00	27,153.86
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	1,964,766.64	1,640,499.57	1,851,594.97	1,712,334.67	(139,260.30)
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	1,964,766.64	1,640,499.57	1,851,594.97	1,712,334.67	(139,260.30)
NCC/Use of Fund Balance	1,213,886.12	1,157,965.43	1,448,594.97	1,298,834.67	(149,760.30)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2860 Animal Care	1,712,334.67	413,500.00	1,298,834.67
Total: General Fund	1,712,334.67	413,500.00	1,298,834.67
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
2816 Mobile Spay & Neuter	49,225.00	49,700.00	(475.00)
Total: Other Funds	49,225.00	49,700.00	(475.00)
TOTAL: ALL FUNDS	1,761,559.67	463,200.00	1,298,359.67

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Animal Care	19	18	14
Total: General Fund	19	18	14
OTHER FUNDS Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	19	18	14

ANIMAL CARE

Amy Campbell, Animal Care Director

BU 2860 - Animal Care

Animal Care Services

Budget Unit Overview

The Animal Care Services program areas include: Shelter, Clinic & Animal Protection Services; these programs provide animal education outreach, adoption, volunteer opportunities, fostering, lost & found services, feral cat trap-neuter-return programs, dog licensing, low cost spay & neuter, veterinary care, animal health education, rabies vaccinations, micro-chipping, impounding lost & stray animals, responding to injured-ill and suspected cruelty complaints and promoting responsible pet ownership.

PROGRAM OVERVIEW

- Clinic Services
- Shelter Services
- Budget Unit 2861 – Mobile Spay and Neuter Program

GOALS FOR FY 2025-26

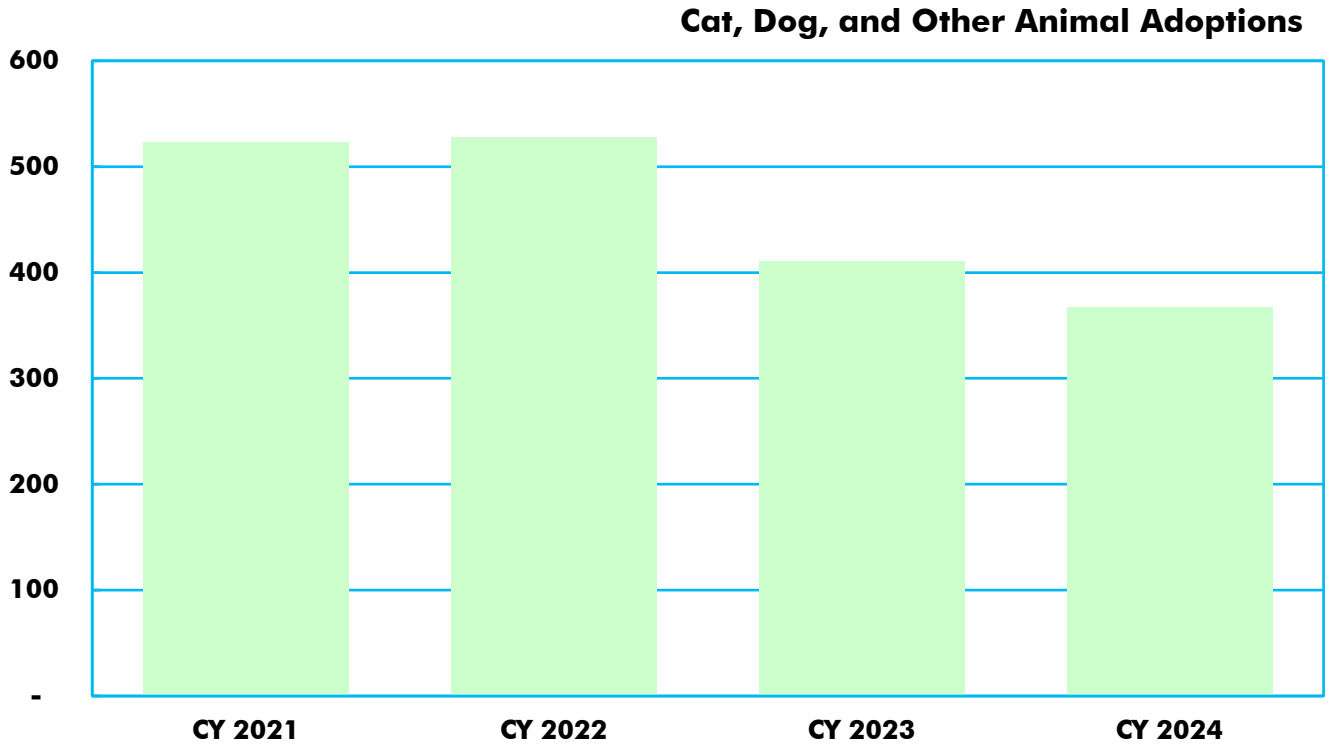
- Increase adoptions.
- Increase license revenue.
- Increase spay & neuter surgeries.

ACCOMPLISHMENTS IN FY 2024-25

- A total of 6,258 Dog Licenses were sold in FY24-25.
- Clinic performed 1,311 spay & neuter surgeries in FY24-25.
- Animal Protection Officers worked 2,799 calls for service in FY24-25.

Amy Campbell, Animal Care Director
BU 2860 - Animal Care

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6240 Animal adoptions, impounds, board and care, and associated fees.

Acct. 6242 Domestic animal control services with the cities of Ukiah and Willits.

Acct. 6390 Spay and neuter services.

Services & Supplies

Acct. 2120 Air pollution annual permit fee; maintenance of necessary shelter equipment.

Acct. 2189 Provides mandatory veterinary services in the Spay & Neuter Clinic and boarding contracts for larger animals.

Acct. 2239 Feed, bedding and shelter supplies for the care of animals.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

ANIMAL CARE

Amy Campbell, Animal Care Director

BU 2860 - Animal Care

BUDGET UNIT DETAIL Schedule 9 — **Function: Public Protection** — **Activity: Other Protection**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
822100 Animal License	295,955.50	264,820.00	240,000.00	**250,000.00**	10,000.00
823300 Forfeiture & Penalty	-	-	-	**-**	-
826240 Humane Services	46,986.41	28,406.95	30,000.00	**30,000.00**	-
826241 Incinerator Service	4,603.70	3,859.00	4,000.00	**4,000.00**	-
826242 Dom Animal Care	175,793.09	63,320.22	67,000.00	**58,000.00**	(9,000.00)
826390 Other Charges	65,376.18	117,338.33	60,000.00	**70,000.00**	10,000.00
827600 Other Sales	273.36	94.90	-	**-**	-
827700 Other	-	3,555.74	-	**-**	-
827707 Donation	2,142.82	1,139.00	2,000.00	**1,500.00**	(500.00)
827802 Oper Transfer In	159,749.46	-	-	**-**	-
Total Revenues	750,880.52	482,534.14	403,000.00	**413,500.00**	10,500.00
Salaries & Employee Benefits					
861011 Regular Employees	887,814.09	728,934.68	835,511.88	**758,470.00**	(77,041.88)
861012 Extra Help	64,075.91	22,466.04	38,480.00	**15,402.00**	(23,078.00)
861013 Overtime Reg Emp	26,684.32	33,011.22	47,500.00	**47,500.00**	-
861021 Co Cont Retirement	275,083.91	189,713.26	238,405.39	**218,042.00**	(20,363.39)
861022 Co Cont OASDI	53,628.06	44,339.31	51,801.74	**44,165.00**	(7,636.74)
861023 Co Cont Medicare	13,858.92	11,135.56	12,614.85	**11,221.00**	(1,393.85)
861024 Co Cont Retire Incr	16,870.56	42,199.44	54,858.67	**50,904.00**	(3,954.67)
861030 Co Cont Health Ins	135,994.53	108,286.72	152,549.16	**133,555.00**	(18,994.16)
861031 Co Cont Unemp Ins	3,272.00	-	-	**-**	-
861035 Co Cont Workers Comp	132,202.00	115,738.00	100,278.14	**86,326.67**	(13,951.47)
Total Salaries & Employee Benefits	**1,609,484.30**	**1,295,824.23**	**1,531,999.83**	**1,365,585.67**	**(166,414.16)**
Services & Supplies					
862050 Clothing/Pers Items	1,599.01	2,795.61	4,000.00	**4,000.00**	-
862060 Communications	8,322.25	8,908.20	10,184.00	**7,000.00**	(3,184.00)
862062 Comm Microwave	352.06	362.62	-	**358.00**	358.00
862101 Insurance- General	23,595.00	28,994.00	36,651.14	**35,490.00**	(1,161.14)
862120 Maintenance Equip	1,890.68	1,215.11	1,500.00	**2,500.00**	1,000.00
862130 Maint- Strc/Impr/Grnds	-	-	-	**-**	-
862140 Med Dntl & Lab Supplies	62,997.91	77,342.26	66,150.00	**70,000.00**	3,850.00
862150 Memberships	252.00	352.00	500.00	**550.00**	50.00
862170 Office Expense	24,336.01	23,042.50	20,050.00	**20,800.00**	750.00
862185 Medical/Dental Svcs	808.50	1,288.00	1,000.00	**2,000.00**	1,000.00
862187 Education & Training	1,580.50	731.87	3,000.00	**3,000.00**	-
862189 Prof/Spec Svcs- Other	61,036.87	67,428.32	58,655.00	**48,750.00**	(9,905.00)
862190 Publ/Legal Notice	778.32	2,486.21	1,500.00	**1,500.00**	-
862230 Info Tech Equip	30,096.71	44,272.95	-	**27,551.00**	27,551.00
862232 Law Enf Supply	4,788.18	1,005.67	2,000.00	**2,500.00**	500.00
862239 Spec Dept Expense	91,219.92	59,887.52	61,695.00	**64,500.00**	2,805.00

BUDGET UNIT DETAIL Schedule 9 (Cont.) **Function: Public Protection** **Activity: Other Protection**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862250 Trans/Travel	41,628.42	24,562.50	52,710.00	56,250.00	3,540.00
862253 Travel Out of County	-	-	-	-	-
Total Services & Supplies	**355,282.34**	**344,675.34**	**319,595.14**	**346,749.00**	**27,153.86**
Fixed Assets					
864360 Structure/Improvement	-	-	-	-	-
864370 Equipment	-	-	-	-	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**1,964,766.64**	**1,640,499.57**	**1,851,594.97**	**1,712,334.67**	**(139,260.30)**
Net County Cost (Fund Contribution)	**1,213,886.12**	**1,157,965.43**	**1,448,594.97**	**1,298,834.67**	**(149,760.30)**

ANIMAL CARE

Amy Campbell, Animal Care Director

Animal Care Services

BU 2861 - Mobile Spay and Neuter Program

Budget Unit Overview

The Mobile Spay & Neuter Caravan provides low cost spay & neuter, microchipping, vaccinations & dog licensing services for residents and their pets in remote areas of Mendocino County. While conducting spay & neuter surgery clinics & vaccination clinics the Mobile Spay & Neuter Caravan staff educates pet owners on responsible pet ownership and provides additional medical services to pet animals when able.

PROGRAM OVERVIEW

- Mobile Spay & Neuter Services

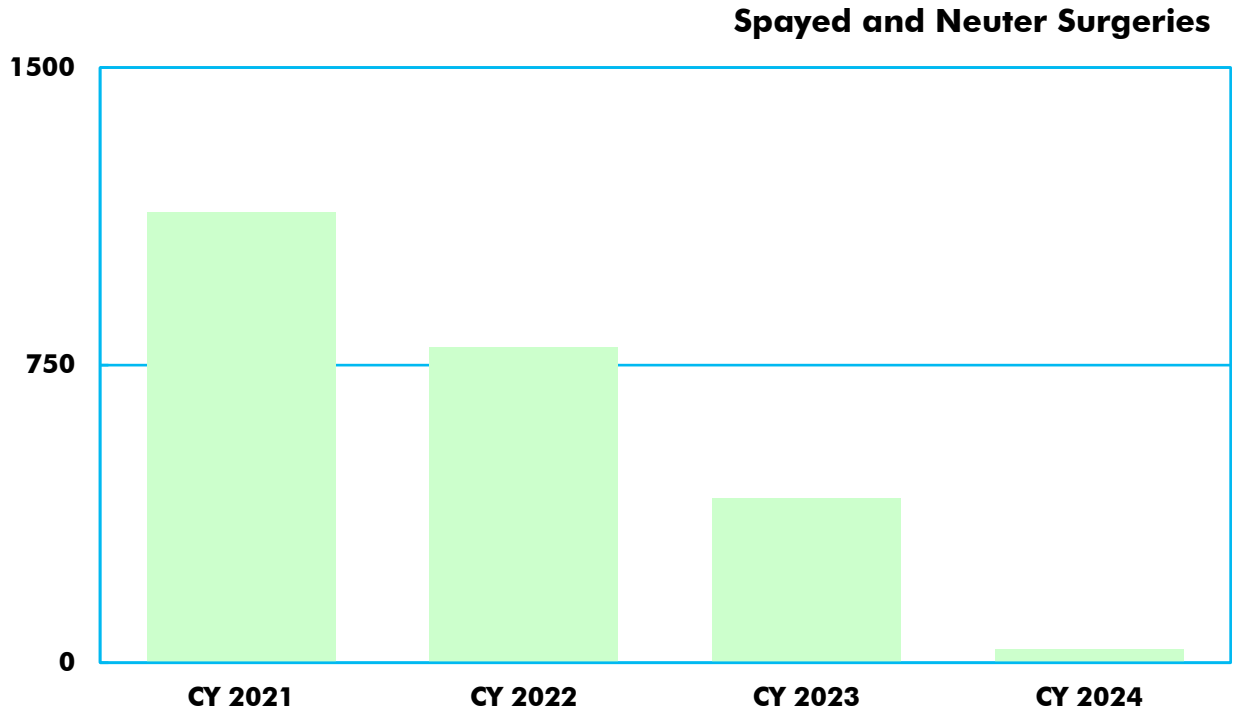
GOALS FOR FY 2025-26

- Increase caravan days in rural areas of Mendocino County.
- Continue to look for and recruit Veterinarians available to perform surgeries on caravan.
- Focus on community outreach and education.
- Schedule several “at cost” rabies vaccination and microchip clinics.

ACCOMPLISHMENTS IN FY 2024-25

- The Mobile Spay & Neuter Caravan spayed & neutered 364 dogs & cats in FY24-25.
- A total of 452 rabies vaccinations were administered to dogs & cats in FY24-25.
- Approximately 330 dogs & cats were implanted with micro-chips via the Mobile Spay & Neuter Caravan in FY24-25.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6390 Revenue received from spay and neuter services.

Services & Supplies

Acct. 2189 Contracts for veterinary services while providing mobile spay and neuter services.

Expenditure Transfer & Reimbursement

Acct. 2189 Contracts for veterinary services while providing mobile spay and neuter services.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

ANIMAL CARE

Amy Campbell, Animal Care Director

BU 2861 - Mobile Spay and Neuter Program

BUDGET UNIT DETAIL Schedule 9 **Function: Public Protection** **Activity: Other Protection**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
822100 Animal License	3,335.00	758.00	5,000.00	**5,500.00**	500.00
824100 Interest	1,756.99	1,114.41	200.00	**200.00**	-
824101 Change in Fair Value Investment	900.03	-	-	**-**	-
826240 Humane Services	3,978.00	1,105.00	3,500.00	**3,500.00**	-
826390 Other Charges	54,091.90	9,554.30	30,000.00	**40,000.00**	10,000.00
827700 Other	20,000.00	-	-	**-**	-
827707 Donation	70.40	-	500.00	**500.00**	-
827802 Operating Transfer In	-	-	-	**-**	-
Total Revenues	**84,132.32**	**12,531.71**	**39,200.00**	**49,700.00**	**10,500.00**
Salaries & Employee Benefits					
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	-	-	-	**-**	-
861023 Co Cont Medicare	-	-	-	**-**	-
Total Salaries & Employee Benefits	**-**	**-**	**-**	**-**	**-**
Services & Supplies					
862060 Communications	369.03	548.85	785.00	**785.00**	-
862101 Insurance- General	143.00	200.00	232.46	**190.00**	(42.46)
862120 Maintenance- Equip	659.10	480.00	1,500.00	**1,500.00**	-
862140 Med Dntl & Lab Supls	15,861.01	5,579.20	15,000.00	**25,000.00**	10,000.00
862170 Office Expense	-	-	500.00	**500.00**	-
862189 Prof/Spec Svcs- Other	12,961.05	1,921.70	20,000.00	**16,250.00**	(3,750.00)
862239 Spec Dept Expense	-	-	2,500.00	**2,500.00**	-
862250 Trans/Travel	3,269.66	713.07	2,500.00	**2,500.00**	-
Total Services & Supplies	**33,262.85**	**9,442.82**	**43,017.46**	**49,225.00**	**6,207.54**
Expend Transfer & Reimb					
865802 Oper Transfer Out	92,285.46	-	-	**-**	-
Total Expend Transfer & Reimb	92,285.46	-	-	**-**	-
Total Net Appropriations	125,548.31	9,442.82	43,017.46	**49,225.00**	6,207.54
Net County Cost (Fund Contribution)	41,415.99	(3,088.89)	3,817.46	**(475.00)**	(4,292.46)

Amy Campbell, Animal Care Director

PetCo Vaccination Grant

GRANT OVERVIEW (Administered by BU 2860)

The grant funds are in the amount of $3,000. The grant funds are used to administer Canine DAPP & Feline HCP vaccinations for animal owners that use our Clinic or Mobile Caravan .

GRANT INFORMATION

- Grant Inception Date: October 7, 2021
- Current Grant Period: Open until all grant funds are used.
- Source of Funds: PetCo
- Continuity of Grant: Open until all grant funds are used.
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 1,250
Grant Funds Used	$ 1,750
Total	$ 3,000

ANIMAL CARE

Amy Campbell, Animal Care Director

Animal Care Services

PetSmart Owned Grant

GRANT OVERVIEW (Administered by BU 2860)

The grant funds in the amount of $50,000, are used to support the County of Mendocino in delivering accessible veterinary care and supportive services to the community with a goal of serving an estimated 400 pet clients. Funds may be used for but are not limited to staffing; equipment, food, microchips, and supplies, medications, consumable; outreach, and marketing & administrative costs at no more than 10% of the total grant.

Animal Care Services primarily uses this grant to financially assist animal owners that require high-cost medical treatments or surgeries that are performed at local animal hospitals.

GRANT INFORMATION

- Grant Inception Date: November 16, 2020
- Current Grant Period:Open until all grant funds are used.
- Source of Funds:PetSmart
- Continuity of Grant:Open until all grant funds are used.
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 1,500
Grant Funds Used	$ 48,500
Total	$ 31,000

Amy Campbell, Animal Care Director

Animal Care Services

PetSmart Tribal Grant

GRANT OVERVIEW (Administered by BU 2860)

The grant funds in the amount of $30,000 are used by the County of Mendocino to support Animal Care Services in providing veterinary care in up to 12 tribal reservations in the Mendocino County area. Veterinary services such as spay/neuter, wellness/preventative medicine, and basic veterinary care such as but not limited to eye/ear/skin infection and wound care will be provided to owned pets at a low-cost or subsidized rate. The intent of the grant is to provide subsidized veterinary care to approximately 300 owned pets through the provision of veterinary services. Grant funds may be used for but are not limited to: Veterinary exams and supplies, spay/neuter, vaccines, wellness and preventative supplies, food, dental care/surgery, minor medical/surgical treatments staffing and transportation.

With only having (1) Registered Veterinary Technician and the couple years of going through Covid it has made it difficult to schedule on-site services for the reservations. Animal Care Services will look at returning the unused funds in FY24-25 if not able provide the services under the grant's terms.

GRANT INFORMATION

- Grant Inception Date: November 30, 2021
- Current Grant Period: Open until all grant funds are used.
- Source of Funds: PetSmart
- Continuity of Grant: Open until all grant funds are used.
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 11,000
Grant Funds Used	$ 19,000
Total	$ 30,000

ANIMAL CARE

Amy Campbell, Animal Care Director

Animal Care Services

UC Davis Owned Grant

GRANT OVERVIEW (Administered by BU 2860)

The grant funds in the amount of $20,000, are used to provide intake diversion by covering reclaim fees and basic wellness including but not limited to vaccines and microchips for the animal owners that need financial assistance.

GRANT INFORMATION

- Grant Inception Date: July 1, 2022
- Current Grant Period:Open until all grant funds are used.
- Source of Funds:UC Davis Veterinary School of Medicine
- Continuity of Grant:Open until all grant funds are used.
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 4,000
Grant Funds Used	$ 16,000
Total	$ 20,000

MENDOCINO
1850
COUNTY

ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder

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KATRINA BARTOLOMIE, Assessor-Clerk-Recorder

The mission of the Clerk-Recorder's Division of the Assessor-Clerk-Recorder's Office is to preserve public records in a secure and easily accessible environment for retrieval by the public.

The mission of the Assessor's Division of the Office of the Assessor-Clerk-Recorder is to provide competent and efficient assessment services in a manner resulting in the equitable and fair treatment of all county taxpayers.

ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	16,021.61	17,583.14	17,650.00	17,650.00	-
Total Operating Transfers In	59,863.00	42,123.07	20,000.00	-	(20,000.00)
Total Revenues	75,884.61	59,706.21	37,650.00	17,650.00	(20,000.00)
Appropriations - All Funds					
Total Salaries & Employee Benefits	1,951,149.76	2,296,381.91	2,342,968.00	2,922,521.10	579,553.10
Total Services and Supplies	203,460.03	211,773.72	154,222.41	204,451.00	50,228.59
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	2,123.07	-	-	-
Total Operating Expenditures	3,455,199	3,254,125	3,592,111	3,589,457	(2,654)
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	2,154,609.79	2,510,278.70	2,497,190.41	3,126,972.10	629,781.69
NCC/Use of Fund Balance	2,078,725.18	2,450,572.49	2,459,540.41	3,109,322.10	649,781.69

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
1120 Assessor	3,126,972.10	17,650.00	3,109,322.10
1410 Elections	716,775.00	18,570.00	698,205.00
1941 Clerk-Recorder	682,700.00	590,700.00	92,000.00
Total: General Fund	4,526,447.10	626,920.00	3,899,527.10
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
1122 Property Characteristics	-	27,000.00	(27,000.00)
1942 Recorder's Modernization	264,500.00	56,000.00	208,500.00
1944 Micrographics	15,000.00	20,500.00	(5,500.00)
Total: Other Funds	279,500.00	103,500.00	176,000.00
TOTAL: ALL FUNDS	4,805,947.10	730,420.00	4,075,527.10

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Assessor	23	26	24
Elections-Clerk Recorder	3	3	3
Total: General Fund	26	29	27
OTHER FUNDS Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	26	29	27



BU 1120 - Assessor

Budget Unit Overview

TThe Assessor's Division of the Office of the Assessor-Clerk-Recorder provides the following: Assessment Roll and Assesses Services – responds to all public inquiries regarding real property ownership and assessment; processing calamity claims; disabled person accessibility exclusions; seismic retrofitting exclusions; all real property roll corrections, including current mailing addresses and mailing addresses for properties; processes Proposition 19 applications: Business Personal Property Unit – appraises all taxable business property; audits business property accounts, as well as assisting with business property assessment appeals cases: Exemptions Unit – researches and processes all requests for homeowners' exemptions and veterans' exemptions, including institutional exemptions: Mapping Unit – maintains the mapping system that inventories all real property within Mendocino County: Real Property Unit – appraises single and multi-family residential, rural and commercial/industrial property in Mendocino County.

PROGRAM OVERVIEW

- Assessor - BU 1120
- Assessor's Property Characteristics - BU 1122

ACCOMPLISHMENTS IN FY 2024-25

- Processed and sent out over 4,000 supplemental and 2, 000 escape assessment notices
- Importing and build out all soils for Williamson Act parcels
- Continue to work through and validate property tax software converted data issues

GOALS FOR FY 2025-26

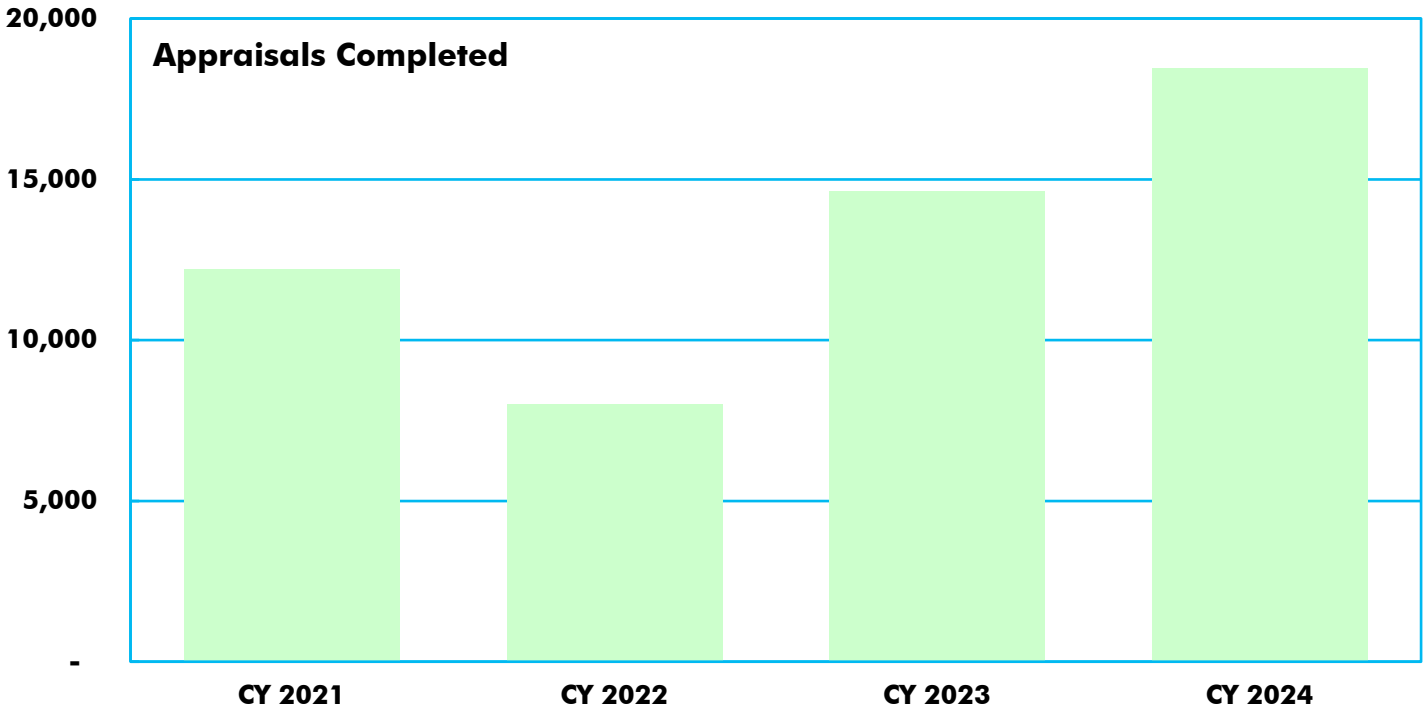
- Continue processing supplementals and escape assessment notices
- Continue to enroll discovers of structures not currently on the tax roll
- Continue conversion of new property system
- Perform mandatory audits of business personal property and fixtures
- Mail and process Williamson Act compliance surveys

ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder

BU 1120 - Assessor

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6390 Fees collected for minor subdivisions and boundary line adjustments.

Acct. 7600 Fees collected for sale of Assessor data, including property tax rolls, property characteristics information, and aerial maps.

Services & Supplies

Acct. 2170 Postage to mail approximately 5,000 property statements, welfare exemptions, homeowners exemptions, requests for information in change of ownership, and parent-to-child or grandparent-to-child transfers of ownership.

CHANGES IN BUDGET FROM PRIOR YEAR

862187 – Education and Training – Increased budget to allow for staff continued education.
862253 – Travel & Transport Out of County – Increased to allow staff to travel for continued education.

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
826390 Other Charges	8,143.85	8,430.00	8,500.00	**8,500.00**	-
827600 Other Sales	7,877.76	9,043.30	9,000.00	**9,000.00**	-
827602 Sale of Map- Assr	-	109.84	150.00	**150.00**	-
827802 Oper Transfer In	59,863.00	42,123.07	20,000.00	**-**	(20,000.00)
Total Revenues	**75,884.61**	**59,706.21**	**37,650.00**	**17,650.00**	**(20,000.00)**
Salaries & Employee Benefits					
861011 Regular Employees	1,203,569.27	1,379,163.34	1,410,026.00	**1,705,546.00**	295,520.00
861012 Extra Help	2,685.60	12,756.60	10,000.00	**10,000.00**	-
861013 Overtime Reg Emp	6,927.73	5,607.21	-	**-**	-
861021 Co Cont Retirement	425,076.74	446,096.67	450,296.00	**582,745.00**	132,449.00
861022 Co Cont OASDI	71,684.13	82,140.42	83,301.00	**108,617.00**	25,316.00
861023 Co Cont Medicare	16,910.87	19,395.08	19,482.00	**25,397.00**	5,915.00
861024 Co Cont Retire Incr	33,292.40	108,061.21	115,133.00	**148,999.00**	33,866.00
861030 Co Cont Health Ins	186,033.02	241,870.38	253,150.00	**336,506.00**	83,356.00
861031 Co Cont Unemp Ins	3,613.00	-	-	**-**	-
861035 Co Cont Workers Comp	1,357.00	1,291.00	1,580.00	**4,711.10**	3,131.10
Total Salaries & Employee Benefits	**1,951,149.76**	**2,296,381.91**	**2,342,968.00**	**2,922,521.10**	**579,553.10**
Services & Supplies					
862060 Communications	2,783.92	2,697.67	2,500.00	**2,500.00**	-
862101 Insurance- General	26,462.00	33,047.00	31,197.00	**35,496.00**	4,299.00
862120 Maint- Equip	-	4,861.00	4,900.00	**4,900.00**	-
862150 Memberships	1,240.00	1,961.00	6,790.00	**1,250.00**	(5,540.00)
862170 Office Expense	25,652.17	24,002.26	12,981.41	**7,000.00**	(5,981.41)
862187 Education & Training	295.00	1,080.00	500.00	**5,000.00**	4,500.00
862189 Prof & Special Services	81,566.57	83,007.67	88,213.00	**8,000.00**	(80,213.00)
862190 Publ & Legal Notices	0.91	-	-	**-**	-
862228 Software- Short Term	-	150.00	1,436.00	**1,645.00**	209.00
862229 Software- Maintenance	-	-	-	**88,063.00**	88,063.00
862230 Info Tech Equip	51,316.22	50,449.99	-	**39,392.00**	39,392.00
862239 Spec Dept Expense	2,291.74	3,785.24	1,205.00	**1,205.00**	-
862250 Trans/Travel	9,403.46	2,427.91	3,000.00	**3,000.00**	-
862253 Travel Out of County	2,448.04	4,303.98	1,500.00	**7,000.00**	5,500.00
Total Services & Supplies	**203,460.03**	**211,773.72**	**154,222.41**	**204,451.00**	**50,228.59**
Fixed Assets					
864370 Equipment	-	2,123.07	-	**-**	-
Total Fixed Assets	**-**	**2,123.07**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfers	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**2,154,609.79**	**2,510,278.70**	**2,497,190.41**	**3,126,972.10**	**629,781.69**
Net County Cost (Fund Contribution)	**2,078,725.18**	**2,450,572.49**	**2,459,540.41**	**3,109,322.10**	**649,781.69**

ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder



BU 1122 - Assessor's Property Characteristics

Budget Unit Overview

The Property Characteristics budget of the Assessor's division of the Office of the Assessor-Clerk-Recorder is funded through fees collected for providing property characteristics upon request. Funds collected in this division go towards upgrading and maintaining this information for the public.

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 4100 Interest on fund balance.

Acct. 7600 Fees collected from sale of property characteristic information.

CHANGES IN BUDGET FROM PRIOR YEAR

Increase revenue to be in line with previous years.

BUDGET UNIT DETAIL Schedule 9 — **Function: General Government** — **Activity: Legislative & Administrative**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	4,543.59	8,571.34	3,500.00	**2,000.00**	(1,500.00)
824101 Change in Fair Value Invstmnt	898.93	-	-	**-**	-
827600 Other Sales	25,487.59	28,709.68	30,000.00	**25,000.00**	(5,000.00)
Total Revenues	**30,930.11**	**37,281.02**	**33,500.00**	**27,000.00**	**(6,500.00)**
Services & Supplies					
862194 A-87 Costs	-	-	-	**-**	-
862239 Spec Dept Expense	-	-	-	**-**	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	45,790.49	20,000.00	**-**	(20,000.00)
Total Expend Transfer & Reimb	**-**	**45,790.49**	**20,000.00**	**-**	**(20,000.00)**
Total Net Appropriations	**-**	**45,790.49**	**20,000.00**	**-**	**(20,000.00)**
Net County Cost (Fund Contribution)	**(30,930.11)**	**8,509.47**	**(13,500.00)**	**(27,000.00)**	**(13,500.00)**

ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder



BU 1410 - Elections

Budget Unit Overview

The overall mission of the Elections Division of the Assessor-Clerk-Recorder Office is to maintain public records and promote public confidence in the administration of fair and impartial elections.

The Elections Division performs duties mandated by State, Federal and local laws, registers voters and maintains voter registration database for the County of Mendocino. Daily duties include uploading changes to the statewide database, working deficiency files received from the state, adequately stocking distribution centers throughout the County with registration forms, and supplying individuals and organizations with an adequate number of registration forms to conform to state regulations. Additionally, the division provides information on placing items on the ballot including measures, initiatives, referendums, and recall. The Elections Division also administers and conducts all Federal, State, County, School District and Special District elections, and administers and conducts municipal elections under agreement with each city.

A typical election includes publishing legal notices, issuing, accepting, and certifying nomination papers for candidates, obtaining impartial analysis, collecting fiscal impact statements, arguments, and rebuttal arguments for qualified measures. This function also includes; ordering sufficient official, vote by mail and sample ballots, ordering election supplies, preparing program parameters for each election, testing equipment and ballot counting programs, certifying test results to the state, securing sufficient and adequate polling places, preparing and distributing equipment to polling places, securing sufficient election officers to staff each polling place, hiring sufficient staff to prepare and process vote by mail ballots, distribute and return supplies, ballots and equipment, staff the election night counting center, and instructing election officers, delivery and return personnel and election night personnel in their duties and finally, counting all voted ballots, canvassing the returns from each precinct, certifying the results to the proper entities and issuing Certificates of Election to elected candidates.

The Election Division files, and maintains for public access, campaign statements of candidates for each election and for elected officials required to file them. This includes ordering forms to be printed, distributing forms and manuals to candidates and officers, auditing forms that are filed, assessing penalties for late filing, and collecting penalties assessed.

PROGRAM OVERVIEW

- Administers and Conducts Elections
- Filing for Campaigns
- Voter Registration
- Creating Ballot & Sample Ballot
- Oversees Election Printing and Mailing

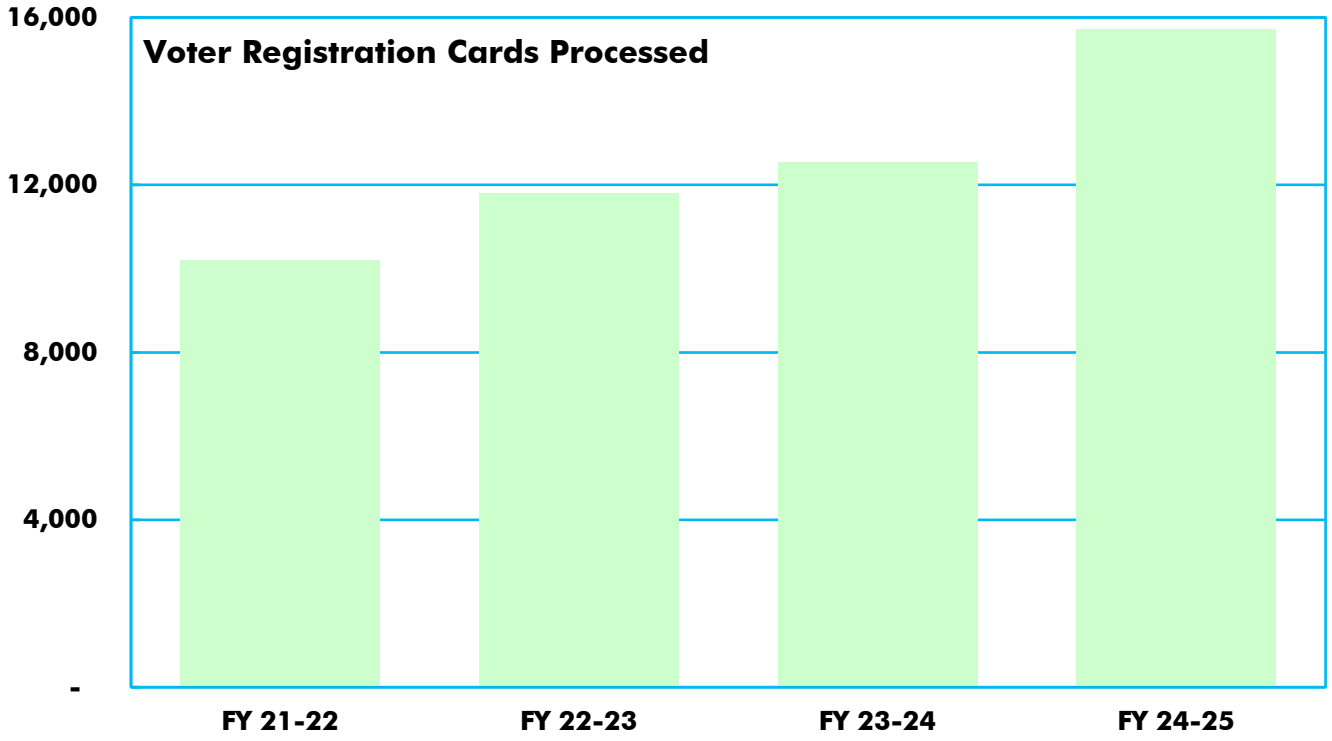
GOALS FOR FY 2025-26

- Conduct Fair and impartial elections
- Produce accurate election results in a timely manner
- Remain fully staff and able to assist the public in their registration and voting needs
- Successfully complete the August and November Consolidated Special District Elections.

ACCOMPLISHMENTS IN FY 2024-25

- Upgraded Election Tabulation System to Version 3.2.1
- Successfully held a November 2024 Presidential General Election

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6140 Reimbursement for elections.

Services & Supplies

Acct. 2170 Provides for labels and postage for voter registration, voter information pamphlets, and related elections material.
Acct. 2228 Software - Short term
Acct. 2229 Software - Maintenance

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder

BU 1410 - Elections

BUDGET UNIT DETAIL Schedule 9 | **Function: General Government** | **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
823300 Forfeiture & Penalty	-	70.00	-	**-**	-
825398 SB90 Reimbursement	7,509.00	-	-	**-**	-
825490 State Other	-	-	-	**5,070.00**	5,070.00
825670 Federal Other Revenue	-	-	-	**-**	-
826140 Election Services	183,951.52	60,157.53	269,124.00	**13,500.00**	(255,624.00)
827400 Prior Year Revenue	-	444.00	-	**-**	-
827801 Grant Revenue	-	-	-	**-**	-
827802 Operating Transfer In	29,262.00	-	-	**-**	-
Total Revenues	**220,722.52**	**60,671.53**	**269,124.00**	**18,570.00**	**(250,554.00)**
Salaries & Employee Benefits					
861011 Regular Employees	165,883.71	171,630.70	191,169.00	**196,690.00**	5,521.00
861012 Extra Help	47,701.14	30,957.77	46,000.00	**40,000.00**	(6,000.00)
861013 Overtime Reg Emp	3,703.87	2,549.64	3,752.00	**3,000.00**	(752.00)
861021 Co Cont Retirement	56,797.29	54,018.18	63,086.00	**63,572.00**	486.00
861022 Co Cont OASDI	9,948.21	10,354.66	11,853.00	**11,837.00**	(16.00)
861023 Co Cont Medicare	3,059.67	2,900.63	2,772.00	**2,768.00**	(4.00)
861024 Co Cont Retire Incr	2,698.39	11,501.67	14,013.00	**14,704.00**	691.00
861030 Co Cont Health Ins	29,329.40	31,331.56	32,264.00	**33,029.00**	765.00
861031 Co Cont Unemp Ins	1,122.00	-	-	**-**	-
861035 Co Cont Workers Comp	1,210.00	292.00	397.00	**579.00**	182.00
Total Salaries & Employee Benefits	**321,453.68**	**315,536.81**	**365,306.00**	**366,179.00**	**873.00**
Services & Supplies					
862060 Communications	-	-	-	**-**	-
862101 Insurance- General	1,544.00	1,649.00	2,032.00	**1,922.00**	(110.00)
862120 Maint- Equip	-	1,164.53	1,325.00	**1,365.00**	40.00
862170 Office Expense	6,841.97	7,318.91	4,502.41	**9,700.00**	5,197.59
862187 Education & Training	-	-	-	**-**	-
862189 Prof/Spec Svcs- Other	33,395.58	-	-	**-**	-
862190 Publ/Legal Notice	3,248.96	592.45	3,500.00	**600.00**	(2,900.00)
862210 Rent/Lease Bldg Grnds	2,075.00	4,255.00	1,250.00	**4,000.00**	2,750.00
862228 Software- Short Term	-	51,327.59	46,225.00	**45,963.00**	(262.00)
862229 Software- Maintenance	-	52,578.35	57,359.00	**57,358.00**	(1.00)
862230 Info Tech Equip	11,304.68	8,397.10	-	**5,574.00**	5,574.00
862231 Election Suppl & Svcs	237,418.92	128,292.38	277,589.00	**211,775.00**	(65,814.00)
862239 Spec Dept Expense	11,636.00	145.86	100.00	**200.00**	100.00
862250 Trans/Travel	398.27	455.05	500.00	**500.00**	-
862253 Travel Out of County	-	-	500.00	**1,500.00**	1,000.00
Total Services & Supplies	**307,863.38**	**256,176.22**	**394,882.41**	**340,457.00**	**(54,425.41)**
Fixed Assets					
864370 Equipment	-	-	-	**10,139.00**	10,139.00
Total Fixed Assets	-	-	-	**10,139.00**	10,139.00
Total Net Appropriations	629,317.06	571,713.03	760,188.41	**716,775.00**	(43,413.41)
Net County Cost (Fund Contribution)	408,594.54	511,041.50	491,064.41	**698,205.00**	207,140.59



BU 1941 - Clerk-Recorder

Budget Unit Overview

The overall mission of the Clerk-Recorder's Division of the Assessor-Clerk-Recorder's Office is to preserve public records in a secure and easily accessible environment for retrieval by the public.

The Clerk's Division performs a variety of mandated duties. These include issuing marriage licenses, filing and indexing confidential marriage certificates and issuing certified copies of such marriage certificates to persons after proper identification is produced. The division accepts for filing: fictious business name statements; abandonment; proof of publication of such statements and withdrawal of partnership statements; notary bonds for filing; oaths of offices; and maintains the public officers for the County. The Clerk's Division files and maintains as public records: powers of attorney; appointments of humane officers; registrations of private professional photocopiers; process servers; unlawful detainer assistants and county inventories. The division collects fees for filing Notices of Determination under the State Environmental Quality Act.

The Recorder's Division performs the mandated duties of recording, indexing, and maintaining for public access, all documents authorized by law to be recorded. Some of these legal documents pertain to parcels of land within the County. Records in this office date back to the inception of the County. It is Imperative that records be well preserved and easily accessible as current property transactions depend on the accuracy and availability of previously recorded documents. The division also records marriage certificates, files birth and death certificate, mails notices when required by law, maintaining a copy of the film off-site.

PROGRAM OVERVIEW

- Clerk
- Recorder

ACCOMPLISHMENTS IN FY 2024-25

- Continue to make scanned images regularly available for public viewing by the end of the day on which the document was recorded.
- Continue to meet deadlines for recording and indexing documents as prescribed by law.
- Upgrade Recording Servers and implement all Eagle Recorder updates

GOALS FOR FY 2025-26

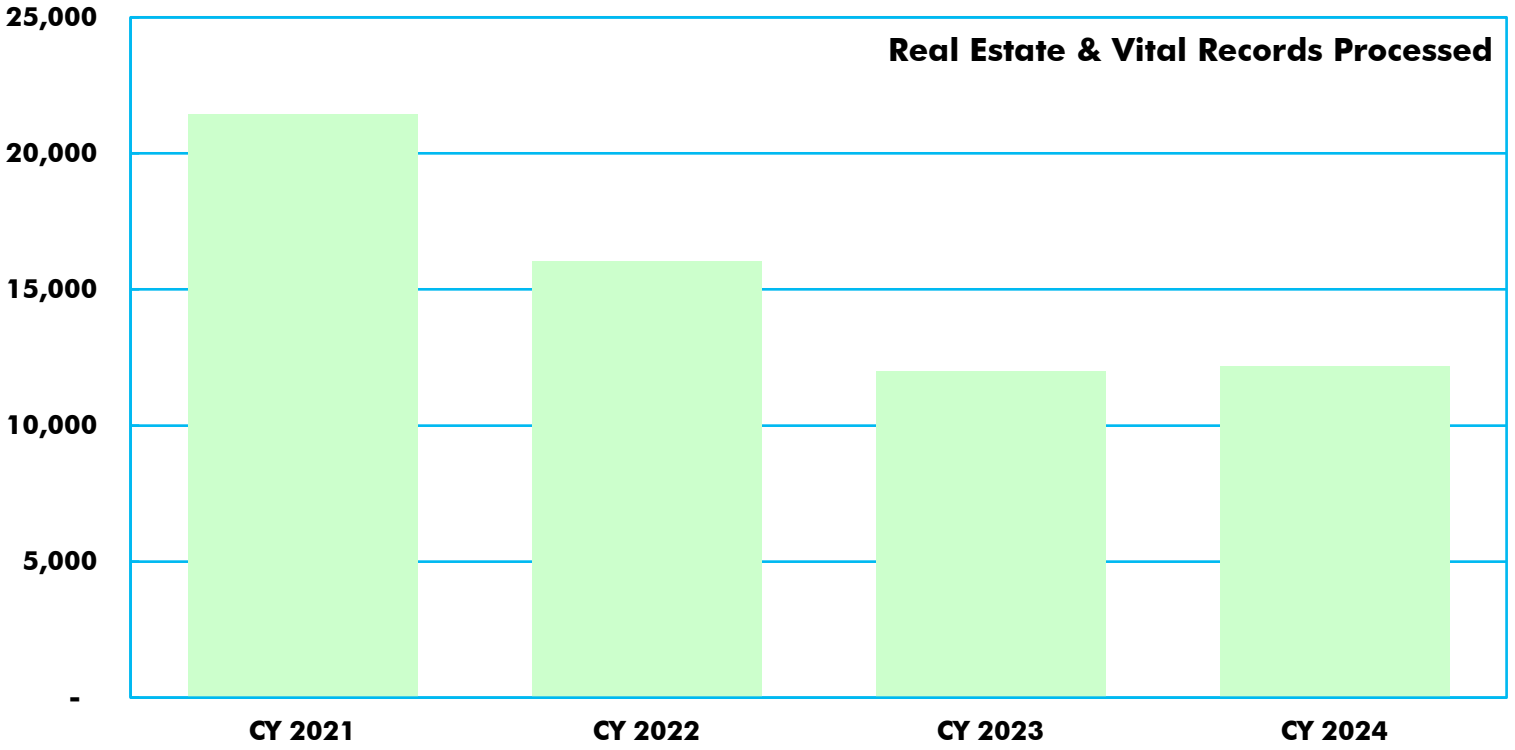
- Continue to maintain the public record in a secure and easily accessible environment
- Continue to provide courteous and efficient service to members of the public who require information maintained by this office
- Implement eRecording
- Oversee major document restoration project to protect old records.

ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder

BU 1941 - Clerk-Recorder

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 2602 Marriage License Fees.

Acct. 6259 Lien Notice Mailing Fees.

Acct. 6266 Miscellaneous Clerk Filings.

Acct. 7600 Copy Fees from formal document duplications.

Services & Supplies

Acct. 2170 Postage to mail invoices and to mail copies of official records.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
822602 Marriage Lic FCC GC 2684	25,244.40	23,972.08	22,500.00	**22,500.00**	-
826259 Recorder Svc Fee	755.00	705.00	500.00	**500.00**	-
826261 Recording Fee	218,875.00	200,563.00	195,000.00	**195,000.00**	-
826266 Clerk Fee	44,555.10	41,536.00	40,000.00	**40,000.00**	-
826404 Returned Check Chg	50.00	100.00	100.00	**100.00**	-
827400 Prior Year Revenue	142.00	-	-	**-**	-
827600 Other Sales	74,591.05	74,999.45	68,000.00	**68,000.00**	-
827700 Other	216.25	134.25	100.00	**100.00**	-
827802 Operating Transfer In	15,202.00	36,475.92	14,500.00	**264,500.00**	(250,000.00)
Total Revenues	379,630.80	378,485.70	340,700.00	**590,700.00**	(250,000.00)
Salaries & Employee Benefits					
861011 Regular Employees	187,269.45	170,242.97	167,033.00	**124,193.00**	42,840.00
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	2,168.00	1,572.92	-	**-**	-
861021 Co Cont Retirement	64,710.81	52,741.63	56,626.00	**43,435.00**	13,191.00
861022 Co Cont OASDI	10,647.96	9,572.91	10,356.00	**7,701.00**	2,655.00
861023 Co Cont Medicare	2,490.15	2,238.83	2,422.00	**1,800.00**	622.00
861024 Co Cont Retire Incr	6,089.15	14,039.71	15,865.00	**12,824.00**	3,041.00
861030 Co Cont Health Ins	56,427.35	62,890.23	70,730.00	**74,292.00**	(3,562.00)
861031 Co Cont Unemp Ins	420.00	-	-	**-**	-
861035 Co Cont Workers Comp	54.00	77.00	51.00	**389.00**	(338.00)
Total Salaries & Employee Benefits	330,276.87	313,376.20	323,083.00	**264,634.00**	58,449.00
Services & Supplies					-
862060 Communications	2,611.29	2,602.63	2,400.00	**2,400.00**	
862101 Insurance- General	4,898.00	5,147.00	6,600.00	**6,423.00**	177.00
862120 Maint- Equip	88,849.23	1,333.13	1,400.00	**1,400.00**	-
862150 Memberships	1,100.00	1,100.00	1,100.00	**1,100.00**	-
862170 Office Expense	24,194.91	34,182.24	21,145.42	**30,800.00**	(9,654.58)
862187 Education & Training	660.00	-	500.00	**500.00**	-
862227 Software-Long Term	-	15,166.74	18,000.00	**16,000.00**	2,000.00
862228 Software-Short Term	-	23,709.00	29,000.00	**29,500.00**	(500.00)
862229 Software-Maintenance	-	62,769.51	65,908.00	**69,203.00**	(3,295.00)
862230 Info Tech Equip	4,967.36	29,401.51	-	**7,240.00**	(7,240.00)
862239 Spec Dept Expense	534.52	943.80	2,500.00	**252,500.00**	(250,000.00)
862253 Travel Out of County	2,688.21	836.07	1,000.00	**1,000.00**	-
Total Services & Supplies	130,503.52	177,191.63	149,553.42	**418,066.00**	(268,512.58)
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	-	-	-	**-**	-
Expend Transfer & Reimb					
865380 Intrafund Transfers	-	-	-	**-**	-
Total Expend Transfer & Reimb	-	-	-	**-**	-
Total Net Appropriations	460,780.39	490,567.83	472,636.42	**682,700.00**	(210,063.58)
Net County Cost (Fund Contribution)	81,149.59	112,082.13	131,936.42	**92,000.00**	39,936.42

ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder



BU 1942 - Recorder's Modernization

Budget Unit Overview

The overall mission of the Recorder's Modernization budget unit is to modernize creation, retention, and retrieval of the Clerk-Recorder's records.

All documents recorded in the Recorder's Division and filed in the Clerk's Division of the Office of the Assessor- Clerk-Recorder are optically scanned and made available for public viewing daily. The restoration of early handwritten records that are worn and are not able to be filmed in their current state is a long-term project that is continuing and is partially funded out of this budget unit. These records are being sent to a restoration on site where the books are unbound: the pages are cleaned; de-acidified and filmed; then bound with nonacidic binding. This project is time consuming and very expensive. The Clerk-Recorder is continuing this project which is the restoration on of older miscellaneous record books. The second long-term project involves entering the County's old indices into its computer system. These indices date back to the beginning of the County, and many are worn and unreadable. This project will preserve the information on and, at the same time, free up office space. The indices are sent out to be data entered off-site. As this process is both Θ me-consuming and expensive, it is expected to be ongoing for several years. Funding of this budget unit is provided through fee collection on at the time of recording.

PROGRAM OVERVIEW

- Recorder Modernization & Restoration

SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2239 Annual maintenance and upgrades for recording system.

CHANGES IN BUDGET FROM PRIOR YEAR

Decreased need to transfer to Clerk-Recorder.

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	3,817.10	8,148.98	3,500.00	**1,000.00**	(2,500.00)
824101 Change in Fair Value Investment	(2,309.22)	-	-	**-**	-
826255 Recorder Mod Fee	48,581.00	44,677.00	40,000.00	**40,000.00**	-
826390 Other Charges	14,505.25	13,170.05	15,000.00	**15,000.00**	-
Total Revenues	**64,594.13**	**65,996.03**	**58,500.00**	**56,000.00**	**(2,500.00)**
Services & Supplies					
862120 Maint- Equip	-	-	-	**-**	-
862170 Office Expense	-	-	-	**-**	-
862239 Spec Dept Expense	-	-	-	**-**	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	36,475.92	14,500.00	**264,500.00**	250,000.00
Total Expend Transfer & Reimb	**-**	**36,475.92**	**14,500.00**	**264,500.00**	**250,000.00**
Total Net Appropriations	**-**	**36,475.92**	**14,500.00**	**264,500.00**	**250,000.00**
Net County Cost (Fund Contribution)	**(64,594.13)**	**(29,520.11)**	**(44,000.00)**	**208,500.00**	**252,500.00**

ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder



BU 1944 - Clerk-Recorder - Micrographics

Budget Unit Overview

The Micrographic Division of the Assessor-Clerk-Recorder's Office is no longer functional due to the advances in recording technology and software. The Clerk-Recorder's division still sends out recordings to be microfilmed as an archive back up, however the microfilming process is no longer done in office. Records are now scanned in and indexed for electronic viewing and retrieval.

PROGRAM OVERVIEW

- Records Restoration

ACCOMPLISHMENTS IN FY 2024-25

- Continue to make scanned images regularly available for public viewing by the end of the day on which the document is recorded.

GOALS FOR FY 2025-26

- Scan old vital records into system, making them more readily available, cutting down on customer wait times in office.

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6260 Micrographic fees.

Acct. 7600 Other Sales.

CHANGES IN BUDGET FROM PRIOR YEAR

Increase in rents and leases per state mandate to preserve official records in the event of a disaster..

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	1,446.81	2,949.51	500.00	500.00	-
824101 Change in Fair Value Invstmnt	(669.04)	-	-	-	-
826255 Recorder Mod Fee	-	-	-	-	-
826260 Micrographic Fee	11,786.00	10,957.00	8,000.00	8,000.00	-
827600 Other Sales	14,662.60	14,242.60	12,000.00	12,000.00	-
827802 Oper Transfer In	-	-	-	-	-
Total Revenues	**27,226.37**	**28,149.11**	**20,500.00**	**20,500.00**	**-**
Salaries & Employee Benefits					
861011 Regular Employees	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-
Total Salaries & Employee Benefits	**-**	**-**	**-**	**-**	**-**
Services & Supplies					
862060 Communications	-	-	-	-	-
862101 Insurance- General	-	-	-	-	-
862120 Maint- Equip	-	-	-	-	-
862170 Office Expense	-	-	-	-	-
862210 Rent/Lease Bldg Grnds	9,417.46	9,872.82	15,000.00	15,000.00	-
Total Services & Supplies	**9,417.46**	**9,872.82**	**15,000.00**	**15,000.00**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	-	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**9,417.46**	**9,872.82**	**15,000.00**	**15,000.00**	**-**
Net County Cost (Fund Contribution)	**(17,808.91)**	**(18,276.29)**	**(5,500.00)**	**(5,500.00)**	**-**

MENDOCINO
1850
COUNTY

AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

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AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

The Auditor-Controller's Office is committed to working with integrity and professionalism to provide the citizens of Mendocino County, other county departments, Special Districts and other agencies with accurate and timely financial reports and services.

AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	323,807.65	569,892.68	356,595.00	475,000.00	118,405.00
Total Operating Transfers In	48,596.00	-	-	-	-
Total Revenues	372,403.65	569,892.68	356,595.00	475,000.00	118,405.00
Appropriations - All Funds					
Total Salaries & Employee Benefits	1,562,326.93	1,392,633.29	1,535,550.00	1,660,882.00	125,332.00
Total Services and Supplies	187,414.79	264,309.56	177,004.28	250,193.00	73,188.72
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	1,749,741.72	1,656,942.85	1,712,554.28	1,911,075.00	198,520.72
NCC/Use of Fund Balance	1,377,338.07	1,087,050.17	1,355,959.28	1,436,075.00	80,115.72

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
1110 Auditor-Controller	1,911,075.00	475,000.00	1,436,075.00
1940 Miscellaneous	1,754,809.00	584,836.00	1,169,973.00
1000 Non-Departmental	15,152,325.00	99,171,051.21	(84,018,726.21)
1930 Teeter Plan	1,500,000.00	3,000,000.00	(1,500,000.00)
Total: General Fund	20,318,209.00	103,230,887.21	(82,912,678.21)
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
2610 Fire Agency Support	4,428,000.00	4,428,000.00	-
8010 Gen. Debt Svc-COPS	2,661,994.00	2,970,487.00	(308,493.00)
0717 Information Technology	4,001,083.00	3,446,310.00	554,773.00
8011 Pension Oblig. Bonds	7,802,239.00	8,493,198.00	(690,959.00)
0712 Unemployment Insur	200,000.00	10,000.00	190,000.00
Total: Other Funds	19,093,316.00	19,347,995.00	(254,679.00)
TOTAL: ALL FUNDS	39,411,525.00	122,578,882.21	(83,167,357.21)

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Auditor-Controller	10	11	12
Total: General Fund	10	11	12
OTHER FUNDS Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	10	11	12

AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 1110 - Auditor-Controller

Budget Unit Overview

As the Chief Accounting Official of the County, the Auditor-Controller exercises general supervision over the accounting of all organizations under the control of the Board of Supervisors, as well as those Special Districts and school districts whose funds are maintained in the County Treasury. In addition to maintaining all basic financial information, the Auditor-Controller analyzes accounting reports, supplies fiscal information, and acts as financial counsel to the Executive Office and Board of Supervisors. The Auditor-Controller's responsibilities include: receipting and disbursing all County funds in the Treasury; claims against the County; property tax allocations; assists in compiling and publishing of the County's Final Budget; budgetary control and monitoring; maintenance of property tax rolls; property tax rate calculations under Proposition 13; spending limit calculations under Proposition 4 (Gann Limit); and preparation of the County-wide A-87 Cost Allocation Plan, the Annual Comprehensive Financial Report, the State Controller's Financial Transition Reports for the County and for the Special Districts, and the fiscal schedules for the Annual Budget Book.

PROGRAM OVERVIEW

- Auditor-Controller- BU 1110
- Non Department Revenue- BU 1000
- Teeter Plan- BU 1930
- Miscellaneous- BU 1940
- Fire Agency Support- BU 2610
- General Debt Service- COPs- BU 8010
- Debt Service- Pension Obligation Bonds- BU 8011
- Unemployment Insurance- BU 0712

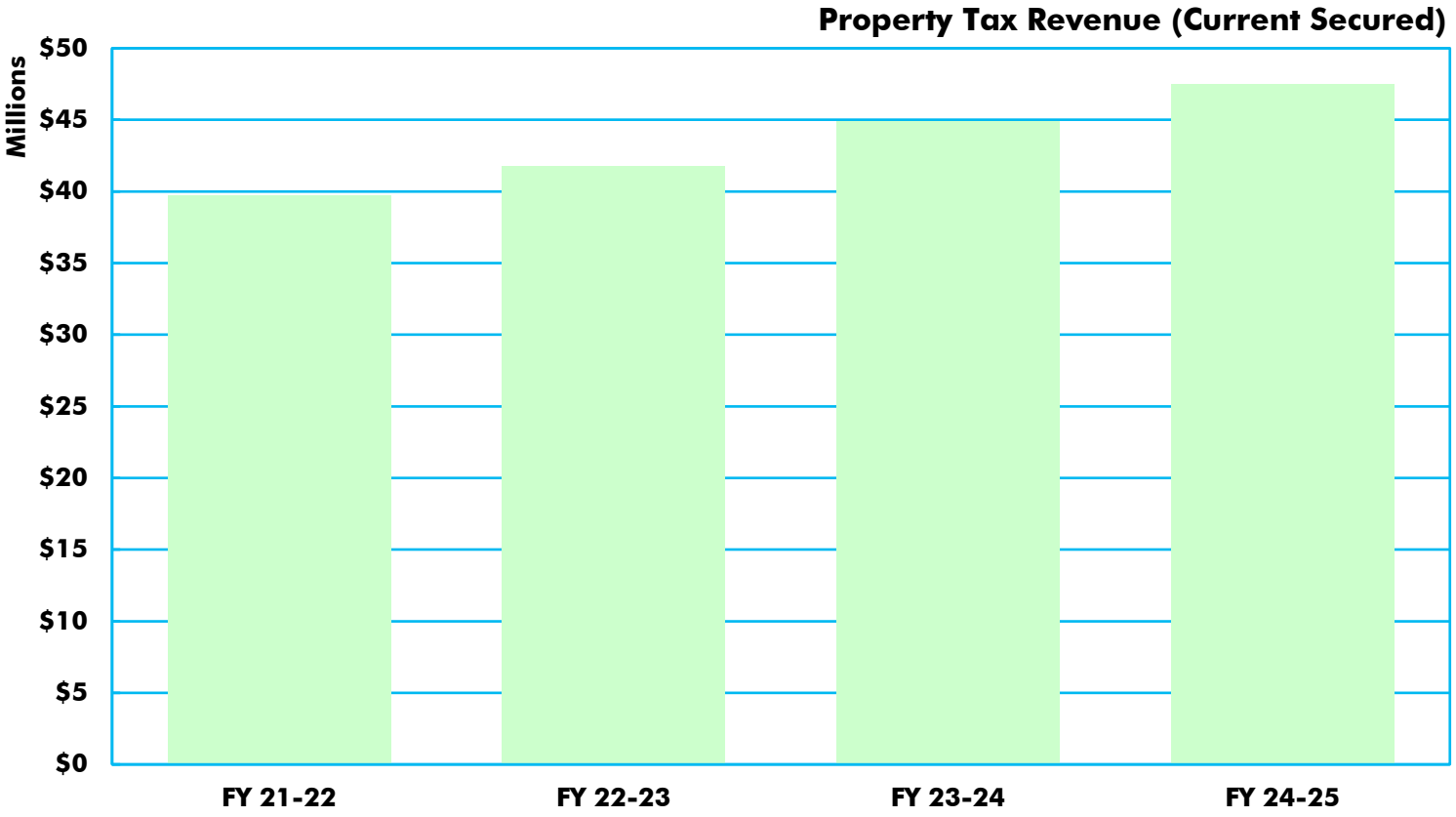
ACCOMPLISHMENTS IN FY 2024-25

- Worked with Treasurer-Tax Collector staff to integrate staff and processes into the newly consolidated Office of Auditor- Controller/Treasurer-Tax Collector.
- Conducted comparison research between outside service provider and internal process for preparation of Annual Cost Allocation Plan (A87).
- Completed all FY 23-24 Reporting including ACFR and State Financial Transaction Report
- Worked with the California State Auditor to provide information for their audit of the County of Mendocino.
- Posted over 100 thousand direct or special assessments charges submitted by 40 Special Districts totaling over $13.3 million to the current year's Secured Tax Roll.

GOALS FOR FY 2025-26

- Complete the selection process for a new software program, or process that will assist in the preparation of the Annual Comprehensive Financial Report (ACFR) and the Annual State Controller's Report.
- Maximize Munis to further facilitate the bank reconciliation process.
- Finalize the Welfare system integration with Munis to streamline reconciliation.
- Implement recommendations of Regional Government Services Report on Auditor-Controller Fiscal Operations.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6115 Charges to Special Districts for levying benefit assessments on the tax rolls.

Acct. 6120 Accounting services for various Special Districts and grants, and recoupment of administrative charges for the supplemental tax roll processing.

Acct. 7703 Proceeds from stale dated or canceled warrants.

Services & Supplies

Acct. 2170 Office supplies, printing and postage costs for County Auditor.

Acct. 2189 Regional Government Services and Fifth Asset consultants.

Acct. 2229 Property tax system maintenance fees.

CHANGES IN BUDGET FROM PRIOR YEAR

Increase in salaries due to union negotiated salary increases.

AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BUDGET UNIT DETAIL Schedule 9 **Function: General Government** **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
826115 Debt Service Fee	218,566.25	224,498.22	223,595.00	**270,000.00**	46,405.00
826120 Accounting Fee	100,429.00	343,016.48	100,000.00	**150,000.00**	50,000.00
826390 Other Charges	4,804.40	2,377.98	3,000.00	**5,000.00**	2,000.00
827400 Prior Year Revenue	-	-	-	**-**	-
827600 Other Sales	8.00	-	-	**-**	-
827703 Cancel Outlawed Warr	-	-	30,000.00	**50,000.00**	20,000.00
827802 Oper Transfer In	48,596.00	-	-	**-**	-
Total Revenues	**372,403.65**	**569,892.68**	**356,595.00**	**475,000.00**	**118,405.00**
Salaries & Employee Benefits					**-**
861011 Regular Employees	996,498.09	864,989.35	943,252.00	**1,016,048.00**	72,796.00
861012 Extra Help	3,100.86	-	-	**-**	-
861013 Overtime Reg Emp	37,547.82	46,789.77	35,000.00	**35,000.00**	-
861021 Co Cont Retirement	334,963.28	269,758.13	312,942.00	**326,916.00**	13,974.00
861022 Co Cont OASDI	60,785.66	55,667.75	61,115.00	**63,837.00**	2,722.00
861023 Co Cont Medicare	14,660.27	13,019.11	14,457.00	**14,931.00**	474.00
861024 Co Cont Retire Incr	22,497.56	60,889.47	72,254.00	**82,473.00**	10,219.00
861030 Co Cont Health Ins	90,687.39	80,969.71	95,971.00	**119,789.00**	23,818.00
861031 Co Cont Unemp Ins	370.00	-	-	**-**	-
861035 Co Cont Workers Comp	1,216.00	550.00	559.00	**1,888.00**	1,329.00
Total Salaries & Employee Benefits	**1,562,326.93**	**1,392,633.29**	**1,535,550.00**	**1,660,882.00**	**125,332.00**
Services & Supplies					**-**
862060 Communications	1,636.44	1,854.19	1,702.00	**2,020.00**	318.00
862101 Insurance- General	4,792.00	5,000.00	6,197.00	**7,493.00**	1,296.00
862150 Memberships	521.00	696.00	771.00	**1,460.00**	689.00
862170 Office Expense	39,232.80	41,296.30	30,000.00	**29,417.00**	(583.00)
862187 Education & Training	2,724.73	3,027.73	4,920.00	**8,183.00**	3,263.00
862189 Prof/Spec Svc	97,726.93	89,845.37	37,064.28	**73,931.00**	36,866.72
862190 Publ/Legal Notice	261.93	161.41	150.00	**150.00**	-
862228 Software-Short Term	-	26.85	-	**1,133.00**	1,133.00
862229 Software- Maintenance	-	83,007.67	85,000.00	**88,063.00**	3,063.00
862230 Info Tech Equip	1,281.68	-	-	**24,510.00**	24,510.00
862239 Spec Dept Expense	35,467.61	33,379.93	-	**-**	-
862250 Trans/Travel	180.44	-	1,200.00	**1,200.00**	-
862253 Travel Out of County	3,589.23	6,014.11	10,000.00	**12,633.00**	2,633.00
Total Services & Supplies	**187,414.79**	**264,309.56**	**177,004.28**	**250,193.00**	**73,188.72**
863340 Taxes/Assmnts	-	-	-	**-**	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfers	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**1,749,741.72**	**1,656,942.85**	**1,712,554.28**	**1,911,075.00**	**198,520.72**
Net County Cost (Fund Contribution)	**1,377,338.07**	**1,087,050.17**	**1,355,959.28**	**1,436,075.00**	**80,115.72**

BU 1000 - Non-Departmental Revenue

Budget Unit Overview

This budget unit reflects the local revenues of the County of Mendocino that are discretionary in nature and can therefore be allocated for any general County purpose at the discretion of the Board of Supervisors. Historically, discretionary revenues have included all local general taxes (property, sales, room occupancy, property transfer, etc.) as well as major State subsidies including Motor Vehicle in Lieu, Sales Tax in Lieu, Timber Yield, Open Space, Stabilization, and Homeowner Property Tax Exemption reimbursements. Per Board of Supervisors direction, Public Safety Sales Tax, Measure A Library Sales Tax and Measure B Mental Health Treatment Act Sales Tax, have all been allocated directly into the recipient departments.

SUMMARY OF MAJOR ACCOUNTS

Expenditure Transfer and Reimbursements

Acct. 5802 Detail of Operating Transfers Out:

		Adopted Budget
1- Debt Service Fund- COPs- BU 8010	$	2,468,725
2- Road Fund- BU 3010		4,578,810
3- Library Fund- BU 6110		2,205,887
4- Water Agency- BU 0326		60,000
5- Fire Agency Support- BU 2610 (TOT + Measure P)		4,428,000
6- PH/MH MOE		376,785
7- Landfill Closure Fund		753,135
8- ITSF	$	280,983
Total	$	15,152,325

CHANGES IN BUDGET FROM PRIOR YEAR

Increase Operating Transfers out for required maintenance of effort for Public Health and Mental Health Services, required Landfill Closure funds for maintenance and closure costs for closed landfills, and offset funds for Sheriff's Office related Information Technology internal service fund costs. Other fluctuations due to changes in assessed property values and projected sales tax and transient occupancy tax collections.

AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 1000 - Non-Departmental Revenue

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Finance

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	41,758,381.26	44,903,683.31	46,537,528.00	47,612,160.00	1,074,632.00
821120 Curr Unsec Prop Tax	1,155,297.27	1,224,303.71	1,289,728.00	1,230,500.21	(59,227.79)
821130 Supplemental Roll Tax	369,770.81	1,342,839.56	579,765.00	800,000.00	220,235.00
821220 Prior Unsec Prop Tax	17,264.51	51,825.89	67,596.00	51,500.00	(16,096.00)
821400 Pen/Cost Delinq Tax	928,889.64	983,460.35	900,000.00	900,000.00	-
821500 Sales & Use Tax	9,001,373.06	12,322,085.96	10,771,230.00	11,376,891.00	605,661.00
821600 Timber Yield Tax	604,544.06	504,506.24	715,930.00	515,000.00	(200,930.00)
821699 TOT-Campgrnds/RV Parks	548,225.48	607,761.78	505,000.00	505,000.00	-
821700 Highway Property Rental	1,117.32	1,424.28	532.00	-	(532.00)
821701 TOT-Room Occup Tax	7,550,530.27	7,340,872.92	7,600,000.00	7,600,000.00	-
821702 Property Transfer Tax	630,143.97	579,557.92	540,000.00	540,000.00	-
821704 Prop Tax In Lieu of VLF	13,454,243.00	14,136,324.00	14,815,627.00	14,000,000.00	(815,627.00)
821706 Williamson Act Replacement	720,139.66	952,714.92	832,767.00	600,000.00	(232,767.00)
821707 Cannabis Business Tax	3,129,573.65	1,714,403.57	1,000,000.00	1,445,000.00	445,000.00
822210 Franchise	1,320,930.99	1,315,046.39	1,317,933.00	1,300,000.00	(17,933.00)
824100 Interest	1,867,643.87	3,024,044.53	1,266,000.00	1,500,000.00	234,000.00
824101 Change in Fair Value Investment	(156,961.45)	-	-	-	-
825150 Motor Vehilce In Lieu	78,477.66	94,657.76	120,998.00	120,000.00	(998.00)
825398 SB90 Reimbursement	-	-	-	-	-
825481 Homeowner Exemption	295,102.26	213,039.18	248,735.00	275,000.00	26,265.00
825490 State Other	130,000.00	130,000.00	-	-	-
825650 Fed Grazing Fee	435.64	-	462.00	-	(462.00)
825660 Fed Land in Lieu Tax	1,639,881.00	885,835.00	664,376.00	850,000.00	185,624.00
825670 Federal Other	994,521.39	994,521.39	-	-	-
826402 Cost Plan Charges	3,331,979.34	6,183,483.29	6,805,555.00	5,850,000.00	(955,555.00)
827400 Prior Year Revenue	4,563.92	-	-	-	-
827600 Other Sales	-	-	-	-	-
827700 Other	(582,750.33)	165,240.35	200,000.00	200,000.00	-
827701 Refund Jury/Witness Fee	-	-	-	-	-
827715 Tobacco Settlement	893,613.28	796,935.14	755,985.00	900,000.00	144,015.00
827716 Opioid Settlement	130,751.84	108,718.62	-	500,000.00	500,000.00
827802 Oper Transfer In	500,000.00	-	5,275,349.00	500,000.00	(4,775,349.00)
Total Revenues	**90,317,683.37**	**100,577,286.06**	**102,811,096.00**	**99,171,051.21**	**(3,640,044.79)**
Services & Supplies					
862160 Misc Expense	58,103.74	-	-	-	-
862165 Year End Admin Adj-Auditor	846,301.37	2,152,871.83	-	-	-
Total Services & Supplies	**904,405.11**	**2,152,871.83**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	16,591,425.32	17,267,318.32	19,834,707.00	15,152,325.00	(4,682,382.00)
Total Expend Transfer & Reimb	16,591,425.32	17,267,318.32	19,834,707.00	15,152,325.00	(4,682,382.00)
Total Net Appropriations	17,495,830.43	19,420,190.35	19,834,707.00	15,152,325.00	(4,682,382.00)
Net County Cost (Fund Contribution)	(72,821,852.94)	(81,157,095.71)	(82,976,389.00)	(84,018,726.21)	(1,042,337.21)

BU 1930 - Teeter Plan

Budget Unit Overview

Mendocino County resolved in July, 1993 to change to the "Teeter Plan" of property tax distribution. The Teeter Plan allows property taxes to be allocated to taxing jurisdictions at 100% of the billed amount rather than actual tax collections. All jurisdictions are distributed the total receivable of the taxes levied and not yet collected. Taxes are apportioned and distributed to all eligible County, cities, schools and special district jurisdictions according to specific formulas and procedures outlined by revenue and taxation code. Each eligible tax jurisdiction receives a base amount of property tax that is increased or decreased depending on the growth of that district. Under the Teeter Plan, all special assessments & taxes placed on the secured tax roll are also apportioned in the same manner. At the end of the fiscal year, any unpaid taxes & assessments are owned by the County and are subject to the County's collection efforts and remedies. Due to apportioning out 100% of revenue, regardless of the collection of the tax payment, the Teeter Fund runs most of the year with a deficit cash balance and, therefore, incurs an interest "expense" instead of interest "revenue". Under the Teeter Plan any penalties or interest incurred by the taxpayers on their outstanding balances is fully allocated to the County General Fund when paid by the taxpayer.

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 1210 Revenue from prior secured property tax redemptions.

Acct. 1400 Penalties and interest on redemptions of property tax delinquencies.

Other Charges

Acct. 3310 Interest on total liability based on balance due.

Acct. 3311 Anticipated delinquencies on current year's tax levy.

CHANGES IN BUDGET FROM PRIOR YEAR

Changes are based on recommended financial statement presentation formatting.

AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 1930 - Teeter Plan

BUDGET UNIT DETAIL Schedule 9 **Function: General Government** **Activity: Legislative & Administrative**

Fund: 1100 County General	2022-23	2023-24	2024-25	2025-26	Change from
Financing Uses Classification	**Actuals**	**Actuals**	**Estimated**	**Adopted**	**Prior Year**
Revenues					
821210 Prior Secured Prop Tax	-	-	-	**-**	-
821400 Pen/Cost on Delinq Tax	1,817,703.67	2,823,770.55	1,500,000.00	**-**	(1,500,000.00)
824100 Interest	-	-	-	**3,000,000.00**	3,000,000.00
Total Revenues	**1,817,703.67**	**2,823,770.55**	**1,500,000.00**	**3,000,000.00**	**1,500,000.00**
Other Charges					
863310 Interest	252,038.04	523,788.91	-	**500,000.00**	500,000.00
863311 Principal	5,369,042.00	1,288,662.00	-	**1,000,000.00**	1,000,000.00
Total Other Charges	5,621,080.04	1,812,450.91	-	**1,500,000.00**	1,500,000.00
Total Net Appropriations	5,621,080.04	1,812,450.91	-	**1,500,000.00**	1,500,000.00
Net County Cost (Fund Contribution)	3,803,376.37	(1,011,319.64)	(1,500,000.00)	**(1,500,000.00)**	-

BU 1940 - Miscellaneous

Budget Unit Overview

The Miscellaneous budget unit accounts for costs not associated with any one particular County department. The major cost elements of this budget unit include compensation in lieu of unused vacation pursuant to memorandum of understanding (MOU), additional unfunded accrued actuarial liability (UAAL) retirement contribution amount, judgment and damage claims not payable from insurance reserves, and employee education and training benefits pursuant to memorandum of understanding. Funding from this budget unit is also provided to outside agencies for Public Education Government, Local Agency Formation Commission, Court Facilities Payments for the Ukiah, Willits, and Fort Bragg, and the Prop. 172 Fire Agency Support payments.

SUMMARY OF MAJOR ACCOUNTS

Revenue

Acct. 1510 Public Safety Sales Tax.

Services & Supplies

Acct. 2181 Audit and report of County financials.

Acct. 2187 Management training/wellness program costs pursuant to MOU.

Acct. 2189 HdL contract for sales tax consulting and downtown employee parking.

Other Charges

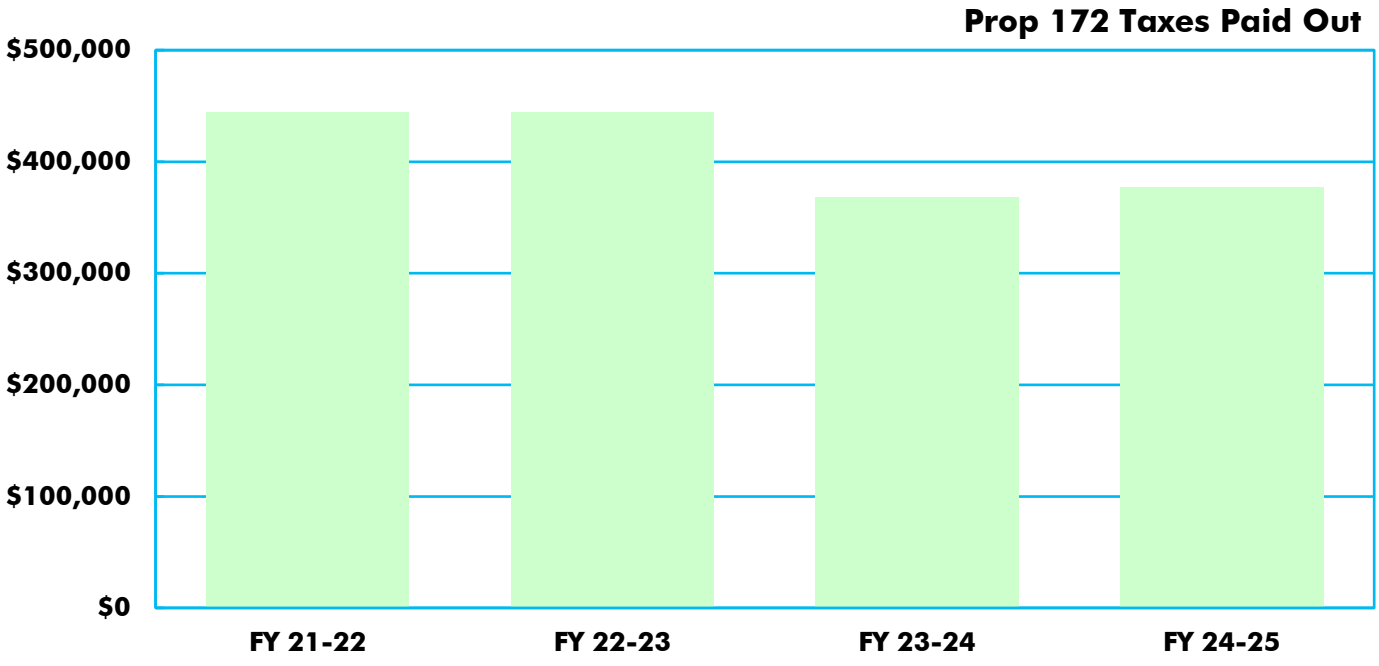
Acct. 3113 Funding for Ukiah, Willits, and Fort Bragg Courts Facilities Payment-$194,000 and $425,000 for Fire Agency Support.

Acct. 3280 Funding to outside agencies: Public-Education-Government television-$66,000; and Local Agency Formation Commission-$89,000.

CHANGES IN BUDGET FROM PRIOR YEAR

Increase in Fire Agency Support. Moved one contract to Auditor's Office Budget AC 86-2189. No other significant changes in budget from prior year.

PERFORMANCE INDICATORS



AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 1940 - Miscellaneous

BUDGET UNIT DETAIL Schedule 9 **Function: General Government** **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821510 Sales Tax-Public Safey	485,515.52	399,929.07	400,000.00	584,836.00	184,836.00
827600 Other Sales	-	-	-	-	-
827707 Donation	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**485,515.52**	**399,929.07**	**400,000.00**	**584,836.00**	**184,836.00**
Salaries & Employee Benefits					
861011 Regular Employees	344,737.19	346,700.13	195,218.00	400,000.00	204,782.00
861021 Co Cont Retirement	53,220.69	40,883.55	55,662.00	43,840.00	(11,822.00)
861022 Co Cont OASDI	21,373.78	21,495.43	13,085.00	24,800.00	11,715.00
861023 Co Cont Medicare	4,998.69	5,027.16	3,261.00	5,800.00	2,539.00
861024 Co Cont Retire Incr	6,190.10	12,029.77	16,618.00	9,400.00	(7,218.00)
861030 Co Cont to Employee Ins	-	-	-	-	-
Total Salaries & Employee Benefits	**430,520.45**	**426,136.04**	**283,844.00**	**483,840.00**	**199,996.00**
Services & Supplies					
862101 Insurance- General	30,970.00	33,745.00	43,439.00	41,633.00	(1,806.00)
862170 Office Expense	-	-	-	-	-
862181 Auditing & Fiscal Svcs	116,289.02	160,553.41	112,175.00	115,200.00	3,025.00
862187 Education & Training	319,066.08	212,216.68	135,000.00	150,000.00	15,000.00
862189 Prof/Spec Svcs- Other	27,831.66	50,607.97	56,000.00	29,300.00	(26,700.00)
862239 Spec Dept Expense	-	-	-	-	-
Total Services & Supplies	494,156.76	457,123.06	346,614.00	336,133.00	(10,481.00)
Other Charges					
863113 Pmt Other Gov Agency	589,221.75	609,668.85	619,000.00	780,836.00	161,836.00
863280 Contr Other Agency	119,409.90	152,907.88	155,000.00	154,000.00	(1,000.00)
Total Other Charges	708,631.65	762,576.73	774,000.00	934,836.00	160,836.00
Total Net Appropriations	1,633,308.86	1,645,835.83	1,404,458.00	1,754,809.00	350,351.00
Net County Cost (Fund Contribution)	1,147,793.34	1,245,906.76	1,004,458.00	1,169,973.00	165,515.00

BU 2610 - Fire Agency Support

Budget Unit Overview

In March of 2020 voters approved Measure D to extend Mendocino County's Transient Occupancy tax to campgrounds and recreational vehicle sites. A companion advisory Measure E was also passed. Measure E asked voters if they wanted the funds to be used to fund the recognized Fire Agency in Mendocino County. In 2022 voters approved Measure P to increase the County's sales tax by 0.25% for 10 years. The Board of Supervisors appropriated an amount approximately equivalent to the anticipated revenue for the sales tax to go to essential fire and emergency services for fire related support. Budget Unit 2610 was created in order to establish a budget for the related appropriations as directed by the Board of Supervisors.

SUMMARY OF MAJOR ACCOUNTS

Revenue

Acct. 7802 Operating Transfer In from BU 1000 for Fire Agency Support from revenue equivalent to Transient Occupancy Tax-Campgrounds/RV Parks and Measure P sales tax.

Other Charges

Acct. 3113 Funding for Fire Agency Support

CHANGES IN BUDGET FROM PRIOR YEAR

Amounts are based on Sales Tax Projections provided by County's consultant and based on 24/25 Actual collections of Transient Occupancy Tax for Campgrounds and Recreational Parks

BUDGET UNIT DETAIL Schedule 9 **Function: Public Protection** **Activity: Fire Protection**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821699 TOT-Campgrnds/RV Parks	-	-	-	-	-
824100 Interest	353.24	54,159.74	-	-	-
824101 Change in Fair Value Investment	(34,479.82)	-	-	-	-
827802 Operating Transfer In	1,789,113.19	5,488,027.32	4,307,466.00	**4,428,000.00**	120,534.00
Total Revenues	**1,754,986.61**	**5,542,187.06**	**4,307,466.00**	**4,428,000.00**	**120,534.00**
Services & Supplies					
862189 Prof/Spec Svcs- Other	-	-	400,000.00	**400,000.00**	-
Total Services & Supplies	-	-	400,000.00	400,000.00	-
Other Charges					
863113 Pmt Other Gov Agency	1,555,888.14	5,319,186.85	3,907,466.00	**4,028,000.00**	120,534.00
Total Other Charges	**1,555,888.14**	**5,319,186.85**	**3,907,466.00**	**4,028,000.00**	**120,534.00**
Total Net Appropriations	**1,555,888.14**	**5,319,186.85**	**4,307,466.00**	**4,428,000.00**	**120,534.00**
Net County Cost (Fund Contribution)	**(199,098.47)**	**(223,000.21)**	**-**	**-**	**-**

AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 8010 - General Debt Service - COPs

Budget Unit Overview

This budget unit accounts for the payment of principal and interest as well as the related annual costs of the County's general long-term obligation bonds and Certificates of Participation (COPs). At this time the County has one outstanding COPs issuance for the Refunding Certificates of Participation, 2022 Series, issued in October 2022, in the amount of $20,855,000. This issue replaced the 2012 issues and provided funding of $10,000,950 for Capital Projects. Payments to bondholders are made in June and December of each year, with final maturity in FY 2043-44. At June 30, 2025, the principal balance was $17,475,000.

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5810 Other Government Agency- Includes payment of interest from Cities of Ukiah and Willits animal shelter.

Acct. 7802 Operating Transfer In- Transers from Social Services and Non-Departmental Revenue.

Services & Supplies

Acct. 2239 Trustee Administration Fees.

Acct. 2189 Professional Fees for Annual Continuing Disclosure

Other Charges

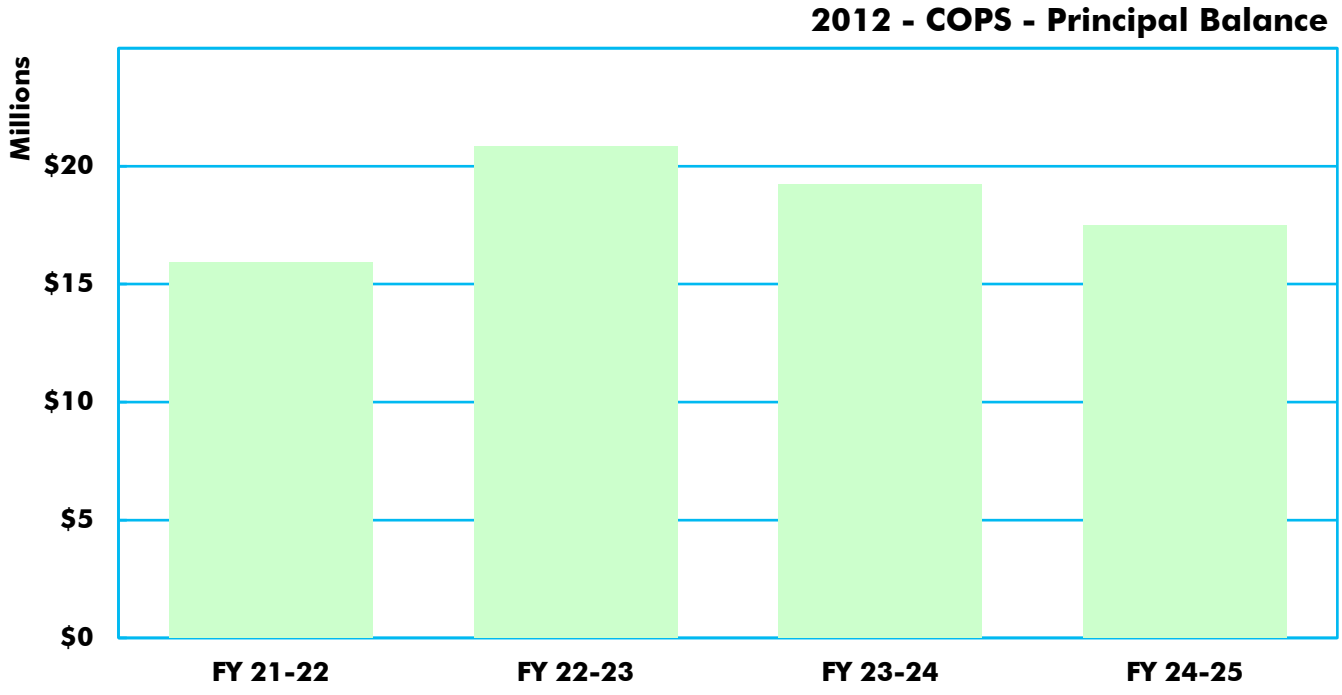
Acct. 3310 & 3311 Interest and principal payments on the 2022 Certificates of Participation (COPs).

Acct. 5802 Transfers for COPs financed construction.

CHANGES IN BUDGET FROM PRIOR YEAR

Increase in Principal. Decrease in Interest expense.

PERFORMANCE INDICATORS



BUDGET UNIT DETAIL Schedule 9 | **Function: Debt Service** | **Activity: Retirement of LT Debt**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
823110 Crim Just Const Fund	9,060.00	8,760.00	-	8,490.00	8,490.00
824100 Interest	193,535.54	503,020.05	-	300,000.00	300,000.00
824101 Change in Fair Value Investment	60,220.78	(45,753.04)	-	-	-
825810 Other Govt Agency Aid	-	60,797.99	-	25,000.00	25,000.00
827802 Oper Transfer In	2,217,754.33	2,661,947.00	2,867,326.00	2,636,997.00	(230,329.00)
827803 Loan/Bond Proceeds	20,855,000.00	-	-	-	-
827812 Premium on Debt Issued	1,642,106.00	-	-	-	-
Total Revenues	**24,977,676.65**	**3,188,772.00**	**2,867,326.00**	**2,970,487.00**	**103,161.00**
Services & Supplies					
862170 Office Expense	-	-	-	-	-
862189 Prof/Spec Svcs- Other	43,550.00	4,650.00	6,675.00	7,000.00	325.00
862239 Spec Dept Expense	2,585.00	2,500.00	-	2,500.00	2,500.00
Total Services & Supplies	**46,135.00**	**7,150.00**	**6,675.00**	**9,500.00**	**2,825.00**
Other Charges					
863310 Interest	830,707.05	1,006,493.76	923,993.76	837,494.00	(86,499.76)
863311 Principal	13,430,000.00	1,650,000.00	1,730,000.00	1,815,000.00	85,000.00
863312 Cost of Issuance	378,792.53	-	-	-	-
Total Other Charges	**14,639,499.58**	**2,656,493.76**	**2,653,993.76**	**2,652,494.00**	**(1,499.76)**
Expend Transfer & Reimb					
865802 Oper Transfer Out	32,622.71	1,133,148.94	6,550,000.00	-	(6,550,000.00)
Total Expend Transfer & Reimb	**32,622.71**	**1,133,148.94**	**6,550,000.00**	**-**	**(6,550,000.00)**
Total Net Appropriations	**14,718,257.29**	**3,796,792.70**	**9,210,668.76**	**2,661,994.00**	**(6,548,674.76)**
Net County Cost (Fund Contribution)	**(10,259,419.36)**	**608,020.70**	**6,343,342.76**	**(308,493.00)**	**(6,651,835.76)**

AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 8011 - Debt Service - Pension Obligation Bonds

BUDGET UNIT OVERVIEW

This budget unit accounts for the payment of principal and interest as well as the related annual costs of the County's taxable Pension Obligation Bond (POB) issued on December 12, 2002, in the amount of $91,945,000. Included in the December Series 2002 issuance is a partial defeasance (50%) of the previous December 1996 issue in the amount of $30,720,000. The balance of the 1996 POB has since been paid in full since July 2009. The Series 2002 issue allowed the County to fund the residual portion of its unfunded accrued actuarial liability (UAAL) for retirement benefits of County employees. Payments to bondholders are made in January and July of each year, with final maturity in FY 2025-26.

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6400 Estimated portion of County retirement contribution related to Pension Obligation Bond issue. Funding originates from charges to departments on bi-weekly basis.

Services & Supplies

Acct. 2239 Trustee fees and other miscellaneous corporation dept service maintenance costs related to the issue.

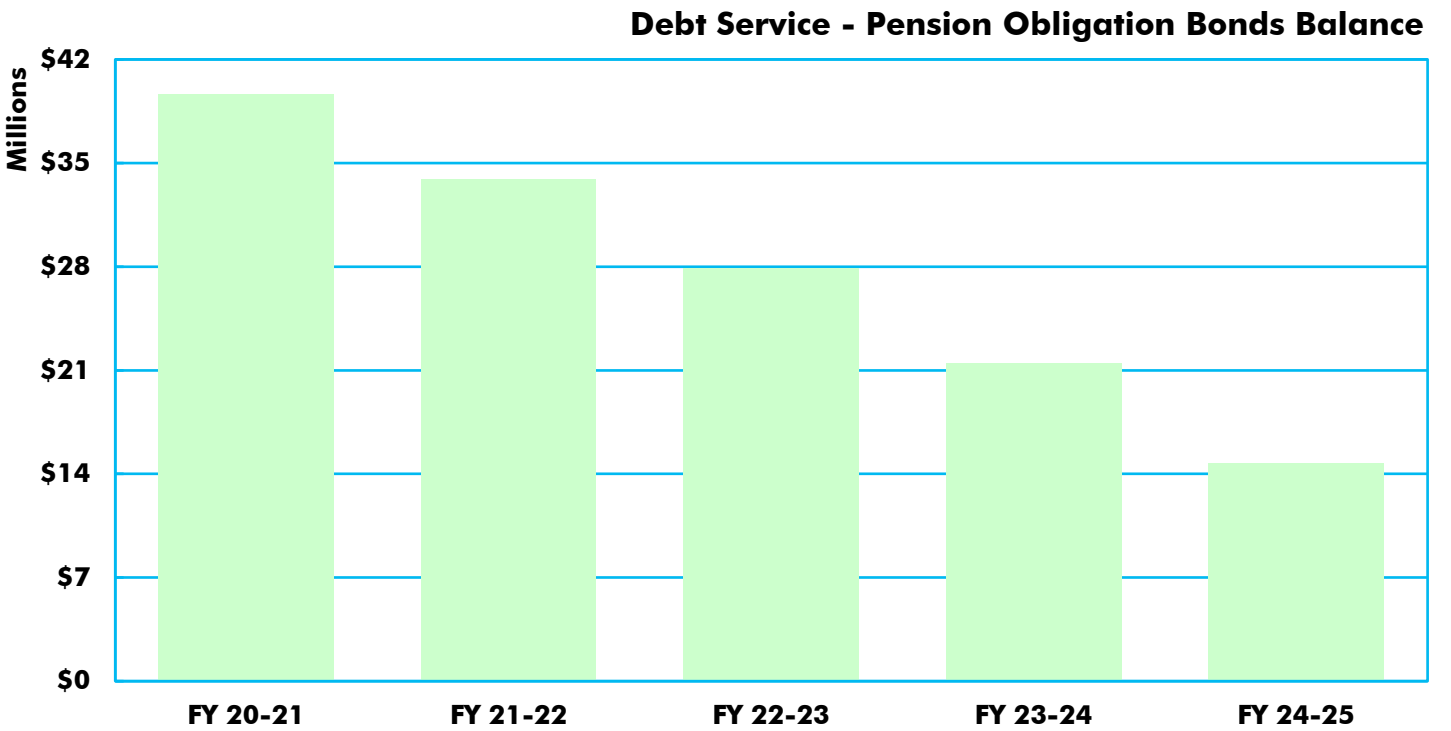
Other Charges

Acct. 3310 & 3311 Interest and principal payments on the taxable Pension Obligation Bond (POB) issue.

CHANGES IN BUDGET FROM PRIOR YEAR

Principal costs will increase by $390,000 and interest costs will decrease by $401,303 during the year.

PERFORMANCE INDICATORS



BUDGET UNIT DETAIL Schedule 9 — Function: Debt Service — Activity: Retirement of LT Debt

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	(36,701.31)	(71,513.98)	-	**(75,000.00)**	(75,000.00)
824101 Change in Fair Value Investment	(1,440.46)	-	-	**-**	-
826400 Co Share Retire	7,808,267.60	7,432,610.09	7,998,767.00	**8,568,198.00**	569,431.00
Total Revenues	**7,770,125.83**	**7,361,096.11**	**7,998,767.00**	**8,493,198.00**	**494,431.00**
Services & Supplies					
862189 Prof/Spec Svcs- Other	5,794.02	2,725.00	6,675.00	**7,000.00**	325.00
862239 Spec Dept Expense	2,540.00	2,820.00	-	**2,750.00**	2,750.00
Total Services & Supplies	**8,334.02**	**5,545.00**	**6,675.00**	**9,750.00**	**3,075.00**
Other Charges					
863310 Interest	1,774,640.00	1,423,170.50	1,238,767.00	**642,489.00**	(596,278.00)
863311 Principal	6,055,000.00	6,390,000.00	6,760,000.00	**7,150,000.00**	390,000.00
Total Other Charges	**7,829,640.00**	**7,813,170.50**	**7,998,767.00**	**7,792,489.00**	**(206,278.00)**
Total Net Appropriations	**7,837,974.02**	**7,818,715.50**	**8,005,442.00**	**7,802,239.00**	**(203,203.00)**
Net County Cost (Fund Contribution)	**67,848.19**	**457,619.39**	**6,675.00**	**(690,959.00)**	**(697,634.00)**

AUDITOR-CONTROLLER'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 0712 - Unemployment Insurance

Budget Unit Overview

This budget unit accounts for the funding of the County's unemployment insurance. The County is self-insured for unemployment insurance. The allocation to County departments is based 30% on current staffing levels, and 70% on the most recent five years of unemployment costs by department.

SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2103 Unemployment expense is anticipated to remain unchanged.

CHANGES IN BUDGET FROM PRIOR YEAR

Revenue is decreased due to sufficient funds remaining in the fund to cover anticipated claims.

BUDGET UNIT DETAIL Schedule 10

Fund: 0712 Unemployment Insurance Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Operating Revenues					
824100 Interest	12,451.13	17,644.63	-	10,000.00	10,000.00
824101 Change in Fair Value Investment	(4,829.04)	-	-	-	-
826401 I.S.F. Services	150,000.00	-	-	-	-
827700 Other	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-
Total Operating Revenues	157,622.09	17,644.63	-	10,000.00	10,000.00
Operating Expenses					
Services & Supplies					
862103 Insurance - Unemp	158,150.01	192,041.00	220,000.00	200,000.00	(20,000.00)
862189 Prof/Spec Svcs - Other	215.27	-	-	-	-
Total Services & Supplies	158,365.28	192,041.00	220,000.00	200,000.00	(20,000.00)
Total Operating Expenses	158,365.28	192,041.00	220,000.00	200,000.00	(20,000.00)
Net Operating Expense (Income)	743.19	174,396.37	220,000.00	190,000.00	(30,000.00)
Change in Net Assets - Loss (Gain)	743.19	174,396.37	220,000.00	190,000.00	(30,000.00)

MENDOCINO
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COUNTY

BOARD OF SUPERVISORS

John Haschak, Chair

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The Mendocino County Board of Supervisors' mission is to create and maintain a responsive and responsible government that enhances the quality of life of the people of Mendocino County. The County's mission is to deliver services that meet: Public safety, health, social, cultural, education, transportation, economic, and environmental needs of our communities.

BOARD OF SUPERVISORS

John Haschak, Chair
BU 1015 - Board of Supervisors

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	-	-	-	-	-
Total Operating Transfers In	20,716.00	-	-	-	-
Total Revenues	20,716.00	-	-	-	-
Appropriations - All Funds					
Total Salaries & Employee Benefits	776,837.65	796,460.81	835,476.32	827,098.00	(8,378.32)
Total Services and Supplies	205,105.32	203,286.90	111,180.73	142,121.00	30,940.27
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	981,942.97	999,747.71	946,657.05	969,219.00	22,561.95
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	981,942.97	999,747.71	946,657.05	969,219.00	22,561.95
NCC/Use of Fund Balance	961,226.97	999,747.71	946,657.05	969,219.00	22,561.95

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
1015 Board of Supervisors	969,219.00	-	969,219.00
Total: General Fund	969,219.00	-	969,219.00
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	969,219.00	-	969,219.00

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Board of Supervisors	5	5	5
Total: General Fund	5	5	5
OTHER FUNDS Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	5	5	5

BU 1015 - Board of Supervisors

Department Overview

Mendocino County is a General Law County that is governed by the Board of Supervisors. The Board is comprised of five full-time members elected by their respective districts, and serves as the legislative and executive body of County government and various special districts. Pursuant to the California Government Code, the Board of Supervisors enacts legislation governing Mendocino County and determines overall policies for County departments and special districts.

The Board is responsible for exercising its legislative and quasi-judicial authority, within budgetary constraints, to provide for the health, welfare, and safety of the residents of the County of Mendocino. This is accomplished through regular and special Board meetings, community outreach, interaction with constituents, and by Board Members serving on a number of local, state, and national boards and commissions representing the interests of the citizens of Mendocino County.

The Board conducts workshops throughout the year with the intent of setting goals and policies for the County. Board responsibilities also include adopting the County's annual budget and establishing salaries within the County organization.

In carrying out the mandates set by law, the Board is also charged with performing the following specific duties: to conduct appeal hearings related to decisions of the Planning Commission and to consider General Plan amendments, Coastal Development Permits, and minor/major subdivisions; to serve as the Air Quality Management District Board of Directors; to serve as the Mendocino County Water Agency Board of Directors; to serve as the In Home Support Services (IHSS) Public Authority Governing Board; and to serve as the appointing authority designating citizen representatives to Special Districts, County committees, and local, state, and national boards and commissions.

The members of the Board of Supervisors also serve as officers of the Public Facilities Corporation (PFC), a non-profit public benefit corporation that determines and controls the County of Mendocino's capital financing for acquisition, construction, improvement, and remodeling of public buildings and facilities.

In 2005 the Board adopted an Ordinance creating the position of Chief Executive Officer for the County of Mendocino (which was further amended in early 2007 and affirmed in 2010), transferring organizational administration and executive management.

BOARD MEMBERS

- Madeline Cline, District 1
- Maureen Mulheren, District 2
- John Haschak, District 3 (Chair)
- Bernie Norvell, District 4
- Ted Williams, District 5

GOALS FOR FY 2025-26

- Continue implementation of 2022-2027 Strategic Plan
- Fiscal Stability: One-time revenue will not be used for ongoing expenses.
- Fiscal Organizational Development: Invest in the organization's future through the Leadership Initiative, succession planning and recruitment and retention practice; and identify and measure departmental performance metrics, including the balancing of location-based provision of County services.

CHANGES IN BUDGET FROM PRIOR YEAR

The budget for the Board of Supervisors includes no additional positions or significant additional requests from the prior year.

BOARD OF SUPERVISORS

John Haschak, Chair

BU 1015 - Board of Supervisors

BUDGET UNIT DETAIL Schedule 9 | **Function: General Government** | **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
827700 Other	-	-	-	**-**	-
827802 Operating Transfer In	20,716.00	-	-	**-**	-
Total Revenues	**20,716.00**	**-**	**-**	**-**	**-**
Salaries & Employee Benefits					
861011 Regular Employees	537,032.86	535,664.60	553,365.00	**499,741.00**	(53,624.00)
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	-	-	-	**-**	-
861021 Co Cont Retirement	138,316.28	123,705.30	134,856.00	**159,445.00**	24,589.00
861022 Co Cont OASDI	33,327.96	32,536.66	34,280.00	**29,709.00**	(4,571.00)
861023 Co Cont Medicare	7,794.48	7,609.28	8,019.00	**6,949.00**	(1,070.00)
861024 Co Cont Retire Incr	6,622.62	26,352.09	29,957.00	**36,912.00**	6,955.00
861030 Co Cont Health Ins	52,517.45	69,842.88	74,334.00	**93,902.00**	19,568.00
861035 Co Cont Workers Comp	1,226.00	750.00	665.32	**440.00**	(225.32)
Total Salaries & Employee Benefits	**776,837.65**	**796,460.81**	**835,476.32**	**827,098.00**	**(8,378.32)**
Services & Supplies					
862060 Communications	6,416.15	5,493.94	4,944.00	**4,500.00**	(444.00)
862101 Insurance- General	14,129.00	18,042.00	18,314.73	**22,900.00**	4,585.27
862150 Memberships	41,555.34	42,846.48	41,694.00	**43,220.00**	1,526.00
862170 Office Expense	3,538.10	2,960.96	4,228.00	**3,000.00**	(1,228.00)
862187 Education & Training	1,530.00	1,275.00	3,500.00	**3,500.00**	-
862189 Prof/Spec Svcs- Other	11,934.47	102,386.21	4,200.00	**4,330.00**	130.00
862190 Publ/Legal Notice	334.81	39.07	-	**-**	-
862200 Rents & Leases- Equipment	-	-	500.00	**-**	(500.00)
862217 Debt Service Principal	86,818.93	-	-	**-**	-
862218 Debt Service Int- SBIT	1,207.12	-	-	**-**	-
862228 Software- Short Term	-	-	4,200.00	**-**	(4,200.00)
862230 Info Tech Equipment	15,436.92	17,048.15	-	**10,921.00**	10,921.00
862239 Spec Dept Expense	14,033.76	6,518.61	10,000.00	**40,000.00**	30,000.00
862250 Trans/Travel	-	413.58	1,350.00	**1,500.00**	150.00
862253 Travel Out of County	8,170.72	6,262.90	18,250.00	**8,250.00**	(10,000.00)
Total Services & Supplies	**205,105.32**	**203,286.90**	**111,180.73**	**142,121.00**	**30,940.27**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**981,942.97**	**999,747.71**	**946,657.05**	**969,219.00**	**22,561.95**
Net County Cost (Fund Contribution)	**961,226.97**	**999,747.71**	**946,657.05**	**969,219.00**	**22,561.95**

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CANNABIS DEPARTMENT

Steve Dunnicliff, Acting Director

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CANNABIS DEPARTMENT

Steve Dunnicliff, Acting Director

The Mendocino County Cannabis Department's mission is to issue cannabis cultivation licenses in accordance with regulations as approved by the Board of Supervisors and ensure that all licensed cultivation sites comply with all applicable environmental, community safety, and regulatory performance standards. The Department shall implement these services fairly and equitably in a timely, professional, and compassionate manner.

CANNABIS DEPARTMENT

Steve Dunnicliff, Acting Director

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	812,891.52	242,888.02	250,256.54	259,746.00	9,489.46
Total Operating Transfers In	60,220.00	-	-	-	-
Total Revenues	873,111.52	242,888.02	250,256.54	259,746.00	9,489.46
Appropriations - All Funds					
Total Salaries & Employee Benefits	1,578,992.03	1,075,038.56	713,173.88	870,391.85	157,217.97
Total Services and Supplies	207,973.43	(82,735.60)	309,802.42	409,508.06	99,705.64
Total Other Charges	-	-	-	-	-
Total Fixed Assets	2,485.66	-	-	-	-
Total Operating Expenditures	1,789,451.12	992,302.96	1,022,976.30	1,279,899.91	256,923.61
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	7,900.00	-	-	-
Total Transfers & Reimb.	-	7,900.00	-	-	-
Total Net Appropriations	1,789,451.12	1,000,202.96	1,022,976.30	1,279,899.91	256,923.61
NCC/Use of Fund Balance	916,339.60	757,314.94	772,719.76	1,020,153.91	247,434.15

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2810 Cannabis Mgmt	1,279,899.91	259,746.00	1,020,153.91
Total: General Fund	1,279,899.91	259,746.00	1,020,153.91
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
0497 Cannabis Local Equity Grant	612,689.98	-	612,689.98
Total: Other Funds	612,689.98	-	612,689.98
TOTAL: ALL FUNDS	1,892,589.89	259,746.00	1,632,843.89

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Cannabis Department	22	7	5
Total: General Fund	22	7	5
OTHER FUNDS Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	22	7	5

BU 2810 - Cannabis Department

Department Overview

The Mendocino County Cannabis Department's ("MCD") mission is to issue cannabis cultivation licenses in accordance with regulations as approved by the Board of Supervisors ("BOS") and ensure that all program cultivation sites comply with all applicable environmental, community safety, and regulatory performance standards. The Department shall implement these services fairly and equitably in a timely, professional, and compassionate manner.

The Department regulates commercial cannabis cultivation and commercial cannabis nursery operations pursuant to Mendocino County. Code Sections 10A.17 and 20.242.

PROGRAM OVERVIEW

- Issuance of licenses and administration of program including renewal applications for cannabis cultivation licenses in accordance with regulations as approved by the Board of Supervisors.
- Ensure that all licensed cultivation sites comply with all applicable environmental, community safety, and regulatory performance standards.
- Implement services fairly and equitably in a timely, professional, and compassionate manner.
- Administration of two cannabis grant programs available to qualified commercial cannabis applicants and license holders.

GOALS FOR FY 2025-26

- The Department will continue an ongoing assessment of Cannabis Cultivation Business License ("CCBL") review to ensure timely processing of renewal and initial CCBL applications and ensuring completion of at least 15 CCBLs per month.
- The Department will close out Cannabis Equity Grant ("CEG") funding, Round 5 (CEG-2024-583).
- Ensure fiscal responsibility by completing quarterly reporting and budget reconciliation and fee schedule evaluations backed by Department time studies.
- Continue to prioritize communication and to constituents through Canna Note distribution and regular website updates.

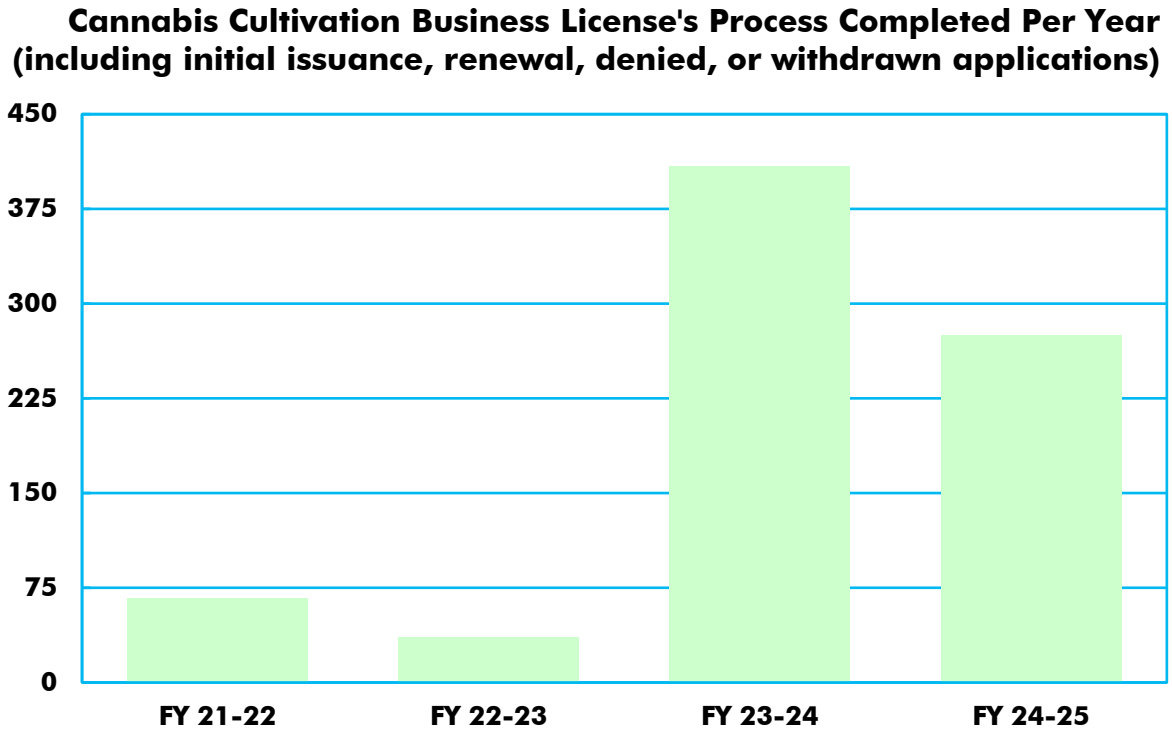
ACCOMPLISHMENTS IN FY 2024-25

- The Department completed the review of all Phase I and II applications prior to the Department of Cannabis Control ("DCC") deadline of December 31, 2024.
- The Department successfully implemented the Accela Phase 2 roll out on March 28, 2025.
- The Department completed the Local Jurisdiction Assistance Grant Program, which distributed over $4.9M to local license holders to assist local cultivators transitioning from State Provisional to State Annual licenses..
- Implemented a 5-year licensing tier strategy and upheld licensing targets to prevent future backlogs.
- In October 2024, the DCC certified an Environmental Impact Report ("EIR") for Mendocino County which has allowed the majority of Provisional License holders to transition to Annual License.

CANNABIS DEPARTMENT

Steve Dunnicliff, Acting Director
BU 2810- Cannabis Department

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6205 Revenue from cannabis applications and permit fees.

Services & Supplies

Acct. 2189 Professional services related to the cannabis program.

CHANGES IN BUDGET FROM PRIOR YEAR

In previous years, grant funds have helped offset the costs associated with the 1000 and 2000 series and were included in the Department's revenue estimates. However, anticipated grant funding for the upcoming year is limited, and the Department is projecting a Net County Cost of approximately $1.1 million.

Calendar year 2025 marks the first year the Cannabis Department will operate under a 5-year renewal cycle for CCCBL holders. To help transition from an annual to a 5-year renewal process, the Board approved a staggered expiration schedule for issued licenses. As a result, departmental fee revenue is now expected to follow a 5-year trend, with annual revenue projections varying based on the distribution of license expirations. While the Department's workload has varied from year to year, it has begun to stabilize, and we now anticipate processing an average of 150 CCBLs annually

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection **Activity: Other Protection**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825490 State Other	-	-	-	**-**	-
826205 Cannabis Applic./Inspect	162,860.59	221,710.74	250,256.54	**259,746.00**	9,489.46
826390 Other Charges	650,030.93	21,177.28	-	**-**	-
827700 Other	-	-	-	**-**	-
827802 Oper Transfer In	60,220.00	-	-	**-**	-
Total Revenues	**873,111.52**	**242,888.02**	**250,256.54**	**259,746.00**	**9,489.46**
Salaries & Employee Benefits					
861011 Regular Employees	978,162.75	659,654.54	409,109.20	**518,533.39**	109,424.19
861012 Extra Help	13,406.99	-	-	**-**	-
861013 Overtime Reg Emp	3,819.75	-	-	**-**	-
861021 Co Cont Retirement	334,961.37	208,128.64	158,703.42	**166,739.57**	8,036.15
861022 Co Cont OASDI	58,742.81	39,308.74	28,702.74	**32,148.77**	3,446.03
861023 Co Cont Medicare	13,932.60	9,256.94	5,955.21	**7,518.24**	1,563.03
861024 Co Cont Retire Incr	16,420.07	45,060.98	32,488.59	**43,901.30**	11,412.71
861030 Co Cont Health Ins	157,368.69	112,517.72	77,703.98	**100,964.00**	23,260.02
861031 Co Cont Unemp Ins	1,437.00	-	-	**-**	-
861035 Co Cont Workers Comp	740.00	1,111.00	510.74	**586.58**	75.84
Total Salaries & Employee Benefits	**1,578,992.03**	**1,075,038.56**	**713,173.88**	**870,391.85**	**157,217.97**
Services & Supplies					
862060 Communications	9,053.16	4,713.29	4,504.00	**1,680.00**	(2,824.00)
862101 Insurance- General	46,901.00	60,217.00	281,967.81	**302,303.00**	20,335.19
862120 Maint Equip	18,007.33	-	-	**-**	-
862170 Office Expense	56,536.28	5,003.23	500.00	**750.00**	250.00
862187 Education & Training	4,950.00	-	-	**600.00**	600.00
862189 Prof/Spec Svcs- Other	10,010.97	7,613.13	-	**3,500.00**	3,500.00
862190 Publ/Legal Notice	2,870.76	196.80	-	**-**	-
862228 Software-Short Term	-	-	-	**618.06**	618.06
862229 Software-Maintenance	-	-	-	**81,307.00**	81,307.00
862230 Info Tech Equip	1,063.14	88,347.80	19,711.00	**15,350.00**	(4,361.00)
862239 Spec Dept Expense	46,094.57	(255,638.23)	-	**-**	-
862250 Trans/Travel	12,388.03	6,811.38	3,119.61	**2,400.00**	(719.61)
862253 Travel Out of County	98.19	-	-	**1,000.00**	1,000.00
Total Services & Supplies	**207,973.43**	**(82,735.60)**	**309,802.42**	**409,508.06**	**99,705.64**
Fixed Assets					
864360 Structure/Improvement	-	-	-	**-**	-
864370 Equipment	2,485.66	-	-	**-**	-
Total Fixed Assets	**2,485.66**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	7,900.00	-	**-**	-
Total Expend Transfer & Reimb	-	7,900.00	-	**-**	-
Total Net Appropriations	1,789,451.12	1,000,202.96	1,022,976.30	**1,279,899.91**	256,923.61
Net County Cost (Fund Contribution)	916,339.60	757,314.94	772,719.76	**1,020,153.91**	247,434.15

CANNABIS DEPARTMENT

Steve Dunnicliff, Acting Director

Local Jurisdiction Assistance Grant Program (LJAGP)

Grant Overview

The State's Cannabis Equity Grants ("CEG") Program for Local Jurisdictions aims to advance economic justice for populations and communities impacted by cannabis prohibition and the War on Drugs (WoD) by providing support to local jurisdictions as they promote equity in California and eliminate barriers to entering the newly regulated cannabis industry for equity program applicants and licensees. The County has submitted applications for LEEP funding in the five rounds which have opened so far; four of those applications were funded. With $6 million awarded from the State and administered by the Governor's Office of Business & Economic Development (GO-Biz) and $100,000 in matching grant funds from the Board of Supervisors (BOS), the program offers applicants waivers of cannabis business expenses, direct grants funds for start-up and ongoing expenses, and direct technical assistance based on individual needs and circumstances.

To date, the Mendocino Cannabis Department (MCD) has administered approximately $5 million in assistance through direct grants and waivers to verified eligible applicants.

The below is for CEG-2024-583 (Round 5).

GRANT INFORMATION

- Grant Inception Date: April 1, 2024
- Current Grant Period: April 1, 2024- October 2025
- Source of Funds: Governor's Office of Business and Economic Development (GO-Biz)
- Continuity of Grant: 2024 - 2025
- Grant Restrictions and Provisions: Grants are limited to eligible Equity Applicants and Permit Holders as defined in the Mendocino County Local Equity Program Manual.

10% of the Grant may be used for Administration.
10% of the Grant may be used for Direct Technical Assistance.
80% of the Grant may be used for Direct Grant and Fee Relief Program.

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 0.00
Grant Revenue	$ 450,982.47
Total	$ 450,982.47
Expenditures	
Salaries & Employee Benefits	$ 0.00
Services & Supplies	$ 450,982.47
Total	$ 450,982.47

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit 0497's Schedule 9.

BU 0497 - Cannabis Local Equity Grant

Grant Overview

The State's Cannabis Equity Grants ("CEG") Program for Local Jurisdictions aims to advance economic justice for populations and communities impacted by cannabis prohibition and the War on Drugs (WoD) by providing support to local jurisdictions as they promote equity in California and eliminate barriers to entering the newly regulated cannabis industry for equity program applicants and licensees. The County has submitted applications for LEEP funding in the five rounds which have opened so far; four of those applications were funded. With $6 million awarded from the State and administered by the Governor's Office of Business & Economic Development (GO-Biz) and $100,000 in matching grant funds from the Board of Supervisors (BOS), the program offers applicants waivers of cannabis business expenses, direct grants funds for start-up and ongoing expenses, and direct technical assistance based on individual needs and circumstances.

To date, the Mendocino Cannabis Department (MCD) has administered approximately $5 million in assistance through direct grants and waivers to verified eligible applicants.

The below is for CEG-2025-620.

GRANT INFORMATION

- Grant Inception Date: April 1, 2025
- Current Grant Period: April 1, 2025 - October 2026
- Source of Funds: Governor's Office of Business & Economics (GO-Biz)
- Continuity of Grant: 2025 - 2026
- Grant Restrictions and Provisions: Grants are limited to eligible Equity Applicants and Permit Holders as defined in the Mendocino County Local Equity Program Manual.

10% of the Grant may be used for Administration.
10% of the Grant may be used for Direct Technical Assistance.
80% of the Grant may be used for Direct Grant and Fee Relief Program.

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 98,365.40
Grant Revenue	$ 0.00
Total	$ 98,365.40
Expenditures	
Salaries & Employee Benefits	$ 46,877.88
Services & Supplies	$ 551,420.90
Total	$ 598,298.78

County Match Required: Yes

Independent Audit Required: Yes

This grant is included in Budget Unit 0497's Schedule 9.

EMPLOYEES	(FULL TIME EQUIVALENT)	GRANT FUNDED	GENERAL FUND
Program Director	0.05 FTE	100%	0%
Senior Program Manager	0.10 FTE	100%	0%
Admin Assistant	0.10 FTE	100%	0%
County Counsel	0.05 FTE	100%	0%

CANNABIS DEPARTMENT

Steve Dunnicliff, Acting Director

BU 0497 - Cannabis Grant

BUDGET UNIT DETAIL Schedule 9

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	93,486.18	-	-	**-**	-
825490 State Other	5,199,546.39	(6,475,896.91)	4,572,418.73	**-**	(4,572,418.73)
827802 Operating Transfer In	-	-	-	**-**	-
Total Revenues	**5,293,032.57**	**(6,475,896.91)**	**4,572,418.73**	**-**	**(4,572,418.73)**
Salaries & Employee Benefits					**-**
861011 Regular Employees	-	-	280,551.59	**27,822.24**	(252,729.35)
861013 Overtime Reg Emp	-	-	-	**-**	-
861021 Co Cont Retirement	-	-	63,992.84	**9,181.34**	(54,811.50)
861022 Co Cont OASDI	-	-	13,189.58	**1,724.98**	(11,464.60)
861023 Co Cont Medicare	-	-	4,337.29	**403.42**	(3,933.87)
861024 Co Cont Retire Incr	-	-	21,793.12	**-**	(21,793.12)
861030 Co Cont Health Ins	-	-	40,564.36	**7,746.00**	(32,818.36)
861031 Co Cont Unemp Ins	-	-	-	**-**	-
861035 Co Cont Workers Comp	-	-	-	**-**	-
Total Salaries & Employee Benefits	**-**	**-**	**424,428.78**	**46,877.98**	**(377,550.80)**
Services & Supplies					**-**
862060 Communications	-	-	22,080.00	**31,297.78**	9,217.78
862120 Maintenance-Equipment	-	-	354,868.30	**75,000.00**	(279,868.30)
862150 Memberships	-	-	77,584.96	**5,000.00**	(72,584.96)
862170 Office Expense	-	-	2,178.00	**2,500.00**	322.00
862183 Legal Fees	-	-	59,156.24	**39,391.10**	(19,765.14)
862187 Education & Training	-	-	16,770.43	**5,000.00**	(11,770.43)
862189 Prof/Spec Svcs- Other	1,643,596.53	3,840,386.07	3,465,840.25	**111,268.98**	(3,354,571.27)
862200 Rents & Leases-Equipment	-	-	47,157.93	**15,000.00**	(32,157.93)
862230 Info Tech Equip	9,516.00	-	110,784.47	**50,000.00**	(60,784.47)
862239 Spec Dept Expense	3,993,769.89	3,140,812.00	4,849,660.62	**226,354.14**	(4,623,306.48)
862250 Transportaion & Travel	-	-	242.00	**5,000.00**	4,758.00
Total Services & Supplies	**5,646,882.42**	**6,981,198.07**	**9,006,323.20**	**565,812.00**	**(8,440,511.20)**
Fixed Assets					**-**
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**5,646,882.42**	**6,981,198.07**	**9,430,751.98**	**612,689.98**	**(8,818,062.00)**
Total Fund Balance (Contribution)	**353,849.85**	**13,457,094.98**	**4,858,333.25**	**612,689.98**	**(4,245,643.27)**

BUDGET UNIT DETAIL Schedule 9 — Function: Public Protection — Activity: Other Protection

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	12,100.43	-	-	-	-
825490 State Other	-	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-
Total Revenues	**12,100.43**	**-**	**-**	**-**	**-**
Services & Supplies					
862239 Spec Dept Expense	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	562,058.64	17,802.92	-	-	-
Total Expend Transfer & Reimb	**562,058.64**	**17,802.92**	**-**	**-**	**-**
Total Net Appropriations	**562,058.64**	**17,802.92**	**-**	**-**	**-**
Net County Cost (Fund Contribution)	**549,958.21**	**17,802.92**	**-**	**-**	**-**

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CHILD SUPPORT SERVICES

ROBIN HELLER, Child Support Director

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CHILD SUPPORT SERVICES

ROBIN HELLER, Child Support Director

The mission of the Child Support Services Department is to serve Mendocino children and their families by establishing parentage and enforcing support orders in a fair and equitable manner. This is accomplished by providing top-of-the-line child support services, and the collection activities that contribute to meeting the financial, medical and emotional needs of the children served and alleviating stress between parents.

CHILD SUPPORT SERVICES

ROBIN HELLER, Child Support Director

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	16,748.93	2,762,027.93	8,000.00	5,000.00	(3,000.00)
Total Operating Transfers In	2,636,749.00	85,389.27	2,674,225.00	2,465,049.00	(209,176.00)
Total Revenues	2,653,497.93	2,847,417.20	2,682,225.00	2,470,049.00	(212,176.00)
Appropriations - All Funds					
Total Salaries & Employee Benefits	2,134,295.69	2,183,216.43	1,975,519.00	1,817,483.37	(158,035.63)
Total Services and Supplies	365,733.59	387,035.77	536,706.00	472,566.00	(64,140.00)
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	2,500,029.28	2,570,252.20	2,512,225.00	2,290,049.37	(222,175.63)
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	2,500,029.28	2,570,252.20	2,512,225.00	2,290,049.37	(222,175.63)
NCC/Use of Fund Balance	(153,468.65)	(277,165.00)	(170,000.00)	(179,999.63)	(9,999.63)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2090 Child Support	2,290,049.37	2,470,049.00	(179,999.63)
Total: General Fund	2,290,049.37	2,470,049.00	(179,999.63)
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	2,290,049.37	2,470,049.00	(179,999.63)

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Child Support Services	28	20	13
Total: General Fund	28	20	13
OTHER FUNDS Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	28	20	13

CHILD SUPPORT SERVICES

ROBIN HELLER, Child Support Director



BU 2090 - Child Support Services

Department Overview

Our mission is to serve children and their families by establishing parentage and enforcing support orders in a fair and equitable manner. Either parent may request our services to locate an absent parent and establish parentage or to establish, modify or enforce a court order for child and medical support.

How do we contribute to A Thriving Economy in Mendocino County?

- Establish, modify, enforce child and family support orders, including court-ordered reimbursement of actual medical support costs.
- For Persons Receiving Support currently receiving TANF/CalWorks, pass on $100 to $200 of the monthly support collection. Starting 5/1/2024, pass through government-owed arrears collections for Persons Receiving Support who formerly received TANF/CalWorks.
- In certain circumstances, negotiate debt reduction settlements of government-owed debt.

PROGRAM OVERVIEW

Child Support Case Management
- Case enrollment
- Establishment & Enforcement of Orders
- Review & Adjustment of Orders
- Inter-Jurisdictional case work
- Early Intervention
- Debt reduction settlements

Legal Work
- Professional attorney services
- Court support
- Clerical legal support

Financial Work
- Financial Obligation Management
- Analysis of financial case records
- Department fiscal operations

Office Operations & Support
- Reception & payment collections
- Office Administration

Administration & Management
- Policy Interpretation
- Community Engagement & Outreach
- Training Coordination
- Program Performance & Innovation

GOALS FOR FY 2025-26

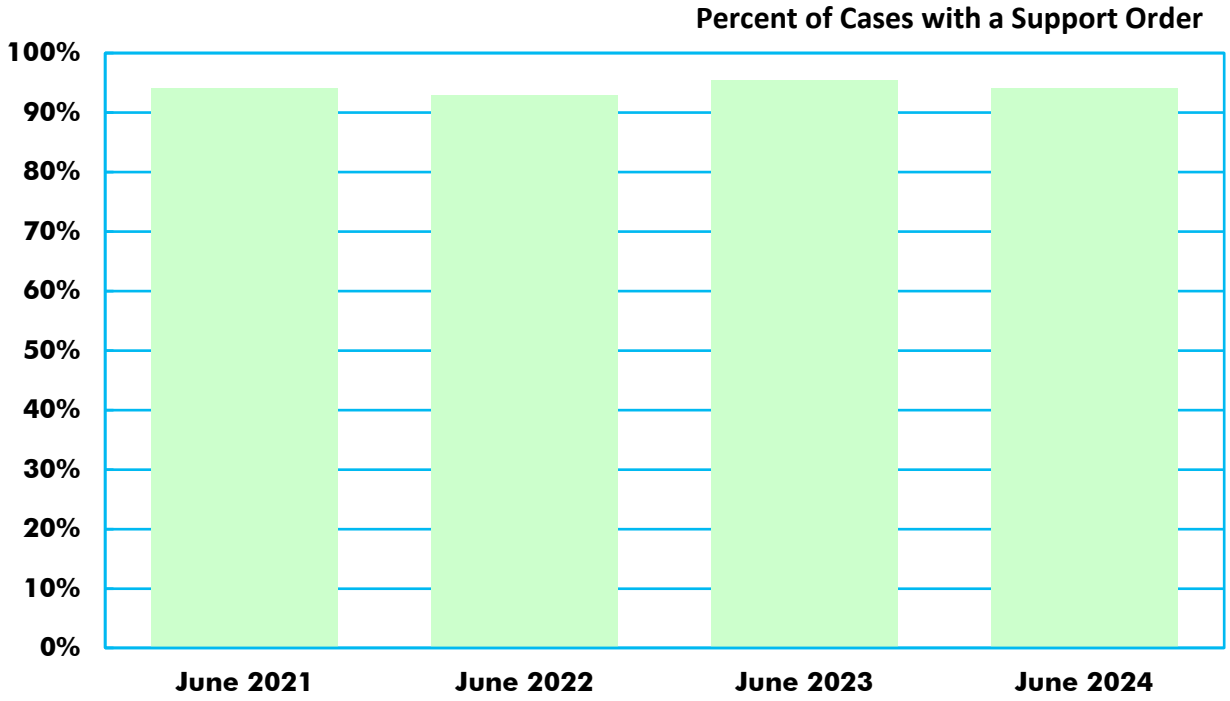
- Implementation of FEM Final Rule for new support order establishment procedures mandated to begin January 1, 2026.
- Distribute $5 million in child or family support directly to families.

ACCOMPLISHMENTS IN FY 2024-25

- Distributed $5.8 million in support in FFY 2024, $4.8 million directly to families.
- Established or modified 272 support orders with a 47% stipulation rate.
- Implemented Former Arrears Pass Through Payments, with $148,723 in additional support distributed to families..

ROBIN HELLER, Child Support Director
BU 2090 - Child Support Services

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5686 Federal Financial Participation reimbursement portion of the State Budget Allocation authorized for Child Support Services (CSS).

Acct. 6162 State Aid for Child Support.

Services & Supplies

Acct. 2101 General Liability insurance.

Acct. 2170 Office supplies, paper goods and postage.

Acct. 2189 Part-time attorney services to obtain or modify family support orders; regular and difficult process serving; Declarations of Parentage program.

CHANGES IN BUDGET FROM PRIOR YEAR

Child Support Services is funded solely by federal and state revenue.

CHILD SUPPORT SERVICES

ROBIN HELLER, Child Support Director

BU 2090 - Child Support Services

BUDGET UNIT DETAIL Schedule 9 — **Function: Public Protection** — **Activity: Judicial**

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	16,568.30	11,768.56	8,000.00	**5,000.00**	(3,000.00)
825686 Fed Aid Child Supp	-	1,827,559.88	-	**-**	-
826162 State Aid Child Supp	-	922,717.12	-	**-**	-
827400 Prior Year Revenue	180.00	-	-	**-**	-
827700 Other	0.63	(17.63)	-	**-**	-
827802 Operating Transfer In	2,636,749.00	85,389.27	2,674,225.00	**2,465,049.00**	(209,176.00)
Total Revenues	**2,653,497.93**	**2,847,417.20**	**2,682,225.00**	**2,470,049.00**	**(212,176.00)**
Salaries & Employee Benefits					
861011 Regular Employees	1,291,045.54	1,312,243.92	1,144,415.00	**1,048,218.00**	(96,197.00)
861012 Extra Help	-	-	10,000.00	**15,000.00**	5,000.00
861013 Overtime Reg Emp	-	115.99	10,000.00	**15,000.00**	5,000.00
861021 Co Cont Retirement	467,944.48	417,536.97	377,885.00	**357,207.00**	(20,678.00)
861022 Co Cont OASDI	77,367.17	78,216.23	70,955.00	**64,478.00**	(6,477.00)
861023 Co Cont Medicare	18,093.95	18,292.42	16,593.00	**15,079.00**	(1,514.00)
861024 Co Cont Retire Incr	45,285.45	110,526.54	123,495.00	**105,661.00**	(17,834.00)
861030 Co Cont Health Ins	200,404.10	214,668.36	196,703.00	**188,700.00**	(8,003.00)
861031 Co Cont Unemp Ins	3,167.00	-	-	**-**	-
861035 Co Cont Workers Comp	30,988.00	31,616.00	25,473.00	**8,140.37**	(17,332.63)
Total Salaries & Employee Benefits	**2,134,295.69**	**2,183,216.43**	**1,975,519.00**	**1,817,483.37**	**(158,035.63)**
Services & Supplies					
862060 Communications	8,715.09	8,646.98	9,665.00	**10,384.00**	719.00
862101 Insurance- General	11,723.00	12,670.00	14,649.00	**14,686.00**	37.00
862120 Maint- Equip	-	-	-	**-**	-
862130 Maint- Strc/Impr/Grnds	57,570.29	58,736.37	78,039.00	**73,140.00**	(4,899.00)
862150 Memberships	2,945.19	2,473.00	3,155.00	**3,150.00**	(5.00)
862160 Misc Expense	-	-	48,188.00	**33,808.00**	(14,380.00)
862165 Year End Admin Adj- Auditor	9,849.00	-	-	**-**	-
862170 Office Expense	28,349.42	21,301.27	25,592.00	**28,690.00**	3,098.00
862182 Data Processing Svcs	53,680.92	54,778.58	12,200.00	**10,200.00**	(2,000.00)
862187 Education & Training	3,308.47	2,885.00	6,700.00	**6,555.00**	(145.00)
862189 Prof/Spec Svcs- Other	103,095.00	146,726.86	189,994.00	**189,840.00**	(154.00)
862190 Publ/Legal Notice	-	-	-	**-**	-
862228 Software- Short Term	-	-	2,000.00	**3,450.00**	1,450.00
862230 Info Tech Equipment	-	-	35,447.00	**23,698.00**	(11,749.00)
862239 Spec Dept Expense	55,428.82	44,611.15	61,113.00	**21,840.00**	(39,273.00)
862250 Trans/Travel	-	-	1,000.00	**700.00**	(300.00)
862253 Travel Out of County	5,591.53	7,414.10	15,500.00	**15,000.00**	(500.00)
862260 Utilities	25,476.86	26,792.46	33,464.00	**37,425.00**	3,961.00
Total Services & Supplies	**365,733.59**	**387,035.77**	**536,706.00**	**472,566.00**	**(64,140.00)**
Expend Transfer & Reimb					
865380 Intrafund Transfers	-	-	-	**-**	-
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**(158,043)**	**-**	**-**	**-**	**-**
Total Net Appropriations	**2,500,029.28**	**2,570,252.20**	**2,512,225.00**	**2,290,049.37**	**(222,175.63)**
Net County Cost (Fund Contribution)	**(153,468.65)**	**(277,165.00)**	**(170,000.00)**	**(179,999.63)**	**(9,999.63)**

ROBIN HELLER, Child Support Director
BU 2091 - Child Support Services

BUDGET UNIT DETAIL Schedule 9

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825210 State Welfare Administration	-	-	-	-	-
825510 Federal Welfare Administration	-	-	-	-	-
825518 Title IV-E	-	-	-	-	-
825520 Health Related Funds	-	-	-	-	-
825686 Federal Aid Child Support	1,716,459.78	-	1,764,989.00	**1,721,534.00**	(43,455.00)
826162 State Aid Child Support	845,421.22	-	909,236.00	**886,851.00**	(22,385.00)
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**2,561,881.00**	**-**	**2,674,225.00**	**2,608,385.00**	**(65,840.00)**
Other Charges					
863113 Pmt Other Gov Agency	-	-	-	-	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Operating Transfer Out	2,561,881.00	85,389.27	2,674,225.00	**2,465,049.00**	(209,176.00)
Total Expend Transfer and Reimb	**2,561,881.00**	**85,389.27**	**2,674,225.00**	**2,465,049.00**	**(209,176.00)**
Total Net Appropriations	**2,561,881.00**	**85,389.27**	**2,674,225.00**	**2,465,049.00**	**(209,176.00)**
Net County Cost (Fund Contribution)	**-**	**85,389.27**	**-**	**(143,336.00)**	**(143,336.00)**

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COUNTY COUNSEL

CHARLOTTE SCOTT, County Counsel

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COUNTY COUNSEL

CHARLOTTE SCOTT, County Counsel

The mission of County Counsel is to represent the County competently, thoughtfully, and justly in all legal matters, and encourage staff to be diligent in their role as legal counsel.

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	568,177.36	568,177	533,100	487,551	45,549
Total Operating Transfers In	43,323.00	-	-	-	-
Total Revenues	611,500.36	441,279.03	487,551.00	512,200.00	24,649.00
Appropriations - All Funds					
Total Salaries & Employee Benefits	2,376,898.12	2,497,076.29	2,739,303.96	2,864,938.34	125,634.38
Total Services and Supplies	584,300.63	350,122.18	400,153.79	230,987.00	(169,166.79)
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	2,961,198.75	2,847,198.47	3,139,457.75	3,095,925.34	(43,532.41)
Total Intrafund Transfers	(1,042,590.00)	(954,654.21)	(978,700.00)	(923,403.00)	55,297.00
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	(1,042,590.00)	(954,654.21)	(978,700.00)	(923,403.00)	55,297.00
Total Net Appropriations	1,918,608.75	1,892,544.26	2,160,757.75	2,172,522.34	11,764.59
NCC/Use of Fund Balance	1,307,108.39	1,451,265.23	1,673,206.75	1,660,322.34	(12,884.41)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
1210 County Counsel	2,172,522.34	512,200.00	1,660,322.34
Total: General Fund	2,172,522.34	512,200.00	1,660,322.34
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	2,172,522.34	512,200.00	1,660,322.34

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
-	12	12	12
Total: General Fund	12	12	12
OTHER FUNDS			
Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	12	12	12

COUNTY COUNSEL

CHARLOTTE SCOTT, County Counsel

BU 1210 - County Counsel

Department Overview

County Counsel is the legal adviser to the Board of Supervisors, County officials and their departments, and responds to, or opposes, all claims and accounts against the County. County Counsel defends or prosecutes all civil actions and proceedings in which the County, or any of its officers in his or her official capacity, is a party. This office directly serves the County through the Board of Supervisors and works to understand and further the needs and goals of the Board. We provide legal guidance and assistance, hold Brown Act and Ethics trainings, draft and review legal documents and opinions, analyze legislation, and represent the County in litigation. County Counsel also acts as legal advisor for the various boards and commissions appointed by the Board of Supervisors, as well as the Grand Jury. As resources and time allow, this office represents various special districts and other Joint Powers Agencies on a fee for service basis. County Counsel continues to represent the County competently, thoughtfully, and justly in all legal matters, and is diligent in its role as legal counsel.

PROGRAM OVERVIEW

- Legal Advice to County Board of Supervisors, County Officials, County Departments, and the Civil Grand Jury
- Civil Litigation and Proceedings Concerning the County
- Provide Training and Legal Support
- Research and Draft County Ordinances, Resolutions and Contracts
- Respond to Public Records Act Requests, Subpoenas, Appeals/Writs
- Appear in Mendocino County Superior Court for Family & Children's Services in Juvenile Dependency Matters and for Public Conservator, Public Guardian/ Public Administrator, and Behavioral Health in AOT, Conservatorship and Probate Matters

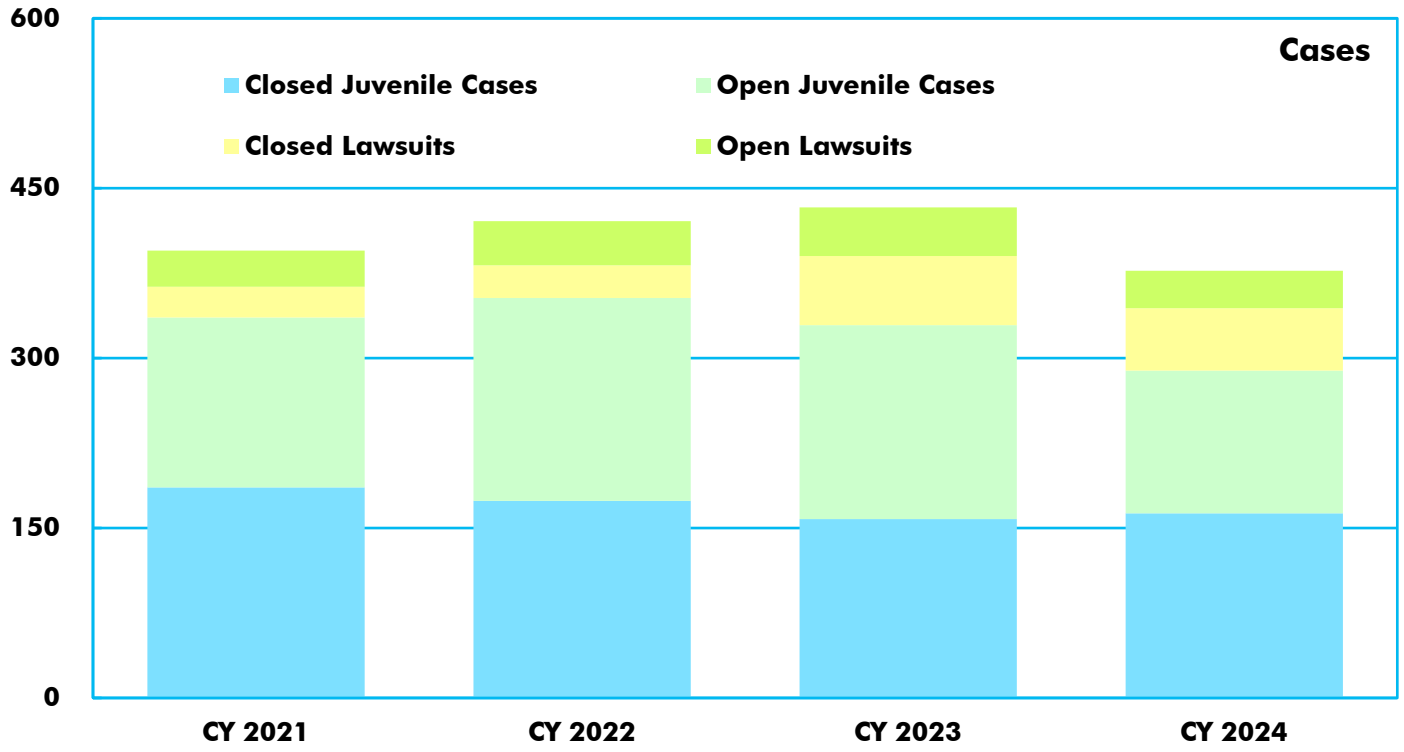
GOALS FOR FY 2025-26

- Continue to provide high quality legal advice, counsel, and representation to the County in a timely and responsive manner to assist the Board of Supervisors, Officers, and departmental management, in promoting the public interest and meeting programmatic goals and objectives.
- Continue to take a proactive approach to risk management by assessing threats early on to ensure the safety of all employees and to lower risk for the County.
- Continue to provide effective training and advocacy in dependency court to ensure children's safety, as well as consistency and compliance with the law.

ACCOMPLISHMENTS IN FY 2024-25

- Team of 3 dedicated child welfare/dependency attorneys managed approximately 240 active cases, provided extensive daily legal support, training, and representation to FCS in and out of the courtroom, in prelitigation through appellate stages of review.
- Defended numerous litigation matters in state and federal court, including closing several civil suits with no County liability, supported the work of matters handled by outside counsel and handled 39 bail bond matters.
- Provided daily legal support and advice for all county departments, drafted numerous legal opinions, ordinances and resolutions and extensive review and legal support regarding hundreds of contracts, public records requests, and subpoenas, policies, personnel matters, code enforcement investigations, several project bids and RFPs.
- Represented the Public Conservator, Public Guardian/ Administrator and Behavioral Health in weekly conservatorship, AOT, LPS, and probate matters.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6161 Legal services fees County Counsel earns from local Special Districts and the Mendocino County Department of Transportation.

Acct. 6278 Operating transfers from General Liability Insurance Fund.

Services & Supplies

Acct. 2150 Membership in attorney organizations and California State Bar fees and conferences on legal topics.

Acct. 2187 Various trainings and conferences.

Acct. 2239 Legal books and subscriptions, and the electronic legal research services.

Expenditure Transfer and Reimbursement

CHANGES IN BUDGET FROM PRIOR YEAR

The budget for County Counsel includes no additional positions or significant additional changes from the prior year.

COUNTY COUNSEL

CHARLOTTE SCOTT, County Counsel

BU 1210 - County Counsel

BUDGET UNIT DETAIL Schedule 9 **Function: General Government** **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
826161 Legal Services	13,105.88	23,033.37	11,168.00	**33,000.00**	21,832.00
826163 Legal Svcs Reimb	5,282.00	19,864.35	-	**1,000.00**	1,000.00
826230 Estate Fee-Public Administrator	12,284.29	-	-	**-**	-
826278 Interfund- Legal	350,963.85	258,647.05	340,000.00	**400,000.00**	60,000.00
826390 Other Charges	186,538.54	139,719.01	136,383.00	**78,000.00**	(58,383.00)
827600 Other Sales	2.80	15.25	-	**200.00**	200.00
827802 Oper Transfer In	43,323.00	-	-	**-**	-
Total Revenues	**611,500.36**	**441,279.03**	**487,551.00**	**512,200.00**	**24,649.00**
Salaries & Employee Benefits					
861011 Regular Employees	1,530,714.21	1,580,165.97	1,640,839.54	**1,806,699.00**	165,859.46
861013 Overtime Reg Emp	-	-	-	**-**	-
861021 Co Cont Retirement	483,540.98	455,540.24	535,962.78	**501,732.00**	(34,230.78)
861022 Co Cont OASDI	88,222.44	91,350.60	101,399.33	**106,829.00**	5,429.67
861023 Co Cont Medicare	21,671.67	22,375.69	26,146.16	**24,985.00**	(1,161.16)
861024 Co Cont Retire Incr	36,761.43	111,507.19	154,836.50	**129,301.00**	(25,535.50)
861030 Co Cont Health Ins	213,005.39	234,366.60	278,434.65	**272,908.00**	(5,526.65)
861031 Co Cont Unemp Ins	1,039.00	-	-	**-**	-
861035 Co Cont Workers Comp	1,943.00	1,770.00	1,685.00	**22,484.34**	20,799.34
Total Salaries & Employee Benefits	2,376,898.12	2,497,076.29	2,739,303.96	**2,864,938.34**	125,634.38
Services & Supplies					
862060 Communications	3,506.41	3,472.02	4,076.00	**4,076.00**	-
862101 Insurance- General	251,591.00	195,530.00	189,064.00	**135,061.00**	(54,003.00)
862120 Maint- Equip	-	-	-	**-**	-
862150 Memberships	11,466.75	10,176.00	12,082.00	**13,164.00**	1,082.00
862170 Office Expense	10,448.72	7,033.51	13,000.00	**11,000.00**	(2,000.00)
862183 Legal Fees	-	-	-	**-**	-
862187 Education & Training	(565.00)	-	1,500.00	**3,000.00**	1,500.00
862189 Prof/Spec Svcs- Other	241,016.41	56,686.98	145,656.79	**-**	(145,656.79)
862190 Publ/Legal Notice	1,011.82	8,189.13	500.00	**500.00**	-
862217 Debt Service Principal	14,745.45	-	-	**-**	-
862218 Debt Service Int- SBIT	802.55	-	-	**-**	-
862227 Software-Long Term	-	-	32,675.00	**34,492.00**	1,817.00
862228 Software-Short Term	-	-	-	**1,150.00**	1,150.00
862230 Info Tech Equip	35,097.33	36,014.46	-	**23,944.00**	23,944.00
862239 Spec Dept Expense	15,163.09	31,520.08	500.00	**500.00**	-
862250 Trans/Travel	-	-	100.00	**100.00**	-
862253 Travel Out of County	16.10	1,500.00	1,000.00	**4,000.00**	3,000.00
Total Services & Supplies	584,300.63	350,122.18	400,153.79	**230,987.00**	(169,166.79)
864370 Equipment	-	-	-	**-**	-
Expend Transfer & Reimb					
865380 Intrafund Transfers	(1,042,590.00)	(954,654.21)	(978,700.00)	**(923,403.00)**	55,297.00
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	(1,042,590.00)	(954,654.21)	(978,700.00)	**(923,403.00)**	55,297.00
Total Net Appropriations	1,918,608.75	1,892,544.26	2,160,757.75	**2,172,522.34**	11,764.59
Net County Cost (Fund Contribution)	1,307,108.39	1,451,265.23	1,673,206.75	**1,660,322.34**	(12,884.41)

MENDOCINO
1850
COUNTY

DISTRICT ATTORNEY'S OFFICE

C. DAVID EYSTER, District Attorney

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C. DAVID EYSTER, District Attorney

The mission of the Mendocino County District Attorney's Office is to ensure the safety of the communities through the prevention and the vigorous prosecution of crime; at all times maintaining high ethical standards to ensure that justice is accomplished in all cases.

DISTRICT ATTORNEY'S OFFICE

C. DAVID EYSTER, District Attorney

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	1,260,269.58	1,388,665.17	1,319,308.00	1,100,214.00	(219,094.00)
Total Operating Transfers In	337,171.00	15,826.31	220,546.00	220,000.00	(546.00)
Total Revenues	1,597,440.58	1,404,491.48	1,539,854.00	1,320,214.00	(219,640.00)
Appropriations - All Funds					
Total Salaries & Employee Benefits	6,113,054.71	6,105,021.15	6,967,440.00	6,231,227.92	(736,212.08)
Total Services and Supplies	983,911.64	1,173,790.51	941,272.96	1,056,560.00	115,287.04
Total Other Charges	-	-	-	-	-
Total Fixed Assets	29,042.41	2,671.59	-	-	-
Total Operating Expenditures	7,126,008.76	7,281,483.25	7,908,712.96	7,287,787.92	(368,050.04)
Total Intrafund Transfers	(15,338.14)	(15,455.00)	(13,000.00)	(13,000.00)	-
Total Operating Transfers Out	-	38,892.03	562,348.00	688,787.00	126,439.00
Total Transfers & Reimb.	(15,338.14)	23,437.03	549,348.00	675,787.00	126,439.00
Total Net Appropriations	7,110,670.62	7,304,920.28	8,458,060.96	7,963,574.92	(494,486.04)
NCC/Use of Fund Balance	5,513,230.04	5,900,428.80	6,918,206.96	6,643,360.92	(274,846.04)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2070 District Attorney	7,963,574.92	1,320,214.00	6,643,360.92
Total: General Fund	7,963,574.92	1,320,214.00	6,643,360.92
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
0465 Anti-Drug Abuse Enfrcmt	508,880.00	508,880.00	-
0448 Underserved Victim Advcy	99,911.00	99,911.00	-
0464 Victim Witness Asst	452,589.00	452,589.00	-
Total: Other Funds	1,061,380.00	1,061,380.00	-
TOTAL: ALL FUNDS	9,024,954.92	2,381,594.00	6,643,360.92

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
District Attorney	46	46	50
Total: General Fund	-	-	-
OTHER FUNDS			
Dept. Programs			
Anti-Drug Abuse Enforce.	3	2	-
Underserved Victim Advcy	-	-	1
Victim Witness Assist.	5	5	6
Total: Other Funds	8	7	7
TOTAL: ALL FUNDS	54	53	57



BU 2070 - District Attorney's Office

Department Overview

The District Attorney is the public prosecutor who represents the People of the State of California in all felony and misdemeanor criminal proceedings charged and filed in Mendocino County. The Office of the Mendocino County District Attorney was established by the Constitution of the State of California in 1850, when Mendocino County was born as one of the original 13 counties created at the time of statehood. The first Mendocino County District Attorney took office in 1859, and since 1859 there have been 29 separate attorneys to serve in this elected, non-partisan position – 26 men and 3 women.

The District Attorney's reach and legal jurisdiction extends throughout Mendocino County, including the incorporated cities, tribal lands, and State and Federal lands. By law, the District Attorney is Mendocino County's chief law enforcement officer. The District Attorney is vested with the independent authority to prioritize and conduct prosecutions for public offenses, to detect crime, and to investigate criminal activity. When requested, the District Attorney also advises the Grand Jury on criminal crime-related matters it may be investigating. By law, the District Attorney sponsors and participates in programs to improve the administration of justice.

PROGRAM OVERVIEW

- District Attorney – BU 2070
- Underserved Needs – BU 0448
- Victim/Witness Assistance – BU 0464-Grant
- Anti-Drug Abuse Law Enforcement – BU 0465-Grant

GOALS FOR FY 2025-26

- Professional Recruitment: to fill all District Attorney's Office positions: The office is currently experiencing a shortage of professionals (deputy prosecutors, investigators, and paralegals). While the office has 19 allocated prosecutor positions (which includes the District Attorney and Assistant District Attorney), only ten of those positions are currently filled, as of May 1, 2025, and both paralegal positions remain unfilled. This shortage of professionals seeking prosecutorial employment is being experienced statewide. This is due, in part, to the supply and demand equation continuing to be adversely impacted by the pandemic and its lingering aftermath. It is also due, in part, to the fact that Mendocino County's salaries for these positions are below average when compared to other offices on the North Coast, and across the state offices that are competing with one another to recruit and hire from the same shallower pool of applicants. This problem must be addressed and fixed at the board level.

- Law Enforcement Assistance: to continue to provide timely and accurate legal advice to local law enforcement agencies. To protect law enforcement officers investigating dangerous street drugs (i.e., fentanyl), the DA has used Asset Forfeiture funds to purchase TruNarc Handheld Narcotics Analyzers for the Ukiah Police Department, the California Highway Patrol, and the Fort Bragg Police Department to share with all coastal law enforcement agencies.

- Backlog: to recover from the backlog of criminal cases and jury trials brought on by the pandemic. This is at least a five-year plan of action and goal.

- Data Management System: to complete the transition from the previous case management system involving ongoing data cleanup, and creation of essential analytical reports.

- Victim Rights and Assistance: to continue to fund and promote assistance to victims of crime through the DA's Victim/Witness program and office (707-463-4218).

- Professional Standards/Education: to continue to promote, teach, and require high professional standards, as required by the California State Bar, the California Business and Professions Code, and the District Attorney.

ACCOMPLISHMENTS IN FY 2024-25

Jury Trials

- During calendar year 2024, the office prosecuted thirty-five jury trials with a weighted jury trial conviction rate of 94%.

- During calendar year 2025 through May 1, the office prosecuted ten jury trials with a weighted jury verdict conviction rate of 70%.

Realignment County Prison

- During calendar year 2024 (January through December), the office prosecuted 46 defendants who were sentenced by the local courts to "Realignment County Prison" (RCP).

- During the current calendar year 2025 (January 1 through May 1), the office has prosecuted nine defendants who were sentenced by the local courts to RCP

DISTRICT ATTORNEY'S OFFICE

C. DAVID EYSTER, District Attorney

Prison Commitments Analytics
Local Defendents Removed to State Prison

CALENDAR YEAR 2024

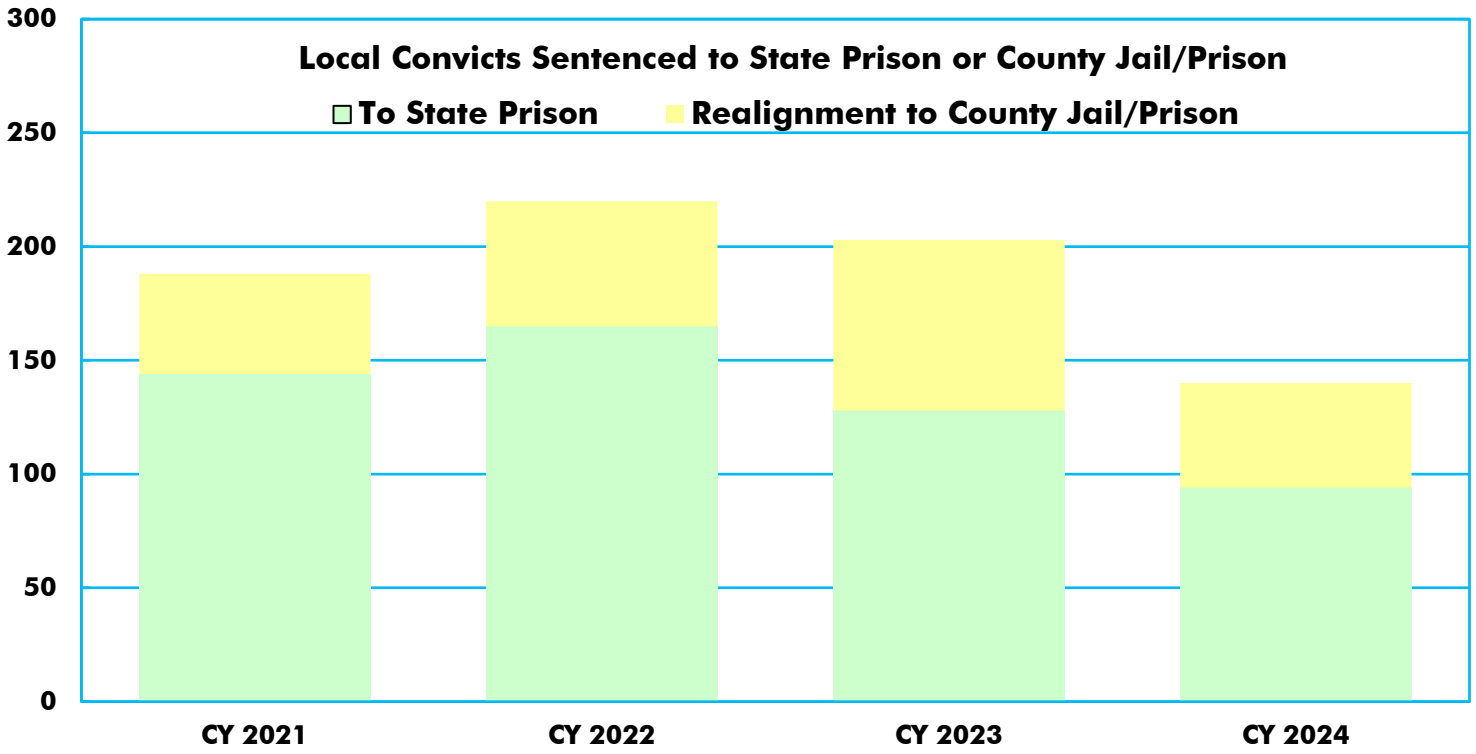
- During calendar year 2024 the office prosecuted ninety-four defendants who were sentenced by the local courts to California Department of Corrections and Rehabilitation.During the current calendar year 2025 (January 1 through May 1), the office has prosecuted nine defendants who were sentenced by the local courts to RCP.
- Of that number thirteen defendants were committed to CDCR for violent felonies, as defined in Penal Code section 667.S(c)..

Prison Commitments Analytics
Local Defendents Removed to State Prison

CALENDAR YEAR 2025

- During calendar year 2025 January through May 1, the office prosecuted forty-eight defendants who were sentenced by the local courts to California Department of Corrections and Rehabilitation.
- Of that number five defendants were committed to CDCRfor violent felonies, as defined in Penal Code section 667.S(c).

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 1510 Public Safety Sales Tax.

Acct. 5150 Motor Vehicle in Lieu

Fixed Assets

CHANGES IN BUDGET FROM PRIOR YEAR

The budget for the District Attorney's Office includes no additional positions or significant additional requests from the prior year.

BUDGET UNIT DETAIL Schedule 9 — Function: Public Protection — Activity: Judicial

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821510 Sales Tax- Public Safety	1,026,166.76	913,397.56	903,000.00	**693,214.00**	(209,786.00)
823204 Misc Court Fine	5,434.01	11,977.74	20,000.00	**10,000.00**	(10,000.00)
823310 Asset Forfeiture	29,043.74	-	-	**-**	-
825150 Motor Vehicle in Lieu	133,216.79	102,800.47	100,000.00	**100,000.00**	-
825344 2011 Realign Pub Safety	-	184,475.69	-	**-**	-
825490 State Other	51,297.73	143,934.76	271,308.00	**272,000.00**	692.00
826390 Other Charges	-	-	-	**-**	-
827600 Other Sales	8,463.12	32,069.00	25,000.00	**25,000.00**	-
827700 Other	6,647.43	9.95	-	**-**	-
827801 Grant Revenue	-	-	-	**-**	-
827802 Operating Transfer In	337,171.00	15,826.31	220,546.00	**220,000.00**	(546.00)
Total Revenues	**1,597,440.58**	**1,404,491.48**	**1,539,854.00**	**1,320,214.00**	**(219,640.00)**
Salaries & Employee Benefits					
861011 Regular Employees	3,621,482.28	3,469,062.42	3,822,287.00	**3,344,764.70**	(477,522.30)
861012 Extra Help	19,985.05	33,970.09	78,000.00	**78,000.00**	-
861013 Overtime Reg Emp	63,570.07	85,140.96	52,548.00	**100,000.00**	47,452.00
861021 Co Cont Retirement	1,445,001.13	1,317,971.31	1,603,366.00	**1,398,173.00**	(205,193.00)
861022 Co Cont OASDI	214,207.86	207,408.14	236,982.00	**205,227.00**	(31,755.00)
861023 Co Cont Medicare	51,836.56	50,011.72	55,422.00	**47,997.00**	(7,425.00)
861024 Co Cont Retire Incr	180,751.84	378,008.71	485,928.00	**448,959.00**	(36,969.00)
861030 Co Cont Health Ins	470,630.92	531,349.80	580,425.00	**559,280.00**	(21,145.00)
861031 Co Cont Unemp Ins	1,560.00	-	-	**-**	-
861035 Co Cont Workers Comp	44,029.00	32,098.00	52,482.00	**48,827.22**	(3,654.78)
Total Salaries & Employee Benefits	**6,113,054.71**	**6,105,021.15**	**6,967,440.00**	**6,231,227.92**	**(736,212.08)**
Services & Supplies					
862060 Communications	16,885.79	15,440.71	26,441.00	**26,000.00**	(441.00)
862062 Comm Microwave	2,464.41	2,538.34	-	**2,509.00**	2,509.00
862101 Insurance- General	203,875.00	250,026.00	273,302.00	**218,658.00**	(54,644.00)
862110 Jury & Witness Expense	28,493.40	33,697.11	35,000.00	**35,000.00**	-
862120 Maint- Equip	1,365.73	2,017.16	1,500.00	**1,500.00**	-
862130 Maint- Strc/Impr/Grnds	4,333.25	3,898.42	2,900.00	**2,500.00**	(400.00)
862150 Memberships	20,866.81	14,548.89	20,000.00	**20,000.00**	-
862170 Office Expense	116,899.49	113,193.17	150,000.00	**150,000.00**	-
862183 Legal Fees	-	-	500.00	**-**	(500.00)
862185 Medical/Dental Svcs	-	626.15	1,000.00	**-**	(1,000.00)
862187 Education & Training	24,036.31	22,885.29	30,000.00	**30,000.00**	-
862189 Prof/Spec Svcs- Other	72,800.46	91,512.49	100,000.00	**200,000.00**	100,000.00
862190 Publ/Legal Notice	15,168.47	18,623.89	15,000.00	**15,000.00**	-
862230 Info Tech Equip	82,025.07	98,756.60	-	**59,243.00**	59,243.00
862239 Spec Dept Expense	386,064.57	460,007.56	234,479.96	**250,000.00**	15,520.04
862240 Spec Dept Fund	-	60.00	5,000.00	**5,000.00**	-

DISTRICT ATTORNEY'S OFFICE

C. DAVID EYSTER, District Attorney

BU 2070 - District Attorney's Office

BUDGET UNIT DETAIL Schedule 9			Function: Public Protection	Activity: Judicial	
Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862250 Trans/Travel	718.39	33,716.35	30,000.00	**20,000.00**	(10,000.00)
862253 Travel Out of County	5,979.43	10,471.62	15,000.00	**20,000.00**	5,000.00
862260 Utilities	1,935.06	1,770.76	1,150.00	**1,150.00**	-
Total Services & Supplies	**983,911.64**	**1,173,790.51**	**941,272.96**	**1,056,560.00**	**115,287.04**
Fixed Assets					
864360 Structure/Improvement	-	-	-	**-**	-
864370 Equipment	29,042.41	2,671.59	-	**-**	-
Total Fixed Assets	**29,042.41**	**2,671.59**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfer	(15,338.14)	(15,455.00)	(13,000.00)	**(13,000.00)**	-
865802 Oper Transfer Out	-	38,892.03	562,348.00	**688,787.00**	126,439.00
Total Expend Transfer & Reimb	**(15,338.14)**	**23,437.03**	**549,348.00**	**675,787.00**	**126,439.00**
Total Net Appropriations	**7,110,670.62**	**7,304,920.28**	**8,458,060.96**	**7,963,574.92**	**(494,486.04)**
Net County Cost (Fund Contribution)	**5,513,230.04**	**5,900,428.80**	**6,918,206.96**	**6,643,360.92**	**(274,846.04)**



BU 0464 - Victim/Witness Assistance Program

GRANT OVERVIEW (Administered by BU 2070)

The Victim/Witness Program provides comprehensive services to victims and witnesses of all types of crime in Mendocino County, while providing victim services within the Criminal Justice System. Victim/Witness services include crisis intervention, emergency assistance resources, referral for counseling to agencies within the community and direct counseling of the victim pertaining to problems resulting from the crime. Staff assists, as needed, with funeral/burial arrangements and in obtaining temporary/criminal protective orders. The goal of the Program is to ensure access to prosecution and services, provide sensitive treatment for crime victims (and witnesses) in the Criminal Justice System and prevent further trauma. Victim/Witness has provided these services from within the District Attorney's Office for 41 years.

Victim/Witness staff participates in witness protection, including arranging for law enforcement protection and/or re-locating victims/witnesses in new residences. Victim Witness staff provides additional support by processing, filing, and verifying claims filed by victims of crime. Services offered include orientation to the criminal justice system, as well as court escorts. The program offers assistance in obtaining the return of victims' property that held as evidence by law enforcement agencies. Staff also assists victims in ascertaining economic losses and obtaining restitution for the same. Staff monitors appropriate court cases to keep victims and witnesses apprised of the progress and outcome of their case(s) and to notify witnesses of any changes in the court calendar that affect their transportation. At the request of a victim, staff makes notifications to friends, relatives, and employers about the occurrence of the crime and the victim's condition. Additionally, if the victim requests, staff works with employers to minimize any loss of pay or other benefits, which may result because of the crime, or the employee's participation in the criminal justice system.

Victim/Witness provides the Probation Department, District Attorney's Office, and courts with information relevant to victims' losses, prior to the imposition of sentence.

GRANT INFORMATION

- Grant Inception Date: 1982
- Current Grant Period: 10/01/2024 – 09/30/2025
- Source of Funds: California Office of Emergency Services (Cal OES) Victim Services
- Continuity of Grant: Ongoing, with annual RFA allocation
- Grant Restrictions and Provisions: Limited to 10% De Minimis for the entire grant period

GRANT BUDGET

Revenue		
Grant Revenue	$	352,269
Total	$	352,269
Expenditures		
Salaries & Employee Benefits	$	347,900
Operating Expenses		4,369
Total	$	352,269

County Match Required: No

Independent Audit Required: Yes

EMPLOYEES	(FULL TIME EQUIVALENT)	GRANT FUNDED	GENERAL FUND
Victim Witness Advocates	3.00	90%	10%
MVA Victim Witness Advocate	1.00	100%	0%
Staff Assistant	0.50	90%	10%

DISTRICT ATTORNEY'S OFFICE

C. DAVID EYSTER, Disctirct Attorney

BUDGET UNIT DETAIL Schedule 9

Fund: 1100 County General Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(182.16)	-	-	**-**	-
825490 State Other	-	-	25,969.00	**160,723.00**	134,754.00
825670 Federal Other Revenue	-	179,991.00	326,335.00	**161,870.00**	(164,465.00)
825810 Other Govt Aid	91,728.01	60,071.00	81,584.00	**-**	(81,584.00)
827700 Other Revenue	-	-	-	**-**	-
827801 Grant Revenue	371,437.00	141,863.00	8,381.00	**-**	(8,381.00)
827802 Operating Transfer In	17,959.00	38,892.03	132,179.00	**129,996.00**	(2,183.00)
Total Revenues	**480,941.85**	**420,817.03**	**574,448.00**	**452,589.00**	**(121,859.00)**
Salaries & Employee Benefits					
861011 Regular Employees	246,718.54	247,887.87	251,059.00	**246,852.32**	(4,206.68)
861012 Extra Help	4,315.90	3,536.23	1,777.00	**-**	(1,777.00)
861013 Overtime Reg Emp	2,910.47	454.63	1,319.00	**-**	(1,319.00)
861021 Co Cont Retirement	86,967.59	79,574.85	81,050.00	**86,229.00**	5,179.00
861022 Co Cont OASDI	14,898.40	14,583.93	14,744.00	**16,727.00**	1,983.00
861023 Co Cont Medicare	3,549.74	3,462.00	3,474.00	**2,155.00**	(1,319.00)
861024 Co Cont Retire Incr	5,532.66	18,429.42	19,212.00	**22,990.00**	3,778.00
861030 Co Cont Health Ins	40,592.75	42,665.31	48,377.00	**60,398.00**	12,021.00
861031 Co Cont Unemp Ins	331.00	-	-	**-**	-
861035 Co Cont Workers Comp	61.00	75.00	75.00	**489.68**	414.68
Total Salaries & Employee Benefits	**405,878.05**	**410,669.24**	**421,087.00**	**435,841.00**	**14,754.00**
Services & Supplies					
862060 Communications	2,361.13	2,244.21	2,177.00	**-**	(2,177.00)
862101 Insurance- General	2,187.00	2,262.00	2,262.00	**3,405.00**	1,143.00
862170 Office Expense	9,888.74	7,542.14	9,070.98	**9,071.00**	0.02
862187 Education & Training	1,040.15	-	-	**-**	-
862190 Publ/Legal Notice	-	-	-	**-**	-
862230 Info Tech Equip	9,537.80	9,847.00	9,847.00	**-**	(9,847.00)
862239 Spec Dept Expense	1,137.45	496.00	496.00	**-**	(496.00)
862250 Transportation & Travel	-	4,271.61	4,271.61	**4,272.00**	0.39
862253 Travel Out of County	-	2,562.83	-	**-**	-
Total Services & Supplies	**26,152.27**	**29,225.79**	**28,124.59**	**16,748.00**	**(11,376.59)**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**432,030.32**	**439,895.03**	**449,211.59**	**452,589.00**	**3,377.41**
Total Fund Balance (Contribution)	**(48,911.53)**	**19,078.00**	**(125,236.41)**	**-**	**125,236.41**



BU 0465 - Anti-Drug Abuse Enforcement Program

GRANT OVERVIEW (Administered by BU 2070)

The Anti-Drug Abuse Program promotes a coordinated approach between law enforcement and prosecution to combat drug sales, manufacturing, and distribution of all commercial/illegal drugs (e.g., fentanyl, heroin, cocaine, methamphetamine,). The assigned District Attorney Investigator, Deputy District Attorney and Legal Secretary work collaboratively with members of the Mendocino Major Crimes Task Force (MMCTF), and other law enforcement agencies with emphasis on convicting violent and serious offenders and enforcing drug control laws.

GRANT INFORMATION

- Grant Inception Date: July 1, 1993
- Current Grant Period: 07/01/2025 – 06/30/2026
- Source of Funds: Operating Transfer In (OTI) from DA BU 2070
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue		
OTI	$	502,799
Total	$	502,799
Expenditures		
Salaries & Employee Benefits	$	502,799
Service & Supplies		0
Total	$	502,799

County Match Required: No

Independent Audit Required: Yes

EMPLOYEES	(FULL TIME EQUIVALENT)	GRANT FUNDED	GENERAL FUND
Deputy District Attorney	1.00	0%	100%
District Attorney Investigator	1.00	0%	100%
Staff Assistant	1.00	0%	100%

DISTRICT ATTORNEY'S OFFICE

C. DAVID EYSTER, District Attorney

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Fund: 1100 County General Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	200.68	-	-	**-**	-
827700 Other Revenue	219,252.67	244,789.66	-	**-**	-
827801 Grant Revenue	-	-	-	**-**	-
827802 Operating Transfer In	5,082.00	-	351,211.00	**508,880.00**	157,669.00
Total Revenues	**224,535.35**	**244,789.66**	**351,211.00**	**508,880.00**	**157,669.00**
Salaries & Employee Benefits					
861011 Regular Employees	127,685.81	137,846.75	181,349.00	**312,759.00**	131,410.00
861013 Overtime Reg Emp	791.40	162.49	-	**-**	-
861021 Co Cont Retirement	48,514.49	56,718.05	100,796.00	**105,476.00**	4,680.00
861022 Co Cont OASDI	7,463.11	8,175.68	11,244.00	**19,391.00**	8,147.00
861023 Co Cont Medicare	1,745.41	1,912.07	2,630.00	**4,536.00**	1,906.00
861024 Co Cont Retire Incr	4,674.31	14,208.81	29,210.00	**33,235.00**	4,025.00
861030 Co Cont Health Ins	28,157.00	24,863.81	25,129.00	**26,152.00**	1,023.00
861031 Co Cont Unemp Ins	123.00	-	-	**-**	-
861035 Co Cont Workers Comp	439.00	405.00	167.00	**405.00**	238.00
Total Salaries & Employee Benefits	**219,593.53**	**244,292.66**	**350,525.00**	**501,954.00**	**151,429.00**
Services & Supplies					
862101 Insurance- General	420.00	497.00	579.00	**578.00**	(1.00)
862170 Office Expense	-	-	-	**-**	-
862230 Info Tech Equipment	-	-	1,969.00	**6,348.00**	4,379.00
862239 Spec Dept Expense	-	-	-	**-**	-
Total Services & Supplies	**420.00**	**497.00**	**2,548.00**	**6,926.00**	**4,378.00**
Total Net Appropriations	**220,013.53**	**244,789.66**	**353,073.00**	**508,880.00**	**155,807.00**
Total Fund Balance (Contribution)	**(4,521.82)**	**-**	**1,862.00**	**-**	**(1,862.00)**



Underserved Victim Advocacy and Outreach Program

GRANT OVERVIEW (Administered by BU 2070)

The Underserved Victim Advocacy Program provides services for rural, geographically underserved areas throughout Mendocino County. Focus areas include the Mendocino coast and northern inland Mendocino County with emphasis on the Mendocino Coast. Victim advocates provide a range of comprehensive services to victims and witnesses including crisis intervention, emergency assistance resources, and direct counseling for victims of crime. Staff assists, as needed, with funeral/burial arrangements and in obtaining temporary/criminal protective orders. The goal of the Program is to ensure access to services for populations in outlying areas, and to provide sensitive treatment for crime victims in an effort to prevent further trauma.

Additional support includes processing, filing, and verifying claims filed by victims of crime. The Program assists victims in obtaining the return of their property held as evidence by law enforcement agencies. Staff likewise assists victims in ascertaining economic losses and obtaining restitution for such losses.

Other advocacy services offered are orientation to the criminal justice system and escorting victims to court. Victim advocates notify victims and witnesses of the progress and outcome of their case(s) and inform them of any changes in the court calendar that affect their transportation.

At the request of a victim, staff notifies friends, relatives, and employers about the occurrence of the crime and the victim's condition. Additionally, if the victim requests, staff works with employers to minimize any loss of pay or other benefits.

GRANT INFORMATION

- Grant Inception Date: N/A
- Current Grant Period: July 1, 2025 through June 30,2026
- Source of Funds: Operating Transfer In (OTI) from DA BU 2070
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
OTI	$ 97,188
Total	$ 97,188
Expenditures	
Salaries & Employee Benefits	$ 96,205
Services & Supplies	983
Total	$ 97,188

County Match Required: No

Independent Audit Required:Yes

This grant is included in Budget Unit N/A Schedule 9.

EMPLOYEES	(FULL TIME EQUIVALENT)	GRANT FUNDED	GENERAL FUND
Victim Advocate	1.0 FTE	0%	100%

DISTRICT ATTORNEY'S OFFICE

C. DAVID EYSTER, District Attorney

BU 2075 - District Attorney/Public Defender Realignment 2011

BUDGET UNIT DETAIL Schedule 9

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	-	-	-	**-**	-
825344 2011 Realignment Public Safety	273,159.42	-	220,546.00	**200,000.00**	(20,546.00)
827802 Operating Transfer In	-	-	-	**-**	-
Total Revenues	**273,159.42**	**-**	**220,546.00**	**200,000.00**	**(20,546.00)**
Other Charges					**-**
863113 Pmt Other Gov Agency	-	-	-	**-**	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					**-**
865802 Operating Transfer Out	137,462.00	15,826.31	220,546.00	**200,000.00**	(20,546.00)
Total Expend Transfer and Reimb	**137,462.00**	**15,826.31**	**220,546.00**	**200,000.00**	**(20,546.00)**
Total Net Appropriations	**137,462.00**	**15,826.31**	**220,546.00**	**200,000.00**	**(20,546.00)**
Net County Cost (Fund Contribution)	**(135,697.42)**	**15,826.31**	**-**	**-**	**-**

MENDOCINO
1850
COUNTY

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

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EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

Embrace transparency by building trust among team members, fostering accountability. Through team collaboration we can enhance creativity, problem-solving, and efficiency which can lead to innovative solutions and better outcomes. Incorporating these principles into the organization's culture and practices can lead to a more productive, collaborative, and agile environment, ultimately driving success and achieving business objectives. A fair and healthy workplace environment is critical to employee satisfaction, retention, and productivity.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

DEPARTMENT SUMMARY

Revenues - All Funds	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Estimated	FY 24-25 Adopted	Change from Prior Year
Revenues	30,260,774	49,112,917	66,220,549	61,801,966	4,418,583
Total Operating Transfers In	27,792,526	10,507,471	15,450,341	23,177,146	(7,726,805)
Total Revenues	58,053,300	59,620,387	81,670,890	84,979,112	(3,308,222)
Appropriations - All Funds					
Total Salaries & Employee Benefits	11,564,734	12,827,659	13,794,960	13,112,026	682,933
Total Services and Supplies	42,212,055	43,337,095	48,768,152	44,453,064	4,315,087
Total Other Charges	822,191	2,095,280	540,000	540,000	-
Total Fixed Assets	4,761,048	4,416,394	34,326,206	48,336,828	(14,010,622)
Total Operating Expenditures	59,360,027	62,676,429	97,429,318	106,441,918	(9,012,601)
Total Intrafund Transfers	(2,960,207)	(2,702,795)	(3,321,306)	(1,306,041)	2,015,265
Total Operating Transfers Out	7,646,311	8,622,777	14,136,835	8,346,506	5,790,329
Total Transfers & Reimb.	4,686,104	5,919,982	10,815,529	7,040,465	3,775,064
Total Net Appropriations	32,344,813	31,816,729	74,079,592	81,176,507	(7,096,915)
NCC/Use of Fund Balance	7,238,369	10,819,032	22,378,528	26,509,245	(4,130,718)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
1020 Executive Office	1,070,249	-	1,070,249
1160 Central Services	777,143	117,600	659,543
1010 Clerk of the Board	561,846	9,200	552,646
2086 Conflict Defender	275,000	130,000	145,000
2830 Emergency Services	355,549	142,812	212,737
1610 Facilities	6,971,158	1,536,555	5,434,603
1620 Fleet Management	419,626	334,958	84,669
1960 Information Services	4,443,421	237,370	4,206,051
4510 Solid Waste Divison	809,543	809,543	-
Total: General Fund	15,683,535	3,318,038	12,365,497
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
1710 Capital Improvements	6,234,082	5,733,826	500,256
1712 Captial Projects	30,465,722	24,797,228	5,668,493
1713 Capital Projects MHTA	12,030,000	12,030,000	-
1714 Capital Projects	-	-	-
2910 Distaster Recovery	13,938,412	7,412,618	6,525,794
0713 Risk Management (ISF)	4,825,892	4,825,892	-
0711 Vehicle Replacement (ISF)	-	48,625	(48,625)
0326 Water Agency	435,905	435,905	-
0714 Workers Comp. (ISF)	4,906,560	4,906,560	-
Total: Other Funds	72,836,573	60,190,654	12,645,918
TOTAL: ALL FUNDS	88,520,108	63,508,692	25,011,416

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 22-23	FY 23-24	FY 24-25
Executive Office	17	13	16
Clerk of the Board	3	3	3
Payroll Administration	-	3	3
General Services	8	9	6
Buildings and Grounds	40	40	36
Garage	3	3	2
Information Services	32	32	30
Emergency Services	2	2	3
Total: General Fund	105	109	99
OTHER FUNDS Dept. Programs			
Disaster Recovery	6	5	2
Risk Management (ISF)	2.5	2.5	2.5
Health Benefits	3	2	3
Total: Other Funds	11.5	9.5	7.5
TOTAL: ALL FUNDS	116.5	118.5	106.5

**Some positions are funded from various Executive Office budget units, although are allocated as referenced above.*

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



BU 1020 - Executive Office

Department Overview

The Chief Executive Officer (CEO) provides a supportive framework for the Board of Supervisors policies and decisions. The primary duties of the CEO are to plan, organize, control, and direct the overall operations of the County. The CEO provides various staff services in the form of leadership and guidance in the implementation of the policies of the Board of Supervisors. The CEO coordinates and oversees the County budget, makes recommendations, and analyzes issues regarding the administration and operation of County department programs, and the use of financial and human resources. The CEO also serves in the capacity as the Director of Emergency Services. The following program budgets are administered by the CEO: Clerk of the Board, emergency services, disaster recovery, capital improvements and maintenance projects for the County, county vehicle fleet, information technology, risk management programs, special projects, payroll administration, disaster recovery, grants division, and County mandated grand jury and conflict defender funding coordination.

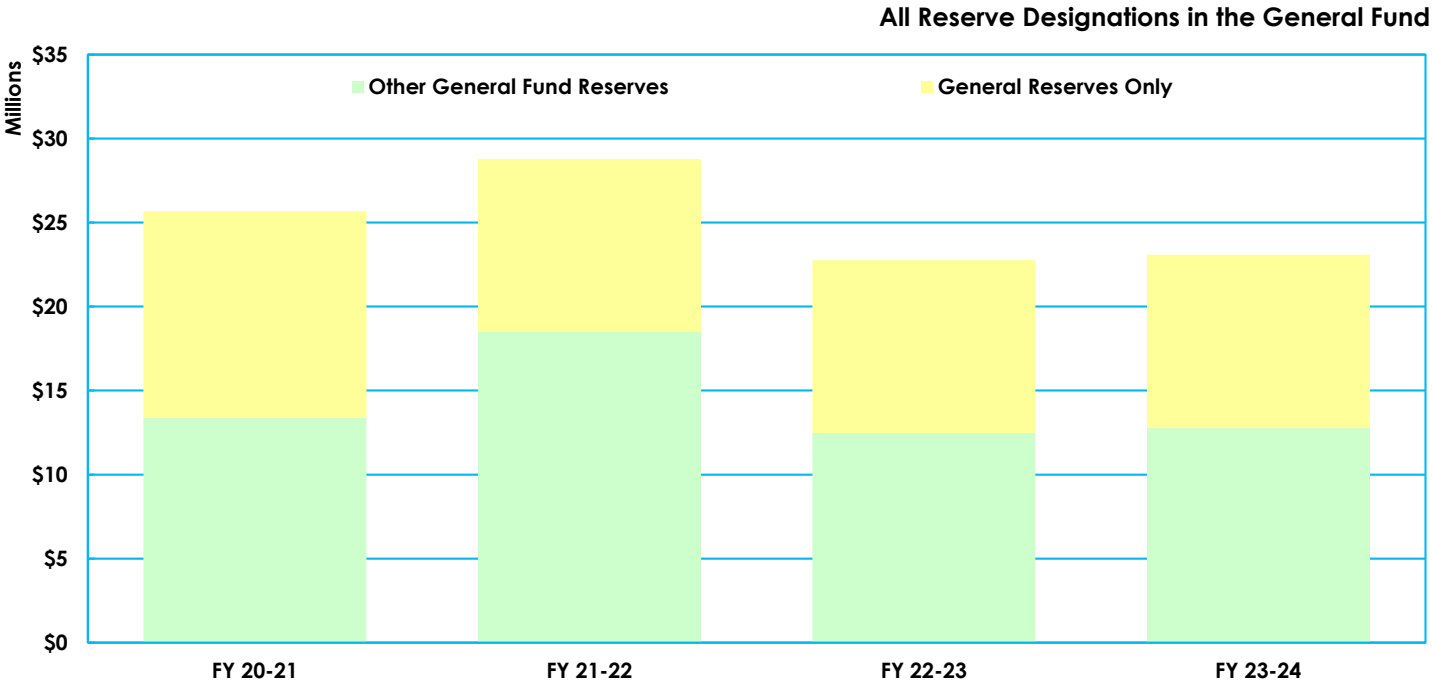
PROGRAM OVERVIEW

- Capital Improvements - BU 1710
- Capital Projects - BU 1712
- Capital Projects - MHTA - BU 1713
- Central Services - BU 1160
- Clerk of the Board - BU 1010
- Conflict Defender - BU 2086
- Executive Office - BU 1020
- Payroll Administration - BU 1140
- Fiscal Support - BU 1150
- Facilities - BU 1610
- Fleet Management - BU 1620
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- Information Technology - BU 1960
- Information Technology Replacement - BU 0717
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- Disaster Recovery - BU 2910
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- Workers' Compensation - BU 0714

GOALS FOR FY 2025-26

- Correct spending to match revenues.
- Update County policy #1 - Purchasing, Leasing, and Contracting Policies and Procedure, policy #32 – General Reserve and Contingencies and policy #33 – Reserve for Major Repair and Maintenance of Facilities
- Continue the review of existing County programs and services to determine priorities, research of the availability of federal, state and private foundation grant programs, and initiate and complete the preparation of the required grant funding applications.
- Continue consolidation, efficiency, and collaboration among the divisions and departments.
- Continue to focus on development, disaster recovery, emergency preparedness, housing, community resilience, water resources and identifying innovative ways to invest in our greatest asset, our employees.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2170 Publication of the County budget book and general office expenses.

Acct. 2189 Federal and State advocacy contracts and professional services, transparency portal.

CHANGES IN BUDGET FROM PRIOR YEAR

Established a dedicated Grants Unit, to better serve the County's need seek new revenue sources. Payroll has moved from the Auditor/ Controller's office to the Executive office.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1020 - Executive Office

BUDGET UNIT DETAIL Schedule 9 **Function: General Government** **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
826390 Other Charges	83,194.44	69.98	-	**-**	-
827400 Prior Year Revenue	-	-	-	**-**	-
827707 Donation	-	-	-	**-**	-
827802 Oper Transfer In	166,746.47	-	-	**-**	-
Total Revenues	**249,940.91**	**69.98**	**-**	**-**	**-**
Salaries & Employee Benefits					
861011 Regular Employees	834,519.42	322,171.41	535,324.00	**646,846.00**	111,522.00
861012 Extra Help	1,515.00	3,305.22	8,000.00	**-**	(8,000.00)
861013 Overtime Reg Emp	3,826.80	459.76	1,500.00	**1,500.00**	-
861021 Co Cont Retirement	285,407.86	107,151.00	150,744.00	**201,690.00**	50,946.00
861022 Co Cont OASDI	48,826.94	18,294.20	32,427.00	**38,786.00**	6,359.00
861023 Co Cont Medicare	11,832.94	4,582.05	11,970.00	**9,070.00**	(2,900.00)
861024 Co Cont Retire Incr	20,454.28	25,219.98	63,104.00	**55,051.00**	(8,053.00)
861030 Co Cont Health Ins	146,230.36	58,715.28	92,295.00	**103,440.00**	11,145.00
861031 Co Cont Unemp Ins	1,243.00	-	-	**-**	-
861035 Co Cont Workers Comp	12,256.00	22,877.00	78,210.00	**69,822.04**	(8,387.96)
Total Salaries & Employee Benefits	**1,366,112.60**	**562,775.90**	**973,574.00**	**1,126,205.04**	**152,631.04**
Services & Supplies					
862050 Clthg & Prsnal Items	-	-	-	**-**	-
862060 Communications	12,204.52	10,931.06	13,500.00	**15,000.00**	1,500.00
862101 Insurance- General	8,164.00	9,882.00	8,860.00	**11,915.00**	3,055.00
862120 Maintenance-Equipment	-	141.06	-	**-**	-
862150 Memberships	2,273.98	6,794.69	3,700.00	**3,800.00**	100.00
862170 Office Expense	26,755.20	13,350.67	25,000.00	**18,000.00**	(7,000.00)
862187 Education & Training	7,325.89	1,979.48	8,000.00	**2,500.00**	(5,500.00)
862189 Prof/Spec Svcs- Other	271,949.78	265,813.16	89,750.00	**161,500.00**	71,750.00
862190 Publ/Legal Notice	4,152.47	1,090.97	3,000.00	**1,500.00**	(1,500.00)
862200 Rent/Lease Equip	518.28	-	3,500.00	**-**	(3,500.00)
862228 Software-Short Term	-	450.00	-	**500.00**	500.00
862230 Info Tech Equipment	41,718.22	26,475.95	12,615.00	**36,737.00**	24,122.00
862239 Spec Dept Expense	11,717.03	28,471.72	40,000.00	**35,000.00**	(5,000.00)
862250 Trans/Travel	1,757.72	188.38	2,500.00	**1,000.00**	(1,500.00)
Total Services & Supplies	**394,957.82**	**370,561.85**	**233,425.00**	**305,452.00**	**72,027.00**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfers	(80,433.05)	-	-	**-**	-
865802 Operating Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**(80,433.05)**	**-**	**-**	**-**	**-**
Total Net Appropriations	**1,680,637.37**	**933,337.75**	**1,206,999.00**	**1,431,657.04**	**224,658.04**
Net County Cost (Fund Contribution)	**1,430,696.46**	**933,267.77**	**1,206,999.00**	**1,431,657.04**	**224,658.04**



BU 1010 - Clerk of the Board

Budget Unit Overview

The primary role of the Clerk of the Board is to maintain the permanent record of the Board of Supervisors, including both historical and current information. Pursuant to government statutes, most Clerk of the Board programs are mandated by the State of California, while others are established pursuant to local regulations or administrative policy. Staff performs a variety of roles in support of the Board of Supervisors and individual District Supervisors, including Board business services, constituency support services, regulatory and policy guidance, and technical support services.

The principal function of the Clerk of the Board is the facilitation of the Board of Supervisors meeting proceedings through production of agendas, distribution of meeting-related information, public noticing, clerking, completing minutes, and execution of formal records. Clerk of the Board staff is further tasked with administration of the assessment appeal process, facilitation of the Board Standing Committee meetings, as well as the management of appointments to County boards and commissions.

PROGRAM OVERVIEW

- Board Operations
- Program Administration
- Records Management

GOALS FOR FY 2025-26

- Continue expansion of digital records execution and storage processes to reduce remaining paper duplication of records, with the end goal of transitioning to a digital only records storage method for all records.
- Improve upon departmental processes for tracking Mendocino County Boards and Commissions and updating of online applications for each respective Board/Commission/Committee etc.
- Explore cost effective solutions to anticipated changes to the department resulting from modified legal requirements (ADA, Translation, etc.)

ACCOMPLISHMENTS IN FY 2024-25

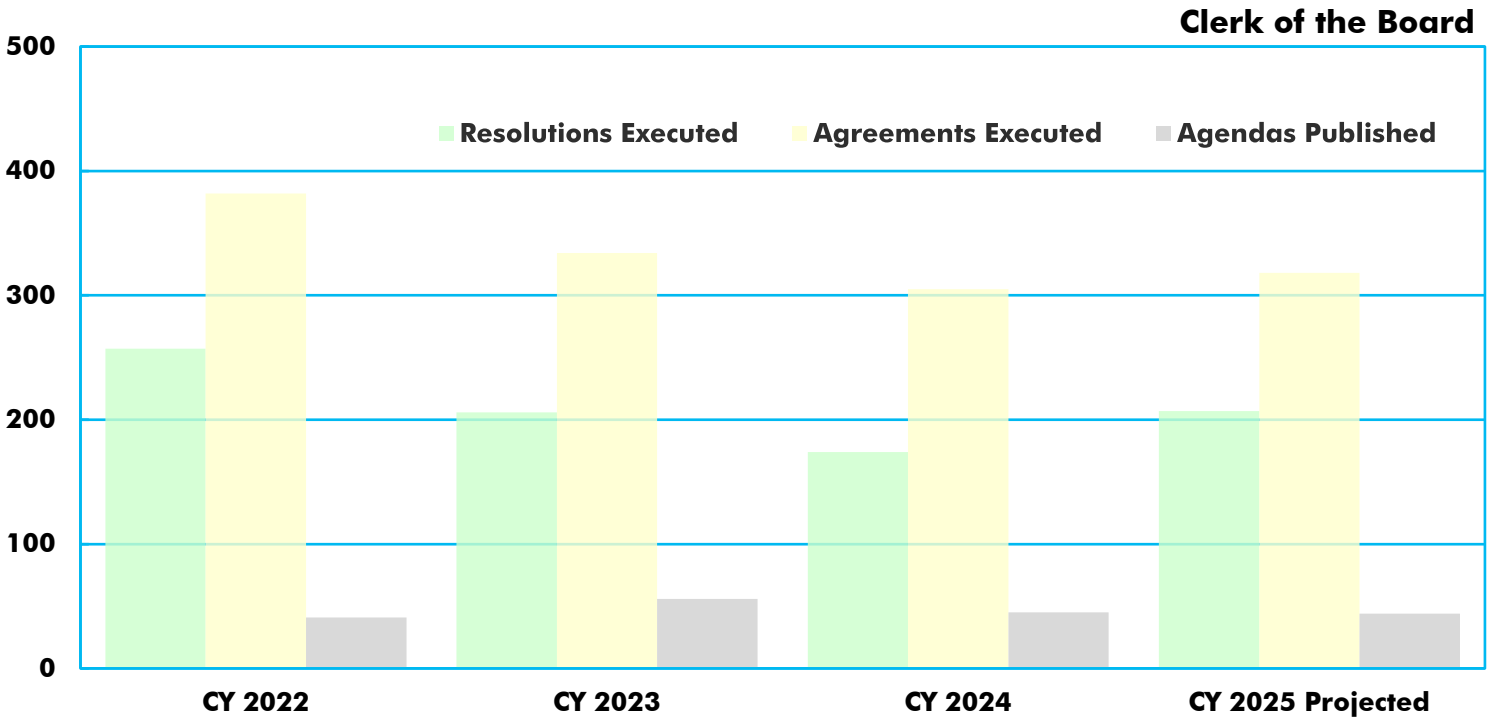
- Expanded on digital records execution processes to reduce paper duplication of records where possible
- Improved upon departmental processes for scheduling and hosting off-site meetings of the Board of Supervisors and affiliated meeting bodies
- Conducted a thorough audit of the Boards and Commissions and Assessment Appeals software to identify potential streamlining opportunities, for both the department and constituents.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1010 - Clerk of the Board

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6390 Processing fee for Assessment Appeal applications, Planning Appeals, and administrative records.

Services & Supplies

Acct. 2189 Agenda automation, maintenance support, ordinance codification, expenses, and other miscellaneous contracts.

Acct. 2239 Off-site Board of Supervisors meetings expense.

CHANGES IN BUDGET FROM PRIOR YEAR

The budget for the Clerk of the Board includes no additional positions or significant additional requests from the prior year.

BUDGET UNIT DETAIL Schedule 9

Function: General Government **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
826390 Other Charges	5,845.00	12,735.00	9,200.00	**7,500.00**	(1,700.00)
827700 Other	-	270.00	-	**-**	-
827802 Operating Transfer In	12,035.00	-	-	**-**	-
Total Revenues	**17,880.00**	**13,005.00**	**9,200.00**	**7,500.00**	**(1,700.00)**
Salaries & Employee Benefits					**-**
861011 Regular Employees	248,264.27	199,102.25	202,578.00	**182,692.00**	(19,886.00)
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	15,357.30	9,263.07	17,413.00	**10,000.00**	(7,413.00)
861021 Co Cont Retirement	78,271.98	60,058.14	66,200.00	**55,759.00**	(10,441.00)
861022 Co Cont OASDI	14,901.58	12,180.10	12,437.00	**10,870.00**	(1,567.00)
861023 Co Cont Medicare	3,725.35	2,979.48	2,935.00	**2,541.00**	(394.00)
861024 Co Cont Retire Incr	3,730.83	12,788.64	14,704.00	**12,863.00**	(1,841.00)
861030 Co Cont Health Ins	41,529.21	28,503.22	32,278.00	**29,433.00**	(2,845.00)
861031 Co Cont Unemp Ins	572.00	-	-	**-**	-
861035 Co Cont Workers Comp	7,887.00	8,592.00	9,132.57	**7,135.52**	(1,997.05)
Total Salaries & Employee Benefits	**414,239.52**	**333,466.90**	**357,677.57**	**311,293.52**	**(46,384.05)**
Services & Supplies					**-**
862060 Communications	1,123.43	1,094.44	1,080.00	**950.00**	(130.00)
862101 Insurance- General	9,621.00	48,909.00	211,645.07	**280,245.00**	68,599.93
862120 Maint- Equip	-	-	500.00	**-**	(500.00)
862150 Memberships	300.00	777.00	775.00	**675.00**	(100.00)
862170 Office Expense	4,356.74	2,449.15	2,968.00	**1,200.00**	(1,768.00)
862187 Education & Training	-	1,618.61	2,500.00	**1,800.00**	(700.00)
862189 Prof/Spec Svcs- Other	11,185.72	8,408.00	127,900.00	**6,970.00**	(120,930.00)
862190 Publ/Legal Notice	557.63	39.07	1,500.00	**1,050.00**	(450.00)
862200 Rents & Leases- Equipment	-	-	-	**-**	-
862228 Software- Short Term	-	150.00	4,200.00	**221.00**	(3,979.00)
862230 Info Tech Equip	16,317.05	14,714.43	-	**5,147.00**	5,147.00
862239 Spec Dept Expense	280.00	388.00	1,500.00	**1,000.00**	(500.00)
862250 Trans/Travel	31.32	-	500.00	**2,000.00**	1,500.00
862253 Travel Out of County	3,117.82	1,034.71	3,500.00	**4,800.00**	1,300.00
Total Services & Supplies	**46,890.71**	**79,582.41**	**358,568.07**	**306,058.00**	**(52,510.07)**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**461,130.23**	**413,049.31**	**716,245.64**	**617,351.52**	**(98,894.12)**
Net County Cost (Fund Contribution)	**443,250.23**	**400,044.31**	**707,045.64**	**609,851.52**	**(97,194.12)**

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



BU 1140 - Payroll Administration

Department Overview

The Payroll Administration Budget Unit was established in FY22-23 to improve and support payroll services for all County employees, which were previously managed by the Auditor/Controllers Office. This new structure allows for more efficient, broader support across all County departments and offices. Payroll processes bi-weekly payroll for all County employees ensuring compliance with Federal, State and County regulations. Beyond payroll processing, the department administers the Deferred Compensation Plans and plays a key role in updating and maintaining the health insurance and retirement rates in our system. Payroll's mission is to provide efficient, accurate payroll services while supporting other personnel departments responsible for employee records, compensation, and benefits across the County.

PROGRAM OVERVIEW

- Payroll Administration

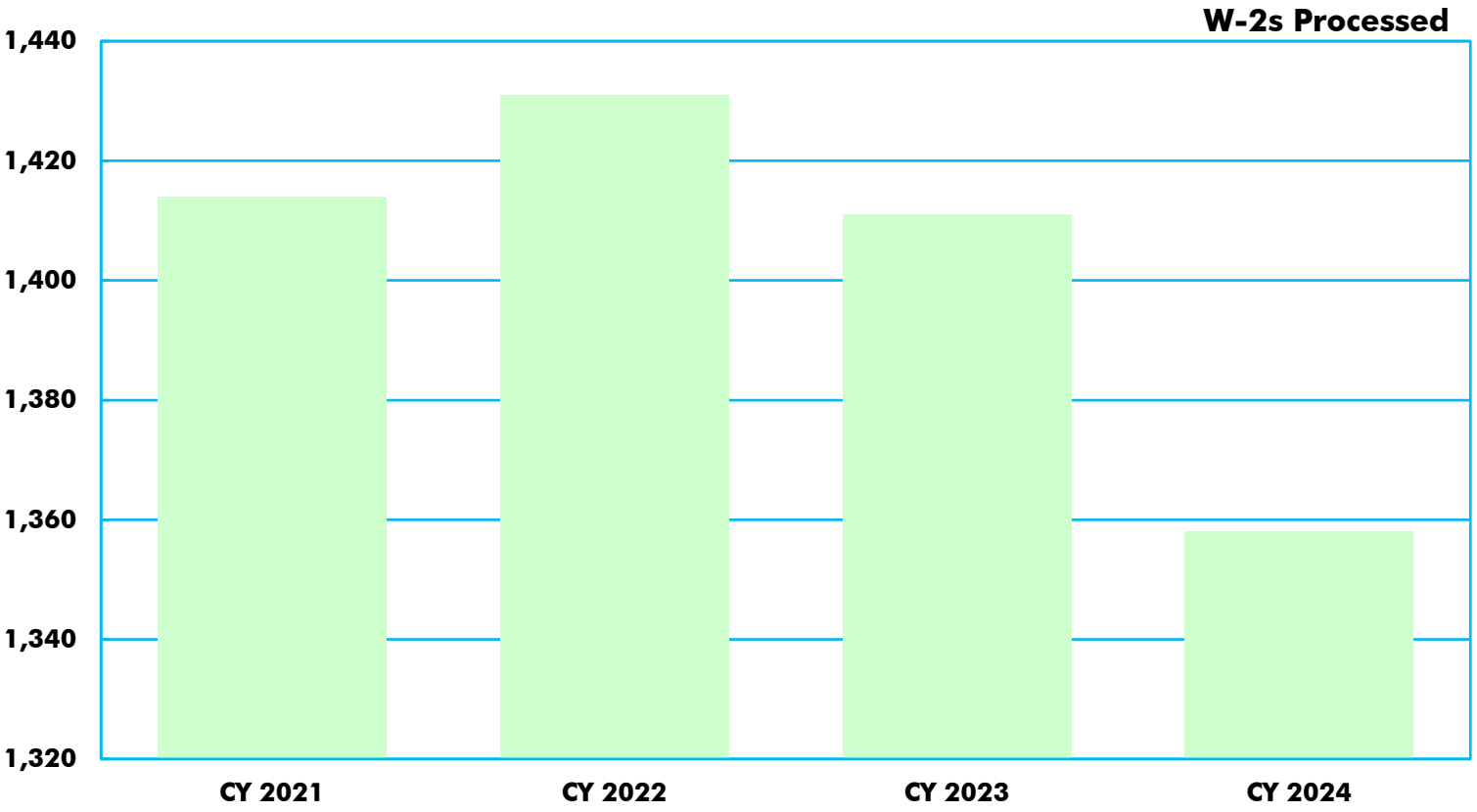
GOALS FOR FY 2025-26

- Produce a universal manual/training guide for all department time entry clerks to unify the payroll process
- Work with County Fiscal Staff on Payroll Training Workgroup to be incorporated into fiscal calendar
- Complete Payroll Tax Return Corrections
- Conduct a thorough review of current payroll procedures to ensure proper separation of duties to reduce the risk through effective internal controls
- Enhance Payroll reporting

ACCOMPLISHMENTS IN FY 2024-25

- Increased cross-training to ensure more than one employee is equipped to process payroll, reducing the reliance on a single individual and enhancing operational continuity
- Successfully completed payroll entry training for County Fiscal Staff
- Successfully processed 1,358 W-2s for 2024
- Identified and corrected historical errors
- Successfully completed payroll portion of external audits
- Continued to deepen knowledge of Munis, identified and implemented process improvements to enhance efficiency and provide checks and balances.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2170	Mail services and other miscellaneous office expenses
Acct. 2189	Professional Services
Acct. 2230	Annual Enterprise Internal Service Fund Allocation

CHANGES IN BUDGET FROM PRIOR YEAR

The budget for payroll administration includes no additional positions or significant additional requests from the prior fiscal year.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1140 - Payroll Administration

BUDGET UNIT DETAIL Schedule 9 — **Function: General Government** — **Activity: Finance**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
826390 Other Charges	1,801.33	-	-	**-**	-
827600 Other Sales	11.00	-	-	**-**	-
827802 Oper Transfer In	-	-	-	**-**	-
Total Revenues	**1,812.33**	**-**	**-**	**-**	**-**
Salaries & Employee Benefits					
861011 Regular Employees	205,015.68	334,798.52	264,410.00	**253,206.00**	(11,204.00)
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	19,387.15	10,483.73	16,400.00	**10,000.00**	(6,400.00)
861021 Co Cont Retirement	71,851.77	103,989.20	96,113.00	**83,715.00**	(12,398.00)
861022 Co Cont OASDI	13,589.03	20,748.95	11,457.00	**15,584.00**	4,127.00
861023 Co Cont Medicare	3,178.03	4,896.25	4,145.00	**3,645.00**	(500.00)
861024 Co Cont Retire Incr	5,002.92	24,514.81	23,612.00	**19,466.00**	(4,146.00)
861030 Co Cont Health Ins	30,844.78	48,569.03	52,135.00	**45,826.00**	(6,309.00)
861035 Co Cont Workers Comp	-	-	85.97	**587.00**	501.03
Total Salaries & Employee Benefits	**348,869.36**	**548,000.49**	**468,357.97**	**432,029.00**	**(36,328.97)**
Services & Supplies					
862060 Communications	146.93	640.32	792.00	**792.00**	-
862101 Insurance- General	-	-	964.17	**804.00**	(160.17)
862170 Office Expense	2,050.59	6,215.72	6,500.00	**4,500.00**	(2,000.00)
862187 Education & Training	4,382.87	850.00	5,000.00	**5,000.00**	-
862189 Prof/Spec Svcs- Other	300.00	221.34	15,000.00	**10,000.00**	(5,000.00)
862228 Software-Short Term	-	-	-	**350.00**	350.00
862230 Info Tech Equipment	-	9,948.00	350.00	**5,574.00**	5,224.00
862239 Spec Dept Expense	1,493.29	19,666.59	-	**-**	-
862250 Trans/Travel	-	30.00	100.00	**-**	(100.00)
862253 Travel Out of County	-	429.54	1,000.00	**2,500.00**	1,500.00
Total Services & Supplies	**8,373.68**	**38,001.51**	**29,706.17**	**29,520.00**	**(186.17)**
Expend Transfer & Reimb					
865802 Operating Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	-	-	-	**-**	-
Total Net Appropriations	357,243.04	586,002.00	498,064.14	**461,549.00**	(36,515.14)
Net County Cost (Fund Contribution)	355,430.71	586,002.00	498,064.14	**461,549.00**	(36,515.14)



BU 1150 - Fiscal Services

Budget Unit Overview

The Fiscal Unit was established in fiscal year 2021-22, with a mission to provide support to the County's various departments and budget units. Services, such as Accounts Payable (AP) entry, time entry, and journal entries. Providing these date services to other departments allows those departments to focus on their primary duties. Budget and fiscal help desk services have been established, providing trainings for all county staff in the use of the County's Enterprise Resource Planning (ERP) and accounting software and a repository of procedures for some of the County's basic accounting, and budget monitoring tasks. The Fiscal Unit acts in direct support of the Executive Office in the development of the annual and quarterly budgets and the publication of the annual Budget Book. Policy 47 is supported, under the direction of the CEO, where Fiscal Unit works with departments to continue efforts for full cost recovery on the County's service fees.

PROGRAM OVERVIEW

- Fiscal Services

ACCOMPLISHMENTS IN FY 2024-25

- Implented improved salary projection process.
- Expanded responsibility for Fee Hearings.

GOALS FOR FY 2025-26

- Improve and streamline County budget process by using the county's finance system more effectively.
- Implement new budget book process
- Update OpenGov transparency portal

CHANGES IN BUDGET FROM PRIOR YEAR

Newly established budget unit.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1150 - Fiscal Services

BUDGET UNIT DETAIL Schedule 9 | **Function: General Government** | **Activity: Finance**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
827802 Oper Transfer In	-	-	-	**-**	-
Total Revenues	**-**	**-**	**-**	**-**	**-**
Salaries & Employee Benefits					
861011 Regular Employees	-	468,668.82	445,701.00	**480,638.00**	34,937.00
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	-	917.08	-	**-**	-
861021 Co Cont Retirement	-	143,029.85	148,375.00	**152,501.00**	4,126.00
861022 Co Cont OASDI	-	27,634.60	27,980.00	**28,969.00**	989.00
861023 Co Cont Medicare	-	6,593.82	6,508.00	**6,774.00**	266.00
861024 Co Cont Retire Incr	-	32,687.41	33,180.00	**37,307.00**	4,127.00
861030 Co Cont Health Ins	-	95,985.33	107,457.00	**109,528.00**	2,071.00
861035 Co Cont Workers Comp	-	-	5,000.00	**-**	(5,000.00)
Total Salaries & Employee Benefits	**-**	**775,516.91**	**774,201.00**	**815,717.00**	**41,516.00**
Services & Supplies					
862060 Communications	-	1,392.15	1,550.00	**1,500.00**	(50.00)
862101 Insurance- General	-	-	3,500.00	**-**	(3,500.00)
862170 Office Expense	-	1,795.45	500.00	**1,800.00**	1,300.00
862187 Education & Training	-	-	2,500.00	**1,500.00**	(1,000.00)
862189 Prof/Spec Svcs- Other	-	-	-	**-**	-
862190 Publ & Legal Notices	-	-	1,500.00	**-**	(1,500.00)
862228 Software-Short Term	-	-	-	**1,900.00**	1,900.00
862230 Info Tech Equipment	-	20,457.00	1,850.00	**1,500.00**	(350.00)
862239 Spec Dept Expense	50,508.71	-	-	**-**	-
862250 Trans/Travel	-	-	350.00	**350.00**	-
862253 Travel Out of County	-	-	1,000.00	**1,000.00**	-
Total Services & Supplies	**50,508.71**	**23,644.60**	**12,750.00**	**9,550.00**	**(3,200.00)**
Expend Transfer & Reimb					
865802 Operating Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**50,508.71**	**799,161.51**	**786,951.00**	**825,267.00**	**38,316.00**
Net County Cost (Fund Contribution)	**50,508.71**	**799,161.51**	**786,951.00**	**825,267.00**	**38,316.00**



BU 1160 - General Services

Budget Unit Overview

The Central Services Division's primary responsibility is the cost-effective acquisition of materials and equipment on behalf of County departments. Other services provided to County departments include processing formal bids and requests for proposal/qualifications, printing, mail courier, fixed asset tracking, surplus equipment disposal, real property acquisition, and parks administration.

PROGRAM OVERVIEW

- General Services/Purchasing
- Printing Services
- Mail Services
- Warehouse Services
- Real Estate & Asset Management
- Parks Administration

GOALS FOR FY 2025-26

- Expand purchasing training and credit card training programs.
- Continue to improve the County-wide Fixed asset tracking program and process in collaboration with the Auditor-Controller's Office.
- Implement Cost Accounting Management Software in conjunction with Facilities and Fleet.
- Enhancing friendly customer service and support for all County departments and offices.

ACCOMPLISHMENTS IN FY 2024-25

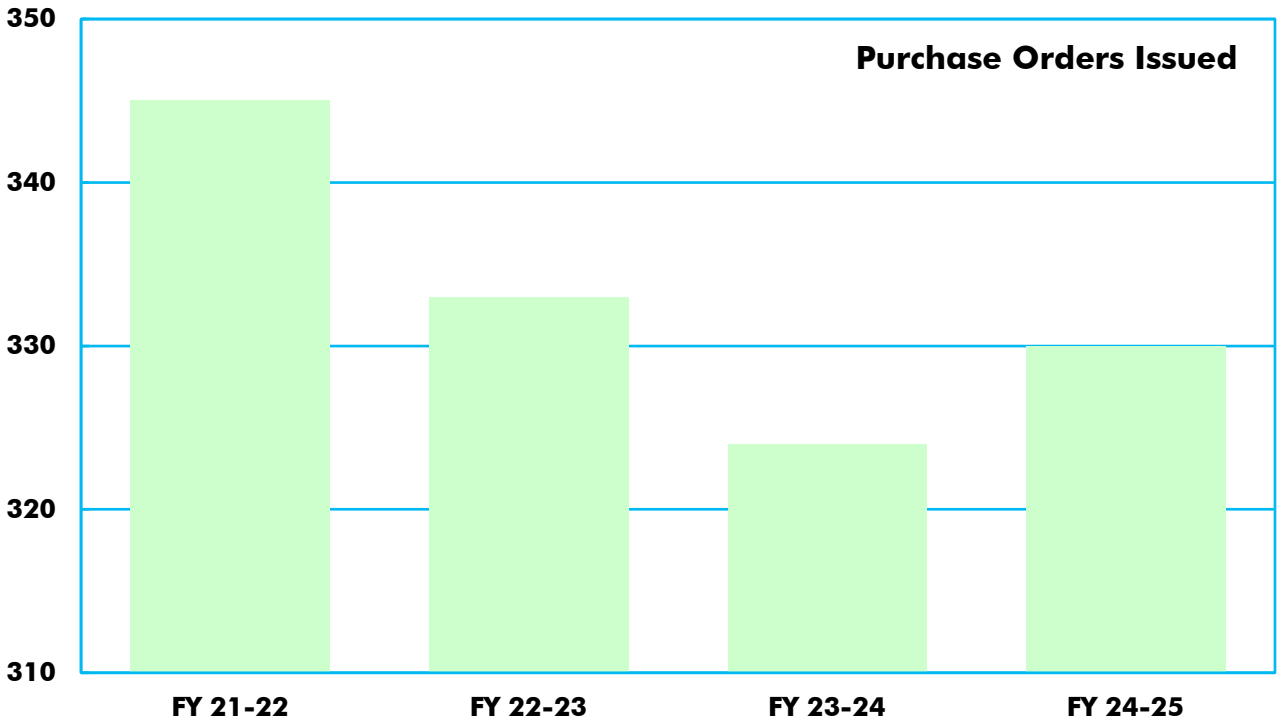
- Tracking Blanket Purchase Orders using Cobblestone.
- All RFQ', RFB's and RFP's are solicited using Planet Bids eProcurement.
- Completed County-wide purchasing training program, implemented quarterly training and produce resource materials.
- Added Purchasing Cards Channel to County Central Services Team where County staff can ask questions and access Purchasing Card resources.
- Added Surplus Catalog Channel to County Central Services Team.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1160 - General Services

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6274 Interfund revenue for copying/printing.

Acct. 6275 Interfund revenue for master copier contract.

Acct. 6390 Mail service from Non-General Fund accounts.

Services & Supplies

Acct. 2201 Copier contract.

Acct. 2239 Master confidential shredder contract, mail machine supplies, and miscellaneous supplies.

Expenditure Transfer & Reimbursement

Acct. 5380 Transfers from departments for cost of: purchasing, copying, printing, and mail.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
826274 Interfund - Printing	6,903.13	2,085.06	19,400.00	4,000.00	(15,400.00)
826275 Interfund - Xerox	12,954.26	12,869.37	28,300.00	13,000.00	(15,300.00)
826390 Other Charges	10,715.31	12,528.96	33,500.00	11,000.00	(22,500.00)
827400 Prior Year Revenue	36.01	-	-	-	-
827500 Sale of Fixed Asset	5,523.04	12,550.30	10,000.00	-	(10,000.00)
827600 Other Sales	17,574.55	14,495.12	26,400.00	-	(26,400.00)
827713 Vending Machine	-	-	-	-	-
827802 Operating Transfer In	20,370.00	-	-	-	-
Total Revenues	**74,076.30**	**54,528.81**	**117,600.00**	**28,000.00**	**(89,600.00)**
Salaries & Employee Benefits					
861011 Regular Employees	367,522.23	345,617.62	232,620.00	213,123.00	(19,497.00)
861012 Extra Help	-	-	-	-	-
861013 Overtime Reg Emp	1,481.22	510.34	-	1,500.00	1,500.00
861021 Co Cont Retirement	129,326.81	112,714.63	76,037.00	68,176.00	(7,861.00)
861022 Co Cont OASDI	21,988.85	19,772.62	15,522.00	12,798.00	(2,724.00)
861023 Co Cont Medicare	5,260.95	4,690.83	3,783.00	2,992.00	(791.00)
861024 Co Cont Retire Incr	8,684.60	26,031.09	19,347.00	17,340.00	(2,007.00)
861030 Co Cont Health Ins	47,247.48	70,329.07	52,496.00	61,577.00	9,081.00
861031 Co Cont Unemp Ins	1,291.00	-	-	-	-
861035 Co Cont Workers Comp	1,267.00	2,287.00	2,619.07	1,886.58	(732.49)
Total Salaries & Employee Benefits	**584,070.14**	**581,953.20**	**402,424.07**	**379,392.58**	**(23,031.49)**
Services & Supplies					
862060 Communications	3,693.69	4,102.93	4,550.00	4,550.00	-
862101 Insurance - General	22,329.00	26,270.00	31,088.82	22,036.00	(9,052.82)
862120 Maint - Equip	276.69	1,864.00	600.00	2,200.00	1,600.00
862150 Memberships	112.49	460.00	420.00	11,100.00	10,680.00
862170 Office Expense	13,514.45	11,192.24	14,750.00	13,500.00	(1,250.00)
862187 Education & Training	707.00	683.61	1,450.00	1,000.00	(450.00)
862188 Printing	75,200.55	39,812.28	60,000.00	30,000.00	(30,000.00)
862189 Prof/Spec Svcs - Other	-	6,306.85	25,000.00	14,000.00	(11,000.00)
862190 Publ/Legal Notice	8.54	-	-	-	-
862200 Rent/Lease Equip	8,828.84	8,828.84	9,400.00	10,525.00	1,125.00
862201 Rent/Lease - Copiers	128,535.63	97,840.12	94,850.00	118,124.00	23,274.00
862228 Software - Short Term	-	-	10,605.00	13,161.00	2,556.00
862230 Info Tech Equip	25,627.90	40,878.67	4,000.00	5,985.00	1,985.00
862239 Spec Dept Expense	12,134.36	(28,299.34)	1,500.00	1,500.00	-
862250 Trans/Travel	7,244.93	2,953.09	5,030.00	7,381.00	2,351.00
862253 Travel Out of County	-	69.00	-	-	-
Total Services & Supplies	**298,214.07**	**212,962.29**	**263,243.82**	**255,062.00**	**(8,181.82)**
Fixed Assets					
864360 Structure/Improvement	-	-	-	-	-
864370 Equipment	-	-	-	-	-

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1160 - General Services

BUDGET UNIT DETAIL Schedule 9 (Cont.) | Function: General Government | Activity: Legislative & Administrative

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Total Fixed Assets	-	-	-	-	-
Expend Transfer & Reimb					
865380 Intrafund Transfers	(256,667.06)	(201,990.70)	(170,200.00)	**(170,000.00)**	200.00
Total Expend Transfer & Reimb	**(256,667.06)**	**(201,990.70)**	**(170,200.00)**	**(170,000.00)**	**200.00**
Total Net Appropriations	**625,617.15**	**592,924.79**	**495,467.89**	**464,454.58**	**(31,013.31)**
Net County Cost (Fund Contribution)	**551,540.85**	**538,395.98**	**377,867.89**	**436,454.58**	**58,586.69**



BU 1610 - Facilities

Budget Unit Overview

The Facilities budget unit is charged with routine and emergency maintenance, utility consumption tracking, custodial services and grounds-keeping responsibilities for all County owned and several leased facilities. Other responsibilities include project management for smaller scale capital projects. The Facilities budget unit is charged with maintaining over 90 buildings, equaling approximately 726,000 square feet, as well as public recreational facilities throughout the County. To accomplish these responsibilities, divisional staff is comprised of administration staff, project specialists, building maintenance mechanics, grounds maintenance technicians, and custodians. In addition, Facilities also utilizes contractor services for projects requiring certified trades people and licensed contractors.

PROGRAM OVERVIEW

- Custodial Service
- Facility Maintenance
- Groundskeeping
- Project Management

GOALS FOR FY 2025-26

- In cooperation with the Auditor's office, develop and implement a full cost recovery/cost allocation model for Facilities operations that aligns with A87 requirements.
- Continue development of fire fuel mitigation throughout all County properties. To include the application for and usage of potential available grant funding.
- Implement energy saving and alternative energy solutions (generation/solar/battery) at County facilities.
- In cooperation with the Executive Office, integrate small project cost recovery process in alignment with County Policy 1.

ACCOMPLISHMENTS IN FY 2024-25

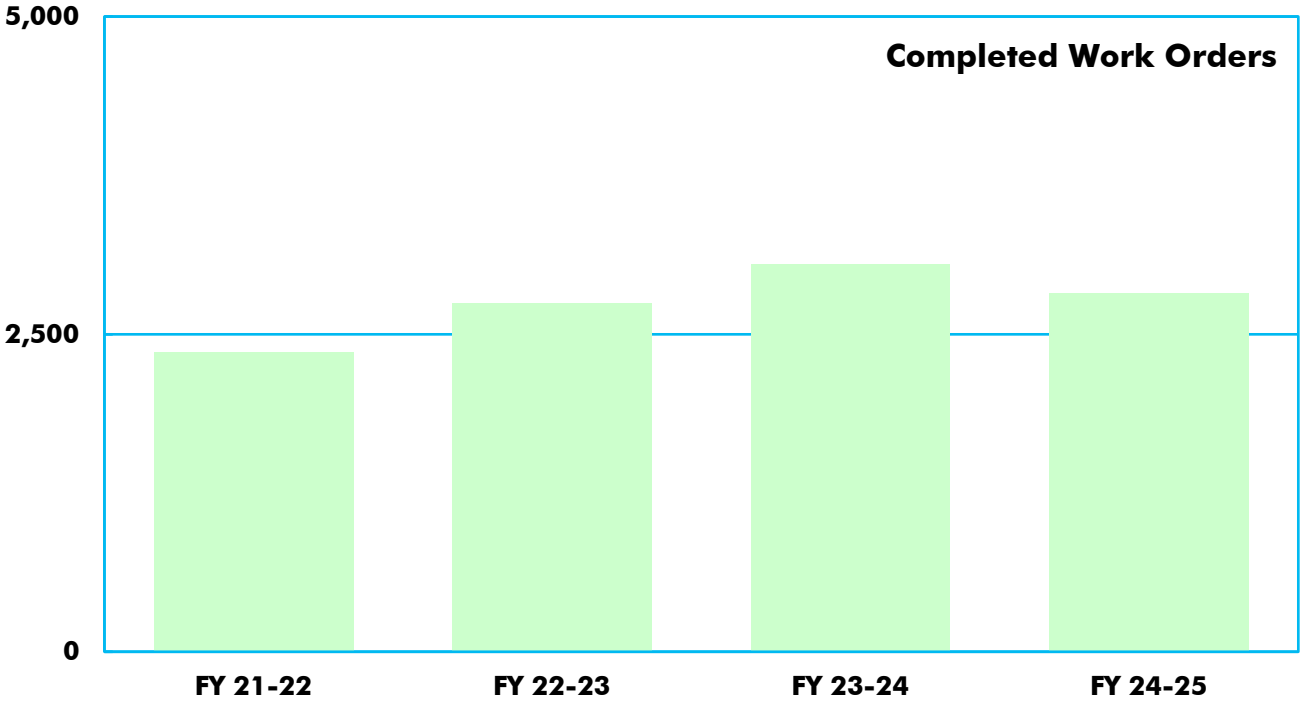
- Successfully implemented HVAC timing controls throughout several major County building creating an approximate 10% decrease in usage.
- Successfully installed generator monitoring systems at all County buildings with permanently installed Emergency Generators.
- Progressed in the development and implementation of a full cost recovery / cost allocation model. Facilities costs for non-general fund departments are heavily recovered, as well as facility expense line items are now almost entirely allocated to a county facility.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1610 - Facilities

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6277 Reimbursement from Non-General Fund departments for janitorial and maintenance services.

Services & Supplies

Acct. 2130 Unanticipated emergency maintenance.

Other Charges

Acct. 5380 Reimbursement from General Fund departments for janitorial and maintenance services.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824200 Rent/Concession	1,530.00	22,954.66	5,000.00	**5,000.00**	-
825490 State Other	17,989.32	23,959.00	30,000.00	**82,665.00**	52,665.00
826277 Interfund- Janitor	1,011,750.78	677,235.33	610,200.00	**737,320.00**	127,120.00
826375 Parks & Rec Fee	17,619.30	(105.00)	9,552.00	**6,035.00**	(3,517.00)
826390 Other Charges	171,727.04	130,427.84	27,500.00	**52,900.00**	25,400.00
827700 Other	26,558.81	22,971.34	2,500.00	**2,500.00**	-
827802 Operating Transfer In	155,510.00	78,447.01	-	**-**	-
Total Revenues	**1,402,685.25**	**955,890.18**	**684,752.00**	**886,420.00**	**201,668.00**
Salaries & Employee Benefits					
861011 Regular Employees	1,969,673.02	2,110,949.34	2,032,659.65	**1,951,447.05**	(81,212.60)
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	64,227.57	47,002.12	65,000.00	**65,000.00**	-
861021 Co Cont Retirement	681,622.70	658,101.16	660,010.09	**651,375.56**	(8,634.53)
861022 Co Cont OASDI	120,304.16	126,476.55	126,105.10	**120,990.40**	(5,114.70)
861023 Co Cont Medicare	28,253.46	29,777.71	29,462.76	**28,295.01**	(1,167.75)
861024 Co Cont Retire Incr	39,335.80	147,551.79	151,022.68	**155,402.99**	4,380.31
861030 Co Cont Health Ins	352,891.30	424,249.50	448,850.05	**391,565.58**	(57,284.47)
861031 Co Cont Unemp Ins	5,243.00	-	-	**-**	-
861035 Co Cont Workers Comp	164,112.00	168,569.00	198,341.72	**169,952.16**	(28,389.56)
Total Salaries & Employee Benefits	**3,425,663.01**	**3,712,677.17**	**3,711,452.05**	**3,534,028.75**	**(177,423.30)**
Services & Supplies					
862050 Clothing/Pers Items	4,092.24	1,095.71	8,500.00	**8,500.00**	-
862060 Communications	35,511.06	30,318.09	34,550.00	**42,525.00**	7,975.00
862090 Household Expense	335,909.61	332,323.61	350,900.00	**459,660.00**	108,760.00
862101 Insurance- General	313,095.00	284,762.00	315,221.30	**208,022.00**	(107,199.30)
862120 Maint- Equip	5,857.01	2,622.58	5,500.00	**5,000.00**	(500.00)
862130 Maint- Strc/Impr/Grnds	568,931.91	393,461.91	456,578.01	**535,000.00**	78,421.99
862150 Memberships	46.67	-	700.00	**-**	(700.00)
862170 Office Expense	14,925.48	6,720.60	10,100.00	**7,750.00**	(2,350.00)
862185 Medical/Dental Svcs	1,546.50	69.50	500.00	**500.00**	-
862187 Education & Training	4,515.00	342.00	20,000.00	**5,550.00**	(14,450.00)
862189 Prof/Spec Svcs- Other	95,005.09	62,353.51	181,175.00	**110,000.00**	(71,175.00)
862190 Publ/Legal Notice	6,650.51	4,934.23	8,500.00	**8,500.00**	-
862200 Rent/Lease Equip	13,069.04	21,214.05	36,900.00	**52,500.00**	15,600.00
862220 Small Tool/Instrument	13,875.12	10,761.50	17,500.00	**23,500.00**	6,000.00
862228 Software- Short Term	-	-	32,340.00	**12,700.00**	(19,640.00)
862230 Info Tech Equip	90,431.47	109,936.10	12,725.00	**59,538.00**	46,813.00
862239 Spec Dept Expense	63,645.52	54,860.38	55,000.00	**55,500.00**	500.00
862250 Trans/Travel	104,490.99	59,710.21	80,700.00	**80,359.00**	(341.00)
862253 Travel Out of County	1,256.58	-	-	**-**	-
862260 Utilities	1,650,185.30	1,461,547.98	1,651,190.00	**1,904,500.00**	253,310.00
Total Services & Supplies	**3,323,040.10**	**2,837,033.96**	**3,278,579.31**	**3,579,604.00**	**301,024.69**

BUDGET UNIT DETAIL Schedule 9 (Cont.) Function: General Government Activity: Legislative & Administrative

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Other Charges					
863113 Pmt Other Gov Agency	177,626.32	224,781.45	220,000.00	**250,000.00**	30,000.00
Total Other Charges	**177,626.32**	**224,781.45**	**220,000.00**	**250,000.00**	**30,000.00**
Fixed Assets					
864360 Structure/Improvement	-	-	-	**-**	-
864370 Equipment	69,359.79	10,343.12	-	**-**	-
Total Fixed Assets	**69,359.79**	**10,343.12**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfers	(892,345.50)	(796,149.39)	(855,200.00)	**(1,080,400.00)**	(225,200.00)
865802 Oper Transfer Out	57,237.05	54,643.46	7,800.00	**79,931.00**	72,131.00
Total Expend Transfer & Reimb	**(835,108.45)**	**(741,505.93)**	**(847,400.00)**	**(1,000,469.00)**	**(153,069.00)**
Total Net Appropriations	**6,160,580.77**	**6,043,329.77**	**6,362,631.36**	**6,363,163.75**	**532.39**
Net County Cost (Fund Contribution)	**4,757,895.52**	**5,087,439.59**	**5,677,879.36**	**5,476,743.75**	**(201,135.61)**



BU 1620 - Fleet Management

Budget Unit Overview

This Fleet Management budget unit is responsible for the tracking and execution of the maintenance, repair, fueling, and in-town fuel pump operation for approximately 300 vehicles in the County fleet (excluding DOT). The fleet is comprised of four-wheel drive utility vehicles, light trucks, vans, special purpose vehicles, and passenger sedans. Included among these are 8 pool vehicles (Including 3 plug-in hybrid variants) that are available for use by all County departments. In the aggregate, Fleet manages vehicles that travel nearly 2.5 million miles per year.

PROGRAM OVERVIEW

- Fleet Usage & Tracking
- Pool Vehicle Tracking and Renting
- Vehicle Maintenance
- Vehicle Safety

GOALS FOR FY 2025-26

- Continue to expand the integration of Enterprise Fleet Management Lease model for County fleet vehicles. Provide training to Departments on potential long term cost savings with the Fleet Leasing Program.
- Continue to refine the vehicle replacement formulas in cooperation with the Auditor's Office.
- Pursue more efficient Fleet Operations with newer more fuel-efficient vehicles, and more thorough usage reporting.
- Provide more robust and timely telematics and vehicle data to departments and leadership to better manage fleet assets.

ACCOMPLISHMENTS IN FY 2024-25

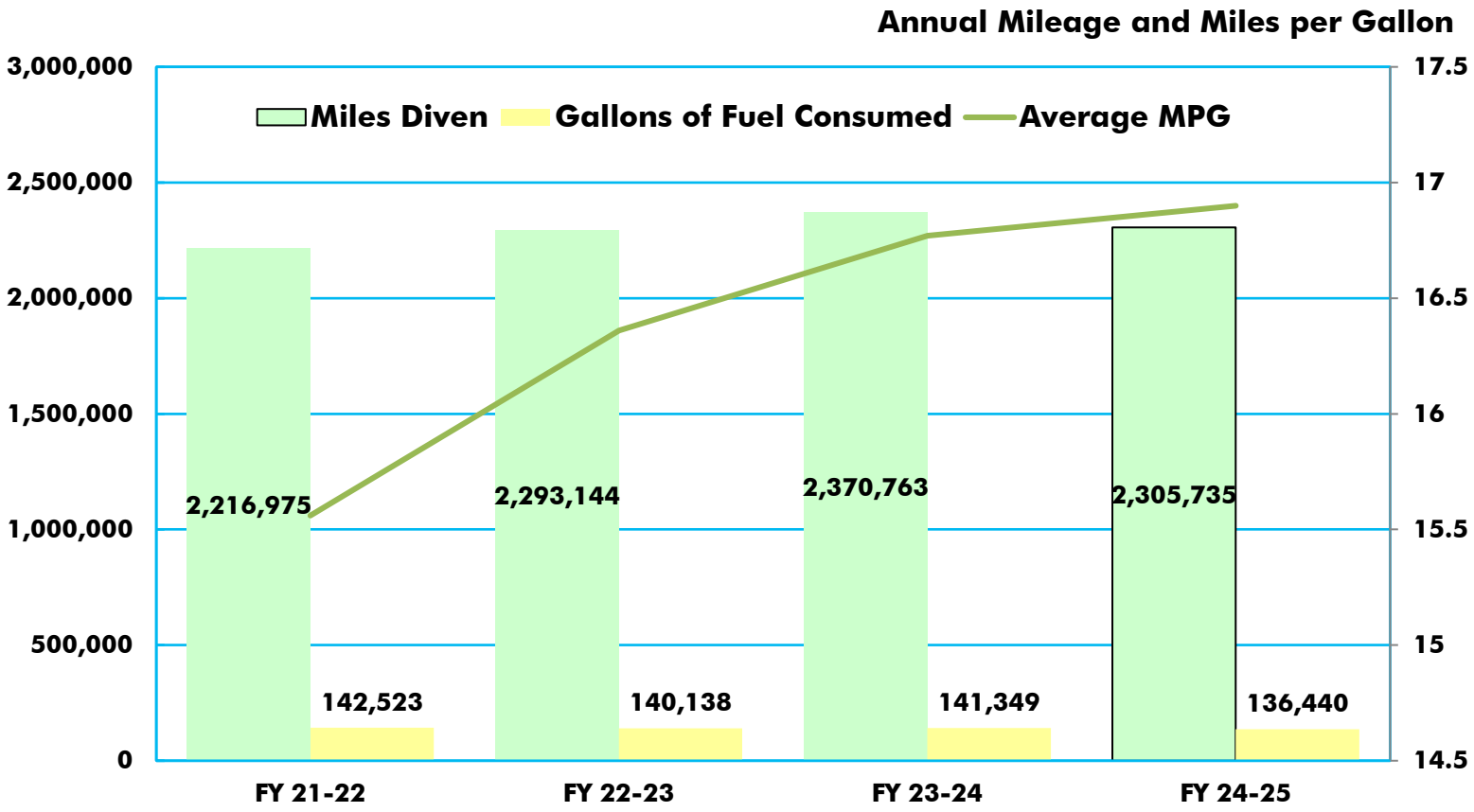
- Fully executed outsourcing of Fleet Maintenance and preparation of the Mendocino County Garage for alternative usage by county department currently utilizing rental space.
- Maintenance contracts signed and executed for vehicle maintenance from multiple local service providers.
- Full integration of fleet wide vehicle cost accounting in Munis.
- Complete creation and execution of full cost recovery fleet maintenance model.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1620 - Fleet Management

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6276 Reimbursements from Non-General Fund departments.

Services & Supplies

Acct. 2176 Fuel

Acct. 2239 Maintenance and repair parts, supplies (except fuel), and outsourced repairs.

Expenditure Transfer & Reimbursement

Acct. 5380 Reimbursement for vehicle maintenance and operation per mile.

CHANGES IN BUDGET FROM PRIOR YEAR

Vehicle maintenance is now provided by outside vendors, reducing salaries & employee benefits by 100%.

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
826276 Interfund- Garage	121,069.00	56,391.68	62,125.54	**57,211.00**	(4,914.54)
827600 Other Sales	84.78	11,060.49	20,972.39	**-**	(20,972.39)
827700 Other	430.26	2,154.46	-	**-**	-
827802 Operating Transfer In	17,991.00	-	-	**-**	-
Total Revenues	**139,575.04**	**69,606.63**	**83,097.93**	**57,211.00**	**(25,886.93)**
Salaries & Employee Benefits					
861011 Regular Employees	345,626.41	226,616.00	35,879.40	**-**	(35,879.40)
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	870.56	26.61	-	**-**	-
861021 Co Cont Retirement	120,716.32	69,834.32	11,736.61	**-**	(11,736.61)
861022 Co Cont OASDI	19,898.82	12,838.01	2,100.61	**-**	(2,100.61)
861023 Co Cont Medicare	4,772.18	3,035.77	491.19	**-**	(491.19)
861024 Co Cont Retire Incr	8,124.68	15,471.91	2,643.18	**-**	(2,643.18)
861030 Co Cont Health Ins	66,494.27	58,108.14	7,280.84	**-**	(7,280.84)
861031 Co Cont Unemp Ins	339.00	-	-	**-**	-
861035 Co Cont Workers Comp	4,363.00	4,597.00	4,989.59	**-**	(4,989.59)
Total Salaries & Employee Benefits	**571,205.24**	**390,527.76**	**65,121.42**	**-**	**(65,121.42)**
Services & Supplies					
862060 Communications	1,422.77	250.25	200.00	**-**	(200.00)
862090 Household Expense	4,401.96	3,866.26	700.00	**1,000.00**	300.00
862101 Insurance- General	7,581.00	8,334.00	10,479.22	**456.00**	(10,023.22)
862120 Maint- Equip	12,004.15	1,571.03	6,720.00	**3,500.00**	(3,220.00)
862150 Memberships	1,474.67	-	-	**-**	-
862170 Office Expense	5,609.69	1,382.90	600.00	**500.00**	(100.00)
862176 Fuel Expense	668,822.40	670,358.87	714,750.00	**660,136.00**	(54,614.00)
862187 Education & Training	386.00	-	1,000.00	**-**	(1,000.00)
862220 Small Tool/Instrument	5,212.23	2,118.98	200.00	**-**	(200.00)
862228 Software-Short Term	-	-	-	**200.00**	200.00
862230 Info Tech Equip	16,183.41	15,464.75	7,000.00	**7,500.00**	500.00
862239 Spec Dept Expense	384,359.20	360,938.28	583,770.59	**348,100.00**	(235,670.59)
862250 Trans/Travel	-	-	1,000.00	**-**	(1,000.00)
862253 Travel Out of County	-	-	5,000.00	**-**	(5,000.00)
Total Services & Supplies	**1,107,457.48**	**1,064,285.32**	**1,331,419.81**	**1,021,392.00**	**(310,027.81)**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfers	(1,375,495.71)	(518,958.13)	(1,148,291.94)	**(912,006.00)**	236,285.94
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**(1,375,495.71)**	**(518,958.13)**	**(1,148,291.94)**	**(912,006.00)**	**236,285.94**
Total Net Appropriations	**303,167.01**	**935,854.95**	**248,249.29**	**109,386.00**	**(138,863.29)**
Net County Cost (Fund Contribution)	**163,591.97**	**866,248.32**	**165,151.36**	**52,175.00**	**(112,976.36)**

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



BU 1710 - Capital Improvements

Budget Unit Overview

The Capital Improvement Fund provides monies for facility enhancements and large-scale maintenance projects. These projects include roof replacements, parking lot repairs, and heating and cooling upgrades, as well as any significant repairs or remodels. The Executive Office/Facilities Division is responsible for the development of a Five Year Capital Improvement Plan, and administers and manages approved projects throughout the year to ensure projects are carried out in accordance with regulations, timeliness and allocated funding. During the Recommended Budget Conferences, the Facilities Division develops a list of projects in conjunction with other County departments based on health and safety and operational needs which are then reviewed for recommendation by the Chief Executive Officer and are presented to the Board of Supervisors during the Budget Hearings based on available funding. Projects may be continued from year-to-year with the funding carried forward and designated for these ongoing projects. This budget also provides funding for any miscellaneous projects identified as needs arise in the course of the year and funding for the continued compliance with the Americans with Disabilities Act (ADA) to plan and complete retrofits for the removal of barriers to disabled access in County facilities.

PROGRAM OVERVIEW

- Capital Improvement Plan (CIP)

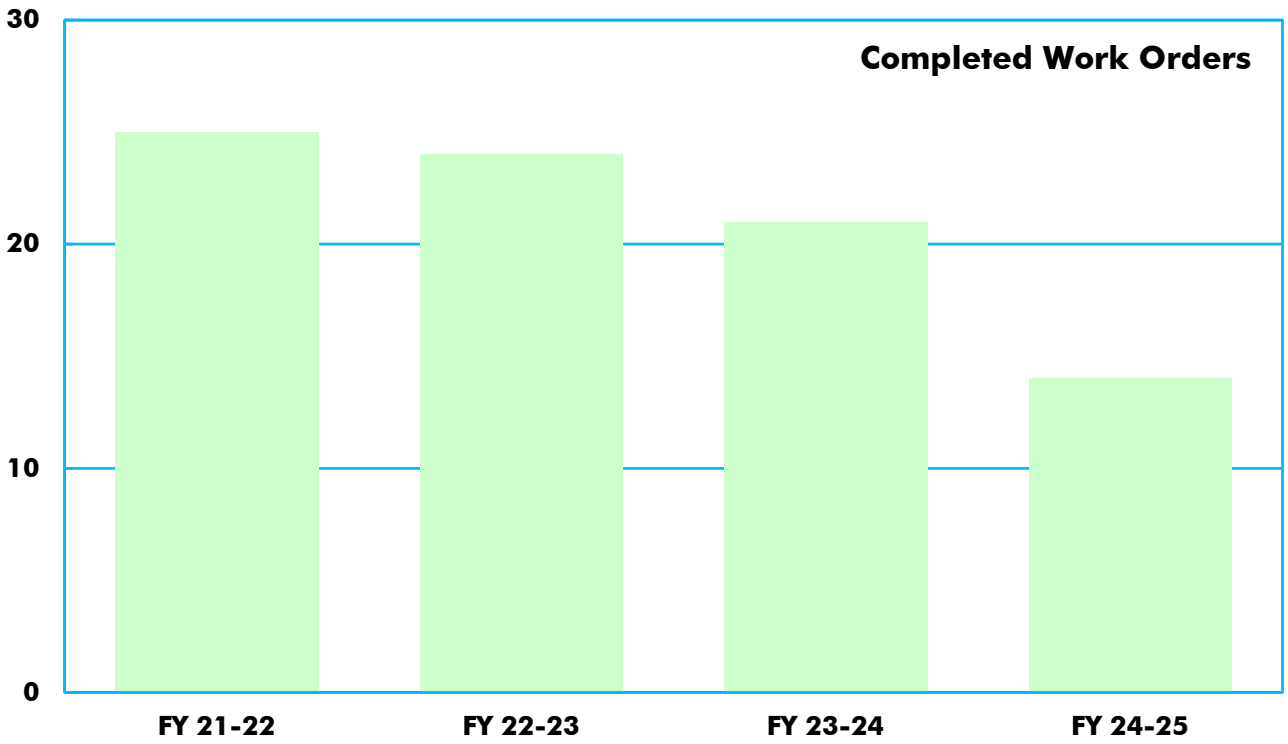
GOALS FOR FY 2025-26

- Bower Park Restoration and Improvement Project
- Electric Vehicle Charging Stations
- Mill Creek Park Accessible Vault Toilets
- Sanel Mountain Microwave Repeater Site Hardening
- Juvenile Hall Generator and Fencing Improvements
- Juvenile Hall Interior Painting
- Transportation Offices HVAC Replacement

ACCOMPLISHMENTS IN FY 2024-25

- Completed 911 Dispatch Communications Center and Replacement of Obsolete Dispatch Console
- Completed repair of the Agriculture – Farm Advisor Entry
- Completed a number of repair and replacement projects to maintain the County's occupied facilities

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 7802 Oper Transfer In.

Services & Supplies

Acct. 2130 Maintenance- Structure-Improvements-Grounds.

Fixed Assets

Acct. 4360 Project costs.

CHANGES IN BUDGET FROM PRIOR YEAR

Due to budget constraints only the only new projects approved were emergency repairs or replacement.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1710 - Capital Improvements

BUDGET UNIT DETAIL Schedule 9 | **Function: General Government** | **Activity: Legislative & Administrative**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	53,881.55	16,465.38	-	**-**	-
824101 Change in Fair Value Investment	64,284.59	-	-	**-**	-
825490 State Other	128,545.00	656,417.52	2,114,640.30	**2,430,000.00**	315,359.70
825810 Other Govt Agency Aid	-	-	-	**-**	-
826390 Other Charges	102,584.00	10,768.11	-	**-**	-
827700 Other	-	164,551.06	218,021.00	**375,000.00**	156,979.00
827802 Oper Transfer In	1,144,714.05	3,111,989.20	4,214,096.59	**2,065,701.00**	(2,148,395.59)
Total Revenues	**1,494,009.19**	**3,960,191.27**	**6,546,757.89**	**4,870,701.00**	**(1,676,056.89)**
Services & Supplies					
862130 Maint- Strc/Impr/Grnds	324,576.56	242,675.93	192,705.59	**180,000.00**	(12,705.59)
862189 Prof/Spec Svcs- Other	50,429.34	-	30,000.00	**30,000.00**	-
Total Services & Supplies	**375,005.90**	**242,675.93**	**222,705.59**	**210,000.00**	**(12,705.59)**
Fixed Assets					
864360 Structure/Improvement	2,994,157.96	4,074,146.29	6,059,082.00	**6,565,701.00**	506,619.00
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**2,994,157.96**	**4,074,146.29**	**6,059,082.00**	**6,565,701.00**	**506,619.00**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	23,779.59	-	**-**	-
Total Expend Transfer & Reimb	**-**	**23,779.59**	**-**	**-**	**-**
Total Net Appropriations	**3,369,163.86**	**4,340,601.81**	**6,281,787.59**	**6,775,701.00**	**493,913.41**
Net County Cost (Fund Contribution)	**1,875,154.67**	**380,410.54**	**(264,970.30)**	**1,905,000.00**	**2,169,970.30**



State of California, California Energy Commission, Clean Transportation Program, Rural Electric Vehicle (REV) Charging, ARV-22-003, Ukiah Valley EV Charging Pilot Program

GRANT OVERVIEW (Administered by BU 1710-CI071)

The purpose of the Rural Electric Vehicle (REV) Charging Grant is to:

- Demonstrate replicable and scalable business and technology models that can deploy electric vehicle (EV) charging stations to serve rural EV drivers.
- Support travel by rural EV drivers, especially those from low-income or disadvantaged communities.
- Provide EV charging access in rural areas that are not served or inadequately served by charging stations.
- Provide support and maintenance services to ensure reliable and readily accessible chargers.
- Engage local rural communities and businesses to increase charger awareness and promote EV adoption.

The goal of this agreement is to design and install 24 level 2 Electric Vehicle Charging spaces adjacent to County of Mendocino-owned facilities at the Ukiah Administration Center and Yokayo Social Services Center to provide EV charging for both the public and County fleet vehicles.

GRANT INFORMATION

- Grant Inception Date: 3/22/2023
- Current Grant Period: 3/22/2025-5/3/2027
- Source of Funds: State of California, Assembly Bill (AB) 118
- Continuity of Grant: One time award, funds are disbursed on a reimbursement basis
- Grant Restrictions and Provisions: Agreement was awarded 3/22/2023 and expected to be fully liquidated in FY2025-26

GRANT BUDGET

Revenue		
Grant Revenue	$	655,702
County Match	$	169,280
Total	$	655,702
Expenditures		
Salaries & Employee Benefits	$	0
Services & Supplies		0
Total	$	0

County Match Required: Yes, $169,280.00

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



The State of California, Natural Resources Agency Department of Parks and Recreation, Per Capital Program, 18-23-010, Mill Creek Park Restroom

GRANT OVERVIEW (Administered by BU 1710-CI072)

This program originates from Proposition 68, placed on the ballot via Senate Bill 5 (DeLeon, Chapter 852, statutes of 2017), and approved by voters on June 5, 2018. Funds for the program were appropriated via State Budget item 3790-101-6088(b). Legislative program information is found in the Public Resources Code (PRC) beginning at §80000.

Funds are available for local park rehabilitation, creation, and improvement grants to local governments on a per capita basis. Grant recipients are encouraged to utilize awards to rehabilitate existing infrastructure and to address deficiencies in neighborhoods lacking access to the outdoors (PRC §80061(a).

The Mill Creek Park Restroom projects scope is to install permanent self-contained vault toilets at Mill Creek Park, replacing the existing rented units.

GRANT INFORMATION

- Grant Inception Date: 7/1/2018
- Current Grant Period: 7/1/2018-6/30/2028
- Source of Funds: 2018/19 California State Budget, Chapter 29, Statues of 2018, Item number 3790-101-6088
- Continuity of Grant: Continuity of Grant: One time award, funds are disbursed on a reimbursement basis.
- Grant Restrictions and Provisions: Grant contract was signed 5/5/2022 and projected to be fully liquidated in FY2025-26

GRANT BUDGET

Revenue		
Grant Revenue	$	400,000
County Match	$	96,892
Total	$	400,000
Expenditures		
Salaries & Employee Benefits	$	0
Services & Supplies		0
Total	$	0

County Match Required: Yes, $96,892.00

Independent Audit Required: DPR's Audits Office may conduct an audit



The State of California, Department of Parks and Recreation, Local Assistance Specified Grants-Capital, SG-23-001, Bower Park Restoration

GRANT OVERVIEW (Administered by BU 1710-CI079)

The mission of the California Department of Parks and Recreation is to provide for the health, inspiration, and education of the people of California by helping to preserve the state's extraordinary biological diversity, protecting its most valued natural and cultural resources, and creating opportunities for high-quality outdoor recreation. This specified grant originated from a line item in the State of California Budget for fiscal year 2022-23.

This Bower Park Restoration and Improvement projects scope is to restore and improve key elements of and ADA Accessibility to Bower Park including and ensuring a safe outdoor space for the enjoyment and well-being of the community.

GRANT INFORMATION

- Grant Inception Date: 7/1/2022
- Current Grant Period: 7/1/2022-6/30/2026
- Source of Funds: 2022/23 California State Budget, Chapter 43, Statutes of 2022, Item number – 3790-101-0001
- Continuity of Grant: : One time award, funds are disbursed on a reimbursement basis.
- Grant Restrictions and Provisions: Grant contract was executed on 5/24/2023 and expected to be fully liquidated in FY2025-26

GRANT BUDGET

Revenue	
Grant Revenue	$ 2,200.000
Total	$ 2,200,000
Expenditures	
Salaries & Employee Benefits	$ 0
Services & Supplies	0
Total	$ 2,200,000

County Match Required: No

Independent Audit Required: DPR's Audits Office may conduct an audit.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



The State of California Natural Resources Agency Department of Parks and Recreation, Per Capital Program, 18-23-012, Bower Park Restoration

GRANT OVERVIEW (Administered by BU 1710-CI079)

This program originates from Proposition 68, placed on the ballot via Senate Bill 5 (DeLeon, Chapter 852, statutes of 2017), and approved by voters on June 5, 2018. Funds for the program were appropriated via State Budget item 3790-101-6088(b). Legislative program information is found in the Public Resources Code (PRC) beginning at §80000.

Funds are available for local park rehabilitation, creation, and improvement grants to local governments on a per capita basis. Grant recipients are encouraged to utilize awards to rehabilitate existing infrastructure and to address deficiencies in neighborhoods lacking access to the outdoors (PRC §80061(a).

This grant supplements the Bower Park Restoration and Improvement Project specified grant to expand the scope to include replacement of existing paly equipment, basketball court and tennis courts. This grant was transferred to the County for this project from the Mendocino Coast Recreation and Parks District.

GRANT INFORMATION

- Grant Inception Date: 7/1/2018
- Current Grant Period: 7/1/2018-6/30/2028
- Source of Funds: 2018/19 California State Budget, Chapter 29, Statues of 2018, Item number 3790-101-6088
- Continuity of Grant: One time award, funds are disbursed on a reimbursement basis
- Grant Restrictions and Provisions: Grant contract was signed 3/12/2025 and projected to be fully liquidated in FY2025-26

GRANT BUDGET

Revenue		
Grant Revenue	$	177,952
County Match	$	44,480
Total	$	222,440
Expenditures		
Salaries & Employee Benefits	$	0
Services & Supplies		0
Total	$	0

County Match Required: Yes, $44,480.00

Independent Audit Required: DPR's Audits Office may conduct an audit.



BU 1712 - Capital Projects

Budget Unit Overview

The Capital Project budget unit provides funding for the construction of major capital facilities projects. While the Board of Supervisors has prioritized many capital projects, they are all currently budgeted in BU 1710 – Capital Improvements. BU 1712 includes funding for the upcoming expansion project at the Mendocino County Jail. In 2017, the Bureau of State and Community Corrections (BSCC) announced that Mendocino County was conditionally awarded $25 million in lease revenue bond funding to expand the local jail. This project will take several years to complete and is currently projected to be ready for occupancy in 2025. The project is for a new stand-alone building just east of the current main jail building. The building will include visiting areas for families and attorneys, special needs housing with 60 beds (expandable to 90 beds) with associated program and recreational spaces, a central control system as well as medical, dental and mental health services clinic spaces. Architectural design development drawings have been completed and submitted to the BSCC and the State Fire Marshal for plan review and approval.

GOALS FOR FY 2025-26

- Complete the construction and commissioning of the SB844 Jail project on budget.

ACCOMPLISHMENTS IN FY 2024-25

- Provided ongoing construction management and oversight of Jail construction activities through 60% completion.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1712 - Capital Projects

BUDGET UNIT DETAIL Schedule 9 **Function: General Government** **Activity: Legislative & Administrative**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	20,025.98	89,943.83	-	-	-
824101 Change in Fair Value Investment	(67,284.51)	-	-	-	-
825490 State Other	-	4,716,737.00	18,247,228.40	**15,000,000.00**	(3,247,228.40)
827802 Operating Transfer In	3,032,622.71	1,500,000.00	13,550,000.00	-	(13,550,000.00)
Total Revenues	2,985,364.18	6,306,680.83	31,797,228.40	**15,000,000.00**	(16,797,228.40)
Services & Supplies					
862170 Office Expense	-	-	-	-	-
862189 Prof/Spec Svcs- Other	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-
Fixed Assets					
864365 Constr in Progress	466,471.41	4,176,973.60	30,465,721.60	**15,000,000.00**	(15,465,721.60)
Total Fixed Assets	466,471.41	4,176,973.60	30,465,721.60	**15,000,000.00**	(15,465,721.60)
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	-	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**466,471.41**	**4,176,973.60**	**30,465,721.60**	**15,000,000.00**	**(15,465,721.60)**
Net County Cost (Fund Contribution)	**(2,518,892.77)**	**(2,129,707.23)**	**(1,331,506.80)**	**-**	**1,331,506.80**

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.



BU 1713 - Capital Projects-MHTA

Budget Unit Overview

The Capital Projects budget unit provides funding for the construction of major capital facilities projects. While the Board of Supervisors has prioritized many capital projects, they are all currently budgeted in BU 1710 – Capital Improvements. BU 1713 is reserved exclusively for the upcoming projects developed through Mendocino County's Mental Health Treatment Act. In 2017, Measure B was passed by the voters of Mendocino County which established the Mendocino County Mental Health Treatment Act. The Act provides for the funding of mental health care services and treatment facilities for persons with mental illness and addiction. The Measure B Committee and the Board of Supervisors have identified the need for treatment and training facilities that will be purchased and developed under this budget unit.

GOALS FOR FY 2025-26

- Complete construction and commissioning of the Mental Health Treatment Act Psychiatric Health Facility on Budget.

ACCOMPLISHMENTS IN FY 2024-25

- Received bids, awarded contracts, broke ground and provided oversight and management for the construction of the Psychiatric Health Facility on State Street at Whitmore Lane through 65% completion.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1713 - Capital Projects-MHTA

BUDGET UNIT DETAIL Schedule 9 **Function: General Government** **Activity: Legislative & Administrative**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(3,655.64)	-	-	**-**	-
825490 State Other	-	-	-	**-**	-
827802 Operating Transfer In	886,405.14	1,460,040.26	21,388,147.00	**5,100,000.00**	(16,288,147.00)
Total Revenues	882,749.50	1,460,040.26	21,388,147.00	**5,100,000.00**	(16,288,147.00)
Services & Supplies					
862189 Prof/Spec Svcs- Other	-	-	-	**-**	-
Total Services & Supplies	-	-	-	**-**	-
Fixed Assets					
864365 Constr in Progress	886,405.14	1,460,040.26	21,388,147.00	**5,100,000.00**	(16,288,147.00)
Total Fixed Assets	886,405.14	1,460,040.26	21,388,147.00	**5,100,000.00**	(16,288,147.00)
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	-	-	-	**-**	-
Total Net Appropriations	886,405.14	1,460,040.26	21,388,147.00	**5,100,000.00**	(16,288,147.00)
Net County Cost (Fund Contribution)	3,655.64	-	-	**-**	-

BUDGET UNIT DETAIL Schedule 9

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825490 State Other	-	(24,090.53)	-	-	-
824101 Change in Fair Value Investments	6,135.32	-	-	-	-
827801 Grant Revenue	-	-	-	-	-
827802 Operating Transfer In	1,812,919.00	-	-	-	-
Total Revenues	**1,819,054.32**	**(24,090.53)**	**-**	**-**	**-**
Services & Supplies					
862189 Prof/Spec Svcs- Other	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**
Fixed Assets					
864365 Constr in Progress	1,086,627.61	10,292.50	-	-	-
Total Fixed Assets	**1,086,627.61**	**10,292.50**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	1,005,489.12	-	-	-	-
Total Expend Transfer & Reimb	**1,005,489.12**	**-**	**-**	**-**	**-**
Total Net Appropriations	**2,092,116.73**	**10,292.50**	**-**	**-**	**-**
Net County Cost (Fund Contribution)	**273,062.41**	**34,383.03**	**-**	**-**	**-**

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



BU 7010 - Parks

Budget Unit Overview

BUDGET UNIT DETAIL Schedule 9 — Function: Recreation and Culture — Activity: Recreation

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
826375 Parks & Rec Fee	-	23,993.30	6,173.00	-	(6,173.00)
827802 Oper Transfer In	8,764.00	-	-	-	-
Total Revenues	**8,764.00**	**23,993.30**	**6,173.00**	**-**	**(6,173.00)**
Salaries & Employee Benefits					
861011 Regular Employees	191,182.65	68,038.06	4,299.44	-	(4,299.44)
861013 Overtime Reg Emp	126.60	240.78	-	-	-
861021 Co Cont Retirement	66,681.05	19,263.84	1,398.96	-	(1,398.96)
861022 Co Cont OASDI	10,779.83	3,912.17	271.17	-	(271.17)
861023 Co Cont Medicare	2,639.52	948.30	63.94	-	(63.94)
861024 Co Cont Retire Incr	5,359.64	4,680.73	313.74	-	(313.74)
861030 Co Cont Health Ins	24,713.49	9,577.25	659.15	-	(659.15)
861031 Co Cont Unemp Ins	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-
Total Salaries & Employee Benefits	**301,482.78**	**106,661.13**	**7,006.40**	**-**	**(7,006.40)**
Total Net Appropriations	**301,482.78**	**106,661.13**	**7,006.40**	**-**	**(7,006.40)**
Net County Cost (Fund Contribution)	**292,718.78**	**82,667.83**	**833.40**	**-**	**(833.40)**

CHANGES IN BUDGET FROM PRIOR YEAR

In fiscal year 2025-26, the budget for Parks was absorbed by BU 1610



BU 1950 - Grants Administration

Budget Unit Overview

The County of Mendocino was awarded California Governor's Office of Emergency Services (CalOES) funding to support a resilience-focused position within a new Grants Unit within the Mendocino County Executive Office (EO). Specifically, the County added a 0.85 FTE resilience position to support the Grants Unit, which is dedicated to resilience grant functions, including research, application development, partner coordination, management and reporting, and project close-out. Additionally, the County purchased a grants management software, Amplifund, to streamline and operationalize all county grants' tracking and reporting functions. Effective FY25-26, Amplifund will be mandatory across all County departments. The Grants Unit staff have been actively working along with the County's IT to train departments on grants management and the implementation of the Amplifund software. This project also includes funding for consultants to provide technical expertise and additional grant writing capacity, as needed

PROGRAM OVERVIEW

- Grants Research
- Grants Writing
- Grants Coordination

GOALS FOR FY 2025-26

- Advance Strategic Grant Alignment. Identify and pursue grants aligned with department and County-wide strategic priorities, maximizing funding opportunities.
- Build Grant Management Capacity. Offer structured training, tools, and technical assistance to empower departments with the skills and knowledge to manage grants effectively.
- Support Effective Use of AmpliFund. Transition from system rollout to driving effective use of AmpliFund across departments—ensuring the tool supports strategic oversight, compliance, and data-informed decision-making.
- Foster Collaboration and Innovation. Bring teams together around common priorities, identify shared grant opportunities, and support creative project design.

CHANGES IN BUDGET FROM PRIOR YEAR

No Significant Changes

ACCOMPLISHMENTS IN FY 2024-25

- Collaborated with County departments, grant writing consultants, and staff to submit 6 grant applications and pre-proposals totaling $7,242,416.
- Managed 17 active grants for the Executive Office, totaling $16,327,908.40.
- Completed the phase three rollout and training on the new grants management software, Amplifund, for all County departments and created a comprehensive SharePoint site with training materials.
- Successfully supported multiple departments in researching grants, crafting compelling applications, and effectively managing grant processes.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1950 - Grants Administration

BUDGET UNIT DETAIL Schedule 9 | **Function: General Government** | **Activity: Other**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Invstmnt	1,408.06	-	-	**-**	-
825490 State Other	45,799.31	88,911.57	179,343.00	**188,046.00**	8,703.00
826390 Other Charges	14,879.65	46,961.73	8,351.78	**4,701.00**	(3,650.78)
827802 Oper Transfer In	-	7,900.00	-	**-**	-
Total Revenues	**62,087.02**	**143,773.30**	**187,694.78**	**192,747.00**	**5,052.22**
Salaries & Employee Benefits					
861011 Regular Employees	26,787.95	69,535.36	70,253.00	**78,219.00**	7,966.00
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	-	-	-	**-**	-
861021 Co Cont Retirement	8,647.76	22,055.52	23,184.00	**25,355.00**	2,171.00
861022 Co Cont OASDI	1,654.16	4,334.42	4,356.00	**4,587.00**	231.00
861023 Co Cont Medicare	386.85	1,013.72	1,019.00	**1,073.00**	54.00
861024 Co Cont Retire Incr	399.10	4,702.93	5,150.00	**6,266.00**	1,116.00
861030 Co Cont Health Ins	3,279.50	1,107.75	1,461.00	**867.00**	(594.00)
861035 Co Cont Workers Comp	-	-	25.00	**180.00**	155.00
Total Salaries & Employee Benefits	**41,155.32**	**102,749.70**	**105,448.00**	**116,547.00**	**11,099.00**
Services & Supplies					
862060 Communications	432.21	472.27	-	**360.00**	360.00
862101 Insurance- General	-	-	192.00	**240.00**	48.00
862170 Office Expense	-	188.58	-	**250.00**	250.00
862187 Education & Training	-	-	-	**-**	-
862189 Prof/Spec Svcs- Other	-	18,163.00	50,000.00	**50,000.00**	-
862190 Publications & Legal Notices	-	-	-	**1,000.00**	1,000.00
862217 Debt Service Principal	21,500.00	-	-	**-**	-
862227 Software-Long Term	-	21,500.00	21,500.00	**21,500.00**	-
862230 Info Tech Equipment	16,275.00	-	2,203.00	**1,810.00**	(393.00)
862239 Spec Dept Expense	-	1,821.00	-	**1,040.00**	1,040.00
862250 Trans/Travel	-	-	-	**-**	-
862253 Travel Out of County	-	-	-	**-**	-
Total Services & Supplies	**38,207.21**	**42,144.85**	**73,895.00**	**76,200.00**	**2,305.00**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**79,362.53**	**144,894.55**	**179,343.00**	**192,747.00**	**13,404.00**
Net County Cost (Fund Contribution)	**17,275.51**	**1,121.25**	**(8,351.78)**	**-**	**8,351.78**



Grants Administration - Prepare California Jumpstart Program

Grant Overview (Administered by BU 1950)

The County of Mendocino was awarded California Governor's Office of Emergency Services (CalOES) funding to support a resilience-focused position within a new Grants Unit within the Mendocino County Executive Office (EO). Specifically, the County added a 0.85 FTE resilience position to support the Grants Unit, which is dedicated to resilience grant functions, including research, application development, partner coordination, management and reporting, and project close-out. Additionally, the County purchased a grants management software, Amplifund, to streamline and operationalize all county grants' tracking and reporting functions. Effective FY25-26, Amplifund will be mandatory across all County departments. The Grants Unit staff have been actively working along with the County's IT to train departments on grants management and the implementation of the Amplifund software. This project also includes funding for consultants to provide technical expertise and additional grant writing capacity, as needed.

GRANT INFORMATION

- Grant Inception Date: 07/07/2022
- Current Grant Period: 07/01/2022 – 02/04/2029
- Source of Funds: California Governor's Office of Emergency Services (CalOES) Prepare California Jumpstart
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue		
Anticipated Fund Balance Forward	$	N/A
Grant Revenue	$	992,000
Total	$	992,000
Expenditures		
Salaries & Employee Benefits	$	782,000
Services & Supplies		210,000
Total	$	992,000

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit 1950's Schedule 9.

EMPLOYEES	(FULL TIME EQUIVALENT)	GRANT FUNDED	GENERAL FUND
Administrative Analyst	.85	$782,000	

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



BU 1960 - Information Services

Budget Unit Overview

The responsibility of the Information Technology Division is to partner with County Departments and Leadership to define, understand, and meet constantly evolving information technology needs by implementing current technologies and exploring innovative ways to increase the efficiency and effectiveness of County staff. The Information Technology Division evaluates on-going improvements in the technology used by the County to meet the demands both for internal County staff and the Public they serve in a timely and cost-effective manner. Information Technology is responsible for the operational support of all County staff as it relates to information technology including network and systems infrastructure, application support and development, Helpdesk services, Geographical Information Services, and communications. Information Services Division serves as the "umbrella organization" for information technologies (IT) for the County and is charged with delivery of on-going information technology services for all County departments.

PROGRAM OVERVIEW

- Application Support/Development
- Business Analytics
- Communications
- Network/Systems Infrastructure
- Data/Network Security
- GIS
- Computer and Helpdesk Operations

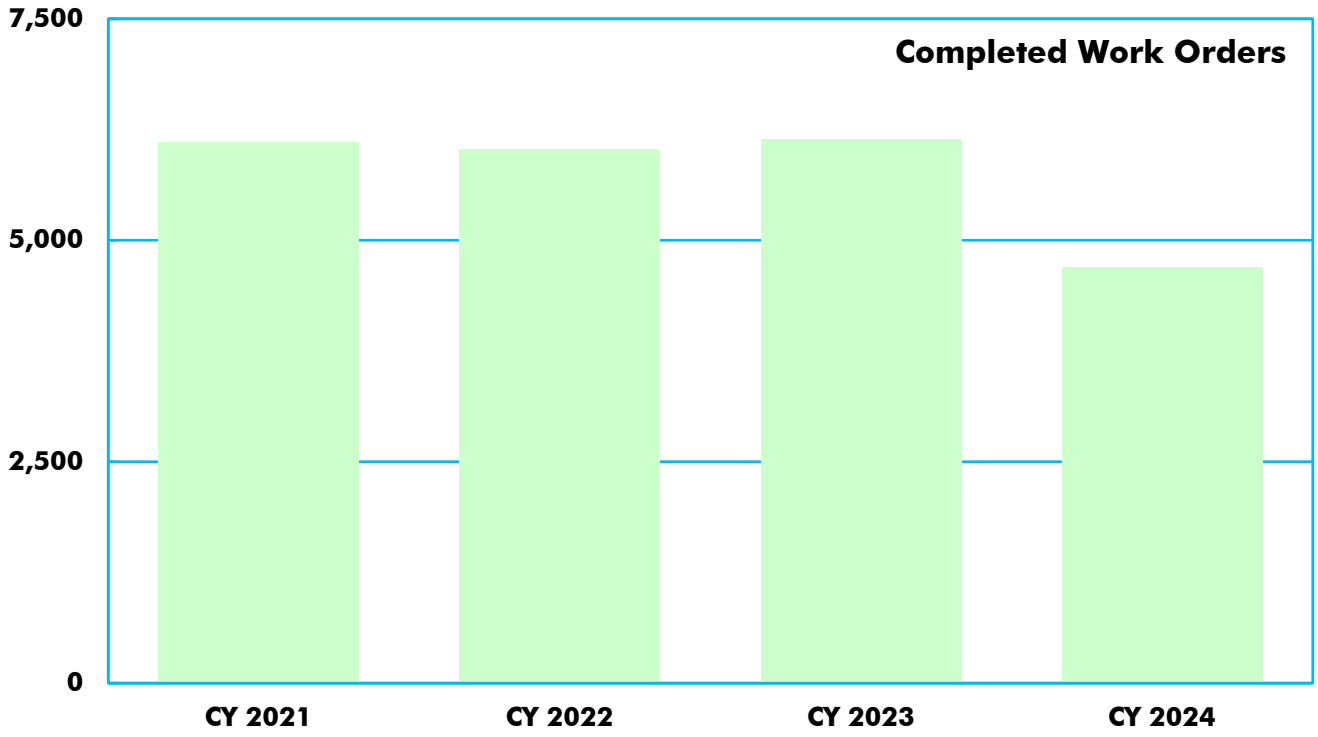
ACCOMPLISHMENTS IN FY 2024-25

- Creation of Cybersecurity– Final Incident response plan
- Munis update and security enhancement
- Implementation of Email Retention Policy

GOALS FOR FY 2025-26

- Continued Implementation of IT Policy and Procedure manual
- Complete phase I of the county-wide network infrastructure update project
- Adoption of Acceptable Use of AI Policy

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6392 IT services.

Services & Supplies

Acct. 2101 Insurance.
Acct. 2230 Info Tech Equipment.
Acct. 2339 In County travel.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1960 - Information Services

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
823110 Crim Just Const Fund	12,080.00	11,680.00	-	-	-
826390 Other Charges	-	-	-	-	-
826392 Data Processing Svc	450,115.03	182,222.97	237,370.00	**163,970.00**	(73,400.00)
827400 Prior Year Revenue	132.78	-	-	-	-
827802 Oper Transfer In	105,965.00	-	-	-	-
Total Revenues	**568,292.81**	**193,902.97**	**237,370.00**	**163,970.00**	**(73,400.00)**
Salaries & Employee Benefits					
861011 Regular Employees	2,462,716.78	2,521,339.03	2,495,746.00	**2,478,543.00**	(17,203.00)
861012 Extra Help	-	-	-	-	-
861013 Overtime Reg Emp	82,299.43	75,897.16	73,000.00	**25,000.00**	(48,000.00)
861021 Co Cont Retirement	882,287.02	784,596.54	839,727.00	**802,769.00**	(36,958.00)
861022 Co Cont OASDI	151,018.18	154,537.52	154,736.00	**155,220.00**	484.00
861023 Co Cont Medicare	35,757.97	36,248.46	36,188.00	**36,302.00**	114.00
861024 Co Cont Retire Incr	71,486.02	191,405.16	211,952.00	**204,792.00**	(7,160.00)
861030 Co Cont Health Ins	338,299.13	409,066.27	419,991.00	**409,279.00**	(10,712.00)
861031 Co Cont Unemp Ins	3,540.00	-	-	-	-
861035 Co Cont Workers Comp	101,533.00	97,607.00	70,595.00	**12,297.00**	(58,298.00)
Total Salaries & Employee Benefits	**4,128,937.53**	**4,270,697.14**	**4,301,935.00**	**4,124,202.00**	**(177,733.00)**
Services & Supplies					
862060 Communications	18,300.44	18,155.30	21,328.00	**20,412.00**	(916.00)
862061 Comm Lease	-	3,029.42	-	-	-
862062 Comm Microwave	-	-	-	-	-
862101 Insurance- General	46,890.00	60,112.00	62,459.00	**56,069.00**	(6,390.00)
862120 Maint- Equip	63,089.08	85,595.94	700.00	**700.00**	-
862170 Office Expense	14,742.59	4,694.47	9,500.00	**9,500.00**	-
862187 Education & Training	18,194.99	18,922.95	13,600.00	**1,600.00**	(12,000.00)
862189 Prof/Spec Svcs- Other	437,753.58	26,677.15	155,752.67	**18,299.00**	(137,453.67)
862220 Small Tool/Instrument	5,609.92	1,542.85	1,500.00	**1,500.00**	-
862227 Software-Long Term	-	-	-	-	-
862228 Software-Short Term	-	4,572.88	4,175.00	**4,080.00**	(95.00)
862230 Info Tech Equip	28,425.08	10,119.03	16,724.00	**60,832.00**	44,108.00
862239 Spec Dept Expense	63,550.34	14,202.63	24,500.00	**15,500.00**	(9,000.00)
862250 Trans/Travel	21,341.05	26,599.52	13,000.00	**23,076.00**	10,076.00
862253 Travel Out of County	4,701.43	6,735.68	8,000.00	**6,000.00**	(2,000.00)
Total Services & Supplies	**722,598.50**	**280,959.82**	**331,238.67**	**217,568.00**	**(113,670.67)**
Fixed Assets					
864360 Structure/Improvement	-	-	-	-	-
864370 Equipment	-	-	-	-	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					-
865380 Intrafund Transfers	(97,853.28)	(84,543.92)	(51,000.00)	**(68,000.00)**	(17,000.00)
865802 Oper Transfer Out	-	-	-	-	-
Total Expend Transfer & Reimb	**(97,853.28)**	**(84,543.92)**	**(51,000.00)**	**(68,000.00)**	**(17,000.00)**
Total Net Appropriations	**4,753,682.75**	**4,467,113.04**	**4,582,173.67**	**4,273,770.00**	**(308,403.67)**
Net County Cost (Fund Contribution)	**4,185,389.94**	**4,273,210.07**	**4,344,803.67**	**4,109,800.00**	**(235,003.67)**



BU 2086 - Conflict Defender

Budget Unit Overview

This budget was created in FY 1998-99 to track the expenditures of the third level conflict defenders; prior these expenditures were found in Budget Unit 2080- *Public Defender* but were not controllable by the Public Defender. This budget is now monitored to ensure that the conflict cases remain at a minimum, and Criminal Justice Improvement funding has been allocated to offset General Fund dollars in covering the costs for third level conflict cases. If the Public Defender and Alternate Defender declare a conflict, the judges of the Superior Court of Mendocino County appoint private attorneys and experts. These attorneys have a previously set rate determined by the courts to receive reimbursement for legal services. Attorneys assigned to conflict cases, as well as a County contracted attorney on the coast, are paid from this budget. Prior to the creation of this budget, the County was paying much greater costs for conflict cases.

GOALS FOR FY 2025-26

- On-going evaluation to ensure high quality services are being provided to the public, the Court and criminal justice agencies in Mendocino County.

ACCOMPLISHMENTS IN FY 2024-25

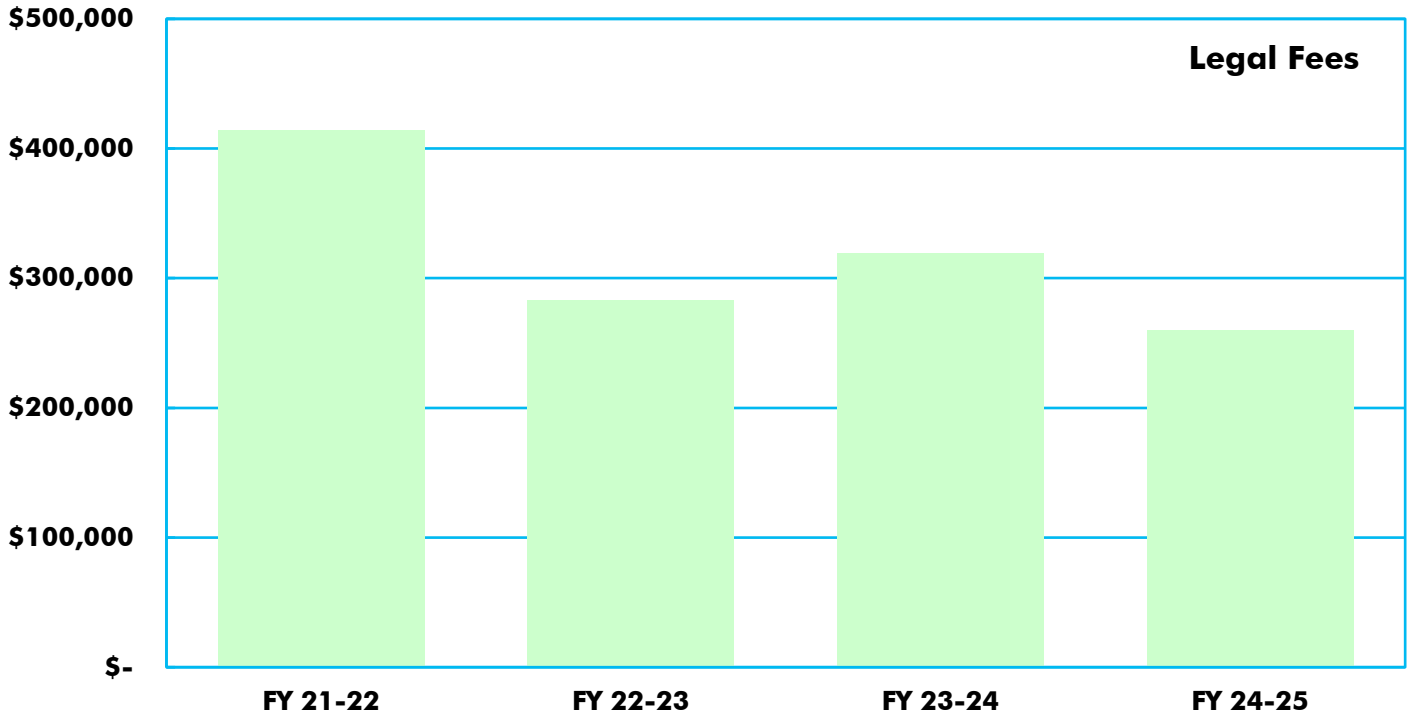
- Continued to provide support to the criminal justice system whenever conflicts arise for the Public Defender and Alternate Defender.
- Service provider reviewed to ensure effective and efficient services.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 2086 - Conflict Defender

PERFORMANCE INDICATORS



BUDGET UNIT DETAIL Schedule 9

Function: Public Protection | Activity: Judicial

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
823110 Crim Just Const Fund	135,900.00	131,400.00	130,000.00	**130,000.00**	-
Total Revenues	**135,900.00**	**131,400.00**	**130,000.00**	**130,000.00**	**-**
Services & Supplies					
862183 Legal Fees	283,374.80	318,905.90	275,000.00	**350,000.00**	75,000.00
862189 Prof/Spec Svcs- Other	-	4,207.50	-	**-**	-
Total Services & Supplies	**283,374.80**	**323,113.40**	**275,000.00**	**350,000.00**	**75,000.00**
Total Net Appropriations	**283,374.80**	**323,113.40**	**275,000.00**	**350,000.00**	**75,000.00**
Net County Cost (Fund Contribution)	**147,474.80**	**191,713.40**	**145,000.00**	**220,000.00**	**75,000.00**

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 3110 Revenue from the Criminal Justice Improvement Fund.

Services & Supplies

Acct. 2183 Third level conflict attorney payments and other related costs such as investigator fees.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.



BU 2830 - Emergency Services

Budget Unit Overview

The Mendocino County Office of Emergency Services (OES) coordinates with county departments, local jurisdictions, and state and federal agencies to provide protection to lives and property from natural, technological, and man-made disasters. The office is responsible for developing and maintaining the Mendocino County Comprehensive Emergency Management Plan, supports training and information to local agencies and residents on preparedness, mitigation, response, and recovery issues. During emergency situations, Emergency Services activates the Emergency Operations Center (EOC), bringing together key agencies in a shared facility in order to facilitate sheltering of evacuees, search and rescue, law enforcement, public information and warning, fire operations, debris removal and much more.

PROGRAM OVERVIEW

- Emergency Planning and Response
- Emergency Operation Plan
- Training
- EOC Activation Community Emergency Response Training
- Support the following programs:
  - EMPG and HSGP Grant Management
  - Auxiliary Communications Services
  - Community Emergency Response Team
- OES Program Evaluation
- EOC Facilities Assessment
- Enhance Planning Capabilities

GOALS FOR FY 2025-26

- Develop a Flood Plan annex to the Emergency Operations Plan.
- Conduct EOC exercises.
- Conduct EOC Section Trainings for staff.
- Increase community outreach in remote areas of the County.

ACCOMPLISHMENTS IN FY 2024-25

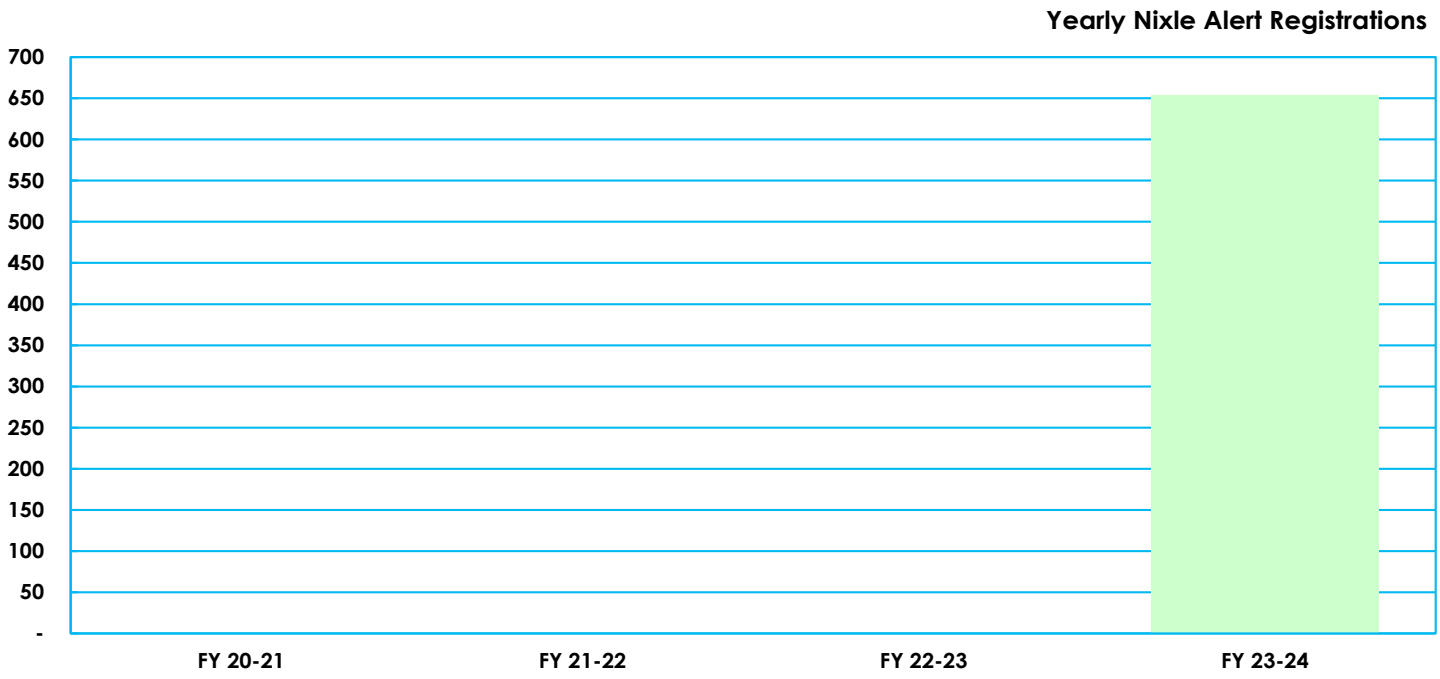
- Moved the Auxiliary Communications Services (MACS) to the EOC building.
- Initiated the update to the Multi-Jurisdictional Hazard Mitigation Plan by interviewing and selecting a contractor.
- Sent the updated Emergency Operations Plan to Cal OES for review.
- Conducted EOC Section trainings.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 2830 - Emergency Services

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5670 Federal Other: Emergency Management Performance Grant.

Services & Supplies

Acct. 2060 Communications.

Acct. 2210 Rents & Leases.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection Activity: Other Protection

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825490 State Other	773.55	136,181.01	-	-	-
825670 Federal Other	169,151.00	205,861.67	142,812.00	140,488.00	(2,324.00)
826390 Other Charges	-	12,444.21	-	8,417.00	8,417.00
827700 Other	3.52	-	-	-	-
827802 Operating Transfer In	5,675.00	-	-	-	-
Total Revenues	**175,603.07**	**354,486.89**	**142,812.00**	**148,905.00**	**6,093.00**
Salaries & Employee Benefits					
861011 Regular Employees	111,272.50	201,516.62	192,465.00	214,447.00	21,982.00
861012 Extra Help	-	-	-	-	-
861013 Overtime Reg Emp	4,447.65	2,653.19	-	-	-
861021 Co Cont Retirement	37,970.97	64,393.15	63,513.00	68,381.00	4,868.00
861022 Co Cont OASDI	6,995.61	12,186.86	11,933.00	12,740.00	807.00
861023 Co Cont Medicare	1,636.11	2,850.17	2,791.00	2,980.00	189.00
861024 Co Cont Retire Incr	2,229.01	13,751.58	14,108.00	15,828.00	1,720.00
861030 Co Cont Health Ins	12,289.37	40,623.26	35,720.00	40,840.00	5,120.00
861031 Co Cont Unemp Ins	750.00	-	-	-	-
861035 Co Cont Workers Comp	178.00	117.00	323.00	204.00	(119.00)
Total Salaries & Employee Benefits	**177,769.22**	**338,091.83**	**320,853.00**	**355,420.00**	**34,567.00**
Services & Supplies					
862050 Clthg & Prsnal Items	1,867.06	-	-	-	-
862060 Communications	10,903.81	6,785.42	10,000.00	8,000.00	(2,000.00)
862101 Insurance- General	5,325.00	6,948.00	3,696.00	5,155.00	1,459.00
862120 Maint- Equip	-	-	-	-	-
862150 Memberships	-	-	-	-	-
862170 Office Expense	44,725.26	(1,721.30)	15,485.24	1,084.00	(14,401.24)
862187 Education & Training	-	15,750.00	4,000.00	4,000.00	-
862189 Prof/Spec Svcs- Other	506.20	-	-	-	-
862200 Rents & Leases- Equip	-	3,188.13	4,000.00	3,500.00	(500.00)
862210 Rnts & Leases B	6,300.00	6,300.00	8,000.00	7,000.00	(1,000.00)
862215 Debt Service- Leases	2,722.46	-	-	-	-
862216 Interest Expense- Leases	1,045.33	-	-	-	-
862227 Software- Long Term	-	95,385.60	-	-	-
862230 Info Tech Equip	69,186.93	-	-	10,081.00	10,081.00
862232 Law Enf Supply & Svcs	-	-	-	-	-
862239 Spec Dept Expense	887.61	39,019.24	700.00	1,000.00	300.00
862250 Trans/Travel	6,541.53	1,768.93	2,000.00	3,000.00	1,000.00
862253 Travel Out of County	1,028.02	495.00	2,000.00	3,000.00	1,000.00
Total Services & Supplies	**151,039.21**	**173,919.02**	**49,881.24**	**45,820.00**	**(4,061.24)**
Other Charges					
863113 Pmt Other Gov Agency	-	-	-	-	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 2830 - Emergency Services

BUDGET UNIT DETAIL Schedule 9 — **Function: Public Protection** — **Activity: Other Protection**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Fixed Assets					
864360 Structure/Improvement	-	-	-	-	-
864370 Equipment	-	34,987.91	-	-	-
Total Fixed Assets	**-**	**34,987.91**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	-	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**328,808.43**	**546,998.76**	**370,734.24**	**401,240.00**	**30,505.76**
Net County Cost (Fund Contribution)	**153,205.36**	**192,511.87**	**227,922.24**	**252,335.00**	**24,412.76**



Emergency Management Performance Grant FY 24

Grant Overview (Administered by BU 2830)

Through the California Governor's Office of Emergency Services (Cal OES) Emergency Management Performance Grant (EMPG), this project will support staffing costs performing the full spectrum of emergency management duties in an effort to assure the county is at its optimum readiness to prepare for, prevent, respond to, recover from and mitigate all hazards and threats events. This project will capture the cost to Manage and Administer the EMPG Grant. This project will pay course tuition and travel costs for staff to attend various emergency management trainings. This project will provide the supplies and resources needed to run an emergency services office. This project also covers Emergency Services communications costs (Cell phones, Sat Phones, Cell phone hot spots) and communications space rentals

GRANT INFORMATION

- Grant Inception Date: 07/01/2024
- Current Grant Period: 07/01/2024-06/30/2026
- Source of Funds: Federal Emergency Management Agency (FEMA) to California Governor's Office of Emergency Services (CalOES)
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue		
Grant Revenue	$	140,488
100% Match Required		140,488
Total	$	280,976
Expenditures		
Salaries & Employee Benefits	$	257,392
Services & Supplies		23,584
Total	$	280,976

County Match Required: Yes

Independent Audit Required:No

This grant is included in Budget Unit: 2830

EMPLOYEES	(FULL TIME EQUIVALENT)	GRANT FUNDED	GENERAL FUND
OES Coordinator	0.95 FTE		
Emergency Services Specialist	1.0 FTE		
Chief Recovery and Resiliency Office	0.25 FT		



Emergency Management Performance Grant FY 23

Grant Overview (Administered by BU 2830)

Through the California Governor's Office of Emergency Services (Cal OES) Emergency Management Performance Grant (EMPG), this project will support staffing costs performing the full spectrum of emergency management duties in an effort to assure the county is at its optimum readiness to prepare for, prevent, respond to, recover from and mitigate all hazards and threats events. This project will capture the cost to Manage and Administer the EMPG Grant. This project will pay course tuition and travel costs for staff to attend various emergency management trainings. This project will provide the supplies and resources needed to run an emergency services office. This project also covers Emergency Services communications costs (Cell phones, Sat Phones, Cell phone hot spots) and communications space rentals.

GRANT INFORMATION

- Grant Inception Date: 10/16/2023
- Current Grant Period: 07/01/2023 – 06/30/2025
- Source of Funds: Federal Emergency Mgmt Agency (FEMA) to California Governor's Office of Emergency Services (CalOES)
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Grant Revenue	$ 142,812
Total	$ 142,812
Expenditures	
Salaries & Employee Benefits	$ 243,344
Services & Supplies	42,280
Total	$ 285,624

County Match Required: Yes

Independent Audit Required: No



BU 0462 - Homeland Security Grant Program FY 24

Grant Overview (Administered by BU 2830)

The State Homeland Security Grant is pass-through funding from the Federal Emergency Management Agency (FEMA) to the State of California Office of Emergency Services (Cal OES) and down to the individual Operational Areas. Funding supports state, tribal, territorial, and local preparedness activities that address high-priority preparedness gaps across all core capabilities that support terrorism preparedness. Funding will be used to provide training for Community Emergency Response Team to increase community preparedness, election security camera subscription for cameras placed at election poll centers to enhance election security, the purchase of SWAT PPE ballistic vests to increase the capability to respond to active threats, SWAT training, Everbridge Alert & Warning Application Enhancements contract to provide County wide Public Emergency Notifications, and the purchase of portable digital radios for fire service agencies. Funding also supports grant management and administration costs.

GRANT INFORMATION

- Grant Inception Date: 09/01/2024
- Current Grant Period: 09/01/2024-05/31/2027
- Source of Funds: Federal Emergency Management Agency (FEMA) to California Governor's Office of Emergency Services (CalOES)
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Grant Revenue	$ 150,140
Total	$ 150,140
Expenditures	
Salaries & Employee Benefits	$ 7,507
Services & Supplies	142,633
Total	$ 150,140

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit 0462's Schedule 9.



BU 0462 - Homeland Security Grant Program FY 23

GRANT OVERVIEW (Administered by BU 0462)

The State Homeland Security Grant is pass-through funding from the Federal Emergency Management Agency (FEMA) to the State of California Office of Emergency Services (Cal OES) and down to the individual Operational Areas. Funding is used to support state, tribal, territorial, and local preparedness activities that address high-priority preparedness gaps across all core capabilities that support terrorism preparedness. Funding will be used to provide training for the Community Emergency Response Team (CERT) to increase community preparedness, SWAT training, Everbridge Alert & Warning Application Enhancements, contract to provide County wide Public Emergency Notifications, SWAT thermal cameras & night vision devices to increase capability to respond to active threats, to purchase additional portable radios for various response agencies to expand interoperability between agencies and improving response coordination efforts, and enhanced election security camera to help law enforcement improve election security. Funding also supports grant management and administration costs.

GRANT INFORMATION

- Grant Inception Date: 09/01/2023
- Current Grant Period: 09/01/2023 – 05/31/2026
- Source of Funds: Federal Emergency Mgmt Agency (FEMA) to California Governor's Office of Emergency Services (CalOES)
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue		
Anticipated Fund Balance Forward	$	N/A
Grant Revenue	$	168,349
Total	$	168,349
Expenditures		
Salaries & Employee Benefits	$	8,417
Services & Supplies		159,932
Total	$	168,349

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit 0462's Schedule 9.

BUDGET UNIT DETAIL Schedule 9

Fund: 1100 County General

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	3,350.81	-	-	**-**	-
825670 Federal Other Revenue	216,834.00	158,017.00	444,072.00	**312,189.00**	(131,883.00)
Total Revenues	**220,184.81**	**158,017.00**	**444,072.00**	**312,189.00**	**(131,883.00)**
Salaries & Employee Benefits					
861011 Regular Employees	-	-	-	**-**	-
Total Salaries & Employee Benefits	**-**	**-**	**-**	**-**	**-**
Services & Supplies					
862170 Office Expense	-	-	-	**-**	-
862120 Maintenance- Equipment	-	-	-	**-**	-
862187 Education & Training	8,936.14	-	32,313.00	**20,200.00**	(12,113.00)
862189 Prof/Spec Svcs- Other	58,582.16	42,341.53	110,616.00	**100,780.00**	(9,836.00)
862230 Info Tech Equip	-	8,075.00	12,113.00	**22,325.00**	10,212.00
862232 Law Enfor Suppl & Servc	-	-	-	**-**	-
862239 Spec Dept Expense	-	11,265.00	24,534.00	**15,924.00**	(8,610.00)
Total Services & Supplies	**67,518.30**	**61,681.53**	**179,576.00**	**159,229.00**	**(20,347.00)**
Fixed Assets					
864370 Equipment	149,109.85	54,694.71	264,496.00	**152,960.00**	(111,536.00)
Total Fixed Assets	**149,109.85**	**54,694.71**	**264,496.00**	**152,960.00**	**(111,536.00)**
Expend Transfer & Reimb					
865380 Intrafund Transfers	-	-	-	**-**	-
865802 Operating Transfer Out	-	21,000.00	-	**-**	-
Total Expend Transfer & Reimb	**-**	**21,000.00**	**-**	**-**	**-**
Total Net Appropriations	**216,628.15**	**137,376.24**	**444,072.00**	**312,189.00**	**(131,883.00)**
Total Fund Balance (Contribution)	**(3,556.66)**	**(20,640.76)**	**-**	**-**	**-**

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



BU 2910 - Disaster Recovery

Budget Unit Overview

The County Recovery Team was created to work directly with state, federal, and local partners in the physical and financial recovery of the County. The Recovery Team works across public and private sectors to ensure unmet needs are being addressed within the community. The County has identified eight recovery support functions that correspond with federal and state disaster recovery frameworks. They are community emergency preparedness, community planning and capacity building, infrastructure systems, economic resiliency & sustainability, social services, housing, natural systems, and cultural resources.

PROGRAM OVERVIEW

- Public Assistance
- Disaster Long-Term Recovery
- Disaster Recovery Team
- Disaster Grant Administration

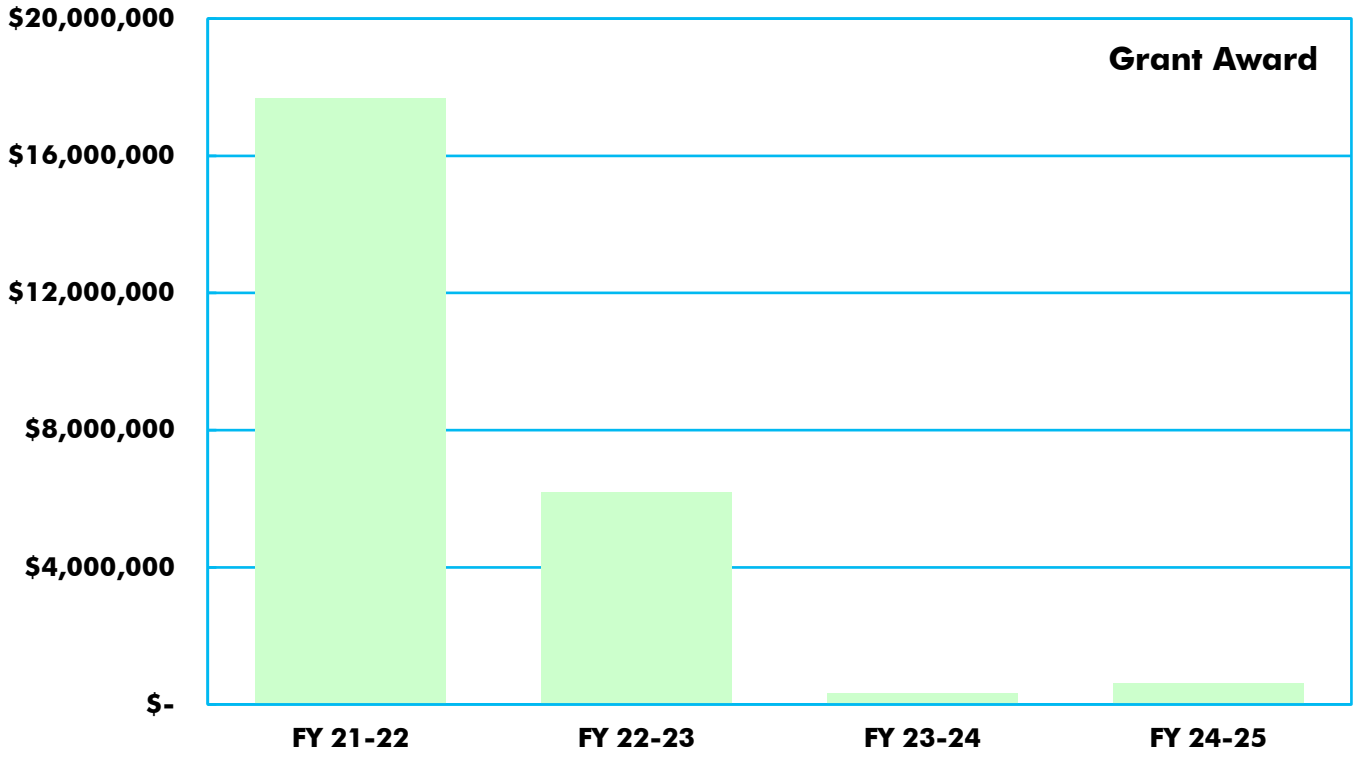
ACCOMPLISHMENTS IN FY 2024-25

- Completion of an update to the Community Wildfire Protection Plan.
- Implemented the CAL FIRE funded Mendocino County Fuels Reduction and Community Preparedness Project.
- Begin Orr Springs Road Fuel Reduction Project Phase I.

GOALS FOR FY 2025-26

- Conduct the second round of Prepare CA Listening Sessions to gather input directly from the community on unmet needs that will inform plans for future mitigation and resiliency projects.
- Complete the 2025 Multijurisdictional Hazard Mitigation Plan.
- Continue to pursue funding and implementation of aggressive fuel reduction projects throughout the County.
- Pursue evacuation planning and resiliency projects in rural communities of the county.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5490 State other.

Acct. 5670 Federal other Revenue.

Services & Supplies

Acct. 2189 Professional and special services other; Contracts with professionals for Disaster Recovery support functions.

Acct. 3280 Contract with other agencies: Contracts with Agencies for the support provided during the fire and immediately thereafter.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 2910 - Disaster Recovery

BUDGET UNIT DETAIL Schedule 9 **Function: Public Protection** **Activity: Other Protection**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(95,453.12)	-	-	**-**	-
825460 State Aid for Disaster	-	-	-	**-**	-
825490 State Other	2,134,309.30	598,265.05	1,532,540.00	**2,282,745.00**	750,205.00
825670 Federal Other Revenue	11,902,829.96	4,627,668.75	6,155,078.00	**6,290,286.00**	135,208.00
825810 Other Govt Agency	-	-	-	**-**	-
826390 Other Charges	7,114.86	6,958.00	-	**-**	-
827700 Other	235,002.24	-	-	**-**	-
827707 Donation	-	-	-	**-**	-
827801 Grant Revenue	-	-	-	**-**	-
827802 Oper Transfer In	458,162.05	1,037,551.02	71,057.00	**-**	(71,057.00)
Total Revenues	**14,641,965.29**	**6,270,442.82**	**7,758,675.00**	**8,573,031.00**	**814,356.00**
Salaries & Employee Benefits					
861011 Regular Employees	451,567.42	211,665.12	308,084.00	**427,431.00**	119,347.00
861012 Extra Help	4,138.14	-	-	**-**	-
861013 Overtime Reg Emp	57.67	1.37	-	**-**	-
861021 Co Cont Retirement	159,698.60	68,535.51	101,668.00	**139,609.00**	37,941.00
861022 Co Cont OASDI	28,019.32	13,017.75	19,101.00	**25,257.00**	6,156.00
861023 Co Cont Medicare	6,613.56	3,044.30	4,467.00	**5,907.00**	1,440.00
861024 Co Cont Retire Incr	7,637.66	14,434.11	22,583.00	**34,505.00**	11,922.00
861030 Co Cont Health Ins	36,240.23	18,960.85	36,636.00	**60,793.00**	24,157.00
861031 Co Cont Unemp Ins	894.00	-	-	**-**	-
861035 Co Cont Workers Comp	679.00	475.00	56.00	**429.00**	373.00
Total Salaries & Employee Benefits	**695,545.60**	**330,134.01**	**492,595.00**	**693,931.00**	**201,336.00**
Services & Supplies					
862060 Communications	943.37	792.67	1,200.00	**1,200.00**	-
862062 Comm Microwave	13,173.72	-	-	**-**	-
862101 Insurance- General	1,850.00	2,191.00	2,031.00	**1,298.00**	(733.00)
862150 Memberships	-	-	-	**-**	-
862170 Office Expense	4,371.96	2,373.40	1,000.00	**1,000.00**	-
862175 Office Support Cost Applied	-	-	-	**-**	-
862187 Education & Training	150.00	700.00	-	**-**	-
862189 Prof/Spec Svcs- Other	4,703,103.30	2,272,249.03	6,225,183.00	**8,162,668.00**	1,937,485.00
862190 Publ & Legal Notices	-	2,642.91	1,000.00	**1,000.00**	-
862200 Rents & Leases- Equip	-	-	-	**-**	-
862228 Software-Short Term	-	-	515.05	**515.00**	(0.05)
862230 Info Tech Equip	-	13,383.14	4,988.00	**3,911.00**	(1,077.00)
862239 Spec Dept Expense	37,235.28	33,161.23	74,709.95	**58,200.00**	(16,509.95)
862250 Trans/Travel	1,010.17	372.82	2,500.00	**4,062.00**	1,562.00
862253 Travel Out of County	2,802.05	-	500.00	**500.00**	-
Total Services & Supplies	**4,764,639.85**	**2,327,866.20**	**6,313,627.00**	**8,234,354.00**	**1,920,727.00**

BUDGET UNIT DETAIL Schedule 9 (Cont.) Function: General Government Activity: Legislative & Administrative

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Other Charges					
863280 Contr Other Agency	-	-	-	-	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Fixed Assets					
864360 Structure/Improvement	-	-	-	-	-
864370 Equipment	-	-	-	-	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	8,091,915.42	3,111,410.82	7,503,910.00	**3,449,107.00**	(4,054,803.00)
Total Expend Transfer & Reimb	**8,091,915.42**	**3,111,410.82**	**7,503,910.00**	**3,449,107.00**	**(4,054,803.00)**
Total Net Appropriations	**13,552,100.87**	**5,769,411.03**	**14,310,132.00**	**12,377,392.00**	**(1,932,740.00)**
Net County Cost (Fund Contribution)	**(1,089,864.42)**	**(501,031.79)**	**6,551,457.00**	**3,804,361.00**	**(2,747,096.00)**

EMERGENCY MEDICAL SERVICES

DARCIE ANTLE, Chief Executive Officer



BU 4016 - Emergency Medical Services

Budget Unit Overview

Mendocino County's Emergency Medical Services (EMS) serves in collaboration with Coastal Valleys Emergency Medical Services Agency (CVEMSA), providing oversight and support to emergency service care providers, such as ambulance services and air-ambulance companies.

Together the counties of Mendocino and Sonoma are the Coastal Valley EMS Region, Coastal Valleys EMS Agency as Mendocino County's Local EMS Agency (LEMSA) is responsible for planning, implementing and evaluating the local EMS system; which includes but is not limited to education levels for certifications, monitoring response times by providers, and ambulance inspections.

PROGRAM OVERVIEW

- Coastal Valley EMS Region
- Dispatch
- EMS System

ACCOMPLISHMENTS IN FY 2024-25

- Executed funding agreements with 23 local fire and emergency medical services transport agencies for EMS supplies and equipment.
- Hosted an emergency community stakeholder meeting to address EMS response in Covelo.

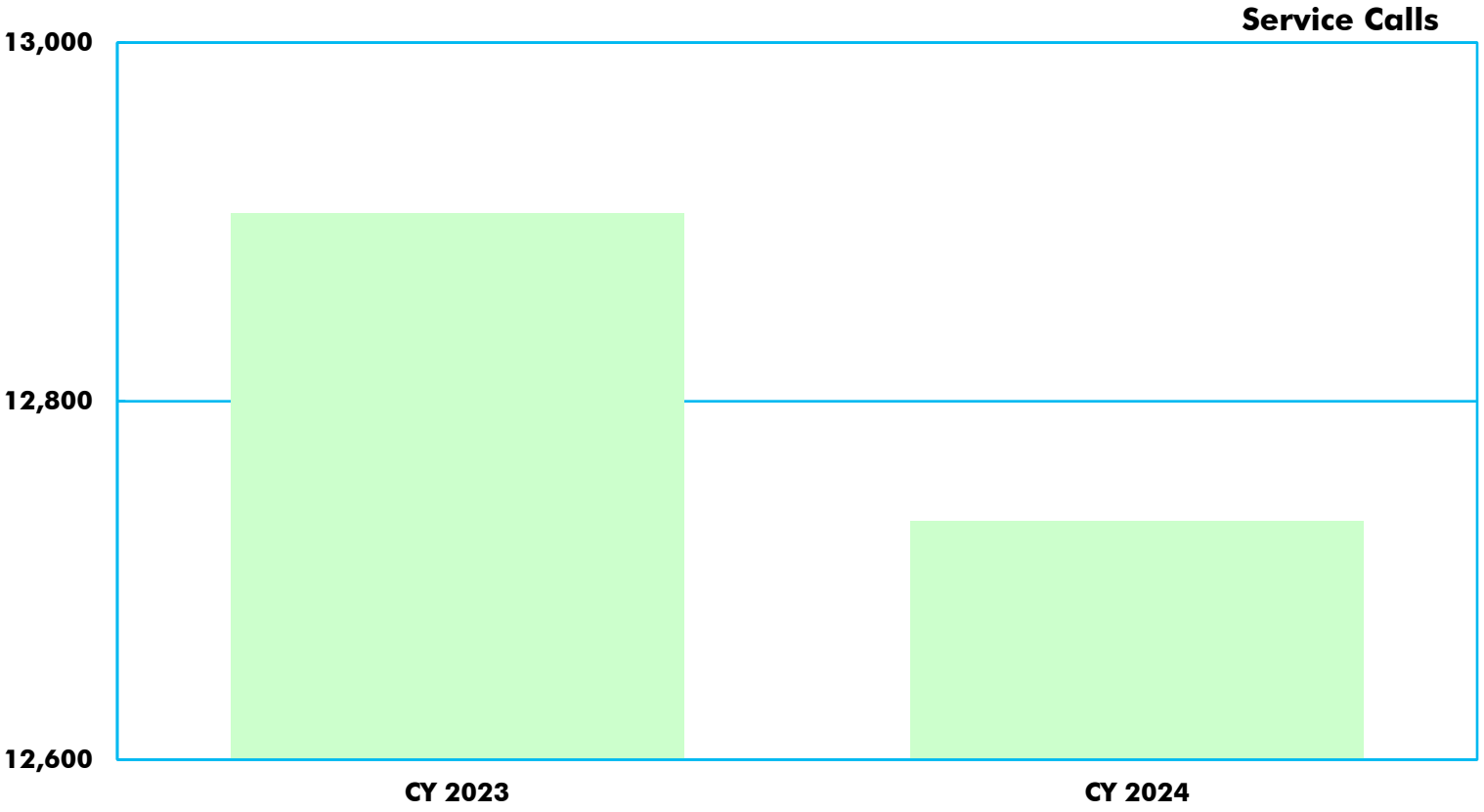
GOALS FOR FY 2025-26

- Maximize EMS funding
- Complete EMS funding assessment

EMERGENCY MEDICAL SERVICES

DARCIE ANTLE, Chief Executive Officer
BU 4016 - Emergency Medical Services

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 3204 EMS share of revenue received from a $3 assessment levied on certain Vehicle Code fines and forfeitures.

Other Charges

Acct. 3113 Payment to CalFire Dispatch.

Acct. 3280 Payment to Sonoma County for EMS services.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

EMERGENCY MEDICAL SERVICES

DARCIE ANTLE, Chief Executive Officer

BU 4016 - Emergency Medical Services

BUDGET UNIT DETAIL Schedule 9 | **Function: General Government** | **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	230,842.21	247,134.62	248,632.00	**258,191.00**	9,559.00
821120 Curr Unsec Prop Tax	6,297.71	6,726.51	5,000.00	**5,000.00**	-
821130 Supplemental Roll Tax	2,168.04	7,813.65	-	**-**	-
821220 Prior Unsec Prop Tax	72.23	269.20	200.00	**200.00**	-
821700 Highway Property Rental	6.48	8.27	-	**-**	-
823204 Misc Court Fine	-	-	-	**-**	-
825472 County Hospital	-	114,256.00	-	**116,817.00**	116,817.00
825481 Homeowner Exemption	1,713.16	1,237.93	1,500.00	**1,500.00**	-
825490 State Other Revenue	-	11,317.63	-	**-**	-
826361 EMS Per Call Fee	-	-	-	**-**	-
826390 Other Charges	128,546.07	57,044.00	98,873.22	**50,000.00**	(48,873.22)
827700 Other	720.80	466.40	300.00	**300.00**	-
827802 Operating Transfer In	36,269.00	40,977.84	293,175.00	**43,175.00**	(250,000.00)
Total Revenues	**406,635.70**	**487,252.05**	**647,680.22**	**475,183.00**	**(172,497.22)**
Salaries & Employee Benefits					
861011 Regular Employees	-	89,517.37	35,202.00	**25,942.00**	(9,260.00)
861013 Overtime Reg Emp	-	-	-	**-**	-
861021 Co Cont Retirement	-	27,787.71	11,617.00	**8,214.00**	(3,403.00)
861022 Co Cont OASDI	-	5,518.97	2,183.00	**1,531.00**	(652.00)
861023 Co Cont Medicare	-	1,290.76	510.00	**358.00**	(152.00)
861024 Co Cont Retire Incr	-	6,022.95	2,580.00	**1,902.00**	(678.00)
861030 Co Cont Health Ins	-	7,637.02	5,536.00	**3,228.00**	(2,308.00)
861031 Co Cont Unemp Ins	-	-	-	**-**	-
861035 Co Cont Workers Comp	-	-	-	**-**	-
Total Salaries & Employee Benefits	**-**	**137,774.78**	**57,628.00**	**41,175.00**	**(16,453.00)**
Services & Supplies					
862060 Communications	1,141.46	1,085.26	-	**-**	-
862101 Insurance- General	731.00	788.00	1,014.00	**1,001.00**	(13.00)
862120 Maint Equip	-	-	-	**-**	-
862140 Med Dntl & Lab Supls	-	-	7,000.00	**7,000.00**	-
862170 Office Expense	-	-	-	**-**	-
862189 Prof/Spec Svcs- Other	-	770.00	250,000.00	**5,000.00**	(245,000.00)
862230 Info Tech Equip	-	-	-	**-**	-
862239 Spec Dept Expense	9,898.34	13,883.04	5,000.00	**5,000.00**	-
862250 Trans/Travel	-	-	-	**-**	-
862253 Travel Out of County	-	-	500.00	**-**	(500.00)
862260 Utilities	479.55	361.09	500.00	**-**	(500.00)
Total Services & Supplies	**12,250.35**	**16,887.39**	**264,014.00**	**18,001.00**	**(246,013.00)**
Other Charges					
863113 Pmt Other Gov Agency	1,027,555.73	579,408.47	704,615.00	**1,048,245.00**	343,630.00
863119 Supp/Care- Other	4,691.07	1,269.00	24,755.00	**24,755.00**	-

BUDGET UNIT DETAIL Schedule 9 (Cont.) Function: General Government Activity: Legislative & Administrative

Fund: 1100 County General Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
863280 Contr Other Agency	668,401.00	321,605.00	414,000.00	**448,023.00**	34,023.00
Total Other Charges	**1,700,647.80**	**902,282.47**	**1,143,370.00**	**1,521,023.00**	**377,653.00**
Total Net Appropriations	**1,712,898.15**	**1,056,944.64**	**1,465,012.00**	**1,580,199.00**	**115,187.00**
Net County Cost (Fund Contribution)	**1,306,262.45**	**569,692.59**	**817,331.78**	**1,105,016.00**	**287,684.22**



Community Development Block Grant (CDBG) – Disaster Recovery Infrastructure and MIT-Resilient Infrastructure Program NOI (MIT-RIP) 911 Switching Equipment

GRANT OVERVIEW (Administered by BU 2910)

The Community Development Block Grant-Disaster Recovery Mitigation Resilient Infrastructure Program (CDBG-DR MIT-RIP) program assists local jurisdictions with mitigation-related infrastructure needs to support risk reduction from the three primary hazards (wildfire, flooding, and earthquake). This project is part of a three-part emergency communications project. This project consists of purchasing and installing a prefabricated bunker-type structure adjacent to the County Probation Department Building located at 589 Low Gap Road in Ukiah to house 911 switching equipment and updated dispatch consul, which is vital to the County's emergency response activities. This will improve the effectiveness of first responders in the field by facilitating communications during events and enhancing the likelihood of successful disaster responses such as evacuation orders.

GRANT INFORMATION

- Grant Inception Date: 10/14/2022
- Current Grant Period: 10/14/2022 – 12/31/2027
- Source of Funds: Housing and Urban Development (HUD) to CA Department of Housing and Community Development (HCD) to Community Development Block Grant (CDBG)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Grant Revenue	$ 3,824,826
Total	$ 3,824,826
Expenditures	
Activity	$ 3,319,840
Activity Delivery	$ 504,986
Total	$ 3,824,826

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit 2910's and 1710's Schedule 9.



Community Development Block Grant Mitigation Resilient Planning and Public Services (CDBG-PPS) Fuel Abatement Ordinance and Enforcement Planning

Grant Overview (Administered by BU 2910)

The purpose of the Community Development Block Grant (CDBG) is to develop a Fuel Abatement Ordinance and Enforcement Planning project that will devise an improved regulatory approach for the County to address hazardous vegetation and combustible material to reduce fire hazards. The project will research approaches taken by other communities to encourage and enforce hazardous fuel abatement requirements to ensure public safety, complete a comparative analysis of existing ordinance language to refine the County's existing, unworkable ordinance language, develop a recommended approach for Mendocino County's fuel abatement program, develop updated ordinance language and create a forecast of the resource allocation needed for the County to adopt and implement the plan to aid in future implementation of the ordinance. This project will result in a plan that evaluates best practices and mechanisms required to enforce effective hazard abatement in rural communities to refine the County's approach.

GRANT INFORMATION

- Grant Inception Date: 01/09/2023
- Current Grant Period: 07/09/2023-12/31/2027
- Source of Funds: Housing and Urban Development (HUD) to CA Department of Housing and Community Development (HCD) to Community Development Block Grant (CDBG)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Grant Revenue	$ 295,000
Total	$ 295,000
Expenditures	
Salaries & Employee Benefits	$ 253,722
Services & Supplies	41,278
Total	$ 295,000

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit 2910's Schedule 9.



Community Development Block Grant (CDBG) – Disaster Recovery Infrastructure and MIT-Resilient Infrastructure Program (MIT-RIP) - Microwave and Radio Communications Systems

Grant Overview (Administered by BU 2910)

The Community Development Block Grant-Disaster Recovery Mitigation Resilient Infrastructure Program (CDBG-DR MIT-RIP) assists local jurisdictions with mitigation-related infrastructure needs to support risk reduction from the three primary hazards (wildfire, flooding, and earthquake). This project is part of a three-part emergency communications project. The County of Mendocino will improve the reliability and resiliency of its microwave and radio communications systems through the procurement and installation of higher capacity, upgraded microwave equipment, including microwave radios, waveguides, power supplies, ethernet, routers, and the establishment of a redundant microwave communications loop by adding new microwave equipment to ensure County-wide connectivity and prevent widespread communications outages should one tower location be out of operation for any reason. In total, sixteen sites will receive upgraded equipment during project implementation. This project will improve the reliability of both emergency communications and data/internet connectivity at County facilities, including public-facing facilities like public libraries. Project implementation will allow law enforcement and other first responders to communicate effectively in the field when responding to disaster events and typical calls for service.

GRANT INFORMATION

- Grant Inception Date: 08/001/2023
- Current Grant Period: 08/01/2023-12/31/2027
- Source of Funds: Housing and Urban Development (HUD) to CA Department of Housing and Community Development (HCD) to Community Development Block Grant (CDBG)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Grant Revenue	$ 1,150,823
Total	$ 1,150,823
Expenditures	
Salaries & Employee Benefits	$ 960,536
Services & Supplies	190,287
Total	$ 1,150,823

County Match Required: NO

Independent Audit Required: YES

This grant is included in Budget Unit 2910's or ITPR's Schedule 9.

BUDGET UNIT DETAIL Schedule 9

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	4,226.00	-	-	**-**	-
827801 Grant Revenue	201,804.19	162,524.13	134,340.00	**134,340.00**	-
827802 Operating Transfer In	-	-	13,900.00	**900.00**	(13,000.00)
827820 Grant Interest	14,896.23	22,789.29	10,479.00	**22,789.00**	12,310.00
Total Revenues	**220,926.42**	**185,313.42**	**158,719.00**	**158,029.00**	**(690.00)**
Services & Supplies					
862189 Prof/Spec Svcs - Other	367,871.25	32,116.25	12,614.00	**900.00**	(11,714.00)
862239 Spec Dept Expense	89,452.00	4,678.00	-	**135,795.00**	135,795.00
Total Services & Supplies	**457,323.25**	**36,794.25**	**12,614.00**	**136,695.00**	**124,081.00**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	-
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	-
Total Net Appropriations	**457,323.25**	**36,794.25**	**12,614.00**	**136,695.00**	**124,081.00**
Total Fund Balance (Contribution)	**236,396.83**	**(148,519.17)**	**(146,105.00)**	**(21,334.00)**	**124,771.00**



Fuels Reduction and Community Preparedness

Grant Overview (Administered by BU 2910)

Through the Department of Forestry and Fire Protection (CalFIRE), Mendocino County is working on a multi-faceted project that will implement roadside fuel reduction in critical locations in the Covelo and Laytonville areas, County-wide prescribed burn capacity enhancements, fund the existing Mendocino County community chipper days program for an additional three years and develop a preliminary design for an emergency evacuation route serving three single-access subdivisions east of Ukiah in the WUI: Deerwood Estates, El Dorado Estates, and Vichy Springs and the Guidiville Rancheria. This project will treat approximately 66.2 acres of vegetation via roadside fuel reduction, protecting approximately 100-150 homes and other structures. The community chipper program will provide curbside chipping to County residents free of charge.

GRANT INFORMATION

- Grant Inception Date: 09/29/2022
- Current Grant Period: 09/29/2022 – 03/15/2026
- Source of Funds: Department of Forestry and Fire Protection (CalFIRE)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Grant Revenue	$ 1,894,185
Total	$ 1,894,185
Expenditures	
Salaries & Employee Benefits	$ 38,637
Services & Supplies	1,652,600
Indirect Cost (12%)	202,948
Total	$ 1,894,185

County Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit 2910's Schedule 9.



Hazard Mitigation Grant Program (HMGP) – Mendocino County Multi-Jurisdiction Hazard Mitigation Plan Update, Phase I and Management Costs

Grant Overview (Administered by BU 2910)

The purpose of the Hazard Mitigation Grant Program (HMGP) is to help communities implement hazard mitigation measures to reduce the risk of loss of life and property from future disasters. The project will result in a FEMA-approved update of the Mendocino County Multi-Jurisdiction Hazard Mitigation Plan which was last approved in 2021 and is due for update. Participating jurisdictions include the cities of Fort Bragg, Point Area, Ukiah, and Willits, the Mendocino County Office of Education, Noyo Harbor, and the Covelo Fire Protection District, with Mendocino County acting as lead agency. The updated plan will remain multi-jurisdictional and address multiple hazards. Project initiation will be coordinated by County OES and the County Executive Office. A planning consultant has been procured in line with 2 CFR 200 and State and Local regulations to serve on the core planning team, to assist with the review and compilation of the plan update, and to aid in authoring the updated text. The methodology for hazard identification comes in two parts: (1) screening a broad set of hazards presented in relevant local, regional, and statewide hazard planning documents, and (2) considering past hazard events in Mendocino County to help prioritize the hazards to be evaluated in the update. The project is currently in Phase I and the match requirement is being fulfilled via separate award through the PrepCA Match program.

GRANT INFORMATION

- Grant Inception Date: 03/20/2024
- Current Grant Period: 03/20/2024-03/20/2027
- Source of Funds: Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: This grant was awarded an additional separate allotment of funding specific to the County staff costs for administrative & management support.

GRANT BUDGET

Revenue		
Grant Revenue	$	246,616
PrepCA Match		82,205
Management Costs		16,379
Total	$	345,200
Expenditures		
Salaries & Employee Benefits	$	96,700
Services & Supplies		248,500
Total	$	345,200

County Match Required: Yes, via PrepCA Match program.

Independent Audit Required: No

This grant is included in Budget Unit 2910's Schedule 9.



Hazard Mitigation Grant Program (HMGP) Orr Springs Road Fuels Reduction, Phase 1

Grant Overview (Administered by BU 2910)

The purpose of the Hazard Mitigation Grant Program (HMGP) is to help communities implement hazard mitigation measures to reduce the risk of loss of life and property from future disasters. The mitigation action of this project is to reduce hazardous fuels along Orr Springs Road and Comptche-Ukiah Road. The project activities will consist of using mechanized and non-mechanized hand tools, tow-behind woodchippers, and potentially a masticator to clear fuels within thirty feet from the edge of both road alignments. Fuel-clearing activities intend to provide safe ingress and egress routes for residents in wildfires and other hazardous situations. This project will allow firefighting personnel to access the area during fire events, improving response and suppression efforts.

GRANT INFORMATION

- Grant Inception Date: 11/04/2022
- Current Grant Period: 11/04/2022 – 11/14/2025
- Source of Funds: Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: This grant was awarded an additional separate allotment of funding specific to the County staff costs for administrative & management support.

GRANT BUDGET

Revenue		
Grant - Phase 1 Project	$	119,977
County Match - Phase 1 Project	$	39,993
Grant - Phase 1 Management Costs	$	7,999
Total	$	167,969
Expenditures		
Salaries & Employee Benefits	$	12,479
Services & Supplies	$	155,490
Total	$	167,969

County Match Required: Yes

Independent Audit Required: No

This grant is included in Budget Unit 2910's Schedule 9.



Hazard Mitigation Grant Program (HMGP) Critical Generators Mitigation Project, Phase I

GRANT OVERVIEW (Administered by BU 2910)

The purpose of the Hazard Mitigation Grant Program (HMGP) is to help communities implement hazard mitigation measures to reduce the risk of loss of life and property from future disasters. This project proposes the installation of adequately sized generators at a variety of County facilities which are critical for emergency responses, especially during disaster situations. Each of these facilities houses either 1) microwave equipment which enables radio communications, 2) IT equipment which allows for internet connectivity and access to data servers, 3) law enforcement operations, 4) fiber optic lines allowing for high-speed internet connectivity at all County facilities, or 5) the County Emergency Operations Center (EOC).

GRANT INFORMATION

- Grant Inception Date: 08/10/2022
- Current Grant Period: 08/10/2022 – 03/31/2026
- Source of Funds: Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue		
Grant Revenue	$	80,285
County Match		26,762
Total	$	107,047
Expenditures		
Salaries & Employee Benefits	$	12,387
Services & Supplies		94,660
Total	$	107,047

County Match Required: Yes

Independent Audit Required: No

This grant is included in Budget Unit 2910's and 1710's Schedule 9.



Hazard Mitigation Grant Program (HMGP) - Emergency Warning Siren Feasibility and Installation Project, Phase I

GRANT OVERVIEW (Administered by BU 2910)

The purpose of the Hazard Mitigation Grant Program (HMGP) is to help communities implement hazard mitigation measures to reduce the risk of loss of life and property from future disasters. The Early Warning Sirens project will conduct a feasibility study to determine the siren type, mounting requirements, power sources, coordination with existing alert systems, and effective locations for installing early warning sirens at locations recommended in the feasibility study. Preliminary analysis and budgeting anticipate the installation of four sirens within the Redwood Valley-Capella Fire District. The project has concluded its Phase I and is pending closeout which will initiate the process to seek approval for Phase II.

GRANT INFORMATION

- Grant Inception Date: 12/07/2021
- Current Grant Period: 12/07/2021 – 12/31/2024
- Source of Funds: Federal Emergency Management Agency (FEMA) Non-federal Share sourced from the PG&E Settlement Funds
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue		
Grant Phase I	$	33,141
Non-federal Share		11,407
Total	$	44,188
Expenditures		
Salaries & Employee Benefits	$	11,400
Services & Supplies		32,788
Total	$	44,188

County Match Required: Yes

Independent Audit Required: Yes

This grant is included in Budget Unit 2910's Schedule 9.



Hazard Mitigation Grant Program (HMGP) - Redwood Complex Ignition-Resistant Construction, Phase II Batch 1 & 2

Grant Overview (Administered by BU 2910)

The purpose of the Hazard Mitigation Grant Program (HMGP) is to help communities implement hazard mitigation measures to reduce the risk of loss of life and property from future disasters. The Redwood Complex Ignition-Resistant Construction project is a rebate program intended to incentivize homeowners to replace flammable roofing with non-flammable materials to improve community resiliency in the face of wildfire and prevent loss of life and property. Specifically, homeowners shall be eligible for partial reimbursement of roofing and vents if their home is located in the high or very high fire hazard severity zone (FHSZ) as designated by the California Department of Forestry and Fire Protection (CAL FIRE). The County of Mendocino has completed Phase I and is currently in Phase II.

GRANT INFORMATION

- Grant Inception Date: 08/25/2022
- Current Grant Period: 08/25/2022 – 06/30/2026
- Source of Funds: Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Grant	$ 2,025,576
County Match	675,192
Total	$ 2,700,768
Expenditures	
Salaries & Employee Benefits	$ 174,726
Services & Supplies	2,526,042
Total	$ 2,700,768

County Match Required: Yes

Independent Audit Required: No

This grant is included in Budget Unit 2910's Schedule 9.



Prepare CA Match Program (PrepCA) – Match for the HMGP Multi-Jurisdiction Hazard Mitigation Plan Update, Phase I

GRANT OVERVIEW (Administered by BU 2910)

This project's Phase I is already 75% funded by the Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP). This grant, the Prepare CA Match Program, was awarded to cover the 25% non-federal share of the project. The result of this project will provide a FEMA-approved update of the Mendocino County Multi-Jurisdiction Hazard Mitigation Plan which was last approved in 2021 and is due for update. Participating jurisdictions include the cities of Fort Bragg, Point Area, Ukiah, and Willits, the Mendocino County Office of Education, Noyo Harbor, and the Covelo Fire Protection District, with Mendocino County acting as lead agency. The updated plan will remain multi-jurisdictional and address multiple hazards. Project initiation will be coordinated by County OES and the County Executive Office. A planning consultant has been procured in line with 2 CFR 200 and State and Local regulations to serve on the core planning team, to assist with the review and compilation of the plan update, and to aid in authoring the updated text. The methodology for hazard identification comes in two parts: (1) screening a broad set of hazards presented in relevant local, regional, and statewide hazard planning documents, and (2) considering past hazard events in Mendocino County to help prioritize the hazards to be evaluated in the update.

GRANT INFORMATION

- Grant Inception Date: 03/20/2024
- Current Grant Period: 03/20/2024-03/31/2026
- Source of Funds: Prepare CA Match Program
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue		
PrepCA Match for 25% HMGP Project	$	82,205
Total	$	82,205
Expenditures		
Salaries & Employee Benefits	$	20,080
Services & Supplies		62,125
Total	$	82,205

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit 2910's Schedule 9



Prepare CA Match Program (PrepCA) – For the Building Resilient Infrastructure and Communities (BRIC) Mendocino County Wildfire Community Resilience Project, Phase I

GRANT OVERVIEW (Administered by BU 2910)

The Phase I of this project is already 75% funded by the Federal Emergency Management Agency (FEMA) Building Resilient Infrastructure and Communities (BRIC) program. This grant, the Prepare CA Match Program, was awarded to cover the 25% non-federal share of the project. The Mendocino County Wildfire Community Resilience project will provide a Phase I scoping to design a future Phase 2 program of home hardening and fuels management. This project primarily takes place in the unincorporated Sherwood Corridor and will benefit the adjacent City of Willits. Phase 1 will consist of hiring project management consultants, vendors and experts; LIDAR mapping of the area, public outreach and education, desktop screening of homes for fire hardening and for possible subsidies, determination of fuels treatment methods, site inspections, paperwork and investigations for CEQA analysis, budget revisions, development of contractor documents and delivery of reports. The future Phase 2 portion is a wildfire mitigation project involving approximately 750 residential home retrofits using ignition-resistant construction materials and defensible space establishment, and approximately 1,520 acres of hazardous fuels reduction, including grazing to build community resiliency to future wildfire events.

GRANT INFORMATION

- Grant Inception Date: 07/17/2024
- Current Grant Period: 07/01/2024-02/28/2026
- Source of Funds: Prepare CA Match Program BRIC Phase I period of performance ends 01/17/2026.
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: The state match award is $12,261,378, based on the total project cost and 25% non-federal cost share. The award of the state match funding is contingent upon approval of the FEMA Subaward and the final total cost of the project.

GRANT BUDGET

Revenue	
Grant Revenue	$ 825,870
Total	$ 825,870
Expenditures	
Salaries & Employee Benefits	$ 49,542
Services & Supplies	776,328
Total	$ 825,870

County Match Required:No

Independent Audit Required: Yes

This grant is included in Budget Unit 2910's Schedule 9.



Building Resilient Infrastructure and Communities (BRIC) – Mendocino County Wildfire Community Resilience Project, Phase 1 & Management Costs

GRANT OVERVIEW (Administered by BU 2910)

The Federal Emergency Management Agency (FEMA) Building Resilient Infrastructure and Communities (BRIC) grant was approved to fund the Phase 1 for the Mendocino County Wildfire Community Resilience scoping project to design a future Phase 2 program of home hardening and fuels management. This project primarily takes place in the unincorporated Sherwood Corridor and will benefit the adjacent City of Willits. Phase 1 will consist of hiring project management consultants, vendors and experts; LIDAR mapping of the area, public outreach and education, desktop screening of homes for fire hardening and for possible subsidies, determination of fuels treatment methods, site inspections, paperwork and investigations for CEQA analysis, budget revisions, development of contractor documents and delivery of reports. The future Phase 2 portion is a wildfire mitigation project involving approximately 750 residential home retrofits using ignition-resistant construction materials and defensible space establishment, and approximately 1,520 acres of hazardous fuels reduction, including grazing to build community resiliency to future wildfire events. The project is currently in Phase I and the match requirement is being fulfilled via separate award through the PrepCA Match program.

GRANT INFORMATION

- Grant Inception Date: 07/17/2024
- Current Grant Period: 07/01/2023-01/17/2026
- Source of Funds: Federal Emergency Management Agency (FEMA) Building Resilient Infrastructure and Communities (BRIC)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: FEMA canceled all BRIC Fiscal Year 2020-2023 applications via the 04/04/25 FEMA Advisory Press Release HQ-25-40. On 04/15/25, CalOES informed the County that the approved Phase I project may continue with no additional period of performance extensions, and with the understanding that BRIC Phase II will remain cancelled until further notice, if any.

GRANT BUDGET

Revenue	
Grant Revenue	$ 2,477,612
PrepCA Match	825,870
Management Cost and Preaward Cost	163,956
Total	$ 3,467,438
Expenditures	
Salaries & Employee Benefits	$ 312,126
Services & Supplies	3,155,312
Total	$ 3,467,438

County Match Required: Yes, via PrepCA match program

Independent Audit Required: No

This grant is included in Budget Unit 2910's Schedule 9.



State of CA Department of Water Resources (DWR) - Mendocino County Flood Emergency Response Project

Grant Overview (Administered by BU 2910)

This project titled "Mendocino County Flood Emergency Response" is awarded under the Statewide Flood Emergency Response Grant, Round 3 Directed Funding through the State of California's Department of Water Resources (DWR). The project seeks to improve flood emergency response capabilities throughout Mendocino County through planning, communications improvements, and developing emergency response equipment and materials stockpiles in strategic locations. The project amount awarded also provides $13,187 in funding to cover the County staff time that will be required to manage the grant and quarterly reporting requirements.

GRANT INFORMATION

- Grant Inception Date: 03/20/2025
- Current Grant Period: 03/20/2025-06/30/2027
- Source of Funds: Department of Water Resources (DWR) Division of Flood Management – State of California
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Grant Revenue	$ 288,887
Total	$ 288,887
Expenditures	
Salaries & Employee Benefits	$ 13,187
Services & Supplies	275,700
Total	$ 288,887

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit 2910's Schedule 9.



BU 0711 - Vehicle Replacement Fund

Historically, the Vehicle Replacement Fund was replenished throughout the fiscal year from per-mile charges for the use of virtually all vehicles maintained by the Executive Office Fleet and Facilities Division. Mileage costs were based on vehicle category and were intended to generate sufficient funds to replace vehicles. Replacement costs were estimated based on the current year State contract pricing, less the salvage value of the vehicle being replaced . In recent years, funding has been allocated through the budget process for replacement of specific vehicle types. In Fiscal Year 2021-22, the Board of Supervisors directed to reinstitute a replacement program based on current industry standards. In addition, the Fleet & Facilities Division presented a program by which the County utilizes Enterprise Fleet Management's lease program. This program allows the County to standardize the fleet with a focus on hybrid and alternative fuel technologies to reduce both fuel costs and the County's carbon footprint. Decisions regarding prioritization of vehicles for replacement are made by the Fleet and Facilities Division and approved by the Chief Executive Officer and Board of Supervisors prior to vehicles being purchased.

Mendocino County Replacement Program		
Vehicle Type	**Replacement Miles**	**Replacement Age**
Mid-size Sedan Hybrid	100,000	5
Full-size Sedan	100,000	5
Police Cruiser/Pursuit	90,000	4
4x4, 1/2 & 1 Ton Pick-Up, Vans, SUV	90,000	7

GOALS FOR FY 2025-26

- Continue to expand the integration of Enterprise Fleet Management Lease model for County fleet vehicles. Provide training to Departments on potential long term cost savings with the Fleet Leasing Program.
- Continue to recommend vehicles for replacement based on the program adopted by the Board in October 2021.

ACCOMPLISHMENTS IN FY 2024-25

- 7 surplus vehicles sold, due to age or excess.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.



BU 0713 - General Liability Insurance - Risk Management

Budget Unit Overview

The Risk Management Division identifies and measures all risks (uncertainty of loss) of the County of Mendocino by developing and implementing appropriate techniques for assessing and resolving these exposures via risk assumption, risk reduction, risk retention, risk transfer or the purchase of insurance. The County of Mendocino is self-insured for liability insurance. Included in this budget unit are insurance requirements for all liability, property (including fire, flood and select buildings for earthquake), medical malpractice, crime and bond. The County's Safety Officer is responsible for all inspections of County buildings, Cal OSHA required safety trainings, evaluation of departmental safety programs, investigation of accidents for cause and recommended remediation, evaluation of the County's level of compliance with Cal OSHA regulations, and recommending changes in the County's Safety Manual.

PROGRAM OVERVIEW

- Authorized Driver Program
- Claims Investigation & Processing
- Facility Safety Inspections
- Incident/Accident Investigation
- Insurance Programs
- Threat Assessments
- Tort Litigation Management & Administration
- Safety Education

ACCOMPLISHMENTS IN FY 2024-25

- Completed County insurance renewals for General Liability, Primary Workers Compensation, Excess Workers Compensation, Airport, Watercraft, Pollution, Cyber, Property and Crime and Bond.
- Completed facilities inspections.
- Started CPR and First Aid training.
- Revised Workplace Violence Policy.

GOALS FOR FY 2025-26

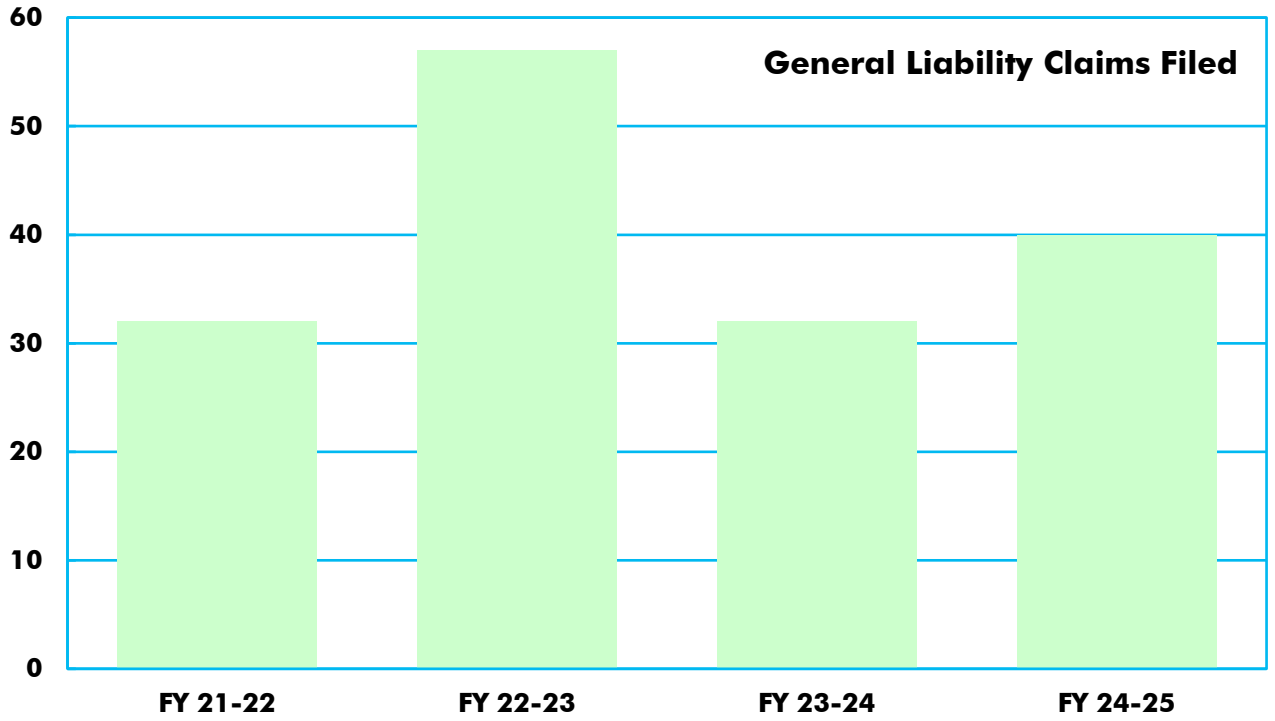
- Evaluate Countywide loss trends.
- Pursue reimbursements for excess claims.
- Continue to provide trainings on loss prevention and safety.
- Hold CPR, Fire Extinguisher and First Aid training.
- Continue advantageous early settlement negotiations and minimize claims filings.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 0713 - General Liability Insurance-Risk Management

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6401 Revenue from all departments for insurance services.

Services & Supplies

Acct. 2101 Insurance premiums.

Acct. 2183 Legal fees paid to County Counsel.

Other Charges

Acct. 3320 Payment of damages to claimants.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.

BUDGET UNIT DETAIL Schedule 9

Fund: 1100 County General Financing Sources and Uses	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated	2024-25 Adopted	Change from Prior Year
Operating Revenues					
824100 Interest	8,658	4,221	10,000	10,000	-
824101 Change in Fair Value Investment	-	(1,173)	-	-	-
825810 Other Govt Aid	42,009	-	-	-	-
826401 I.S.F. Services	2,803,280	3,422,752	4,065,749	4,815,892	(750,143)
827700 Other	-	7	-	-	-
827802 Operating Transfer In	-	4,775	-	-	-
Total Operating Revenues	2,853,947	3,430,581	4,075,749	4,825,892	(750,143)
Operating Expenses					
Salaries & Employee Benefits					
861011 Regular Employees	81,919	107,162	102,109	105,406	(3,297)
861012 Extra Help	-	-	-	-	-
861013 Overtime Reg Emp	258	-	-	-	-
861021 Co Cont Retirement	23,045	24,320	24,172	35,565	(11,393)
861022 Co Cont OASDI	3,952	4,232	6,308	6,535	(227)
861023 Co Cont Medicare	1,190	1,275	1,475	1,528	(53)
861024 Co Cont Retire Incr	4,321	2,612	2,545	9,605	(7,060)
861030 Co Cont Health Ins	5,305	6,180	5,940	7,103	(1,163)
861031 Co Cont Unemp Ins	108	123	300	300	-
Total Salaries & Employee Benefits	120,098	145,904	142,849	166,042	(23,193)
Services & Supplies					
862060 Communications	440	534	1,000	1,000	-
862101 Insurance - General	1,899,758	2,521,239	3,169,900	3,896,850	(726,950)
862120 Maintenance - Equipment	-	150	-	-	-
862150 Memberships	660	671	500	500	-
862170 Office Expense	3,848	7,285	2,500	2,500	-
862183 Legal Fees	487,609	348,243	400,000	400,000	-
862187 Education & Training	175	-	1,500	1,500	-
862230 Info Tech Equip	3,206	2,543	3,500	3,500	-
862233 Veh Collision Repair	34,866	34,866	32,000	32,000	-
862250 Trans/Travel	133	3,080	1,000	1,000	-
862253 Travel Out of County	-	156	1,000	1,000	-
Total Services & Supplies	2,430,695	2,918,766	3,612,900	4,339,850	(726,950)
Other Charges					
863320 Judgement/Damages	650,135	764,591	320,000	320,000	-
Total Other Charges	650,135	764,591	320,000	320,000	-
Total Operating Expenses	3,200,928	3,829,260	4,075,749	4,825,892	(750,143)
Net Operating Expense (Income)	346,981	398,678	-	-	-
Change in Net Assets - Loss (Gain)	346,981	398,678	-	-	-
Net Assets - Beginning Balance	(265,115)	(265,115)	81,866	81,866	-
Net Assets - Ending Balance	81,866	81,866	81,866	81,866	-

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



BU 0714 - Workers' Compensation

Budget Unit Overview

This budget unit is responsible for the County's Return to Work and Workers' Compensation programs, assisting injured employees in their expeditious return to work, accommodating, when reasonable, permanent medical restrictions; minimizing the County's exposure to Workers' Compensation claims; providing accountability for funds expended in returning injured employees to either their usual and customary du es or modified/ alternative work; and providing referrals to other resources if reasonable accommodation cannot be provided.

PROGRAM OVERVIEW

- Return to Work Program
- Ergonomics

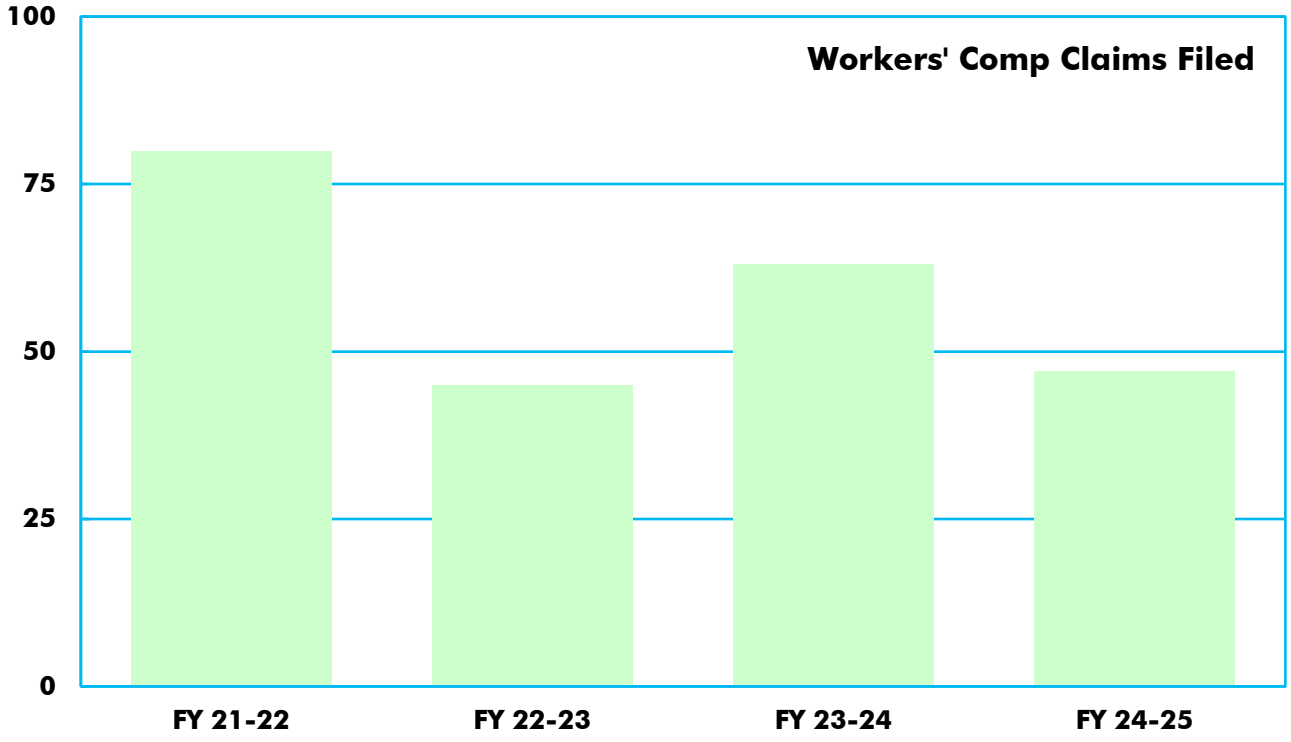
GOALS FOR FY 2025-26

- Meet quarterly with Workers' Compensation TPA to review claims
- Review claims trends to determine department needs and possible trainings
- Research available programs to streamline the County's Workers' Compensation program to reduce overhead costs
- Update policies and procedures manuals

ACCOMPLISHMENTS IN FY 2024-25

- Met with Workers' Compensation Third Party Administrator (TPA) to review claims.
- Provided temporary modified duty accommodation for employees.
- Purchased loss prevention equipment for various departments.
- Assisted Employees with TPA issues.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6401 Revenue from all departments for insurance services.

Services & Supplies

Acct. 2102 Insurance premiums.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 0714 - Workers' Compensation

BUDGET UNIT DETAIL Schedule 9

Fund: 1100 County General Financing Sources and Uses	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated	2024-25 Adopted	Change from Prior Year
Operating Revenues					
824100 Interest	4,471	2,505	3,000	3,000	-
824101 Change in Fair Value Investment	-	(6,496)	-	-	-
825810 Other Government Agency Aid	-	58,323	-	-	-
826401 I.S.F. Services	4,499,538	5,103,079	4,503,715	4,903,560	(399,845)
827802 Oper Transfer In	-	3,311	-	-	-
Total Operating Revenues	4,504,009	5,160,721	4,506,715	4,906,560	(399,845)
Operating Expenses					
Salaries & Employee Benefits					
861011 Regular Employees	76,285	79,236	98,098	98,098	-
861013 Overtime Reg Emp	289	-	-	-	-
861021 Co Cont Retirement	21,003	21,648	24,302	24,302	-
861022 Co Cont OASDI	3,642	3,787	6,484	6,484	-
861023 Co Cont Medicare	1,117	1,171	1,516	1,516	-
861024 Co Cont Retire Incr	4,065	2,484	2,606	2,606	-
861030 Co Cont Health Ins	3,968	4,336	6,784	6,784	-
861031 Co Cont Unemp Ins	-	-	250	250	-
861035 Co Cont Workers Comp	-	-	-	2,000	(2,000)
Total Salaries & Employee Benefits	110,369	112,661	140,040	142,040	(2,000)
Services & Supplies					
862060 Communications	440	487	1,000	1,000	-
862102 Workers Comp	4,750,141	5,098,541	4,344,155	4,742,000	(397,845)
862170 Office Expense	4,160	1,386	3,520	3,520	-
862187 Education & Training	175	-	1,000	1,000	-
862189 Prof/Spec Svcs - Other	27,249	31,945	15,000	15,000	-
862230 Info Tech Equipment	-	2,196	-	-	-
862239 Spec Dept Expense	4,833	2,110	-	-	-
862250 Trans/Travel	-	-	1,000	1,000	-
862253 Travel Out of County	-	-	1,000	1,000	-
Total Services & Supplies	4,786,999	5,136,665	4,366,675	4,764,520	(397,845)
Total Operating Expenses	4,897,368	5,249,326	4,506,715	4,906,560	(399,845)
Net Operating Expense (Income)	393,359	88,605	-	-	-
Change in Net Assets - Loss (Gain)	393,359	88,605	-	-	-
Net Assets - Beginning Balance	(1,672,201)	(1,672,201)	(1,278,842)	(1,278,842)	-
Net Assets - Ending Balance	(1,278,842)	(1,583,596)	(1,278,842)	(1,278,842)	-



BU 0715 - Health Insurance

Budget Unit Overview

The Executive Office manages the Mendocino County Employee Health Benefits Plan. The medical and pharmacy benefits are fully-funded through the PRISMHealth program. The dental benefits are self-funded through a Delta Dental plan and vision benefits are fully insured through Vision Service Plan. The dental and vision benefit rates are negotiated and supported by the PRISMHealth program.

The Employee Health Insurance budget also includes the Employee Assistance Program (EAP), a Wellness program, Life and Accidental Death and Dismemberment Insurance, and a Section 125 Plan (tax-deferred, flexible spending cafeteria plan).

On January 1, 2023, the Mendocino County Employee Health Benefits Plan became a member of PRISMHealth, the PRISM Employee Health Benefits Pool. Membership in the pool provides all members with better premium rates as the pool is able to negotiate with carriers based on a large number of covered lives.

PROGRAM OVERVIEW

- Effective January 1, 2026, Navitus will become the plan's new Pharmacy Benefit Manager
- Also beginning January 1, 2026, Digbi will be introduced as a new diabetes and weight management program.

GOALS FOR FY 2025-26

- Research new benefit options for the employee health benefits plan.
- Digitize all health benefits files using DocuWare to securely store the data.
- Implement ACAWorks, for Affordable Care Act recordkeeping and reporting.
- Communicate the transition to Navitus as new pharmacy benefits manager and support employees through the change.
- Increase Biometric Screening participation to 65%.
- Increase percentage of participants completing the incentive program to 54%.
- Implement a Wellness Champion Program to support and enhance MCWOW.
- Increase Wellness participation amongst employees covered on the health plan to 84%.

ACCOMPLISHMENTS IN FY 2024-25

- Provided enhanced education through Health/Wellness trainings and Discovery Series webinars.
- Met with Health Benefits Committee regularly to discuss health benefits challenges.
- Promoted telemedicine with LiveHealth Online and increased its use by 49%. .
- Introduced Rx'N Go, a new mail-order pharmacy program that provides many generic drugs and diabetes supplies for free, to employees on the health plan.
- Wellness Program received the Gold 2024 American Heart Association Workplace Health Achievement Recognition Award.
- Enhanced Wellness Incentive Program to include Rewards Points for Volunteering/Community Service and Supporting Local Healthy Eating.
- Increased participation in health risk assessment from 57% to 61%. and Incentive completion from 48% to 52%.
- Positive shift in health metrics:

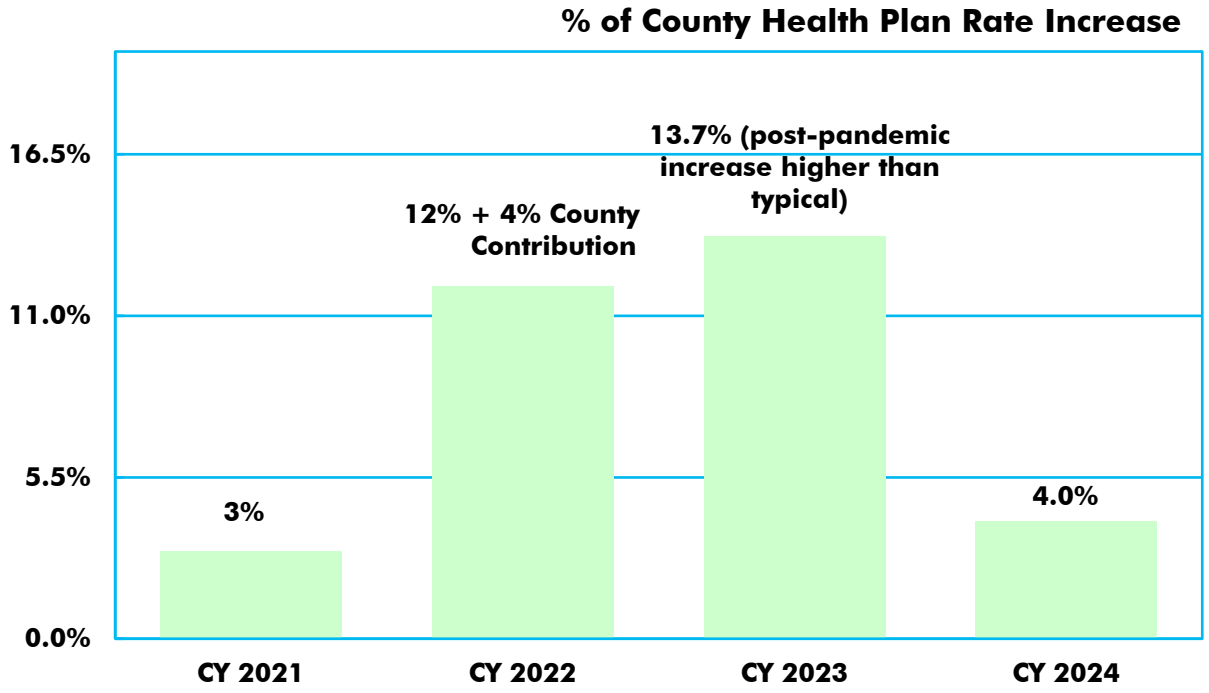
  57% of high risk lowered blood pressure
  53% of high risk lost weight

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 0715 - Health Insurance

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6401 Revenue from all departments for insurance services.

Services & Supplies

Acct. 2189 Professional services provided by third party administrators and broker services.

Acct. 2239 Claims costs.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

BUDGET UNIT DETAIL Schedule 9

Fund: 1100 County General Financing Sources and Uses	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated	2024-25 Adopted	Change from Prior Year
Operating Revenues					
824100 Interest	(35,658)	(64,888)	-	-	-
824101 Change in Fair Value Investment	-	(24,397)	-	-	-
827700 Other	-	47,519	-	-	-
826401 I.S.F. Services	17,747,093	20,330,558	18,689,203	19,909,187	(1,219,984)
827802 Oper Transfer In	1,318,569	4,190,821	1,825,761	-	1,825,761
Total Operating Revenues	19,030,005	24,479,614	20,514,964	19,909,187	605,777
Operating Expenses					
Salaries & Employee Benefits					
861011 Regular Employees	345,055	332,569	338,630	355,416	(16,786)
861013 Overtime Reg Emp	3,629	82	-	-	-
861021 Co Cont Retirement	112,007	107,395	122,021	121,596	425
861022 Co Cont OASDI	17,989	17,924	19,173	44,831	(25,658)
861023 Co Cont Medicare	4,820	4,612	4,484	5,154	(670)
861024 Co Cont Retire Incr	21,710	11,688	11,464	36,419	(24,955)
861030 Co Cont Health Ins	34,346	39,692	44,597	67,774	(23,177)
861031 Co Cont Unemp Ins	163	82	-	-	-
Total Salaries & Employee Benefits	539,719	514,044	540,369	631,190	(90,821)
Services & Supplies					
862060 Communications	252	-	1,500	-	1,500
862101 Insurance - General	1,528,656	756,859	-	-	-
862170 Office Expense	10,476	3,782	5,000	1,000	4,000
862187 Education & Training	2,580	175	1,500	1,500	-
862189 Prof/Spec Svcs - Other	581,857	311,151	62,340	13,367	48,973
862239 Spec Dept Expense	16,092,265	18,558,639	19,426,580	18,728,059	698,521
862250 Trans/Travel	-	240	500	500	-
862253 Travel Out of County	-	64	500	500	-
Total Services & Supplies	18,216,086	19,630,910	19,497,920	18,744,926	752,994
Expend Transfer & Reimb					
865802 Oper Transfer Out	351,165	393,624	476,675	500,098	(23,423)
Total Expend Transfer & Reimb	351,165	393,624	476,675	500,098	(23,423)
Total Operating Expenses	19,106,970	20,538,579	20,514,964	19,876,214	638,750
Net Operating Expense (Income)	76,966	(3,941,035)	-	(32,973)	32,973
Change in Net Assets - Loss (Gain)	76,966	(3,941,035)	-	(32,973)	32,973
Net Assets - Beginning Balance	3,674,315	3,674,315	3,713,825	3,713,825	-
Net Assets - Ending Balance	3,713,825	3,713,825	3,713,825	3,680,852	32,973

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



BU 0717 - Information Technology Replacement

Budget Unit Overview

This budget unit, established in FY 2000-01, currently provides funding for the following:

An Enterprise Internal Service Fund, established in FY 2021-22, which accounts for annual reoccurring expenses and equipment replacement based on the replacement cycles for County Enterprise systems.

Public Safety Microwave/Radio Communications Cost Recovery, established in FY 2021-22, which accounts for the annual cost share of departments and agencies utilizing the system. These costs are comprised of equipment, site leases, utilities, labor, tower inspections, facilities related capital equipment, and ongoing maintenance.

One-time funding commitments for technology infrastructure and enterprise initiatives defined in the Information Technology Master Plan. The Information Technology Master Plan initiatives currently include sections for sections for Best Practices, Departmental Applications and Systems, IT Infrastructure, IT Operations, IT Security, Geographic Information System (GIS), and Telecommunications.

PROGRAM OVERVIEW

- Information Technology Master Plan Initiative Funding
- Enterprise Internal Service Fund
- Public Safety Microwave/Radio Communications Cost Recovery

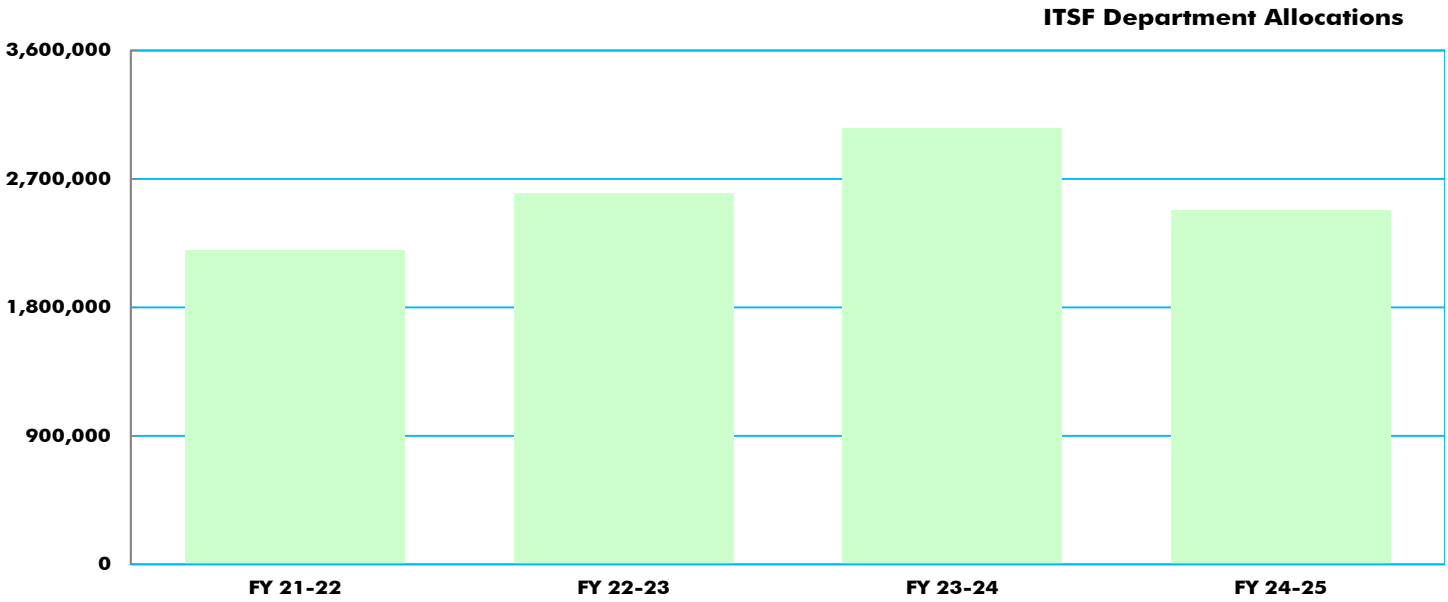
ACCOMPLISHMENTS IN FY 2024-25

- Telecom Audit – Cost saving measures
- Completion of Phase 1b Repeaters
- ITSF streamlining and cost savings
- Implementation for Cybersecurity areas of focus including improved backup and resiliency, robust disaster recovery tools, and cyber threat detection

GOALS FOR FY 2025-26

- Complete Phase II Telecommunication Restructure
- Complete Phase III Radio Replacement for the Public Safety Microwave Radio Communications Network
- Co911 Bunker & Dispatch Console
- Deprecation and modernization of legacy systems (AS400, internally created applications, etc.)

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6392	Enterprise Internal Service Fund and Public Safety Microwave/Radio Communications Cost Recovery annual allocations
Acct. 7802	Oper Transfer In

Services & Supplies

Acct. 2061	Enterprise Internal Service Fund communications expenses and Public Safety Microwave/Radio Communications Cost Recovery Leases
Acct. 2189	Professional Services
Acct. 2227	Enterprise Internal Service Fund Software-Long Term
Acct. 2230	Enterprise Internal Service Fund Computer Replacement
Acct. 2239	Enterprise Internal Service Fund, Public Safety Microwave/Radio Communications Cost Recovery, and Information Technology Master Plan project and program expenses

CHANGES IN BUDGET FROM PRIOR YEAR

The Information Technology Replacement budget includes additional funding for the Enterprise Internal Service Fund and Public Safety Microwave/Radio Communications Cost Recovery based on annual allocations assigned to departments and agencies included in these programs. No additional one-time funding has been budgeted for Information Technology initiatives. Existing carry forward funding has been allocated for the programs within this budget.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 0717 - Information Technology Replacement

BUDGET UNIT DETAIL Schedule 9

Fund: 1100 County General Financing Sources and Uses	2021-22 Actuals	2022-23 Actuals	2023-24 Estimated	2024-25 Adopted	Change from Prior Year
Operating Revenues					
823110 Criminal Justice Constr	-	-	-	-	-
824100 Interest	52,973	107,722	53,000	70,000	(17,000)
824101 Change in Fair Value Investment	-	(10,792)	-	-	-
827707 Donation	-	-	-	-	-
826392 Data Processing	2,510,091	3,192,947	3,543,623	1,383,917	2,159,706
827802 Oper Transfer In	2,502,765	293,603	1,328,344	1,161,696	166,648
Total Operating Revenues	5,065,829	3,583,480	4,924,967	2,615,613	2,309,354
Operating Expenses					
Services & Supplies					
862061 Comm Lease	309,970	138,570	346,968	333,212	13,756
862062 Comm Microwave	2,019	2,309	2,440	900	1,540
862120 Maint - Equip	1,181,866	1,186,368	25,057	-	25,057
862170 Office Expense	-	-	-	-	-
862189 Prof & Spec Scvs - Other	-	163,400	788,365	215,000	573,365
862216 Interest Expense - Leases	-	31,123	-	-	-
862218 Debt Service Int - SBIT	-	43,318	-	-	-
862227 Software-Long Term	-	-	1,422,497	908,855	513,642
862228 Software-Short Term	-	-	244,118	261,686	(17,568)
862229 Software-Maintenance	-	-	476,742	149,968	326,774
862230 Info Tech Equip	118,569	399,787	362,447	242,126	120,321
862239 Spec Dept Expense	1,638,090	2,121,572	5,543,622	2,579,490	2,964,132
Total Services & Supplies	3,250,513	4,086,447	9,212,256	4,691,237	4,521,019
Fixed Assets					
864370 Equipment	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Other Charges					
863361 Amort Exp - Lease Structure	-	6,623	-	-	-
863370 Depreciation Expense	-	207,289	-	-	-
863371 Amort Exp - Lease Asset Eq	-	13,773	-	-	-
863381 Amort Exp - Lease Asset Other	-	172,433	-	-	-
863391 Amort Exp - SBITA	-	740,913	-	-	-
Total Other Charges	-	1,141,031	-	-	-
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	80,000	-	-	-
Total Expend Transfer & Reimb	-	80,000	-	-	-
Total Operating Expenses	3,250,513	5,307,478	9,212,256	4,691,237	4,521,019
Net Operating Expense (Income)	(1,815,315)	1,723,998	4,287,289	2,075,624	2,211,665
Change in Net Assets - Loss (Gain)	(1,815,315)	1,723,998	4,287,289	2,075,624	2,211,665
Net Assets - Beginning Balance	(6,880,041)	(6,880,041)	(8,335,719)	(4,424,377)	(3,911,342)
Net Assets - Ending Balance	(8,335,719)	(8,335,719)	(4,424,377)	(2,348,753)	(2,075,624)



BU 1810 - Economic Development

Budget Unit Overview

The County Economic Development Division supports workforce and economic development by working directly with other governmental jurisdictions, private sector industry, and nonprofit organizations as well as different programs, departments, and budget units. The Economic Development Division researches and collects economic data to create an Economic & Demographic Profile for the County to provide the private and public sectors with current information on the status of the County's economy. This division acts as a liaison to private businesses, supporting the process of business development and creation by assisting in the permitting, site location, and resources for the financing process.

PROGRAM OVERVIEW

- Support a Vibrant Economy
- Business Technical Assistance
- Workforce Development
- Economic and Demographic Data

ACCOMPLISHMENTS IN FY 2024-25

- Continued grant management for the $250,000 CDBG Economic Development Micro-Enterprise Technical Assistance contracted through West Business Development Center.
- Provided staff support to Sonoma Mendocino Economic Development District (SMEDD) and assumed the position of Co-District Manager.
- Development of Economic Development by Industry Sector meeting series.
- Served as a Voting Block Member for Redwood Region RISE CA Jobs First. Voted to select awardees for the catalyst funding, with over $1 million in awards going to projects in Mendocino County.

GOALS FOR FY 2025-26

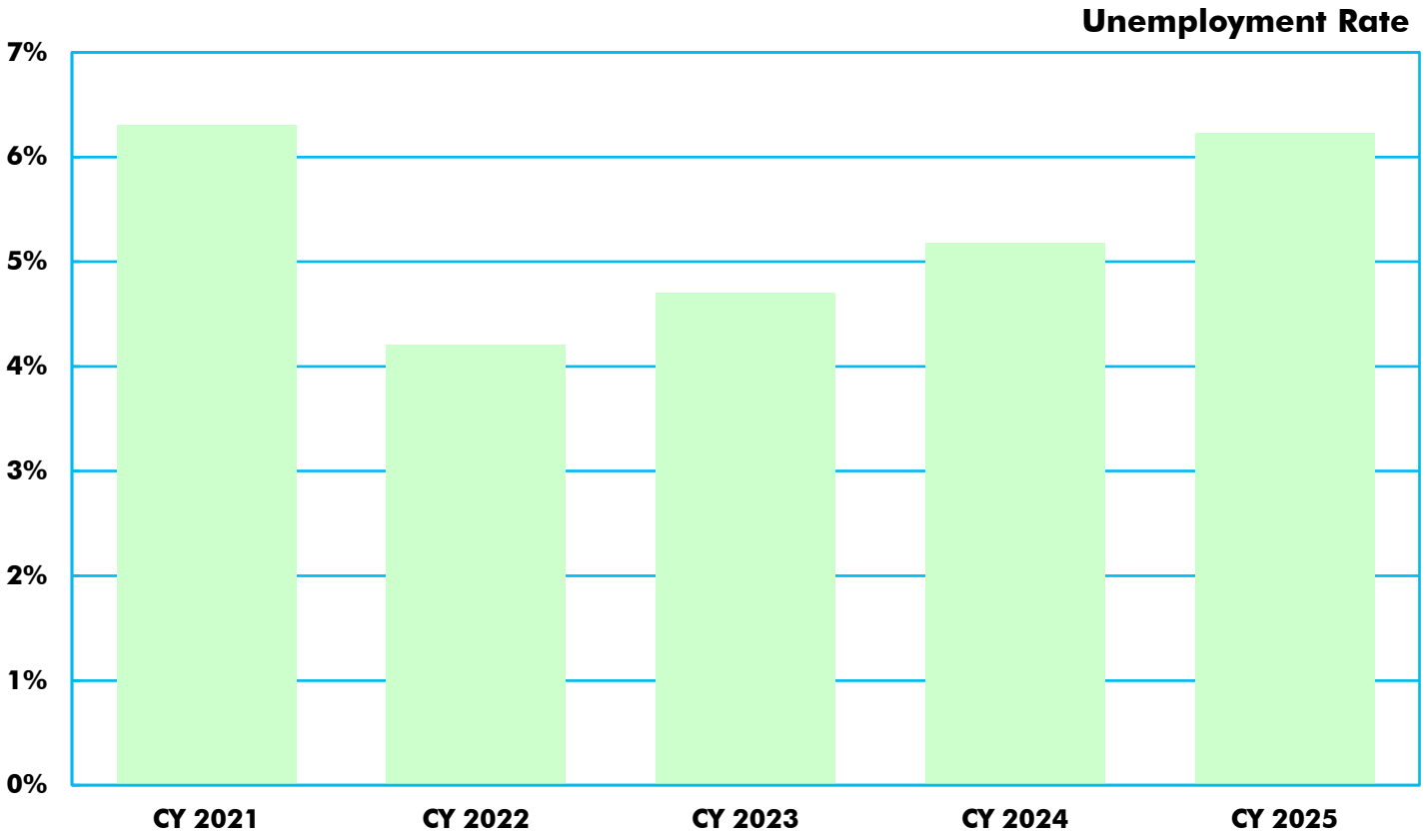
- Develop a Small Business Technical Assistance Program
- Attract new businesses to Mendocino County
- Work with local partners to increase economic opportunities in Mendocino County
- Implement projects based on findings and input from Economic Development Meetings by Sector.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1810 - Economic Development

PERFORMANCE INDICATORS



BUDGET UNIT DETAIL Schedule 9 | **Function: General Government** | **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
826390 Other Charges	107,426.25	27,725.00	12,042.00	**-**	(12,042.00)
827700 Other	33,999.99	-	-	**-**	-
Total Revenues	**141,426.24**	**27,725.00**	**12,042.00**	**-**	**(12,042.00)**
Salaries & Employee Benefits					
861011 Regular Employees	-	56,588.45	82,804.00	**85,713.00**	2,909.00
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	-	-	-	**-**	-
861021 Co Cont Retirement	-	17,116.88	27,325.00	**26,853.00**	(472.00)
861022 Co Cont OASDI	-	3,461.83	5,134.00	**5,005.00**	(129.00)
861023 Co Cont Medicare	-	809.56	1,201.00	**1,171.00**	(30.00)
861024 Co Cont Retire Incr	-	3,710.11	6,070.00	**6,206.00**	136.00
861030 Co Cont Health Ins	-	7,470.51	11,655.00	**20,232.00**	8,577.00
861031 Co Cont Unemp Ins	-	-	-	**-**	-
861035 Co Cont Workers Comp	-	-	14.00	**180.00**	166.00
Total Salaries & Employee Benefits	**-**	**89,157.34**	**134,203.00**	**145,360.00**	**11,157.00**
Services & Supplies					
862101 Insurance- General	-	-	193.00	**240.00**	47.00
862170 Office Expense	-	159.07	-	**500.00**	500.00
862060 Communications	-	592.44	-	**500.00**	500.00
862150 Memberships	-	-	-	**1,000.00**	1,000.00
862187 Education & Travel	-	215.00	-	**2,000.00**	2,000.00
862189 Prof/Spec Svcs- Other	879,028.24	251,760.05	-	**-**	-
862190 Publ & Legal Notices	-	-	-	**-**	-
862230 Info Tech Equipment	-	-	-	**1,810.00**	1,810.00
862239 Spec Dept Expense	725.50	-	-	**1,000.00**	1,000.00
862250 Transportation & Travel	-	156.43	300.00	**500.00**	200.00
862253 Transportation & Travel-Out of County	-	-	500.00	**500.00**	-
Total Services & Supplies	**879,753.74**	**252,882.99**	**993.00**	**8,050.00**	**7,057.00**
Expend Transfer & Reimb					
865380 Intrafund Transfers	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**879,753.74**	**342,040.33**	**135,196.00**	**153,410.00**	**18,214.00**
Net County Cost (Fund Contribution)	**738,327.50**	**314,315.33**	**123,154.00**	**153,410.00**	**30,256.00**

MENDOCINO
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COUNTY

FARM ADVISOR

Matthew Barnes, Director

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FARM ADVISOR

Matthew Barnes, Director

The mission of The University of California Cooperative Extension (UCCE) is to serve California through the creation, development and application of knowledge in agriculture, natural and human resources to improve the quality of life for all Californians. In Mendocino County the mission is achieved by providing University of California academics that extend research-based information in plant and animal agriculture, natural resource management, nutrition and consumer sciences, community, youth and human development.

FARM ADVISOR

Matthew Barnes, Director

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	-	-	-	-	-
Total Operating Transfers In	13,115.00	-	-	-	-
Total Revenues	13,115.00	-	-	-	-
Appropriations - All Funds					
Total Salaries & Employee Benefits	190,849.67	212,852.84	271,808.28	284,213.03	12,404.75
Total Services and Supplies	41,024.80	39,028.08	48,559.81	62,491.66	13,931.85
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	231,874.47	251,880.92	320,368.09	346,704.69	26,336.60
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	231,874.47	251,880.92	320,368.09	346,704.69	26,336.60
NCC/Use of Fund Balance	218,759.47	251,880.92	320,368.09	346,704.69	26,336.60

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
6210 Farm Advisor	346,704.69	-	346,704.69
Total: General Fund	346,704.69	-	346,704.69
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	346,704.69	-	346,704.69

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Farm Advisor	3	3	3
Total: General Fund	3	3	3
OTHER FUNDS			
Dept. Programs			
-	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	3	3	3

FARM ADVISOR

Matthew Barnes, Director

BU 6210 - Farm Advisor

Department Overview

The University of California Cooperative Extension (UCCE) serves as the public outreach arm of the UC Division of Agriculture and Natural Resources (UC ANR). Through its network of locally based Advisors and Specialists, UCCE delivers research-based knowledge to support local governments, industries, and the broader community. UC ANR is uniquely positioned as the only organization dedicated exclusively to sustaining a healthy economy, environment, and community through science-based education and outreach across disciplines including agriculture, natural resources, youth development, and home and community sciences.

UCCE programs in Mendocino County operate through a long-standing partnership between County government and UC ANR, with additional support from the USDA and external grants. This collaboration brings the expertise and resources of the entire UC system into local communities. Our programs emphasize applied research and direct engagement with residents, growers, and organizations. We offer consultations, field visits, workshops, and training seminars, and produce a wide array of educational materials including newsletters, fact sheets, videos, and social media content.

UCCE has proudly served Mendocino County for over 100 years, responding to the evolving needs of the community with practical, science-based solutions. More information about our programs and services can be found at https://cemendocino.ucanr.edu or by contacting us at cemendocino@ucanr.edu.

The County of Mendocino provides 100% of its support to UCCE Farm Advisor operations through the General Fund. This investment leverages an estimated 11-to-1 return by securing access to UC-funded academic advisors and specialists. All UC academic positions assigned to Mendocino County are fully funded by UC ANR, including the 4-H Community Education Specialist and Forest Outreach Community Education Specialist.

PROGRAM OVERVIEW

- Dairy Cattle and Goats
- Food Systems
- Forests and Wildland Ecology
- Natural Resources
- Master Gardener Program
- Pomology
- Viticulture and Plant Science
- 4-H Youth Development
- Commercial cattle and sheep
- Diversified Agriculture
- Community Development
- California Naturalist Program

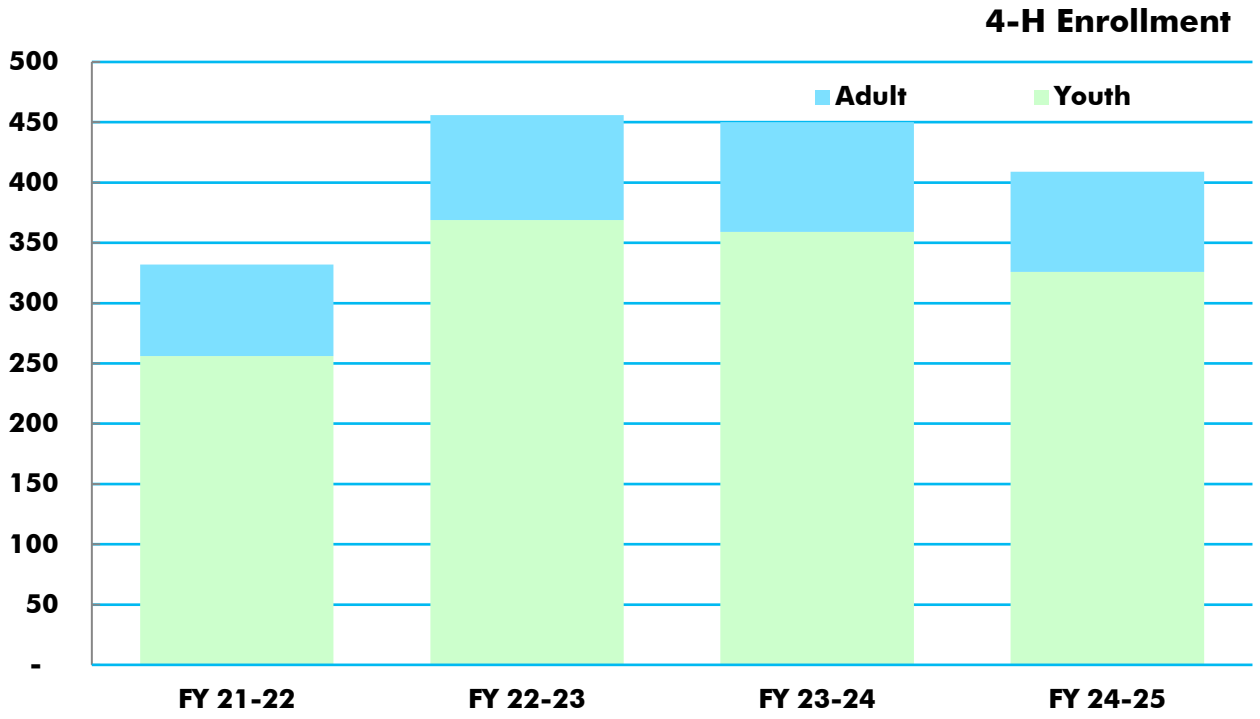
GOALS FOR FY 2025-26

- Continue to research the use of prescribed burning as a management tool and how it can be used to help landowners and stewards achieve goals and objectives.
- Continue to study forest health issues to help landowners and managers improve forest health and work towards implementing sustainable forest management that helps address an increase in wildfire risk and severity and climate change.
- Continue to research the use of prescribed burning as a management tool and how it can be used to help landowners and stewards achieve goals and objectives
- Water Advisor efforts will include the development of a Water Well Monitoring Program for the Ukiah Valley Basin, in support of the Ukiah Valley GSA's forthcoming initiatives. Will provide technical expertise as part of the Technical Advisory Group tasked with updating the Mendocino County Coastal Groundwater Study and Development Guidelines.
- Establish new funded viticulture research projects with Mendocino County in addition to maintain a cordial and helpful relationship with grape commodity groups.

ACCOMPLISHMENTS IN FY 2024-25

- Continued to expand and build capacity of the Mendocino County Prescribed Burn Association (PBA) by securing a grant, adding members, hosting events, collaborating on projects, and hosting prescribed burns.
- Continued to research impacts of wildfire and develop post-fire management best practices.
- Expanded community resilience. Food Systems Advisor Julia Van Soelen Kim launched a new $1.5 million regional project to establish the North Coast Emergency Food System Partnership. This multi-year project seeks to increase the local food system's preparedness, recovery, and resilience to disasters and expand community resilience.
- North Coast IPM Advisor Launched monthly PCA Breakfast meetings in 2023 with Viticulture Advisor. Tailgate talk covering vineyard leafhoppers.
- Diversified Agriculture Advisor collaborating with Emeritus Advisor on Pear Rootstocks field trials.
- Increased educational and extension event offerings to grape grower clientele.
- Completed data collection on a major study addressing climate resilience in vineyards.
- Sheep Shearing School was a success with twenty-six (26) students attending and graduating.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct.	2170	Printer supplies, mail services, photo copies, office supplies, office equipment and other miscellaneous office expenses.
Acct.	2150	Mileage expenses for Advisors and the Agriculture Technician, who cover the county visiting clients, projects and travel to Davis for training as needed.
Acct.	2060	Communications expenses for office and Advisors cell phones.

FARM ADVISOR

Matthew Barnes, Director

BU 6210 - Farm Advisor

CHANGES IN BUDGET FROM PRIOR YEAR

The 2024/2025 UC Cooperative Extension/Farm Advisor department has remained committed to delivering high-impact, research-based programs that directly benefit Mendocino County's residents, farmers, ranchers, and natural resources. While salary, benefits, and travel remain the primary cost drivers, we successfully met our Net County Cost last fiscal year through strategic management and temporary salary savings from a Staff Assistant II vacancy.

The UC ANR team supporting Mendocino County continues to grow and evolve. We've successfully hired a Beneficial Burning and Land Stewardship advisor (Ally Sung-Jezerek). We are in active recruitment or scheduled to be filled a Livestock and 4-H advisor this fiscal year. These positions will significantly enhance local capacity, but also place new demands on travel and program support budgets.

To further strengthen our service to the county, we are requesting $15,000 in new funding to support a collaboration with the UC Hopland Research and Extension Center (HREC). This investment would formalize shared use of facilities, vehicle access, and public outreach support through a proposed MOU with Mendocino County. The collaboration with HREC is not only strategic—it leverages an existing UC asset to expand research and education opportunities without duplicating infrastructure. This will directly enhance program delivery in areas such as sustainable agriculture, forestry, climate resilience, and youth education. The proposed investment in HREC collaboration is a high-return opportunity that aligns with the County's goals of operational efficiency, inter-agency collaboration, and responsive public service. We are committed to delivering value and measurable outcomes for every dollar invested.

Our Forestry, Water Resources, Integrated Vineyard Systems and Diversified Agricultural Systems Advisors continue to support key industries in Mendocino County, and the County-funded Ag Tech position has become indispensable to implementing and scaling these efforts.

BUDGET UNIT DETAIL Schedule 9 — Function: Education — Activity: Agricultural Education

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
827700 Other	-	-	-	**-**	-
827802 Operating Transfer In	13,115.00	-	-	**-**	-
Total Revenues	**13,115.00**	**-**	**-**	**-**	**-**
Salaries & Employee Benefits					
861011 Regular Employees	118,353.43	125,644.00	153,935.00	**150,613.00**	(3,322.00)
861012 Extra Help	380.88	-	-	**-**	-
861013 Overtime Reg Emp	-	899.64	-	**-**	-
861021 Co Cont Retirement	44,601.64	40,407.88	50,798.00	**50,200.00**	(598.00)
861022 Co Cont OASDI	7,222.79	7,609.20	9,544.00	**9,337.00**	(207.00)
861023 Co Cont Medicare	1,694.75	1,779.64	2,232.00	**2,184.00**	(48.00)
861024 Co Cont Retire Incr	2,140.14	8,637.07	11,284.00	**11,633.00**	349.00
861030 Co Cont Health Ins	16,516.04	27,831.41	43,982.00	**59,984.00**	16,002.00
861031 Co Cont Unemp Ins	(107.00)	-	-	**-**	-
861035 Co Cont Workers Comp	47.00	44.00	33.28	**262.03**	228.75
Total Salaries & Employee Benefits	**190,849.67**	**212,852.84**	**271,808.28**	**284,213.03**	**12,404.75**
Services & Supplies					
862060 Communications	7,013.92	7,726.09	14,051.56	**9,040.00**	(5,011.56)
862101 Insurance- General	3,681.00	4,322.00	5,355.75	**4,975.00**	(380.75)
862120 Maint- Equip	181.69	-	800.00	**800.00**	-
862150 Memberships	179.88	1,408.47	645.00	**500.00**	(145.00)
862170 Office Expense	3,000.79	3,497.79	5,495.00	**4,495.00**	(1,000.00)
862187 Education & Training	-	-	-	**1,000.00**	1,000.00
862189 Prof/Spec Svcs- Other	-	2,880.00	4,900.00	**-**	(4,900.00)
862210 Rents & Leases-Bld Grd	-	-	-	**5,890.00**	5,890.00
862228 Software-Short Term	-	-	-	**736.00**	736.00
862230 Info Tech Equip	3,635.92	8,784.43	1,664.00	**7,717.00**	6,053.00
862239 Spec Dept Expense	6,789.72	1,006.10	2,500.00	**15,500.00**	13,000.00
862250 Trans/Travel	16,541.88	9,403.20	12,648.50	**8,238.66**	(4,409.84)
862253 Travel Out of County	0.00	-	500.00	**3,600.00**	3,100.00
Total Services & Supplies	**41,024.80**	**39,028.08**	**48,559.81**	**62,491.66**	**13,931.85**
Total Net Appropriations	**231,874.47**	**251,880.92**	**320,368.09**	**346,704.69**	**26,336.60**
Net County Cost (Fund Contribution)	**218,759.47**	**251,880.92**	**320,368.09**	**346,704.69**	**26,336.60**

MENDOCINO
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COUNTY

MARY LEITTEM-THOMAS, Foreperson

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GRAND JURY

MARY LEITTEM-THOMAS, Foreperson

The mission of the Grand Jury is to examine and comment on the quality of life within the county as it is affected by local government agencies and actions.

GRAND JURY

MARY LEITTEM-THOMAS, Foreperson

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	-	-	-	-	-
Total Operating Transfers In	-	-	-	-	-
Total Revenues	-	-	-	-	-
Appropriations - All Funds					
Total Salaries & Employee Benefits	-	-	-	-	-
Total Services and Supplies	49,387.39	39,929.33	100,573.57	68,979.00	(31,594.57)
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	49,387.39	39,929.33	100,573.57	68,979.00	(31,594.57)
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	49,387.39	39,929.33	100,573.57	68,979.00	(31,594.57)
NCC/Use of Fund Balance	49,387.39	39,929.33	100,573.57	68,979.00	(31,594.57)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2060 Grand Jury	68,979.00	-	68,979.00
Total: General Fund	68,979.00	-	68,979.00
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	68,979.00	-	68,979.00

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
-	-	-	-
Total: General Fund	-	-	-
OTHER FUNDS			
Dept. Programs			
-	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	-	-	-

GRAND JURY

MARY LEITTEM-THOMAS, Foreperson

BU 2060 - Grand Jury

DEPARTMENT OVERVIEW

In order to inform the citizens of Mendocino County about public entities, the Grand Jury conducts periodic reviews and investigations, responds to citizen complaints, publishes written reports of its findings and recommendations, and receives responses.

The 19 members serve for one year and are empowered to investigate the operations of county, city, and district governments, to provide civil oversight of local government, and to respond to citizen complaints. To qualify as Grand Jurors, applicants must be United States citizens, 18 years or older, and have been residing in Mendocino County for more than one year.

While the Board of Supervisors has no direct oversight of the Grand Jury, the County is required to provide funds for Grand Jury operations. The County also provides office space for the jurors in the County Administration Center.

SUMMARY OF MAJOR ACCOUNTS

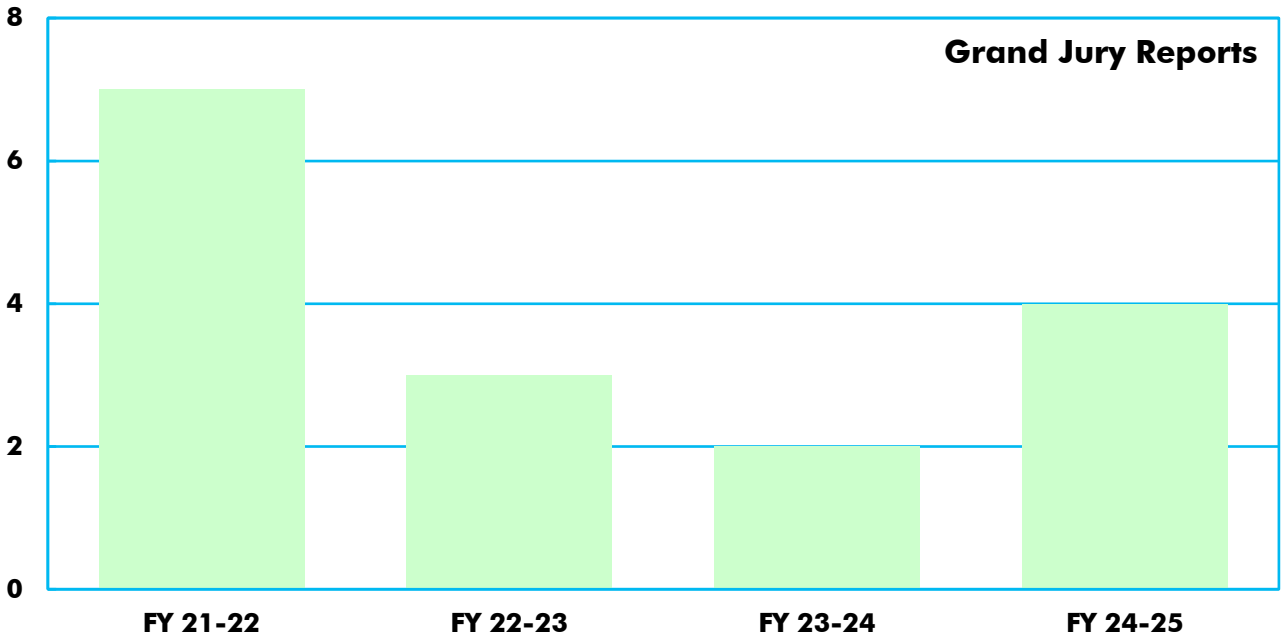
Services & Supplies

Acct. 2110	Jurors' per-diem compensation for mileage and meals. Jurors receive $25 per day for one full panel meeting each month. Jurors also receive $10 per regular committee meeting. There are currently eight committees that meet approximately once per week, eleven months out of the year.
Acct. 2170	Internet access.
Acct. 2187	Training to provide the knowledge and skills required to perform basic civil oversight functions as grand jurors.
Acct. 2189	Expert witnesses.
Acct. 2190	Distribution of reports to the public for increased government transparency.
Acct. 2250	In County travel for jurors' attendance at full panel and committee meetings.
Acct. 2253	Out of County travel for jurors' training.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

PERFORMANCE INDICATORS



BUDGET UNIT DETAIL Schedule 9

Function: Public Protection **Activity: Judicial**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Services & Supplies					
862060 Communications	613.04	593.09	975.00	**975.00**	-
862101 Insurance- General	5,149.00	3,892.00	5,082.00	**4,269.00**	(813.00)
862110 Jury & Witness Expense	20,695.28	14,659.73	25,000.00	**31,040.00**	6,040.00
862170 Office Expense	2,544.84	3,907.25	2,425.00	**2,425.00**	-
862187 Education & Training	3,380.00	3,530.00	3,200.00	**3,200.00**	-
862190 Publ & Legal No	-	-	100.00	**100.00**	-
862210 Rents & Leases	170.00	115.00	-	**-**	-
862230 Info Tech Equip	1,907.76	723.79	39,321.57	**2,500.00**	(36,821.57)
862239 Spec Dept Exp	102.46	-	970.00	**970.00**	-
862250 Trans/Travel	14,825.01	12,508.47	22,000.00	**22,000.00**	-
862253 Travel Out of County	-	-	1,500.00	**1,500.00**	-
Total Services & Supplies	49,387.39	39,929.33	100,573.57	**68,979.00**	(31,594.57)
Total Net Appropriations	49,387.39	39,929.33	100,573.57	**68,979.00**	(31,594.57)
Net County Cost (Fund Contribution)	49,387.39	39,929.33	100,573.57	**68,979.00**	(31,594.57)

MENDOCINO
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COUNTY

LIBRARY

MELLISA HANNUM, Director

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LIBRARY

MELLISA HANNUM, Director

The mission of the Mendocino County Library is to enrich lives through free and equitable access to materials and programs centered on education, culture, and entertainment.

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	3,182,659.57	3,088,256.59	3,097,994.00	2,908,869	(189,125)
Total Operating Transfers In	1,584,854.00	2,245,184.00	2,009,647.00	2,205,887.00	196,240.00
Total Revenues	4,767,513.57	5,333,440.59	5,107,641.00	5,114,756.00	7,115.00
Appropriations - All Funds					
Total Salaries & Employee Benefits	3,070,581.81	2,943,985.55	3,651,814.00	3,823,857.00	172,043.00
Total Services and Supplies	1,431,196.12	1,677,333.41	2,014,606.00	1,639,186.00	(375,420.00)
Total Other Charges	-	-	-	-	-
Total Fixed Assets	66,546.22	-	4,699.68	-	(4,699.68)
Total Operating Expenditures	4,568,000.00	4,621,318.96	5,671,119.68	5,463,043.00	(208,076.68)
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	470,393.99	409.00	-	-	-
Total Transfers & Reimb.	470,393.99	409.00	-	-	-
Total Net Appropriations	5,038,718.14	4,621,727.96	5,671,119.68	5,463,043.00	(208,076.68)
NCC/Use of Fund Balance	271,204.57	(711,712.63)	563,478.68	348,287.00	(215,191.68)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
6110 Library	5,463,043.00	5,114,756.00	348,287.00
Total: General Fund	5,463,043.00	5,114,756.00	348,287.00
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
-	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	5,463,043.00	5,114,756.00	348,287.00

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Library	-	34.5	34.25
Total: General Fund	-	34.5	34.25
OTHER FUNDS Dept. Programs			
-	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	-	34.5	34.25

LIBRARY

MELLISA HANNUM, Director



BU 6110 - Library

Budget Unit Overview

The Mendocino County Library is funded primarily by property taxes and 60% of the Measure O Sales and Use Tax; the other 40% is designated for capital investments in budget unit 1715. Budget Unit 6110 is the operating budget to provide our communities with equal access to dynamic library branches and the Bookmobile that offer physical materials including books, movies, and music, as well as digital resources, and social and educational connections. Organized by information professionals, the Library provides intellectual and cultural opportunities to enrich and educate the community through programs and events and supports literacy and learning to advance our society. Mendocino County has six Library branches, a Bookmobile, and an Outreach Van so that even the most isolated of locations can be served.

PROGRAM OVERVIEW

- Six Branch Libraries
- Bookmobile
- Outreach Services

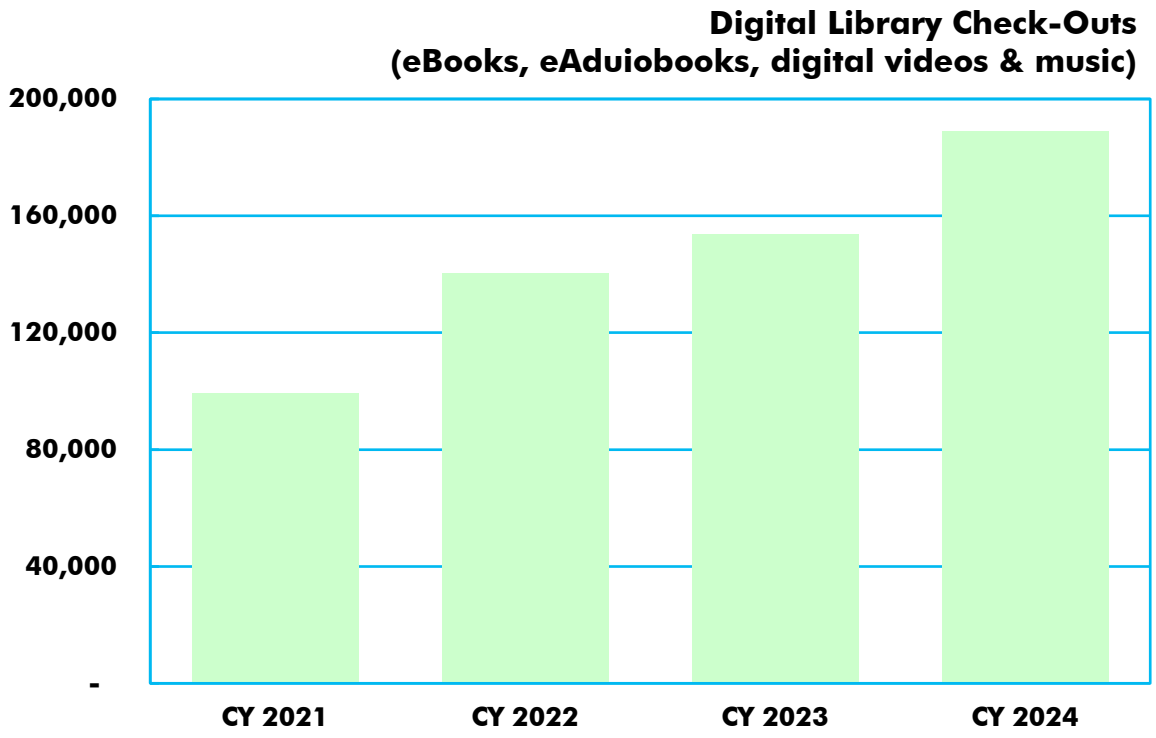
GOALS FOR FY 2025-26

- Start providing technology programs county-wide using mobile laptops.
- Negotiate MOUs between Library and Friends of the Library groups.
- Complete MOUs for at least three new school districts for the Student Success Card program.
- Complete classification studies for Library staff.

ACCOMPLISHMENTS IN FY 2024-25

- Provided a kids' technology program at each branch and the Bookmobile.
- Completed public meetings and public survey for input on the new bookmobile.
- Completed grant-funded community story walks and programs at several library branches.
- Completed MOUs with two school districts for the Student Success Card.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 1500 Measure O sales tax revenue
Acct. 7802 Property Tax

Services & Supplies

Acct. 2090 Custodial services and garbage collection
Acct. 2189 Material delivery, circulation and catalog system, Information Services reimbursement, and security guard
Acct. 2194 A-87 Costs
Acct. 2228 Software Short-Term
Acct. 2230 Info Tech Equipment
Acct. 2239 Library materials, books, periodicals, downloadable materials, digital databases, and program expenses
Acct. 2260 Utilities

CHANGES IN BUDGET FROM PRIOR YEAR

- A decrease in sales tax revenue of $149,000.
- An increase in salaries and benefits expenses of $183,500.
- Increasing expenses has prompted:
- Reductions in digital services saving $56,000
- A decrease in the collection and program budget of $100,000

LIBRARY

MELLISA HANNUM, Director

BU 6110 - Library

BUDGET UNIT DETAIL Schedule 9 **Function: General Government** **Activity: Legislative & Administrative**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821500 Sales & Use Tax	3,070,185.25	2,958,946.55	2,980,024.00	**2,831,023.00**	(149,001.00)
824100 Interest	30,023.14	60,291.44	30,000.00	**50,000.00**	20,000.00
824101 Change in Fair Value Investment	(9,210.58)	-	-	**-**	-
825496 State Library Grant	33,040.00	30,858.00	37,950.00	**-**	(37,950.00)
825670 Federal Other Revenue	34,355.96	6,470.62	-	**-**	-
826370 Library Services	16,613.97	18,921.00	18,400.00	**18,453.00**	53.00
827600 Other Sales	6,537.84	6,175.33	6,720.00	**4,393.00**	(2,327.00)
827700 Other	-	-	5,000.00	**-**	(5,000.00)
827707 Donation	1,113.99	6,593.65	10,050.00	**5,000.00**	(5,050.00)
827801 Grant Revenue	-	-	9,850.00	**-**	(9,850.00)
827802 Oper Transfer In	1,584,854.00	2,245,184.00	2,009,647.00	**2,205,887.00**	196,240.00
Total Revenues	**4,767,513.57**	**5,333,440.59**	**5,107,641.00**	**5,114,756.00**	**7,115.00**
Salaries & Employee Benefits					
861011 Regular Employees	1,876,907.28	1,722,561.86	2,205,774.00	**2,342,502.00**	136,728.00
861012 Extra Help	67,185.00	116,169.87	52,023.00	**30,000.00**	(22,023.00)
861013 Overtime Reg Emp	6,770.80	18,093.34	10,000.00	**20,000.00**	10,000.00
861021 Co Cont Retirement	605,198.07	489,610.73	631,959.00	**700,291.00**	68,332.00
861022 Co Cont OASDI	103,177.43	90,953.87	136,755.00	**126,292.00**	(10,463.00)
861023 Co Cont Medicare	27,156.15	25,848.40	31,983.00	**33,909.00**	1,926.00
861024 Co Cont Retire Incr	36,816.91	110,700.25	152,711.00	**180,386.00**	27,675.00
861030 Co Cont Health Ins	312,130.17	340,638.23	400,585.00	**386,281.00**	(14,304.00)
861031 Co Cont Unemp Ins	3,337.00	-	-	**-**	-
861035 Co Cont Workers Comp	31,903.00	29,409.00	30,024.00	**4,196.00**	(25,828.00)
Total Salaries & Employee Benefits	**3,070,581.81**	**2,943,985.55**	**3,651,814.00**	**3,823,857.00**	**172,043.00**
Services & Supplies					
862060 Communications	34,602.22	51,731.54	41,902.00	**37,358.00**	(4,544.00)
862062 Comm Microwave	7,041.16	7,252.40	-	**-**	-
862090 Household Expense	124,558.04	94,696.94	123,985.00	**123,630.00**	(355.00)
862101Insurance- General	37,287.00	40,885.00	51,410.00	**52,365.00**	955.00
862120 Maint- Equip	9,402.75	10,860.61	37,000.00	**27,500.00**	(9,500.00)
862130 Maint- Strc/Impr/Grnds	85,049.30	54,038.56	83,000.00	**80,000.00**	(3,000.00)
862150 Memberships	1,879.00	1,566.00	2,000.00	**1,000.00**	(1,000.00)
862170 Office Expense	31,340.19	34,256.21	12,900.00	**15,710.00**	2,810.00
862185 Medical/Dental Svcs	51,783.00	41,083.00	2,000.00	**1,500.00**	(500.00)
862187 Education & Training	2,656.56	549.00	2,950.00	**1,000.00**	(1,950.00)
862189 Prof/Spec Svcs- Other	294,445.12	288,688.86	397,249.00	**329,332.00**	(67,917.00)
862190 Publ/Legal Notice	843.10	2,152.63	3,100.00	**1,500.00**	(1,600.00)
862194 A-87 Costs	148,017.00	465,215.00	587,955.00	**563,870.00**	(24,085.00)
862210 Rents &Leases- Bldg Grnds	34,330.39	46,401.91	49,948.00	**51,290.00**	1,342.00
862215 Debt Service- Leases	46,209.84	-	-	**-**	-
862216 Interest Expense- Leases	665.95	-	-	**-**	-
862227 Software-Long Term	-	-	5,500.00	**1,577.00**	(3,923.00)
862228 Software-Short Term	4,080.63	83,877.38	102,181.00	**45,683.00**	(56,498.00)

BUDGET UNIT DETAIL Schedule 9	Function: General Government			Activity: Legislative & Administrative	
Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862229 Software-Maintenance	5,472.00	1,402.61	17,148.00	-	(17,148.00)
862230 Info Tech Equip	136,893.63	125,946.85	96,276.00	**73,570.00**	(22,706.00)
862239 Spec Dept Expense	263,882.88	215,095.61	243,177.00	**100,000.00**	(143,177.00)
862250 Trans/Travel	18,970.63	15,307.74	20,900.00	**10,600.00**	(10,300.00)
862253 Travel Out of County	942.70	3,029.86	15,000.00	**1,000.00**	(14,000.00)
862260 Utilities	90,843.03	93,295.70	119,025.00	**120,701.00**	1,676.00
Total Services & Supplies	**1,431,196.12**	**1,677,333.41**	**2,014,606.00**	**1,639,186.00**	**(375,420.00)**
Fixed Assets					
864370 Equipment	66,546.22	-	4,699.68	-	(4,699.68)
Total Fixed Assets	**66,546.22**	**-**	**4,699.68**	**-**	**(4,699.68)**
Expend Transfer & Reimb					-
865802 Oper Transfer Out	470,393.99	409.00	-	-	-
Total Expend Transfer & Reimb	**470,393.99**	**409.00**	**-**	**-**	**-**
Total Net Appropriations	**5,038,718.14**	**4,621,727.96**	**5,671,119.68**	**5,463,043.00**	**(208,076.68)**
Net County Cost (Fund Contribution)	**271,204.57**	**(711,712.63)**	**563,478.68**	**348,287.00**	**(215,191.68)**

LIBRARY

MELLISA HANNUM, Director

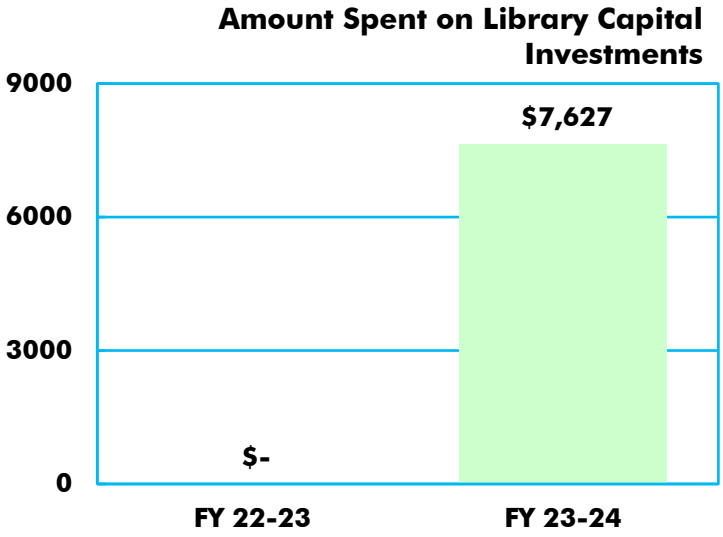
BU 1715 - Capital Investments - Library

Budget Unit Overview

The Capital Investments - Library budget unit is funded by 40% of the Library's Measure O sales tax. Capital investment funds include expenditures to improve existing facilities, acquire needed equipment, or acquire software for the benefit of the Library's long-term growth. Funds directed to a specific branch or project may be carried over to subsequent fiscal years to allow for accrual of sufficient funds for major capital expenditures. The Mendocino County Library Advisory Board shall determine a fair and equitable distribution of funds to all areas of the County. Proceeds from this tax shall be allocated by the Board of Supervisors acting in consideration of recommendations of the Mendocino County Library Advisory Board.

PROGRAM OVERVIEW

- Capital improvements
- Equipment upgrades
- Software upgrades



ACCOMPLISHMENTS IN FY 2024-25

- Completed first steps in narrowing the scope of the Ukiah branch feasibility study
- Determined Willits Roof and Energy project does not meet ESCO requirements
- Purchased new all-in-one copiers for Willits, Coast, and Round Valley

GOALS FOR FY 2025-26

- Complete Willits roof replacement
- Complete Ukiah branch feasibility study
- Purchase generator for Coast branch
- Upgrade self-checkouts for all branches and install RFID system for Round Valley branch
- Order replacement bookmobile

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 1500 Measure O sales tax revenue

Services & Supplies

Acct. 2189 Professional services

Equipment

Acct. 4355 Leasehold improvements

Acct. 4360 Structures & improvements

CHANGES IN BUDGET FROM PRIOR YEAR

- New Bookmobile purchase
- Self-checkout PCs and RFID upgrades
- Laptops for county-wide technical programs

BUDGET UNIT DETAIL Schedule 9 **Function: General Government** **Activity: Legislative & Administrative**

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821500 Sales & Use Tax	-	1,957,126.10	1,986,682.00	1,887,348.00	(99,334.00)
824101 Change in Fair Value Investments	-	-	-	-	-
825496 State Library Grant	-	-	247,040.00	245,584.00	(1,456.00)
827802 Operating Transfer In	469,465.79	409.00	-	-	-
Total Revenues	469,465.79	1,957,535.10	2,233,722.00	2,132,932.00	(100,790.00)
Services & Supplies					
862189 Prof/Spec Svcs- Other	-	-	100,000.00	100,000.00	-
862227 Software-Long Term	-	-	-	6,957.00	6,957.00
862230 Info Tech Eq	-	-	-	18,270.00	18,270.00
Total Services & Supplies	-	-	100,000.00	125,227.00	25,227.00
Fixed Assets					
864355 Leasehold Improvements	-	6,808.19	125,000.00	145,000.00	20,000.00
864360 Structures & Improvements	-	818.37	554,080.00	1,100,000.00	545,920.00
864370 Equipment	-	-	27,000.00	738,333.00	711,333.00
Total Fixed Assets	-	7,626.56	706,080.00	1,983,333.00	1,277,253.00
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-
Total Net Appropriations	-	7,626.56	806,080.00	2,108,560.00	1,302,480.00
Net County Cost (Fund Contribution)	(469,465.79)	(1,949,908.54)	(1,427,642.00)	(24,372.00)	1,403,270.00

Willits Branch Library Roof, Alternative Energy Panels, and Battery Back-Up

GRANT OVERVIEW (Administered by BU 1715)

The Willits Branch Library Roof, Alternative Energy Panels, and Batter Back-up grant scope has been amended to be only to replace the Willits Branch Library Roof which will allow the project to be completed before the grant deadline. The new roof will be metal and should last up to 40 years. The California State Library Building Forward Library Infrastructure Grant pays for 50% of the expenses up to $247,040 and the Library's Capital Investment account pays for the other 50% and any additional expenses.

GRANT INFORMATION

- Grant Inception Date: October 19, 2022
- Current Grant Period: Fiscal Year 2026
- Source of Funds: California State Library
- Continuity of Grant: Multi-year until completion or until March, 2026, whichever is sooner.
- Grant Restrictions and Provisions: Non-allowable expenses: bidding/advertising, book drops if not directly attached or built into the library building, book lockers, community engagement, planning meetings, or workshops, costs incurred outside of the grant period, entertainment or meals, escalation in addition to the project contingency, establishment of a reserve fund, exterior elements not attached to building, including but not limited to: electric vehicle charging stations, security cameras and/or lighting not directly attached to building, federal or state taxes, furniture, costs directly related to unallowable project components, grant writing, fundraising, or lobbying, indirect costs, moving or storage costs, operation and ongoing maintenance – including extended warranties, computers, servers, books, AV equipment/systems, televisions, vehicles, automatic book sorting systems, and self-check machines

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 247,040
Grant Revenue	$ 247,040
Total	$ 494,080
Expenditures	
Willits Roof Project	$ 494,080
Total	$ 0

County Match Required: Yes

Independent Audit Required: Yes

MENDOCINO
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COUNTY

MUSEUM

KAREN MATTSON, Museum Administrator

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KAREN MATTSON, Museum Administrator

The mission of the Mendocino County Museum is to preserve and interpret its collections to educate and inspire awareness of the diverse peoples, communities, and history of Mendocino County. As a vibrant social, cultural, and educational center, we are committed to public service, engagement, integrity, diversity, responsibility, and education, strengthening our community and enhancing the wellbeing of all County residents and visitors.

MUSEUM

KAREN MATTSON, Museum Administrator

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	54,820.37	63,250.06	54,813.00	53,022.00	(1,791.00)
Total Operating Transfers In	18,332.00	-	-	-	-
Total Revenues	73,152.37	63,250.06	54,813.00	53,022.00	(1,791.00)
Appropriations - All Funds					
Total Salaries & Employee Benefits	345,639.10	384,408.49	314,303.00	286,003.78	(28,299.22)
Total Services and Supplies	151,536.08	165,934.00	107,339.00	122,304.00	14,965.00
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	497,175.18	550,342.49	421,642.00	408,307.78	(13,334.22)
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	497,175.18	550,342.49	421,642.00	408,307.78	(13,334.22)
NCC/Use of Fund Balance	424,022.81	487,092.43	366,829.00	355,285.78	(11,543.22)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
7110 Museum	408,307.78	53,022.00	355,285.78
Total: General Fund	408,307.78	53,022.00	355,285.78
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
-	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	408,307.78	53,022.00	355,285.78

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Museum	-	4	3.5
Total: General Fund	-	4	3.5
OTHER FUNDS			
Dept. Programs			
-	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	-	4	3.5

KAREN MATTSON, Museum Administrator



BU 7110 - Museum

Department Overview

The Mendocino County Museum is charged with preserving and interpreting its museum collections for the purpose of educating and inspiring awareness of the peoples, communities, and history of Mendocino County for the enjoyment and benefit of County residents and visitors.

The Museum actively manages the collections, responsibly caring for the resources entrusted to us, for current and future generations. The Museum prepares and presents compelling and relevant exhibits and educational programming benefiting County residents and visitors.

PROGRAM OVERVIEW

- Museum
- Museum Exhibits
- Archives
- Special Events
- Community Programs

GOALS FOR FY 2025-2026

- Continue effort to transition the Museum to a non-profit model of operation
- Maintain excellent community programming
- Continue to activate outdoor/indoor Museum spaces and encourage community use through expanded rental options.

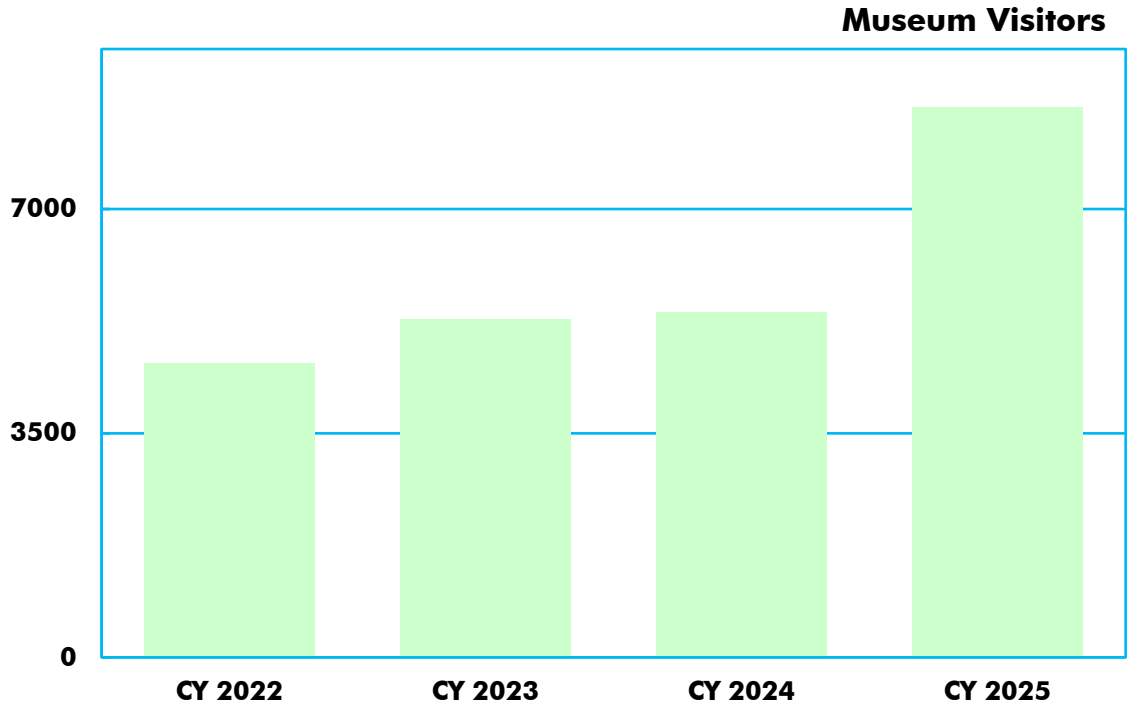
ACCOMPLISHMENTS IN FY 2024-25

- The Museum transitioned to nonprofit management of the Museum Gift Shop and Admissions Desk.
- A new gallery space was established, allowing staff to maintain a robust rotating exhibition schedule that utilizes less resources for installation.
- Digitization of the photography collection is in progress with 6,300 scans completed. Digitization efforts increase public access to the collection.

MUSEUM

KAREN MATTSON, Museum Administrator
BU 7110 - Museum

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 4200 Revenue from Mendocino College for classroom rentals

Services & Supplies

Acct. 2101 Insurance for Museum
Acct. 2189 Department services and contracts
Acct. 2239 Core collections care and museum work through contracts with conservators, interns, archivists, program coordinators, etc.
Acct. 2260 Funding for utilities

CHANGES IN BUDGET FROM PRIOR YEAR

- Increased revenue due to interest from Community Foundation of Mendocino County Museum Endowment Account
- Ongoing effort to minimize reliance on extra-help and overtime

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824110 Endowment Fund	-	5,594.00	9,000.00	**13,000.00**	4,000.00
824200 Rent/Concession	20,368.74	24,297.63	24,293.00	**25,022.00**	729.00
826375 Parks & Rec Fee	-	-	-	**-**	-
826390 Other Charges	285.92	2,198.51	1,000.00	**500.00**	(500.00)
827700 Other	10,285.53	13,214.03	12,520.00	**8,500.00**	(4,020.00)
827707 Donation	23,880.18	17,945.89	8,000.00	**6,000.00**	(2,000.00)
827802 Operating Transfer In	18,332.00	-	-	**-**	-
Total Revenues	**73,152.37**	**63,250.06**	**54,813.00**	**53,022.00**	**(1,791.00)**
Salaries & Employee Benefits					
861011 Regular Employees	219,134.91	226,932.91	180,852.00	**181,568.00**	716.00
861012 Extra Help	17,789.04	10,905.12	22,200.00	**13,191.00**	(9,009.00)
861013 Overtime Reg Emp	1,036.51	1,764.31	6,090.00	**-**	(6,090.00)
861021 Co Cont Retirement	69,216.80	66,881.68	52,850.00	**53,218.00**	368.00
861022 Co Cont OASDI	12,251.23	12,436.77	11,211.00	**9,942.00**	(1,269.00)
861023 Co Cont Medicare	3,412.62	3,315.86	2,322.00	**2,633.00**	311.00
861024 Co Cont Retire Incr	3,476.00	14,404.96	11,738.00	**12,255.00**	517.00
861030 Co Cont Health Ins	19,022.99	47,590.88	26,882.00	**12,797.00**	(14,085.00)
861031 Co Cont Unemp Ins	134.00	-	-	**-**	-
861035 Co Cont Workers Comp	165.00	176.00	158.00	**399.78**	241.78
Total Salaries & Employee Benefits	**345,639.10**	**384,408.49**	**314,303.00**	**286,003.78**	**(28,299.22)**
Services & Supplies					
862060 Communications	1,286.64	823.65	805.00	**850.00**	45.00
862062 Comm Microwave	1,056.17	1,087.86	-	**1,075.00**	1,075.00
862090 Household Expense	1,222.89	3,126.44	250.00	**500.00**	250.00
862101 Insurance- General	46,844.00	50,694.00	42,647.00	**41,111.00**	(1,536.00)
862130 Maintenance- Structures & Improvements	-	-	-	**-**	-
862150 Memberships	168.00	168.00	168.00	**168.00**	-
862170 Office Expense	3,515.74	2,594.82	1,275.00	**1,275.00**	-
862187 Education & Training	-	214.00	250.00	**250.00**	-
862189 Prof/Spec Svcs- Other	25,404.99	27,661.99	1,800.00	**-**	(1,800.00)
862190 Publ/Legal Notice	-	-	-	**-**	-
862228 Software- Short Term	-	-	100.00	**216.00**	116.00
862229 Software Maintenance	-	-	920.00	**1,320.00**	400.00
862230 Info Tech Equip	12,830.73	17,270.94	-	**11,313.00**	11,313.00
862239 Spec Dept Expense	8,579.89	13,186.81	5,000.00	**6,800.00**	1,800.00
862250 Trans/Travel	283.54	169.92	500.00	**500.00**	-
862253 Travel Out of County	-	-	-	**-**	-
862260 Utilities	50,343.49	48,935.57	53,624.00	**56,926.00**	3,302.00
Total Services & Supplies	**151,536.08**	**165,934.00**	**107,339.00**	**122,304.00**	**14,965.00**
Total Net Appropriations	**497,175.18**	**550,342.49**	**421,642.00**	**408,307.78**	**(13,334.22)**
Net County Cost (Fund Contribution)	**424,022.81**	**487,092.43**	**366,829.00**	**355,285.78**	**(11,543.22)**

MENDOCINO
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COUNTY

HUMAN RESOURCES

CHERIE JOHNSON, Director

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HUMAN RESOURCES

CHERIE JOHNSON, Director

The mission of the Human Resources Department is to provide a full-range of human resource services, focused on quality, customer service and efficiency. The Human Resources Department strives for consistent application of Human Resources rules and regulations, continuous program improvement, and the promotion of communication and collaboration in the workplace.

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	63,215.10	175,975.00	749,732.00	732,628.00	(17,104.00)
Total Operating Transfers In	64,892.00	-	-	-	-
Total Revenues	128,107.10	175,975.00	749,732.00	732,628.00	(17,104.00)
Appropriations - All Funds					
Total Salaries & Employee Benefits	2,093,748.80	2,065,675.53	2,042,918.00	2,186,546.92	143,628.92
Total Services and Supplies	660,284.44	804,693.24	657,731.00	576,588.00	(81,143.00)
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	2,754,033.24	2,870,368.77	3,329,252	2,700,649	62,485.92
Total Intrafund Transfers	(863,088.90)	(859,210.00)	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	(863,088.90)	(859,210.00)	-	-	-
Total Net Appropriations	1,890,944.34	2,011,158.77	2,700,649.00	2,763,134.92	62,485.92
NCC/Use of Fund Balance	1,762,837.24	1,835,183.77	1,950,917.00	2,030,506.92	79,589.92

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
1320 Human Resources	2,763,134.92	732,628.00	2,030,506.92
Total: General Fund	2,763,134.92	732,628.00	2,030,506.92
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	2,763,134.92	732,628.00	2,030,506.92

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Human Resources	18	16	14
Total: General Fund	18	16	14
OTHER FUNDS			
Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	18	16	14

HUMAN RESOURCES

CHERIE JOHNSON, Director

BU 1320 - Human Resources

Department Overview

Human Resources (HR) is the County's centralized personnel department providing guidance and assistance to the public, the Chief Executive Officer, the Board of Supervisors, County employees, and twenty-two County departments in Human Resources matters. HR oversees talent management, talent acquisition and employee development, administration of the County's Civil Service System, the classification and compensation plan, and a county-wide employee training program. HR maintains official employment records including personnel files, electronic employment and payroll status records, and manages employee leave under the Family Medical Leave Act (FMLA), and the California Family Rights Act (CFRA). HR is responsible for oversight and compliance with Americans with Disabilities Act (ADA), the California Fair Employment and Housing Act (FEHA), and the Equal Opportunity Employment Commission (EEOC).

The Human Resource Director serves as Secretary to the Civil Service Commission, Equal Opportunity (EEO) Officer, ADA/FEHA Compliance Officer, and is authorized by the Board of Supervisors as their representative in Labor Negotiations/Labor Relations

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PROGRAM OVERVIEW

- Human Resources - BU 1320
- Health Unsurance - BU 0715

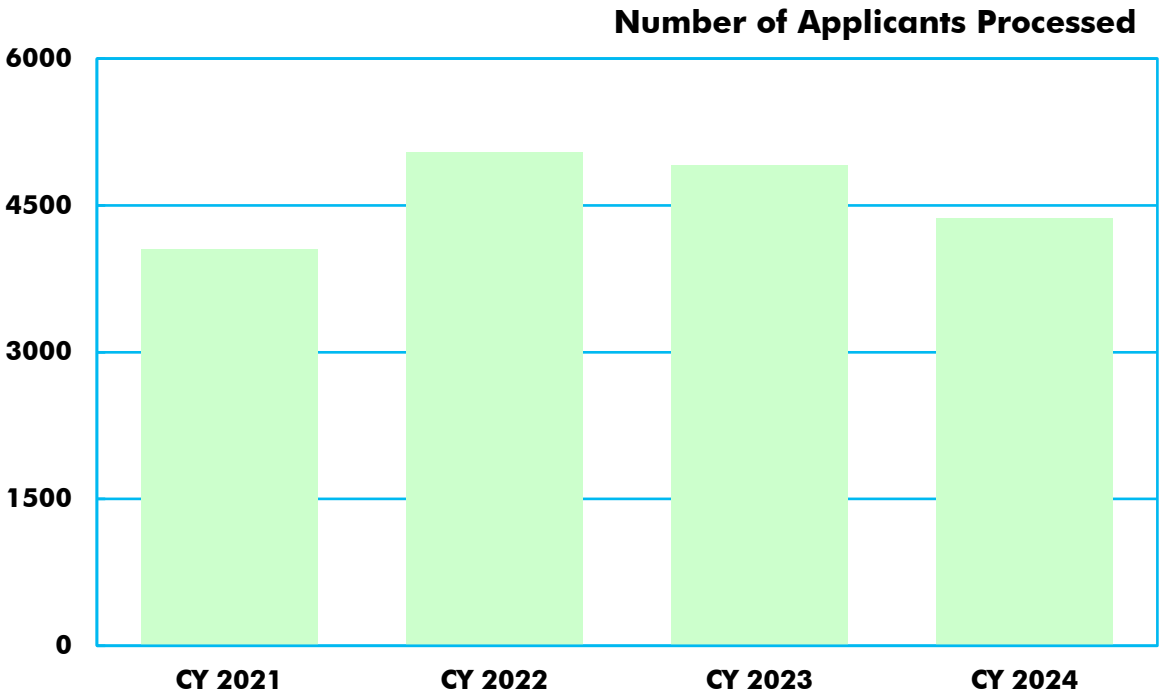
GOALS FOR FY 2025-26

- Create and maintain a plan to address current compaction and alignment issues
- Update Leadership Philosophy
- Create HR dashboard with regular updates in CEO report
- Streamline HR processes through digital transformation
- Online Performance Evaluations
- Update policies and personnel related county code provisions
- Update Civil Service Rules and received approval from Civil Service Commission
- Ensure HR policies are current, relevant and complaint.

ACCOMPLISHMENTS IN FY 2024-25

- Successfully negotiated Memorandum of Understandings with 8 bargaining units
- Received and processed 173 requests for leave and 11 ADA requests for accommodationConducted countywide salary study including total compensation.
- Implemented step 5 performance evaluation process
- Implemented Voluntary Separation Incentive Plan
- In 2024 removed 170 vacant positions from the position allocation table
- Reduced advertising costs
- Transitioned volunteer program in house
- County-wide Training Program: 182 Employees participated in 24 Virtual Workforce Development trainings, a total of 410 times (seats filled) during FY 2024/25 (July 2024 to March 2025). An additional 57 "On-Demand" courses were completed through Target/Vector Solutions online (78 times) by a total of 49 employees, in the areas of leadership, technical skills and professional development skills. Provided department specific trainings. Continued with bi-monthly Coffee with HR sessions, supervisors/management and emerging leader's academy
- During Calendar Year 2024, HR processed 1,445 Personnel Transactions, 179 new hires, 218 separations; 612 staffing requisitions; conducted 404 recruitments; screened 4,370 employment applications; conducted 301 employment exams; prepared 246 certifications with 96 augmented; responded to 51 applicant appeals

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2101 Insurance Premiums.

Acct. 2189 Labor negotiations, Civil Service Commission, Volunteer program through North Coast Opportunities (NCO), County staff development trainings, leadership and succession planning.

Acct. 2190 Purchase of publications and recruitment advertising.

Acct. 2239 Countywide training workshops/expenses.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

HUMAN RESOURCES

CHERIE JOHNSON, Director

BU 1320 - Human Resources

BUDGET UNIT DETAIL Schedule 9 | **Function: General Government** | **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825398 SB90 Reimbursement	-	24,035.00	-	-	-
826390 Other Charges	63,215.10	121,467.00	749,732.00	732,628.00	(17,104.00)
827600 Other Sales	-	-	-	-	-
827700 Other	-	30,473.00	-	-	-
827802 Oper Transfer In	64,892.00	-	-	-	-
Total Revenues	**128,107.10**	**175,975.00**	**749,732.00**	**732,628.00**	**(17,104.00)**
Salaries & Employee Benefits					
861011 Regular Employees	1,333,686.90	1,298,001.96	1,287,552.00	1,370,114.00	82,562.00
861012 Extra Help	-	-	-	-	-
861013 Overtime Reg Emp	59.98	237.87	-	-	-
861021 Co Cont Retirement	472,075.02	410,399.72	411,973.00	439,141.00	27,168.00
861022 Co Cont OASDI	81,047.72	78,805.58	76,729.00	80,947.00	4,218.00
861023 Co Cont Medicare	19,038.50	18,509.88	17,945.00	18,932.00	987.00
861024 Co Cont Retire Incr	33,378.03	97,297.63	99,329.00	115,566.00	16,237.00
861030 Co Cont Health Ins	143,856.65	157,382.89	144,270.00	157,656.00	13,386.00
861031 Co Cont Unemp Ins	2,572.00	-	-	-	-
861035 Co Cont Workers Comp	8,034.00	5,040.00	5,120.00	4,190.92	(929.08)
Total Salaries & Employee Benefits	2,093,748.80	2,065,675.53	2,042,918.00	2,186,546.92	143,628.92
Services & Supplies					
862060 Communications	1,435.08	670.95	240.00	240.00	-
862101 Insurance- General	185,544.00	242,231.00	233,054.00	306,603.00	73,549.00
862150 Memberships	-	-	-	2,500.00	2,500.00
862170 Office Expense	29,529.62	17,669.42	30,000.00	15,000.00	(15,000.00)
862187 Education & Training	250.00	2,290.06	3,200.00	1,500.00	(1,700.00)
862189 Prof/Spec Svcs- Other	389,581.87	479,891.41	326,417.00	165,140.00	(161,277.00)
862190 Publ/Legal Notice	1,946.31	1,956.63	25,000.00	10,000.00	(15,000.00)
862227 Software-Long Term	-	-	-	29,000.00	29,000.00
862228 Software-Short Term	-	-	-	1,339.00	1,339.00
862230 Info Tech Equipment	-	-	-	29,926.00	29,926.00
862239 Spec Dept Expense	51,199.70	58,679.10	36,320.00	12,340.00	(23,980.00)
862250 Trans/Travel	797.86	1,304.67	2,500.00	2,000.00	(500.00)
862253 Travel Out of County	-	-	1,000.00	1,000.00	-
Total Services & Supplies	**660,284.44**	**804,693.24**	**657,731.00**	**576,588.00**	**(81,143.00)**
Fixed Assets					
864360 Structures & Improvements	-	-	-	-	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfers	(863,088.90)	(859,210.00)	-	-	-
Total Expend Transfer & Reimb	**(863,088.90)**	**(859,210.00)**	**-**	**-**	**-**
Total Net Appropriations	**1,890,944.34**	**2,011,158.77**	**2,700,649.00**	**2,763,134.92**	**62,485.92**
Net County Cost (Fund Contribution)	**1,762,837.24**	**1,835,183.77**	**1,950,917.00**	**2,030,506.92**	**79,589.92**

MENDOCINO
1850
COUNTY

PLANNING AND BUILDING SERVICES

JULIA KROG, Director Planning and Building

INDEX

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PLANNING AND BUILDING SERVICES

JULIA KROG, Planning and Building Director

The mission of the Mendocino County Planning and Building Services department is to strive to effectively manage existing and future development by facilitating the availability of adequate services and facilities, advocating the wise use of natural resources, promoting an awareness and consideration of cultural resources, and facilitating the protection and enhancement of the quality of life in Mendocino County.

PLANNING AND BUILDING SERVICES

JULIA KROG, Planning and Building Director

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	4,511,783.11	3,670,877.15	5,018,500.00	5,,030,000.00	15,500.00
Total Operating Transfers In	245,319.32	25,000.00	33,000.00	45,000.00	12,000.00
Total Revenues	4,757,102.43	3,695,877.15	5,051,500.00	5,079,000.00	27,500.00
Appropriations - All Funds					
Total Salaries & Employee Benefits	6,321,501.45	6,053,614.16	5,963,702.23	5,768,732.09	(194,970.14)
Total Services and Supplies	988,876.98	828,598.04	2,132,862.00	1,651,507.00	(481,355.00)
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	23,000	(23,000)
Total Operating Expenditures	7,310,378.43	7,379,676	6,879,212.20	8,949,381	(537,938)
Total Intrafund Transfers	(46,841.25)	(24,590.35)	-	-	-
Total Operating Transfers Out	37,324.05	-	-	-	-
Total Transfers & Reimb.	(9,517.20)	(24,590.35)	-	-	-
Total Net Appropriations	7,300,861.23	6,857,621.85	8,096,564.23	7,420,239.09	(676,325.14)
NCC/Use of Fund Balance	2,543,758.80	3,161,744.70	3,045,064.23	2,341,239.09	(703,825.14)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2851 Planning & Building	7,420,239.09	5,079,000.00	2,341,239.09
Total: General Fund	7,420,239.09	5,079,000.00	2,341,239.09
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
2840 Fish & Game Comm	5,186.00	5,186.00	-
2852 Plan & Bldg Special Fund	724,211.00	724,211.00	-
Total: Other Funds	729,397.00	729,397.00	-
TOTAL: ALL FUNDS	8,149,636.09	5,808,397.00	-

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Planning & Bldg Services	60.5	54.5	47
Total: General Fund	60.5	54.5	47
OTHER FUNDS Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	60.5	54.5	47



BU 2851 - Planning and Building Services

Department Overview

The Department of Planning and Building Services comprises 3 primary functional service areas: planning, building and code enforcement. The department's responsibilities encompass the administration, implementation, and enforcement of state and local building construction regulations in the unincorporated area of the County, as well as in the cities of Fort Bragg and Point Arena via a contractual agreement. The Department processes applications including but not limited to business licenses, coastal development permits, use permits, variances, General Plan amendments, rezoning, agricultural preserves, subdivisions, boundary line adjustments, certificates of compliance, and film permits. Additionally, the department pursues grant opportunities related to planning, building, and housing.

Within these functional areas:

- **The Planning Division** is responsible for preparing, updating, and implementing plans and regulations that guide local development. These include the County General Plan, Ukiah Municipal Airport Land Use Compatibility Plan, Inland & Coastal Zoning Code, Building Code, Subdivision Ordinances, and Surface Mining Act regulations, ensuring compliance with state requirements. Additionally, it oversees the issuance of discretionary permits and offers services such as mapping/cartography, GIS, addressing, and census data.
- **The Building Division** is responsible for issuing construction permits, overseeing Flood Plain policy, reviewing permits for stormwater runoff compliance, and enforcing additional green building codes.
- **The Code Enforcement Division** safeguards the health and welfare of the community by responding to citizen complaints, conducting Cannabis enforcement, managing the Abandoned Vehicle Abatement Program, as well as nuisance abatement projects.

PROGRAM OVERVIEW

- Planning and Building Services – BU 2851
- Planning and Building Special Fund – BU 2852
- Fish and Game Commission – BU 2840

GOALS FOR FY 2025-26

- Complete Building Code Cycle Update.
- Continue Local Coastal Program Update.
- Complete zoning regulations for Inland Short Term Rentals and Low Intensity Camping.
- Complete Floodplain Ordinance amendments as directed by DWR to maintain compliance.
- Continue Code Enforcement investigations consistent with BOS direction.

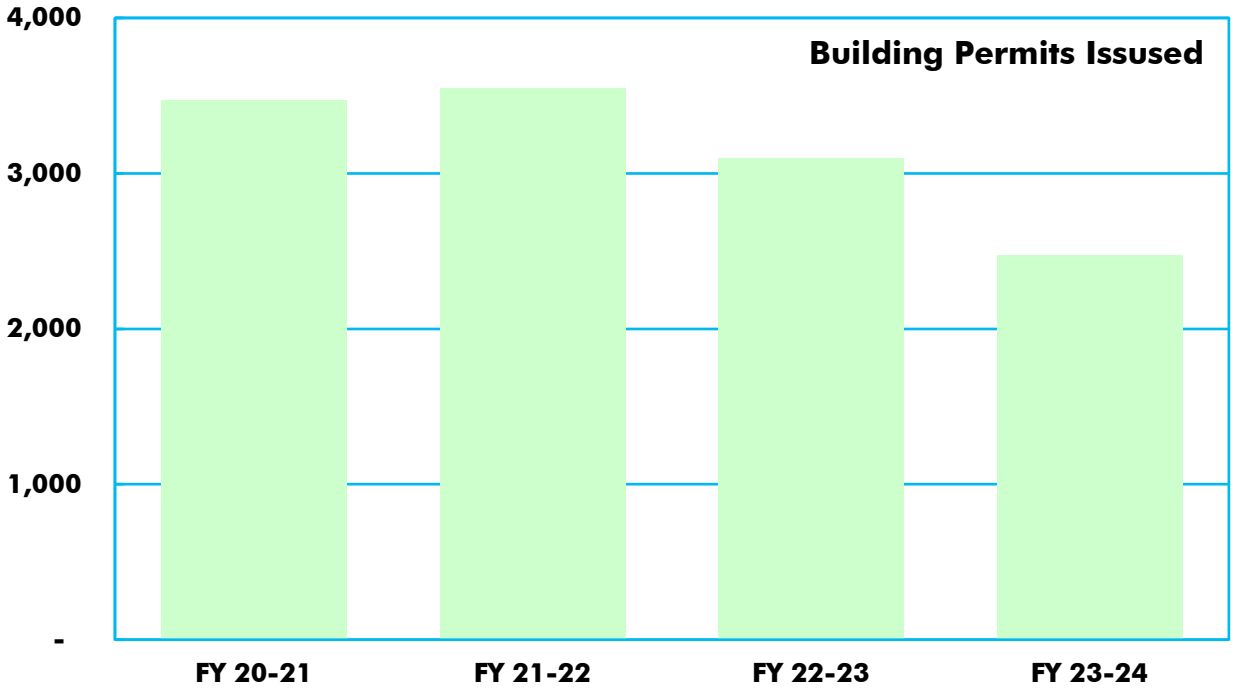
ACCOMPLISHMENTS IN FY 2024-25

- Currently on-track to complete Fort Bragg office location move to Avila Center by end of FY.
- Completed the Inland Zoning Code Update.
- Entered last phase of digitization of records.
- Initiated migration to new permit tracking software.
- Completed workflows for staff processes.

PLANNING AND BUILDING SERVICES

JULIA KROG, Planning and Building Director
BU 2851 - Planning and Building Services

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 2600 Fees collected from Mendocino Historical Review Board applications.

Acct. 3300 Investigative fees, reinstatement fees, double fees, and funds transfers from the Nuisance Abatement Trust Account for nuisance abatement activities, training, & equipment.

Acct. 5490 Revenue from California DMV for operation of Abandoned Vehicle Abatement (AVA) Program.

Acct. 6390 Fees collected from business licenses, Local Coastal Program (LCP) permit review, and witness fees.

Acct. 7600 Fees collected for maps, copies, and other reference materials.

Acct. 7802 Funds transfers for State mandated education and training costs.

Services & Supplies

Acct. 2189 Includes Planning Commissioner per diem costs and contracts for: CEQA review, mine/quarry inspections, professional services for automated permitting, plan check services, Broadband representation, Housing Element implementation, Ukiah Valley Area Plan Implementation, General Plan Implementation, Update and Implementation of the Affordable Housing Plan, and update to the Zoning Code.

Acct. 2239 Includes abatement of nuisance properties, permit/project refunds, field staff kits, recruitment advertising, and furniture replacement.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection **Activity: Other Protection**

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
822204 Cannabis Facility Bus. Lic.	3,789.00	6,315.00	3,500.00	**4,000.00**	500.00
822250 Mobile Hm Setup Fee	14,445.50	12,980.38	15,000.00	**17,000.00**	2,000.00
822300 Constr Permit	1,577,685.63	1,514,225.82	1,650,000.00	**1,700,000.00**	50,000.00
822500 Zoning Permit	157,896.92	149,124.62	150,000.00	**180,000.00**	30,000.00
822600 Other Permit	26,711.68	23,653.95	38,000.00	**22,000.00**	(16,000.00)
822605 Variance/Use Permit	268,022.00	220,399.33	240,000.00	**230,000.00**	(10,000.00)
822609 Coastal Zone Permit	267,366.11	241,662.11	245,000.00	**295,000.00**	50,000.00
823300 Forfeiture & Penalty	428,561.11	39,733.32	75,000.00	**141,000.00**	66,000.00
825490 State Other	-	67,167.91	1,608,000.00	**1,453,000.00**	(155,000.00)
825810 Other Govt Aid	-	-	-	**-**	-
826180 Planning/Engineering	69,233.81	66,922.75	80,000.00	**82,000.00**	2,000.00
826184 Environ Impact Report	79,140.00	59,834.00	75,000.00	**60,000.00**	(15,000.00)
826185 General Plan Amend	-	9,241.00	15,000.00	**15,000.00**	-
826186 Other Permit Fee	35,821.63	26,875.00	32,000.00	**35,000.00**	3,000.00
826187 Abandoned Veh Abate	48,810.06	24,132.30	-	**38,000.00**	38,000.00
826188 Gen Plan Maint	373,373.31	97,916.15	70,000.00	**40,000.00**	(30,000.00)
826390 Other Charges	1,150,827.23	1,103,340.51	712,000.00	**712,000.00**	-
827600 Other Sales	10,099.12	7,263.00	10,000.00	**10,000.00**	-
827700 Other	-	90.00	-	**-**	-
827802 Operating Transfer In	245,319.32	25,000.00	33,000.00	**45,000.00**	12,000.00
Total Revenues	**4,757,102.43**	**3,695,877.15**	**5,051,500.00**	**5,079,000.00**	**27,500.00**
Salaries & Employee Benefits					
861011 Regular Employees	3,942,853.19	3,728,473.03	3,636,274.09	**3,432,816.00**	(203,458.09)
861012 Extra Help	16,558.54	28,276.00	19,939.20	**5,000.00**	(14,939.20)
861013 Overtime Reg Emp	16,760.51	2,025.37	6,000.00	**5,000.00**	(1,000.00)
861021 Co Cont Retirement	1,366,339.67	1,150,141.77	1,172,462.24	**1,145,105.00**	(27,357.24)
861022 Co Cont OASDI	231,109.59	216,034.92	225,449.00	**212,834.00**	(12,615.00)
861023 Co Cont Medicare	55,546.68	52,704.92	52,996.78	**46,857.00**	(6,139.78)
861024 Co Cont Retire Incr	92,014.10	268,599.67	284,716.08	**292,376.00**	7,659.92
861030 Co Cont Health Ins	582,382.17	596,152.48	555,352.84	**618,653.00**	63,300.16
861031 Co Cont Unemp Ins	7,195.00	-	-	**-**	-
861035 Co Cont Workers Comp	10,742.00	11,206.00	10,512.00	**10,091.09**	(420.91)
Total Salaries & Employee Benefits	**6,321,501.45**	**6,053,614.16**	**5,963,702.23**	**5,768,732.09**	**(194,970.14)**
Services & Supplies					
862060 Communications	15,962.64	14,645.36	14,000.00	**13,500.00**	(500.00)
862050 Clothing & Personal Items	-	1,905.65	3,000.00	**3,000.00**	-
862062 Comm Microwave	4,576.76	4,714.06	-	**4,659.00**	4,659.00
862101 Insurance- General	36,597.00	34,050.00	199,462.00	**255,160.00**	55,698.00
862120 Maint- Equip	158,271.39	148,990.57	-	**-**	-
862150 Memberships	3,250.00	2,500.00	4,000.00	**3,350.00**	(650.00)
862170 Office Expense	72,234.70	49,647.18	65,000.00	**67,700.00**	2,700.00
862187 Education & Training	37,709.48	30,215.86	47,500.00	**52,500.00**	5,000.00
862189 Prof/Spec Svcs- Other	462,332.57	331,181.11	1,667,000.00	**996,000.00**	(671,000.00)

PLANNING AND BUILDING SERVICES

JULIA KROG, Planning and Building Director

BU 2851 - Planning and Building Services

BUDGET UNIT DETAIL Schedule 9 (Cont.) **Function: Public Protection** **Activity: Other Protection**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862190 Publ/Legal Notice	18,161.55	14,968.71	17,000.00	**17,500.00**	500.00
862210 Rent/Lease- Bldg Grnds	1,080.00	360.00	2,900.00	**8,700.00**	5,800.00
862228 Software- Short Term	-	14,557.00	1,000.00	**21,600.00**	20,600.00
862229 Software- Maintenance	-	49,928.67	-	**-**	-
862230 Info Tech Equip	27,940.80	4,520.98	2,000.00	**93,838.00**	91,838.00
862239 Spec Dept Expense	54,114.98	56,843.13	15,000.00	**29,000.00**	14,000.00
862250 Trans/Travel	87,475.28	60,748.66	80,000.00	**70,000.00**	(10,000.00)
862253 Travel Out of County	9,169.83	8,821.10	15,000.00	**15,000.00**	-
Total Services & Supplies	**988,876.98**	**828,598.04**	**2,132,862.00**	**1,651,507.00**	**(481,355.00)**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfers	(46,841.25)	(24,590.35)	-	**-**	-
865802 Oper Transfer Out	37,324.05	-	-	**-**	-
Total Expend Transfer & Reimb	**(9,517.20)**	**(24,590.35)**	**-**	**-**	**-**
Total Net Appropriations	**7,300,861.23**	**6,857,621.85**	**8,096,564.23**	**7,420,239.09**	**(676,325.14)**
Net County Cost (Fund Contribution)	**2,543,758.80**	**3,161,744.70**	**3,045,064.23**	**2,341,239.09**	**(703,825.14)**



BU 2840 - Fish and Game Commission

Budget Unit Overview

The primary responsibility of the FIsh and Game Commission is to advise the Board on fish, game, and wildlife matters when those matters are referred to them. The Commission is further charged with keeping informed and, from time to time, reporting to the Board on the status of fish, game, and wildlife in the County and to identify threats to their continued health and well-being.

The County of Mendocino has a Fish and Wildlife Propagation Fund, which represents a portion of fines imposed by the Superior Court of Mendocino County for Fish and Game violations (CA Fish and Game Code § 12009- 13003).

County Code CHapter 2.50 specifies that the Commission shall recommend to the Board expenditures from this fund, consistent with requirements of CA Fish and Game Code § 13100- 13104.

The Commission promotes full understanding and trust through effective communication and transparency, provides technical analyses and funding recommendations to the Board of Supervisors, and encourages the public to participate in activities of the Fish and Game Commission.

PROGRAM OVERVIEW

- Grant Solicitation & Review
- Advisory Services
- Support Services

GOALS FOR FY 2025-26

- Continue to support public education and research through the Commission website and public lecture service.
- Continue to support community-based activities to improve fish and wildlife habitat and propagation.
- Continue to represent the County, within and outside the County, at meetings, conferences, and public hearings, and with regulatory agencies, relating to fish and wildlife.
- Continue the allocation of collected fines and forfeitures in the form of grants to local community-based organizations to benefit fish and wildlife, and/or improve facilities related to wildlife activities.

ACCOMPLISHMENTS IN FY 2024-25

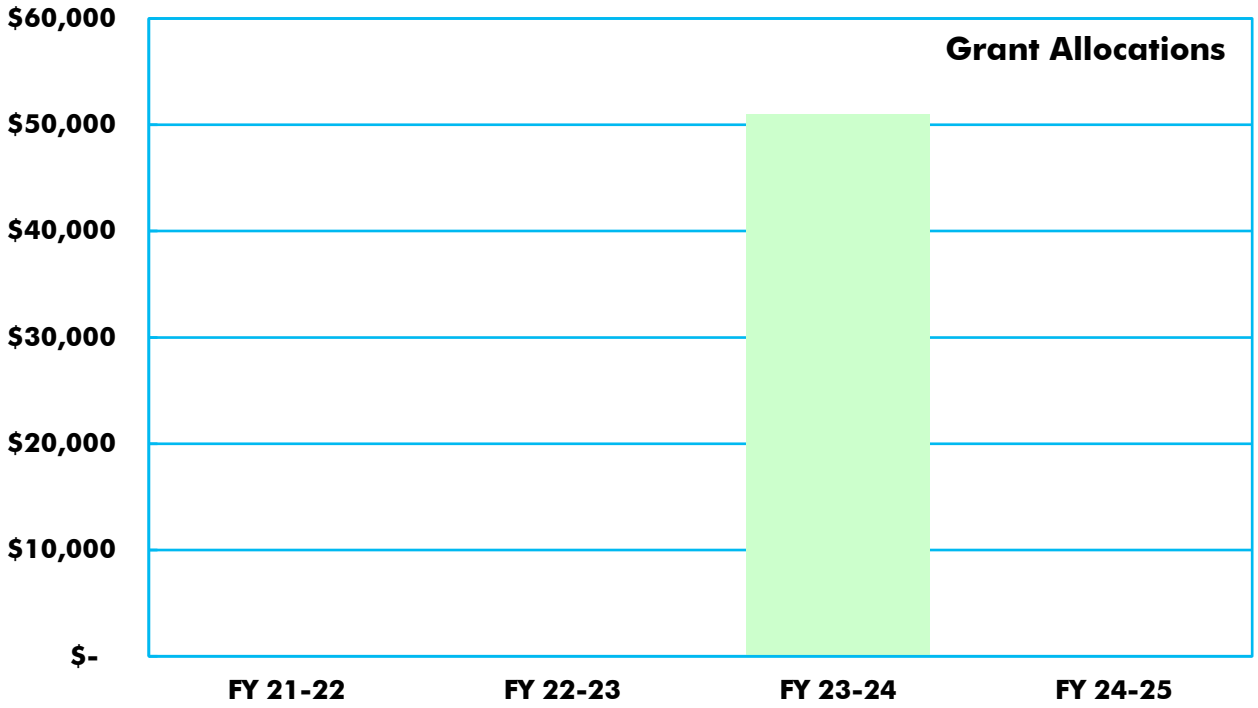
- Supported public education and research through the Commission website and public events.
- Supported community-based activities to improve fish and wildlife habitat and propagation.
- Continued efforts to increase public participation in Commission meetings and initiatives.
- Represented the County, within and outside the County, at meetings, conferences, and public hearings, and with regulatory agencies, relating to fish and wildlife.

PLANNING AND BUILDING SERVICES

JULIA KROG, Director

BU 2840 - Fish and Game Commission

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 3200 Fines imposed by the Superior Court of Mendocino County for fish and game violations. (CA Fish and Game Code Sections 12009 – 13003)

Services & Supplies

Acct. 2239 Special community projects recommended by the Commission and approved by the Board of Supervisors.

Acct. 2250 Commissioners travel to meetings.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection **Activity: Other Protection**

Fund: 1206 Fish & Game

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
823200 Other Court Fine	5,475.88	4,060.99	4,500.00	**4,000.00**	(500.00)
824100 Interest	1,930.66	3,309.65	1,200.00	**1,186.00**	(14.00)
824101 Change in Fair Value Investment	(842.46)	-	-	**-**	-
826390 Other Charges	-	-	29,097.52	**-**	(29,097.52)
827400 Prior Year Revenue	-	-	-	**-**	-
Total Revenues	**6,564.08**	**7,370.64**	**34,797.52**	**5,186.00**	**(29,611.52)**
Salaries & Employee Benefits					
861011 Regular Employees	-	-	2,474.78	**2,630.00**	155.22
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	-	-	-	**-**	-
861021 Co Cont Retirement	-	-	833.98	**902.00**	68.02
861022 Co Cont OASDI	-	-	153.44	**163.00**	9.56
861023 Co Cont Medicare	-	-	35.88	**36.00**	0.12
861024 Co Cont Retire Incr	-	-	223.02	**241.00**	17.98
861030 Co Cont Health Ins	-	-	376.42	**441.00**	64.58
861031 Co Cont Unemp Ins	-	-	-	**-**	-
861035 Co Cont Workers Comp	-	-	-	**8.00**	8.00
Total Salaries & Employee Benefits	**-**	**-**	**4,097.52**	**4,421.00**	**323.48**
Services & Supplies					
862060 Communications	-	368.43	400.00	**-**	(400.00)
862101 Insurance- General	87.00	16.00	19.00	**15.00**	(4.00)
862170 Office Expense	545.14	-	100.00	**100.00**	-
862189 Prof/Spec Svcs- Other	-	-	-	**-**	-
862239 Spec Dept Expense	-	53,397.27	25,000.00	**200.00**	(24,800.00)
862250 Trans/Travel	1,028.34	28.82	200.00	**450.00**	250.00
862253 Trans/Travel Out of County	-	-	-	**-**	-
Total Services & Supplies	**1,660.48**	**53,810.52**	**25,719.00**	**765.00**	**(24,954.00)**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**1,660.48**	**53,810.52**	**29,816.52**	**5,186.00**	**(24,630.52)**
Net County Cost (Fund Contribution)	**(4,903.60)**	**46,439.88**	**(4,981.00)**	**-**	**4,981.00**

PLANNING AND BUILDING SERVICES

JULIA KROG, Director



BU 2852 - Planning and Building Services - Special Funds

Budget Unit Overview

The Planning and Building Services Special Fund was established for multi-year projects and programs. These include:

- **Micrographics/Document Imaging Fund**. A fee has been established to cover the cost of storing development-related files and records. It is used to convert paper documents to an electronic format for ease of access and storage.
- **Continuing Education and Training Fund (AB 717)**. Planning and Building Services collect a special fee on all building permits to cover the cost of continuing education and training mandated by the State under Assembly Bill 717 (1996) and Health & Safety Code §18949.29.
- **Environmental Impact Report (EIR) Fund**. The California Environmental Quality Act (CEQA) requires completion of an EIR to analyze the potential impacts of certain projects. Planning and Building Services contracts with outside consultants for the preparation of required EIRs; costs are paid by the project proponent and held in this fund.

PROGRAM OVERVIEW

- Micrographics / Document Imaging Fund
- Continuing Education and Training Fund (AB717)
- Environmental impact Report Fund

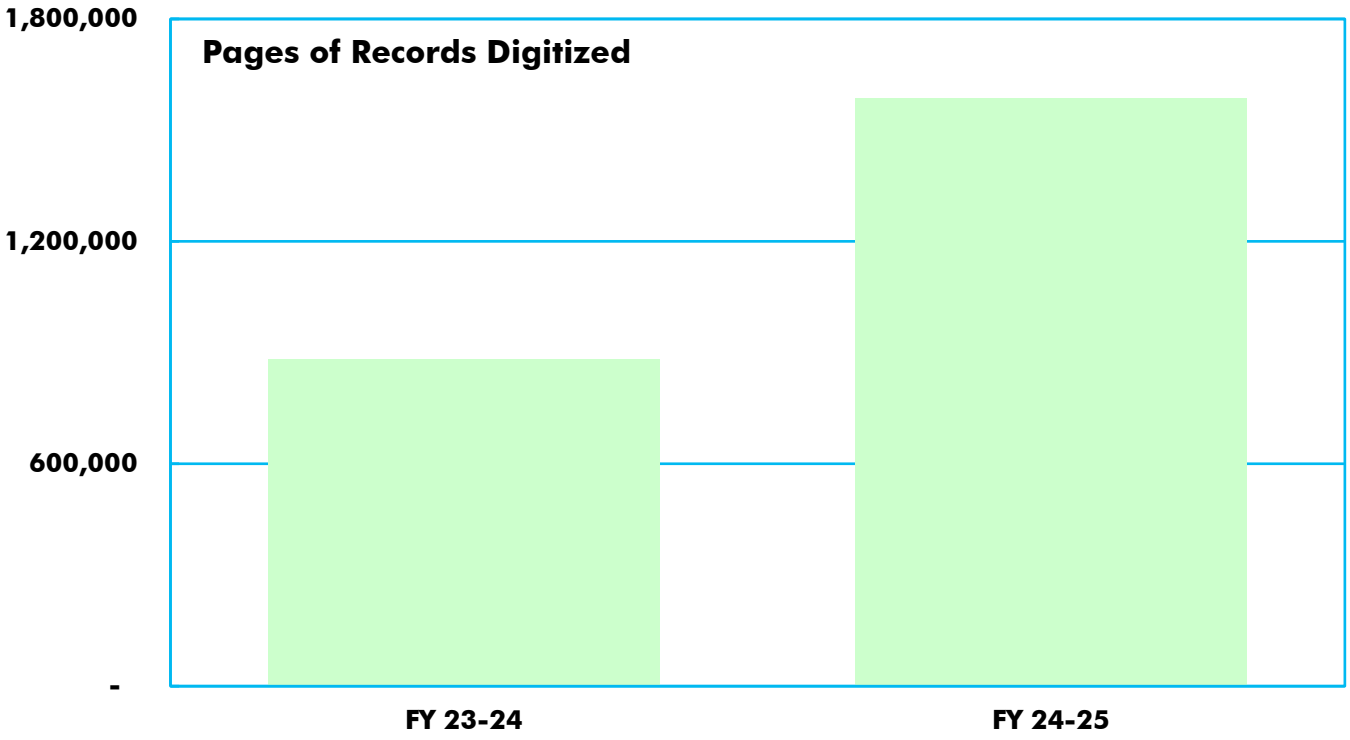
GOALS FOR FY 2025-26

- Continue to have inspectors attend training events and obtain required certifications.
- Continue efficient use of scanning and digitization funds including for upgrade to new permit tracking software and digitation of records.
- Continue to train building inspectors and code enforcement staff on Stormwater requirements.

ACCOMPLISHMENTS IN FY 2024-25

- Our building inspectors successfully completed a range of certifications including those focused on residential, commercial, and specialized construction, enhancing their expertise and capabilities in ensuring compliance and safety across various types of building projects.
- Certification of two Master Code Professionals within Department.
- Building Official became Certified Floodplain Administrator.
- Efficiently utilized Scanning and Digitization Funds.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Services & Supplies

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

PLANNING AND BUILDING SERVICES

JULIA KROG, Director

BU 2852 - Planning and Building Services- Special Fund

BUDGET UNIT DETAIL Schedule 9 **Function: Public Protection** **Activity: Other Protection**

Fund: 1222 General Plan Update Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	32,522.25	61,407.16	19,100.00	**29,658.00**	10,558.00
824101 Change in Fair Value Investment	3,761.10	-	-	**-**	-
826184 Environ Impact Report	40,000.00	4,410.61	-	**-**	-
826260 Micrographic Fee	154,440.09	241,461.02	170,000.00	**581,000.00**	411,000.00
826264 AB717 Educ/Training	88,791.61	82,707.45	85,000.00	**113,000.00**	28,000.00
826284 SB 1186 Fee	-	80.00	100.00	**180.00**	80.00
826390 Other Charges	319.95	263.72	300.00	**373.00**	73.00
827700 Other	6,230.65	(2,237.48)	53,406.00	**-**	(53,406.00)
Total Revenues	**326,065.65**	**388,092.48**	**327,906.00**	**724,211.00**	**396,305.00**
Salaries & Employee Benefits					
861011 Regular Employees	-	-	243,410.00	**225,710.00**	(17,700.00)
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	-	-	-	**-**	-
861021 Co Cont Retirement	-	-	78,484.00	**77,418.00**	(1,066.00)
861022 Co Cont OASDI	-	-	15,091.00	**13,994.00**	(1,097.00)
861023 Co Cont Medicare	-	-	3,548.00	**3,101.00**	(447.00)
861024 Co Cont Retire Incr	-	-	19,059.00	**20,712.00**	1,653.00
861030 Co Cont Health Ins	-	-	40,408.00	**37,845.00**	(2,563.00)
861031 Co Cont Unemp Ins	-	-	-	**-**	-
861035 Co Cont Workers Comp	-	-	-	**665.00**	665.00
Total Salaries & Employee Benefits	**-**	**-**	**400,000.00**	**379,445.00**	**(20,555.00)**
Services & Supplies					
862170 Office Expense	-	146.75	-	**13,000.00**	13,000.00
862187 Education & Training	13,582.39	-	-	**-**	-
862189 Prof/Spec Svcs- Other	54,054.24	148,346.43	345,000.00	**226,266.00**	(118,734.00)
862227 Software- Long Term	-	-	52,000.00	**56,000.00**	4,000.00
862228 Software- Short Term	-	-	3,000.00	**7,000.00**	4,000.00
862239 Spec Dept Expense	-	413,042.15	-	**-**	-
862253 Travel Out of County	-	-	-	**-**	-
Total Services & Supplies	**67,636.63**	**561,535.33**	**400,000.00**	**302,266.00**	**(97,734.00)**
Fixed Assets					
864360 Structures & Improvements	-	-	-	**-**	-
864370 Equipment	-	-	23,000.00	**9,500.00**	(13,500.00)
Total Fixed Assets	**-**	**-**	**23,000.00**	**9,500.00**	**(13,500.00)**
Expend Transfer & Reimb					
865802 Oper Transfer Out	12,000.00	25,000.00	33,000.00	**33,000.00**	-
Total Expend Transfer & Reimb	**12,000.00**	**25,000.00**	**33,000.00**	**33,000.00**	**-**
Total Net Appropriations	**79,636.63**	**586,535.33**	**856,000.00**	**724,211.00**	**(131,789.00)**
Net County Cost (Fund Contribution)	**(246,429.02)**	**198,442.85**	**528,094.00**	**-**	**(528,094.00)**



Local Coastal Program LCP-22-06 Grant

GRANT OVERVIEW (Administered by BU 2851)

Mendocino County Local Coastal Program Update.
The goal of the project is to improve local coastal planning in Mendocino County to better address coastal resiliency and climate change adaptation by updating technical studies, descriptions, policies, maps, and the implementation plan for the Local Coastal Program (LCP) to adapt to the impacts of climate change, sea level rise, and associated coastal hazards.
The primary objectives of this LCP update are to develop an understanding of the existing conditions and evaluate current water/sewer capacity, circulation/transportation, agricultural resources, coastal access/visitor serving facilities, rare plant/natural communities, and visual resources and recommend updated goals, policies and objectives based on the evaluations.
The update will allow updated sections to integrate relevant information from the proposed Sea Level Rise Resiliency Analysis (under separate grant).

GRANT INFORMATION

- Grant Inception Date: 2/22/2023
- Current Grant Period: 2/22/2023 - 12/31/2026
- Source of Funds: California Coastal Commission
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Grant	$ 2,177,399
Total	$ 2,177,399
Expenditures	
Salaries & Employee Benefits	$ 640,578
Services & Supplies	1,520,463
Overhead/Indirect	16,358
Total	$ 2,377,399

County Match Required: Yes ($200,000)

Independent Audit Required: Yes

PLANNING AND BUILDING SERVICES

JULIA KROG, Director



Sea Level Rise Resiliency Strategy LCP 23-09

GRANT OVERVIEW (Administered by BU 2851)

Mendocino County Sea Level Rise Resiliency Strategy.
The project consists of planning and development of a coordinated and organized Sea Level Rise Resilience Strategy (SLRRS) for Mendocino County, utilizing consultant support, in collaboration with community input from public and private stakeholders across the region. The overall goal is to develop a roadmap for future project development in Mendocino County by establishing baseline conditions, forecasting potential impacts form sea level rise (SLR) in multiple scenarios and timescales, and developing a list of priority resilience or mitigation projects for which future funding can be pursued. The SLRRS will consider the entire Mendocino County Coastal Zone.

GRANT INFORMATION

- Grant Inception Date: 10/01/2023
- Current Grant Period: 10/01/2023 to 10/31/2025 (extension available)
- Source of Funds: California Coastal Commission Local Coastal Program Local Assistance Grant
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

Revenue	
Grant	$ 342,736
Total	$ 342,736
Expenditures	
Salaries & Employee Benefits	$ 59,079
Services & Supplies	277,749
Overhead/Indirect	5,908
Total	$ 342,7360

County Match Required: No

Independent Audit Required: Yes



BU 4020 - Community Development Block Grant

GRANT OVERVIEW (Administered by BU 2851)

Disaster Recovery Multi-Family Housing Program – Acorn Valley Project

The County was awarded grant number 20-DRMHP-00006 through the Disaster Recovery Multi-Family Housing Program for $6,591,778 for the Acorn Valley Project, a disaster recovery initiative located on Gobbi Street in Ukiah. This project encompasses the development of 71 multi-family housing units.

As of this reporting period, the construction phase has been fully completed, and all 71 units have been successfully leased, achieving 100% occupancy.

The department is currently working in collaboration with the project developer to finalize and obtain all remaining project completion documents, marking the final administrative steps in the project's closeout process to release the 10% retainage required by the Department of Housing and Community Development (HCD).

GRANT INFORMATION

- Grant Inception Date: 03/16/2021
- Current Grant Period: 03/16/2021-08/31/2050
- Source of Funds: State of California Department of Housing and Community Development (HCD)
- Continuity of Grant: 29-year grant
- Grant Restrictions and Provisions: Grant awarded from a Disaster Recovery Program for the Acorn Valley Plaza Housing Project.
- Grant No: 20-DRMHP-00006

GRANT BUDGET

Revenue	
Grant Revenue	$ 6,591,778
Total	$ 6,591,778
Expenditures	
M-F Housing Project	$ 6,443,278
Activity Delivery	148,500
General Administration	14,000
Total	$ 6,591,778

County Match Required: No

Independent Audit Required: Yes

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection Activity: Other Protection

Fund: 1222 General Plan Update Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	2,598.73	-	-	-	-
825670 Federal Other Revenue	347,051.05	4,738,255.00	1,267,911.00	**1,151,917.80**	(115,993.20)
827801 Grant Revenue	-	-	30,000.00	-	(30,000.00)
827802 Operating Transfer In	-	-	19,000.00	**25,000.00**	6,000.00
Total Revenues	**349,649.78**	**4,738,255.00**	**1,316,911.00**	**1,176,917.80**	**(139,993.20)**
Services & Supplies					
862189 Prof/Spec Svcs- Other	120,622.50	4,692,075.80	1,253,854.00	**1,142,316.80**	(111,537.20)
862239 Spec Dept Expense	226,286.74	13,836.40	44,057.00	**22,601.00**	(21,456.00)
Total Services & Supplies	**346,909.24**	**4,705,912.20**	**1,297,911.00**	**1,164,917.80**	**(132,993.20)**
Fixed Assets					
864370 Equipment	-	-	-	-	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					-
865802 Oper Transfer Out	-	-	-	**12,000.00**	12,000.00
Total Expend Transfer & Reimb	**-**	**-**	**-**	**12,000.00**	**12,000.00**
Total Net Appropriations	**346,909.24**	**4,705,912.20**	**1,297,911.00**	**1,176,917.80**	**(120,993.20)**
Total Fund Balance (Contribution)	**(2,740.54)**	**(32,342.80)**	**(19,000.00)**	**-**	**19,000.00**

MENDOCINO
1850
COUNTY

ENVIRONMENTAL HEALTH

Marlayna Duley, Environmental Health Director

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ENVIRONMENTAL HEALTH

Marlayna Duley, Environmental Health Director

Our mission is to safeguard the public from diseases and health hazards related to water, food, sewage, hazardous materials, soild waste and other evvironmental factors.

ENVIRONMENTAL HEALTH

Marlayna Duley, Environmental Health Director

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	1,874,658.05	3,494,112.37	3,185,826.89	2,460,273.00	(725,553.89)
Total Operating Transfers In	1,080,477.55	-	-	150,000.00	150,000.00
Total Revenues	2,955,135.60	3,494,112.37	3,185,826.89	2,610,273.00	(575,553.89)
Appropriations - All Funds					
Total Salaries & Employee Benefits	2,138,494.21	2,026,606.94	2,565,064.00	2,360,936.28	(204,127.72)
Total Services and Supplies	1,647,527.72	996,966.30	631,075.00	579,510.15	(51,564.85)
Total Other Charges	-	-	-	-	-
Total Fixed Assets	11,110.62	6,570.86	91,000.00	26,000.00	(65,000.00)
Total Operating Expenditures	3,797,132.55	3,030,144.10	3,287,139.00	2,966,446.43	(320,692.57)
Total Intrafund Transfers	(628,950.47)	(478,406.41)	-	-	-
Total Operating Transfers Out	-	400,000.00	-	-	-
Total Transfers & Reimb.	(628,950.47)	(78,406.41)	-	-	-
Total Net Appropriations	3,168,182.08	2,951,737.69	3,287,139.00	2,966,446.43	(320,692.57)
NCC/Use of Fund Balance	213,046.48	(542,374.68)	101,312.11	356,173.43	254,861.32

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
4011 - Enviro. Health	2,966,446.43	2,610,273.00	356,173.43
Total: General Fund	2,966,446.43	2,610,273.00	356,173.43
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
-	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	2,966,446.43	2,610,273.00	356,173.43

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
4011 - Enviro. Health	-	-	16
Total: General Fund	-	-	16
OTHER FUNDS			
Dept. Programs			
-	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	-	-	16

ENVIRONMENTAL HEALTH

Marlayna Duley, Environmental Health Director



BU 4011 - Environmental Health

Department Overview

The Division of Environmental Healths' (EH) purpose is to prevent illness and injury caused by unsafe or unsanitary conditions through inspections, reviews of plans, community education and enforcement activities. Authority is granted by Title 17 of the California Health and Safety Code. The Consumer Protection programs' purpose is to create opportunities for improved health and safety through routine inspections of public pools & spas, restaurants, state small water systems, and body art. This program has offered the certified food manager class administered through BU 4120 Org UJ titled FD Handler. The Land Use Program prevents environmental degradation through the implementation and enforcement of state and local regulations pertaining to on-site wastewater treatment and groundwater well development. The program works in conjunction with the Planning & Building Department, reviewing a variety of projects to ensure wastewater & water supply requirements are incorporated into all permits issued countywide. The Hazardous Materials program is the Certified Unified Program Agency (CUPA). The CUPAs' purpose is to protect people from injury and illness due to preventable exposure to hazardous materials, to protect the environment from hazardous materials releases and support environmental remediation efforts. The Local Enforcement Agency (LEA) program BU 4502 ensures that solid waste handling and disposal occur in a manner that protects the safety and health of the public and environment through inspections, enforcement, and education activities. This program is partially funded with the LEA Solid Waste Grant, see BU 4520 with grant narrative.

PROGRAM OVERVIEW

- Consumer Protection: conducts food, pool, and body art facility inspections
  - A. Food Manager Certification course teaching food safety for operators, see BU 4120 Org UJ budget name FD Handler.
- Land Use: permits water well, septic system, and building projects
  - A. Grant Funded Ocean Beach Monitoring, see BU 4011 grant EHOM2
  - B. Paralytic shellfish and Domonic acid poisoning mussel testing
- Hazardous Materials: inspects gas stations, businesses with hazardous materials on-site
- Solid Waste: landfills, recycling, and composting facilities
  - A. Grant Funded Local Enforcement Agency or LEA program, see BU 4520 Org VJ LEA Grant titled LEA Solid Waste.

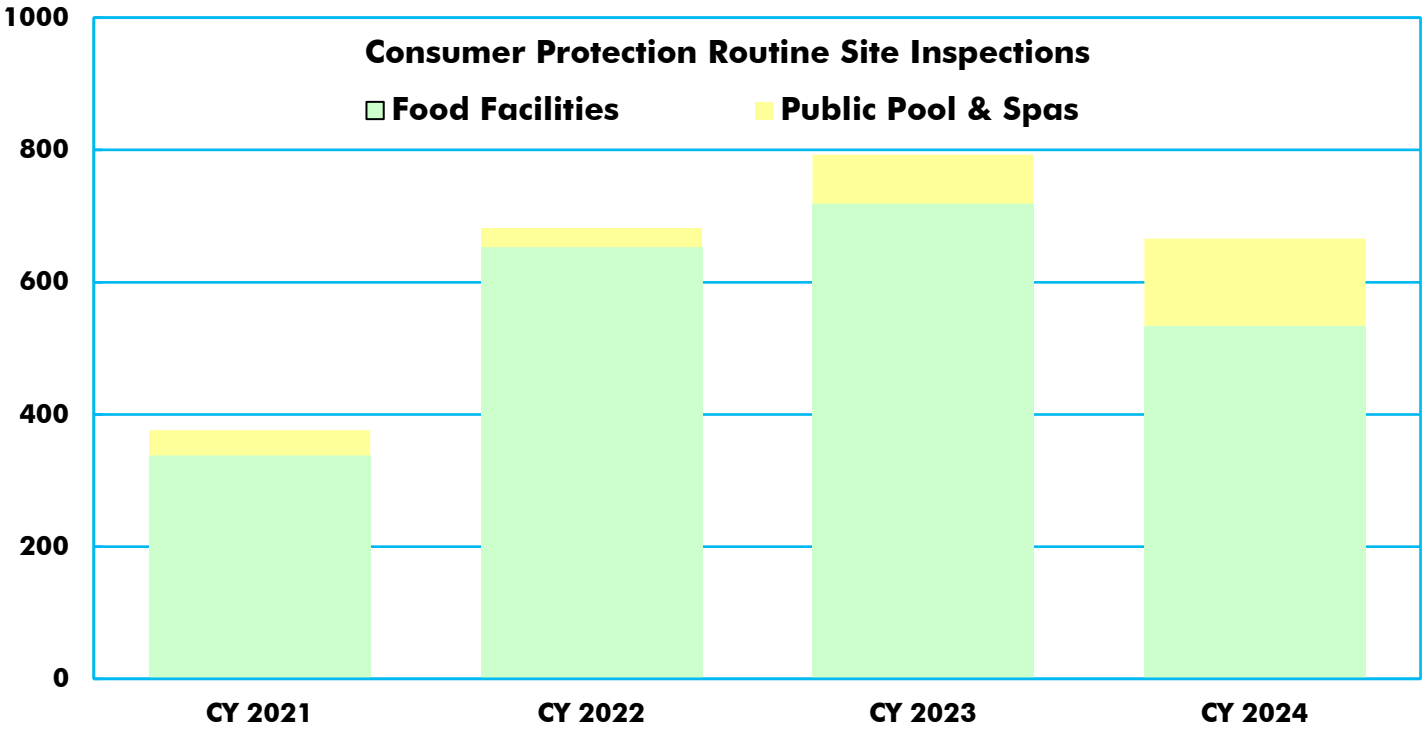
GOALS FOR FY 2025-26

- Monitor and oversee the decommissioning of all single walled tanks and non-exempt single walled piping at all underground storage sites in the County.
- Improve Stormwater compliance & coordinate with PBS and DOT for County-wide implementation.
- Develop recommendations in coordination with PBS of new proof of water procedures for the BOS.
- Fully digitize all existing paper records as well as applications and plan reviews.

ACCOMPLISHMENTS IN FY 2024-25

- Coordinated with Planning & Building Service to move the Fort Bragg Office from 120 W. Fir Street into the Avila center.
- Developed procedures with PBS to implement digital building plan reviews.
- Coordinated with the Information Technology Department to contract with Toshiba to digitize records beginning with the Fort Bragg satellite office.
- 2024 Inspections Goals Achieved:
  - 66 Underground Storage tank inspections – up 1.5%
  - 92 Above ground storage tank inspections – up 26%
  - 253 Hazardous Waste facility inspections – up 105%
  - 521 Hazardous materials management plans- up 127%
  - 162 Complaints Investigations – up 6.5% from last FY

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct.

Acct.

Acct.

Services & Supplies

Acct.

Acct.

Other Charges

Acct.

CHANGES IN BUDGET FROM PRIOR YEAR

Previously the Division of Environmental Health budget unit 4011 was merged within the Public Health budget report. EH will now be reporting for budget units 4011, 4120, & 4520 separate from Public Health BU 4010. The Division will now track the associated costs and revenues that support the five main programs and services. The food and pool program will be tracked under EHConsum, with the food handler BU 4120. The building, septic, and well program will be tracked as EHLand. The hazardous materials, monitoring wells, emergency response, and CUPA will be combine under EHHaz. The solid waste program known as the local enforcement agency will be tracked under EHLEA as well as BU 4520 LEA Solid Waste grant. Lastly the administrative functions of the department which support all the programs will be tracked under EHAdmin. This will allow for greater transparency of actual program costs moving forward and improve the accuracy of fee calculations.

ENVIRONMENTAL HEALTH

Marlayna Duley, Environmental Health Director

BU 4011 - Environmental Health

BUDGET UNIT DETAIL Schedule 9 | **Function: Health & Sanitation** | **Activity: Health & Sanitation - Health**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
822606 Land Use Fee	557,249.83	567,917.36	1,026,406.00	**836,044.00**	(190,362.00)
825341 Realignment Hlth Svcs	-	400,000.00	-	**-**	-
825490 State Other	5,438.00	77,807.13	46,645.89	**19,240.00**	(27,405.89)
825670 Federal Other	-	25,772.16	-	**29,225.00**	29,225.00
826283 Consumer Protect Prog	502,220.73	817,119.30	744,630.00	**809,089.00**	64,459.00
826285 Hazardous Material Prog	-	1,373,839.06	967,410.00	**614,125.00**	(353,285.00)
826315 Solid Waste Fee	14,665.00	225,621.00	400,735.00	**152,550.00**	(248,185.00)
826390 Other Charges	722,976.49	6,036.36	-	**-**	-
827700 Other	72,108.00	-	-	**-**	-
827802 Oper Transfer In	1,080,477.55	-	-	**150,000.00**	150,000.00
Total Revenues	**2,955,135.60**	**3,494,112.37**	**3,185,826.89**	**2,610,273.00**	**(575,553.89)**
Salaries & Employee Benefits					
861011 Regular Employees	1,293,471.23	1,248,656.08	1,459,976.00	**1,376,440.00**	(83,536.00)
861012 Extra Help	9,509.63	6,704.29	9,000.00	**2,000.00**	(7,000.00)
861013 Overtime Reg Emp	36,301.40	27,436.44	58,000.00	**30,200.00**	(27,800.00)
861021 Co Cont Retirement	432,002.90	353,141.17	515,019.00	**424,693.00**	(90,326.00)
861022 Co Cont OASDI	79,460.13	74,181.88	99,438.00	**83,768.00**	(15,670.00)
861023 Co Cont Medicare	18,924.80	18,012.38	23,458.00	**19,591.00**	(3,867.00)
861024 Co Cont Retire Incr	35,410.91	87,847.00	133,474.00	**110,174.00**	(23,300.00)
861030 Co Cont Health Ins	159,509.21	161,439.70	262,138.00	**311,179.00**	49,041.00
861031 Co Cont Unemp Ins	1,390.00	-	-	**-**	-
861035 Co Cont Workers Comp	72,514.00	49,188.00	4,561.00	**2,891.28**	(1,669.72)
Total Salaries & Employee Benefits	**2,138,494.21**	**2,026,606.94**	**2,565,064.00**	**2,360,936.28**	**(204,127.72)**
Services & Supplies					
862050 Clothing & Personal Items	-	-	3,200.00	**9,116.05**	5,916.05
862060 Communications	5,911.49	7,768.20	9,000.00	**8,900.00**	(100.00)
862062 Comm Microwave	1,408.23	1,450.48	-	**1,434.00**	1,434.00
862101 Insurance- General	23,145.00	30,839.00	35,419.00	**44,345.00**	8,926.00
862120 Maint- Equip	17.07	217.52	2,000.00	**5,350.00**	3,350.00
862130 Maint- Structures & Improvements	-	-	-	**-**	-
862150 Memberships	1,998.66	1,875.53	3,365.00	**9,979.00**	6,614.00
862170 Office Expense	22,009.73	14,505.00	21,000.00	**21,943.00**	943.00
862185 Medical/Dental Svcs	5,084.70	3,488.06	5,700.00	**6,705.00**	1,005.00
862187 Education & Training	4,660.51	4,989.89	19,800.00	**50,815.00**	31,015.00
862189 Prof/Spec Svcs- Other	68,403.92	50,512.71	266,860.00	**35,000.00**	(231,860.00)
862194 A-87 Costs	-	230,145.00	-	**-**	-
862190 Publ/Legal Notice	2,635.67	2,441.90	5,000.00	**-**	(5,000.00)
862200 Rents & Leases-Equipment	-	-	-	**9,360.00**	9,360.00
862220 Small Tools & Instrmnt	-	35.26	2,600.00	**24,610.00**	22,010.00

BUDGET UNIT DETAIL Schedule 9 | Function: Health & Sanitation | Activity: Health & Sanitation - Health

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862227 Software- Long Term	231,232.81	1,800.00	71,000.00	**91,189.04**	20,189.04
862228 Software- Short Term	-	-	-	**9,780.06**	9,780.06
862230 Info Tech Equip	50,520.00	61,186.30	48,081.00	**51,707.00**	3,626.00
862239 Spec Dept Expense	1,173,973.17	537,551.28	40,300.00	**74,500.00**	34,200.00
862250 Trans/Travel	45,134.27	32,368.94	62,500.00	**50,463.00**	(12,037.00)
862253 Travel Out of County	11,392.49	15,791.23	35,250.00	**74,314.00**	39,064.00
Total Services & Supplies	**1,647,527.72**	**996,966.30**	**631,075.00**	**579,510.15**	**(51,564.85)**
Fixed Assets					
864370 Equipment	11,110.62	6,570.86	91,000.00	**26,000.00**	(65,000.00)
Total Fixed Assets	**11,110.62**	**6,570.86**	**91,000.00**	**26,000.00**	**(65,000.00)**
Expend Transfer & Reimb					
865380 Intrafund Transfer	(628,950.47)	(478,406.41)	-	**-**	-
865802 Oper Transfer Out	-	400,000.00	-	**-**	-
Total Expend Transfer & Reimb	**(628,950.47)**	**(78,406.41)**	**-**	**-**	**-**
Total Net Appropriations	**3,168,182.08**	**2,951,737.69**	**3,287,139.00**	**2,966,446.43**	**(320,692.57)**
Net County Cost (Fund Contribution)	**213,046.48**	**(542,374.68)**	**101,312.11**	**356,173.43**	**254,861.32**

ENVIRONMENTAL HEALTH

Marlayna Duley, Environmental Health Director



BU 4011 - Ocean Water Quality Monitoring

Grant Overview (Administered by BU 4011)

The State Water Resources Control Board represents the State of California for the Federal Beach Safety Monitoring Program (BSMP). The Beach Safety Grant Program provides funding for projects that restore and protect the water quality and the environment of coastal waters, estuaries, bays and near shore waters. The BSMP Grant Program was initiated in response to the poor water quality and significant exceedances of bacterial indicators revealed by Assembly Bill (AB) 411 monitoring at California's beaches. A primary funding source, among others, for the BSMP Program is the Safe Drinking Water, Water Quality and Supply, Flood Control, River and Coastal Protection Bond Act (Proposition 84). The State Board has awarded the Mendocino County Division of Environmental Health a grant in the amount of $29,225 per year to implement a BSMP Project to improve beach water quality on Mendocino County beaches. EH staff collect water samples every Tuesday April-October from Pudding Creek Beach, Hare Creek Beach, Caspar Beach, Big River, & Little River Van Damm Beach. The samples are tested for E.coli, fecal coliform, and enterococcus at the Sonoma County Public Health Laboratory.

GRANT INFORMATION

- Grant Inception Date: November 1, 2002
- Current Grant Period: Annual Allotment
- Source of Funds: California Water Resource Control Board
- Continuity of Grant: Ongoing annual allocation

GRANT BUDGET

Revenue	
Grant	$ 29,225
Total	$ 29,225
Expenditures	
	$ 29,225
Total	$ 29,225

County Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit: 4011

BU 0412 - FD Handler



Department Overview

The inception of the Food Handler Certification fund traces back to a grant allocated by the State, aimed at executing the required Food Handler Program outlined in the California Health and Safety Code. Following the establishment of the training regimen, the County implemented fees to offset expenses incurred in conducting the food safety certification classes on an annual basis. These fees, contributed by participants, were subsequently channeled into this revenue stream to finance forthcoming rounds of classes. This budget unit is administered in BU 4011.

PROGRAM OVERVIEW

- Every permitted food facility is required by the California Retail Food Code to have a staff member certified in food safety handling who oversees food safety training for the establishment. The Division teaches and proctors this certification locally for the retail food community. The classes are taught in a single 8-hour day that ends with an exam. The certification, once obtained, lasts for 5 years. The Divisions' bilingual health inspectors teach the class in both English and Spanish. The test and study materials are available in several other languages upon request.

GOALS FOR FY 2025-26

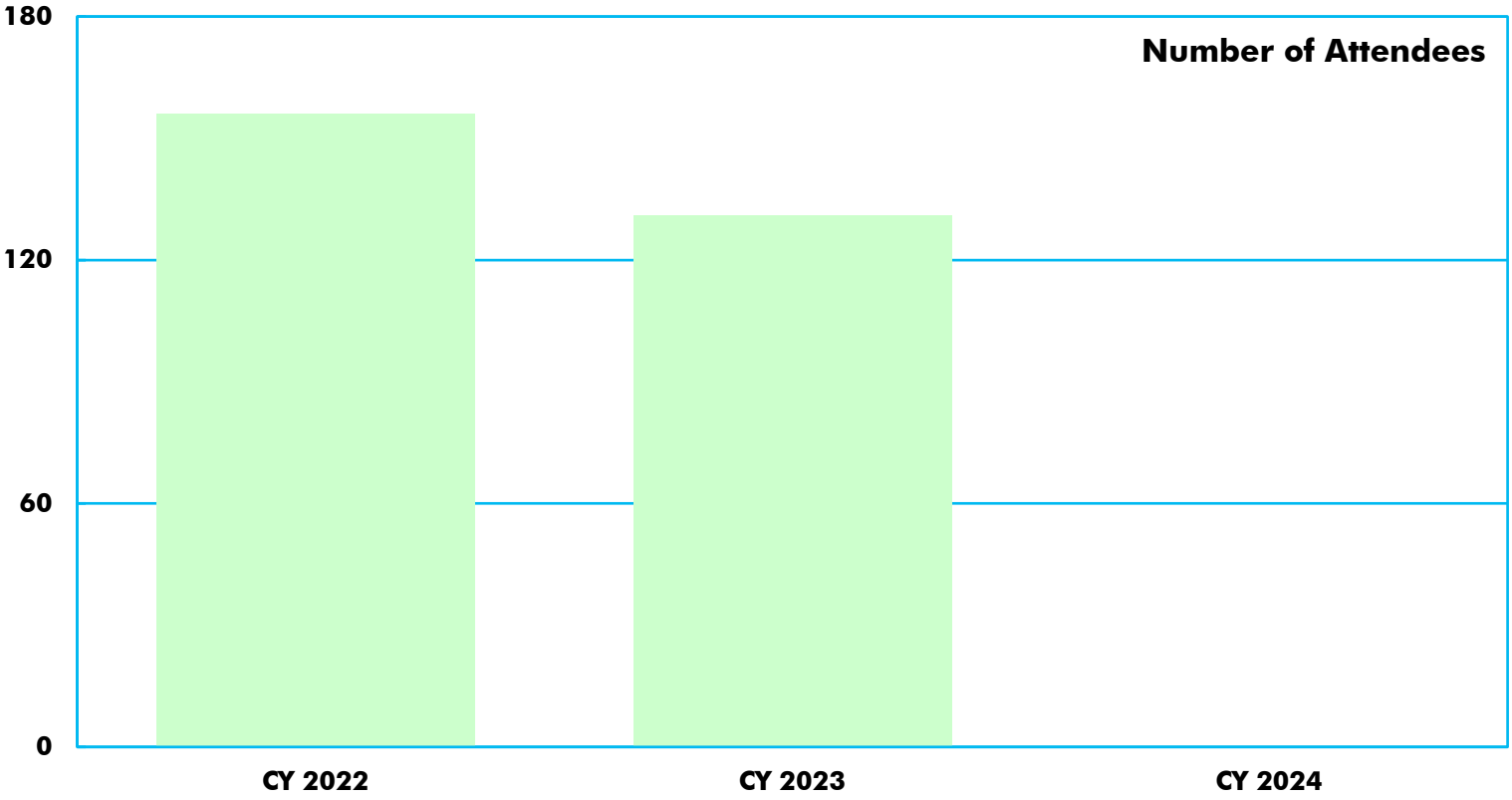
- During the previous fiscal year, the Division began reviewing the food class program fees for consistency and cost recovery. While the Divisions' goal was to return to offering classes again beginning in 2025 this was not attainable. The staffing level in the consumer protection program of 1 FTE prevented the re-implementation of providing the food safety class locally in FY 24/25. The Division has hired 2 additional staff for consumer protection and will re-evaluate the programs' capacity in the fall.

ENVIRONMENTAL HEALTH

Marlayna Duley, Environmental Health Director

BU 0412 - FD Handler

PERFORMANCE INDICATORS



CHANGES IN BUDGET FROM PRIOR YEAR

Beginning in January 2024 this program was suspended. No food classes will be offered in calendar year 2025 as the division reevaluates the program for efficiencies and cost recovery.

BUDGET UNIT DETAIL Schedule 9 — Function: Health & Sanitation — Activity: Health & Sanitation - Health

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	453.04	-	-	-	-
826390 Other Charges	13,589.00	6,154.25	16,000.00	-	(16,000.00)
Total Revenues	**14,042.04**	**6,154.25**	**16,000.00**	-	**(16,000.00)**
Services & Supplies					
862170 Office Expense	67.75	-	-	-	-
862187 Education & Training	4,350.87	-	2,000.00	-	(2,000.00)
862239 Spec Dept Expense	39,332.41	21,491.36	25,000.00	-	(25,000.00)
Total Services & Supplies	**43,751.03**	**21,491.36**	**27,000.00**	-	**(27,000.00)**
Total Net Appropriations	**43,751.03**	**21,491.36**	**27,000.00**	-	**(27,000.00)**
Total Fund Balance (Contribution)	**29,708.99**	**15,337.11**	**11,000.00**	-	**(11,000.00)**

BU 0452 - LEA Solid Waste



Department Overview

The Mendocino County Solid Waste Local Enforcement Agency is administered by a single 1.0 FTE Registered Environmental Health Specialist. The Local Enforcement Agency (LEA) program BU 0452 ensures solid waste handling and disposal occur in a manner that protects the safety and health of the public and environment through inspections, enforcement, and education activities. This program is partially funded with the LEA Solid Waste Grant, see BU 0452 with grant narrative. The grant money is used to offset the cost of conducting 202 inspections annually, at facilities such as transfer stations, inactive landfills, inactive wood waste disposal sites, compost facilities, and legacy burn dumps.

PROGRAM OVERVIEW

- As outlined in the California Code of Regulations Title 14, Section 18072(a) the program is responsible for the performance of permitting, inspection, and enforcement duties and responsibilities of comprehensive solid waste enforcement issues. The LEA shall have one or more full time staff members dedicated solely for solid waste issues. For all certification types the dedicated staff shall be composed of at least one registered environmental health specialist (REHS), pursuant to Sections 106600 through 106735 of the Health and Safety Code.

ACCOMPLISHMENTS IN FY 2024-25

- Oversaw owner/operator change of all but 2 transfer station facilities, including a major permit review/renovation at Willits TS & Rec Center (formerly SWOW).
- Launched an online Odor Complaint Submittal Portal and improved enforcement processes and procedures.

GOALS FOR FY 2025-26

- Improved enforcement processes and create written procedures.
- Update the program webpage, links, and contact information.
- Launch an online mapping page demonstrating locations of current reported complaints.
- Transition the program from paper to digital in various aspects of the program.
- Coordinate with regulatory agencies and the City of Ukiah towards final closure of the Ukiah landfill, with a projected final closure construction to commence 2026.

BUDGET UNIT DETAIL Schedule 9

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(1,750.00)	-	-	-	-
827801 Grant Revenue	95,927.47	-	-	-	-
827820 Grant Interest	(476.92)	-	-	-	-
Total Revenues	**93,700.55**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfers	-	-	-	-	-
865802 Operating Transfer Out	20,932.32	-	-	-	-
Total Expend Transfer & Reimb	**20,932.32**	**-**	**-**	**-**	**-**
Total Net Appropriations	**20,932.32**	**-**	**-**	**-**	**-**
Total Fund Balance (Contribution)	**(72,768.23)**	**-**	**-**	**-**	**-**

ENVIRONMENTAL HEALTH

Marlayna Duley, Environmental Health Director



LEA Waste

Grant Overview (Administered by BU 0452)

The CalEPA Department of Resources Recycling and Recovery (CalRecycle) administers the Local Enforcement Agency (LEA) grant program to assist LEAs with their solid waste facilities permit and inspection program. The grant money is used to offset the cost of conducting 202 inspections annually, at facilities such as transfer stations, closed/inactive landfills, compost facilities, and legacy burn dumps. This is a revenue contract with the State and per resolution 22-124 goes through FY26/27. The Mendocino County LEA administered by a single 1.0 FTE Registered Environmental Health Specialist. This grant funding is spent offsetting the salary of the LEA in BU 4011 Org EHLEA.

GRANT INFORMATION

- Grant Inception Date:
- Current Grant Period: Ongoing Funding
- Source of Funds: California Department of Resources Recycling And Recovery
- Continuity of Grant: Annual Allocation
- Grant Restrictions and Provisions: Annual allocations are as specified in annual grant award letter

GRANT BUDGET

Revenue		
Grant	$	19,789
Total	$	19,789
Expenditures		
Salaries & Employee Benefits	$	19,789
Services & Supplies		0
Total	$	19,789

County Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit: 4011's Schedule 9.

MENDOCINO
1850
COUNTY

PUBLIC HEALTH

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The mission of Public Health is to safeguard and promote the health and wellness of the people of Mendocino County.

PUBLIC HEALTH

Jenine Miller, Director Health Services

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	-	-	-	5,451,734.00	-
Total Operating Transfers In	-	-	-	**5,587,460.00**	-
Total Revenues	-	-	-	**11,039,194.00**	-
Appropriations - All Funds					
Total Salaries & Employee Benefits	-	-	-	**7,813,937.00**	-
Total Services and Supplies	-	-	-	**3,860,416.00**	-
Total Other Charges	-	-	-	**112,801.00**	-
Total Fix Assets	-	-	-	-	-
Total Operating Expenditures	-	-	-	11,787,154.00	-
Total Intrafund Transfers	-	-	-	**(807,256.00)**	-
Total Operating Transfers Out	-	-	-	**67,159.00**	-
Total Transfers & Reimb.	-	-	-	**(740,097.00)**	-
Total Net Appropriations	-	-	-	**11,047,057.00**	-
NCC/Use of Fund Balance	-	-	-	**7,863.00**	-

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
4035 - Public Health	**11,047,057.00**	**11,039,194.00**	**7,863.00**
Total: General Fund	**11,047,057.00**	**11,039,194.00**	**7,863.00**
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	**11,047,057.00**	**11,039,194.00**	**7,863.00**

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
4035 - Public Health	-	-	49
Total: General Fund	-	-	49
OTHER FUNDS Dept. Programs			
	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	-	-	49

Jenine Miller, Director Health Services

BU 4035 - Public Health



Budget Unit Overview

Mendocino County Public Health is committed to improving the health and well-being of its residents through a range of programs focused on prevention, early intervention, and community support. Key services include communicable disease control, maternal and child health, emergency preparedness, community wellness, and nutrition assistance. Programs like California Children's Services ensure children and youth receive necessary medical evaluations and treatment. The department also supports foster youth through the Health Care Program for Children in Foster Care.

In addition to direct services, Mendocino County Public Health plays a critical role in emergency response and planning. It coordinates with healthcare providers and emergency services through the Hospital Preparedness Program and Public Health Emergency Preparedness to ensure readiness for natural disasters and public health crises. The department also monitors public health data to guide decisions and improve outcomes, including addressing health disparities and chronic disease prevention.

PROGRAM OVERVIEW

- Administration
- California Children's Services (CCS)
- Cal Fresh Health Living (CFHL)
- California Tobacco Prevention Program (CTPP)
- California Home Visiting Program (CHVP)
- CalWORKs Home Visiting Initiative
- Car Safety Program
- Communicable Disease
- Compliance Program
- County-Based Medi-Cal Administrative Activities (CMAA)
- Enhanced Care Management (ECM)
- Epidemiology
- Health Care Program for Children in Foster Care (HCPCFC)
- HIV Surveillance
- Hospital Preparedness Program (HPP)
- Immunization
- MADDY Emergency Medical Services
- Maternal, Child, and Adolescent Health (MCAH)
- Medical Marijuana Program
- Nursing
- Oral Health Program (OHP)
- Pandemic Influenza
- Prop 56 DOJ Tobacco Program
- Public Health Emergency Preparedness (PHEP)
- Public Health Prevention Programs
- Quality Assurance Program
- Tobacco Retail Licensing (TRL)
- Vital Statistics

ACCOMPLISHMENTS IN FY 2024-25

- Implemented Juvenile Hall medical services which includes full-time nursing and medical staff 7 days/week.
- Implemented Claiming Medi-Cal Administrative Activities program.
- Created a centralized system for JV220 tracking and coordination.
- Offered Immunization services 3 days/week at Public Health.
- Assisted CDPH with Norovirus outbreak associated with the consumption of raw oysters. The department's Communicable Disease Investigator's work was cited in an abstract article.

GOALS FOR FY 2025-26

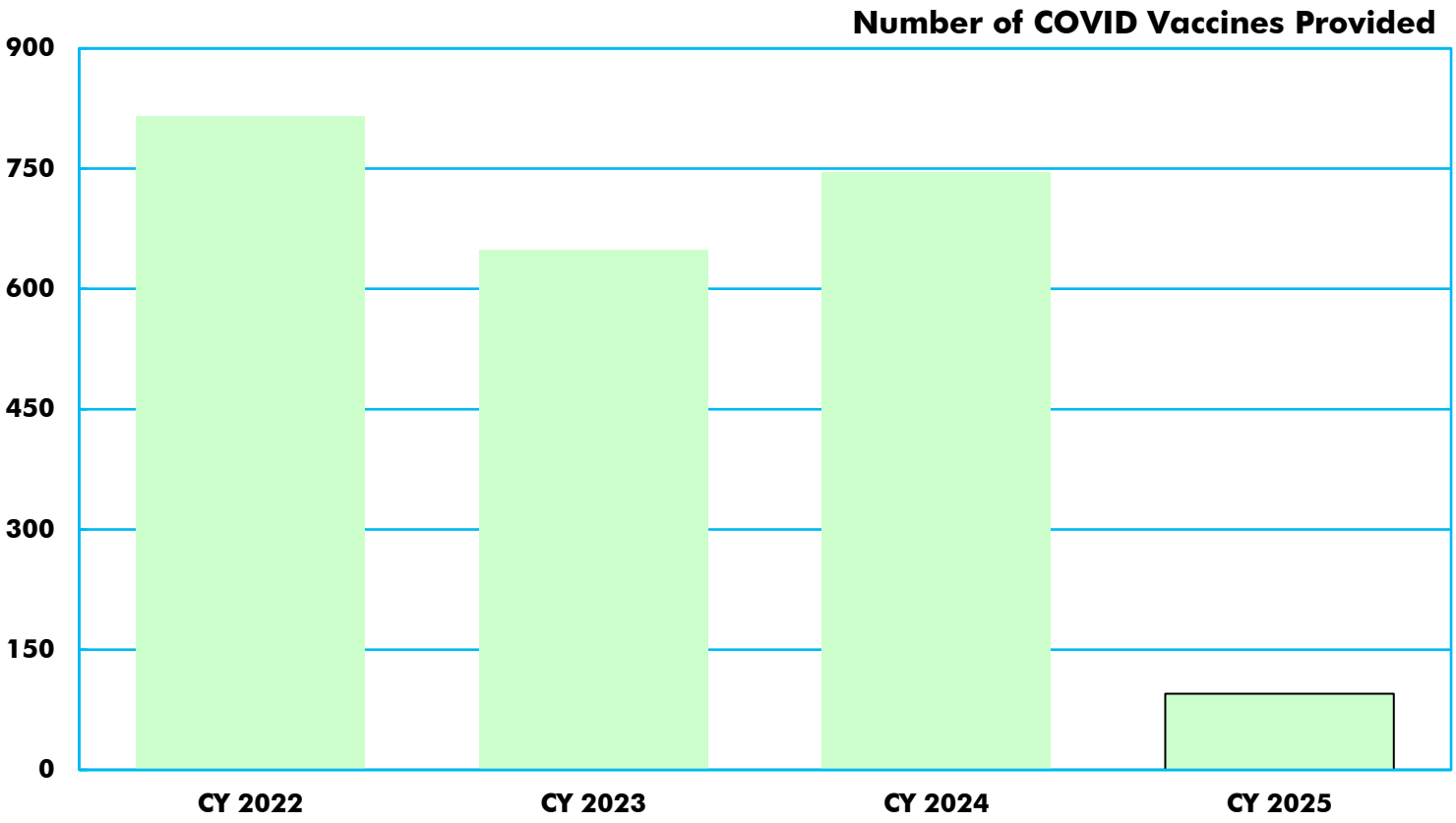
- Continue implementation of electronic health record system.
- Implementation of the Social Ecological Model prevention framework.
- Continue partnering with local health care providers on a local health care collaboration.
- Expand Claiming Medi-Cal Administrative Activities program units.
- Expand partnerships with schools and regional centers to improve early identification and referrals.

PUBLIC HEALTH

Jenine Miller, Director Health Services

BU 4035 - Public Health

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct.

Acct.

Acct.

Services & Supplies

Acct.

Acct.

Other Charges

Acct.

CHANGES IN BUDGET FROM PRIOR YEAR

Public Health is moving to a new Budget Unit that consolidates 0442, 0453, 0454, 0478, 0488, 4010, 4013, 4070, and 4080.

BUDGET UNIT DETAIL Schedule 9

Function: Health & Sanitation | Activity: Health

Fund: 1100 County General

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
823204 Misc Court Fine	-	-	-	**168.00**	168.00
825250 State Aid CA Childred	-	-	-	**381,072.00**	381,072.00
825472 County Hospital	-	-	-	**-**	-
825473 Non-County Hospital	-	-	-	**40,000.00**	40,000.00
825475 EMS-Physician Services	-	-	-	**103,683.00**	103,683.00
825490 State Other	-	-	-	**2,854,089.00**	2,854,089.00
825670 Federal Other Revenue	-	-	-	**1,822,361.00**	1,822,361.00
826263 Health-Vital Statistics	-	-	-	**42,000.00**	42,000.00
826300 Nursing Fee	-	-	-	**1,540.00**	1,540.00
826330 CA Childrens Services	-	-	-	**-**	-
826361 EMS Per Call Fee	-	-	-	**-**	-
826390 Other Charges	-	-	-	**204,554.00**	204,554.00
827600 Other Sales	-	-	-	**582.00**	582.00
827700 Other	-	-	-	**1,500.00**	1,500.00
827800 Other	-	-	-	**-**	-
827801 Grant Revenue	-	-	-	**-**	-
827802 Oper Transfer In	-	-	-	**5,587,460.00**	5,587,460.00
827820 Grant Interest	-	-	-	**185.00**	185.00
Total Revenues	**-**	**-**	**-**	**11,039,194.00**	**11,039,194.00**
Salaries & Employee Benefits					
861011 Regular Employees	-	-	-	**4,388,121.00**	4,388,121.00
861012 Extra Help	-	-	-	**177,586.00**	177,586.00
861013 Overtime Reg Emp	-	-	-	**55,196.00**	55,196.00
861021 Co Cont Retirement	-	-	-	**1,440,429.00**	1,440,429.00
861022 Co Cont OASDI	-	-	-	**261,100.00**	261,100.00
861023 Co Cont Medicare	-	-	-	**63,476.00**	63,476.00
861024 Co Cont Retire Incr	-	-	-	**367,748.00**	367,748.00
861030 Co Cont Health Ins	-	-	-	**933,073.00**	933,073.00
861031 Co Cont Unemp Ins	-	-	-	**-**	-
861035 Co Cont Workers Comp	-	-	-	**127,208.00**	127,208.00
Total Salaries & Employee Benefits	**-**	**-**	**-**	**7,813,937.00**	**7,813,937.00**
Services & Supplies					
862050 Clthg & Prsnal Items	-	-	-	**-**	-
862060 Communications	-	-	-	**39,206.00**	39,206.00
862062 Comm Microwave	-	-	-	**2,867.00**	2,867.00
862090 Household Expense	-	-	-	**8,632.00**	8,632.00
862101 Insurance- General	-	-	-	**396,897.00**	396,897.00
862109 Insurance Other	-	-	-	**31,538.00**	31,538.00
862120 Maint- Equip	-	-	-	**500.00**	500.00
862121 Maint- Equip Microwave	-	-	-	**-**	-
862130 Maint Strc Impr & Grnds	-	-	-	**6,700.00**	6,700.00
862140 Med Dntl & Lab Supls	-	-	-	**18,376.00**	18,376.00
862150 Memberships	-	-	-	**45,528.00**	45,528.00

PUBLIC HEALTH

Jenine Miller, Director Health Services

BU 4035 - Public Health

BUDGET UNIT DETAIL Schedule 9 | **Function: Health & Sanitation** | **Activity: Health**

Fund: 1100 County General Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862170 Office Expense	-	-	-	**38,728.00**	38,728.00
862185 Medical/Dental Svcs	-	-	-	**11,200.00**	11,200.00
862187 Education & Training	-	-	-	**34,834.00**	34,834.00
862188 Printing	-	-	-	**-**	-
862189 Prof/Spec Svcs- Other	-	-	-	**1,141,813.00**	1,141,813.00
862190 Publ/Legal Notice	-	-	-	**10,324.00**	10,324.00
862194 A-87 Costs	-	-	-	**790,023.00**	790,023.00
862227 Softeware-Long Term	-	-	-	**16,987.00**	16,987.00
862228 Software-Short Term	-	-	-	**3,400.00**	3,400.00
862229 Software-Maintenance	-	-	-	**-**	-
862230 Info Tech Equip	-	-	-	**90,128.00**	90,128.00
862239 Spec Dept Expense	-	-	-	**1,022,300.00**	1,022,300.00
862250 Trans/Travel	-	-	-	**34,120.00**	34,120.00
862253 Travel Out of County	-	-	-	**50,532.00**	50,532.00
862260 Utilities	-	-	-	**65,783.00**	65,783.00
Total Services & Supplies	**-**	**-**	**-**	**3,860,416.00**	**3,860,416.00**
Other Charges					
863113 Pmt Other Gov Agency	-	-	-	**301.00**	301.00
863151 Non-County Formula Hospital	-	-	-	**-**	-
863152 Non-County Contract Hospital	-	-	-	**40,000.00**	40,000.00
863154 Physician Svcs-EMS	-	-	-	**72,500.00**	72,500.00
863280 Contr to Other Agncs	-	-	-	**-**	-
Total Other Charges	**-**	**-**	**-**	**112,801.00**	**112,801.00**
Expend Transfer & Reimb					
865380 Intrafund Transfer	-	-	-	**(807,256.00)**	(807,256.00)
865802 Oper Transfer Out	-	-	-	**67,159.00**	67,159.00
Total Expend Transfer & Reimb	**-**	**-**	**-**	**(740,097.00)**	**(740,097.00)**
Total Net Appropriations	**-**	**-**	**-**	**11,047,057.00**	**11,047,057.00**
Net County Cost (Fund Contribution)	**-**	**-**	**-**	**7,863.00**	**7,863.00**



BU 4010 - Public Health Administration

Department Overview

Mendocino County Public Health Administration supports, coordinates, and maximizes the collaborative outcomes of the many public health functions of the Public Health Department. Public Health Administration works to ensure services covering health monitoring, disease outbreak response, emergency preparedness, disease prevention, and health promotion. Public Health Administration assesses current conditions identified by, and develops plans to address issues identified through, (1) the Community Health Needs Assessment (CHNA), (2) the Community Health Improvement Plan (CHIP) and (3) Quality Assurance plans including the Accreditation process. Public Health Administration works with local for-profit and non-profit businesses to seek out and maximize fruitful partnerships while avoiding duplicative services in a shared effort to make Mendocino as healthy a place to live as possible. Due to the challenges of the COVID pandemic response nationwide, there is increased recognition of the importance of a strong Public Health infrastructure; Public Health Administation will seek every opportunity to find additional grant funding to improve and expand services to promote health and prevent disease thoughout Mendocino County.

CHANGES IN BUDGET FROM PRIOR YEAR

BU 4010 was closed on 06/30/2025. BU 4035 has replaced it.

PUBLIC HEALTH

Jenine Miller, Director Health Services

BU 4010 - Public Health Administration

BUDGET UNIT DETAIL Schedule 9 | **Function: Health & Sanitation** | **Activity: Health**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
823204 Misc Court Fine	10,812.70	430.39	567.00	-	(567.00)
825341 Realignment Hlth Svcs	277,118.39	3,193,071.41	-	-	-
825490 State Other	321,421.82	1,208,046.90	909,307.19	-	(909,307.19)
825670 Federal Other	1,748,796.22	630,931.48	406,389.23	-	(406,389.23)
825810 Other Govt Agency Aid	-	-	-	-	-
826263 Health- Vital Stats	62,605.85	61,805.30	50,000.00	-	(50,000.00)
826390 Other Charges	430,729.74	468,512.81	305,787.16	-	(305,787.16)
827600 Other Sales	97.03	147.25	200.00	-	(200.00)
827700 Other	-	-	-	-	-
827801 Grant Revenue	12,134.81	-	-	-	-
827802 Operating Transfer In	1,317,552.41	1,138,785.78	2,568,044.49	-	(2,568,044.49)
Total Revenues	**4,181,268.97**	**6,701,731.32**	**4,240,295.07**	**-**	**(4,240,295.07)**
Salaries & Employee Benefits					
861011 Regular Employees	2,217,360.95	1,549,084.55	1,765,041.38	-	(1,765,041.38)
861012 Extra Help	228,152.61	33,331.29	17,126.00	-	(17,126.00)
861013 Overtime Reg Emp	64,602.00	4,615.35	-	-	-
861021 Co Cont Retirement	719,216.29	473,787.00	566,206.57	-	(566,206.57)
861022 Co Cont OASDI	129,340.91	88,490.09	111,957.22	-	(111,957.22)
861023 Co Cont Medicare	35,538.47	22,318.05	26,433.02	-	(26,433.02)
861024 Co Cont Retire Incr	42,922.39	104,778.84	129,592.30	-	(129,592.30)
861030 Co Cont Health Ins	253,273.46	208,045.10	285,804.00	-	(285,804.00)
861031 Co Cont Unemp Ins	3,101.00	-	-	-	-
861035 Co Cont Workers Comp	22,038.00	25,014.00	61,747.00	-	(61,747.00)
Total Salaries & Employee Benefits	**3,715,546.08**	**2,509,464.27**	**2,963,907.49**	**-**	**(2,963,907.49)**
Services & Supplies					
862060 Communications	46,004.73	23,208.48	19,253.00	-	(19,253.00)
862062 Comm Microwave	352.06	362.62	348.00	-	(348.00)
862080 Food	-	-	-	-	-
862090 Household Expense	-	820.16	1,500.00	-	(1,500.00)
862101 Insurance- General	155,338.00	221,515.00	284,941.00	-	(284,941.00)
862109 Insurance- Other	14,324.00	8,589.00	25,000.00	-	(25,000.00)
862120 Maint- Equip	-	455.60	-	-	-
862130 Maint- Strc Impr & Grnds	-	1,505.45	-	-	-
862150 Memberships	8,147.85	37,165.93	22,000.00	-	(22,000.00)
862170 Office Expense	21,692.33	12,250.26	17,644.00	-	(17,644.00)
862185 Medical & Dental Svcs	-	-	-	-	-
862187 Education & Training	6,092.92	4,842.35	3,871.00	-	(3,871.00)
862189 Prof/Spec Svcs- Other	637,762.79	327,462.65	434,209.81	-	(434,209.81)
862190 Publ/Legal Notice	6,436.10	556.25	-	-	-
862194 A-87 Costs	-	612,379.00	482,265.00	-	(482,265.00)
862210 Rent/Lease- Bldg Grnds	-	-	-	-	-
862228 Software- Short Term	-	2,269.84	-	-	-
862230 Info Tech Equip	122,761.72	154,413.54	68,948.00	-	(68,948.00)

BUDGET UNIT DETAIL Schedule 9 (Cont.) | Function: Health & Sanitation | Activity: Health

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862239 Spec Dept Expense	2,516,036.85	1,448,695.19	545,772.61	-	(545,772.61)
862250 Trans/Travel	8,941.33	7,467.66	2,050.00	-	(2,050.00)
862253 Travel Out of County	6,949.28	12,759.15	11,750.00	-	(11,750.00)
862260 Utilities	22,127.87	18,850.60	17,888.00	-	(17,888.00)
Total Services & Supplies	**3,572,967.83**	**2,895,568.73**	**1,937,440.42**	**-**	**(1,937,440.42)**
Fixed Assets					
864360 Structures & Improvements	-	2,330.00	-	-	-
864370 Equipment	-	-	-	-	-
Total Fixed Assets	**-**	**2,330.00**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfer	(3,442,559.35)	(972,334.53)	(671,953.00)	-	671,953.00
865802 Oper Transfer Out	56,770.34	2,266,702.84	-	-	-
Total Expend Transfer & Reimb	**(3,385,789.01)**	**1,294,368.31**	**(671,953.00)**	**-**	**671,953.00**
Total Net Appropriations	**3,902,724.90**	**6,701,731.31**	**4,229,394.91**	**-**	**(4,229,394.91)**
Net County Cost (Fund Contribution)	**(278,544.07)**	**(0.01)**	**(10,900.16)**	**-**	**10,900.16**

PUBLIC HEALTH

Jenine Miller, Director Health Services

BU 4045- Opioid Abatement

BUDGET UNIT DETAIL Schedule 9 | **Function: Health & Sanitation** | **Activity: Health**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	43.65	30,709.96	-	**-**	-
824101 Change in Fair Value Investment	(18,696.10)	-	-	**-**	-
827716 Opiod Settlement	-	(821,168.09)	484,454.00	**756,535.00**	272,081.00
827802 Operating Transfer In	-	-	-	**-**	-
Total Revenues	**(18,652.45)**	**(790,458.13)**	**484,454.00**	**756,535.00**	**272,081.00**
Services & Supplies					
862060 Communications	-	-	-	**1,000.00**	1,000.00
862080 Food	-	-	1,000.00	**-**	(1,000.00)
862189 Prof/Spec Svcs- Other	-	-	220,000.00	**782,295.00**	562,295.00
862200 Rents & Leases-Equipment	-	-	1,000.00	**2,000.00**	1,000.00
862239 Spec Dept Expense	-	-	66,954.00	**310,000.00**	243,046.00
862250 Trans/Travel	-	-	500.00	**1,000.00**	500.00
862253 Travel Out of County	-	-	1,000.00	**2,000.00**	1,000.00
Total Services & Supplies	**-**	**-**	**290,454.00**	**1,098,295.00**	**807,841.00**
Expend Transfer & Reimb					
865802 Operating Transfer Out	-	-	194,000.00	**-**	(194,000.00)
Total Expend Transfer and Reimb	**-**	**-**	**194,000.00**	**-**	**(194,000.00)**
Total Net Appropriations	**-**	**-**	**484,454.00**	**1,098,295.00**	**613,841.00**
Net County Cost (Fund Contribution)	**18,652.45**	**790,458.13**	**-**	**341,760.00**	**341,760.00**



BU 4071 - Partnerships for Health (IGT)

Budget Unit Overview

The Public Health Agency maximizes realignment funds by participating in the Inter-Governmental Transfer (IGT) opportunity with Partnership HealthPlan of California (PHC) to access additional Medi-Cal funding to provide services to Medi-Cal eligible beneficiaries, enhancing the safety net and strengthening the infrastructure to ensure access and continuity of care for our most vulnerable residents. The leveraging will improve the health and wellbeing of Medi-Cal beneficiaries throughout Mendocino County.

GOALS FOR FY 2025-26

- Leverage any additional Inter-Governmental Transfer (IGT) opportunities through Partnership HealthPlan of California (PHC).
- Enhance and strengthen the core Public Health Services.
- Maintain and deepen collaboration with community partners.
- Continued to leverage IGT funds to enhance program and services to provide continuity of care for Medi-Cal beneficiaries of Mendocino County.

ACCOMPLISHMENTS IN FY 2024-25

- Continued support for the Mendocino County Harm Reduction Plan by providing medical prevention services, needle exchange, and treatment referrals to individuals with substance use disorders across the county.
- Maintained support for all nursing programs and physician-related contracted services.
- Continued to leverage Intergovernmental Transfer (IGT) funds to enhance programs and services, supporting continuity of care for Medi-Cal beneficiaries in Mendocino County.

PUBLIC HEALTH

Jenine Miller, Director Health Services

4081- Public Health Realignment

BUDGET UNIT DETAIL Schedule 9

Function: Health & Sanitation Activity: Health & Sanitation

Fund: 1100 County General Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	4,212,069.28	1,110,323.00	3,452,775.00	**3,593,071.00**	-
826390 Other Charges	-	-	77,469.00	**-**	-
827802 Operating Transfer In	-	2,650,048.16	93,963.67	**-**	-
Total Revenues	**4,212,069.28**	**3,760,371.16**	**3,624,207.67**	**3,593,071.00**	**-**
Expend Transfer & Reimb					
865802 Operating Transfer Out	3,252,423.47	2,780,284.89	3,033,448.00	**4,462,239.00**	-
Total Expend Transfer and Reimb	**3,252,423.47**	**2,780,284.89**	**3,033,448.00**	**4,462,239.00**	**-**
Total Net Appropriations	**3,252,423.47**	**2,780,284.89**	**3,033,448.00**	**4,462,239.00**	**-**
Net County Cost (Fund Contribution)	**(959,645.81)**	**(980,086.27)**	**(590,759.67)**	**869,168.00**	**-**

BUDGET UNIT DETAIL Schedule 9

Function: Health & Sanitation Activity: Health & Sanitation

Fund: 1100 County General Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	-	-	-	**-**	-
827802 Operating Transfer In	-	347,945.00	347,945.00	**347,945.00**	-
Total Revenues	**-**	**347,945.00**	**347,945.00**	**347,945.00**	**-**
Expend Transfer & Reimb					
865802 Operating Transfer Out	-	-	-	**347,945.00**	-
Total Expend Transfer and Reimb	**-**	**-**	**-**	**347,945.00**	**-**
Total Net Appropriations	**-**	**-**	**-**	**347,945.00**	**-**
Net County Cost (Fund Contribution)	**-**	**(347,945.00)**	**(347,945.00)**	**-**	**-**

MENDOCINO
1850
COUNTY

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services

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BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services

Behavioral Health & Recovery Services' Vision:
Empowering Recovery, Eliminating Stigma & Discrimination.

Commitment Statement:

Deliver services in a respectful, responsive, and efficient manner with sensitivity to cultural diversity;
Educate ourselves, individuals, families and the community about mental health, substance use, and the hopeful possibilities of treatment and recovery;
Offfer a culturally competent, gender responsive, trauma informed system of care for adults and adolescents while striving to meet linguistic challenges; and
Utilize holistic, person-centered recovery; promote helathy behaviors through prevention and treatment strategies.

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	37,881.52	29,498,440.15	42,241,899.00	27,723,046.00	(14,520,853.00)
Total Operating Transfers In	-	-	1,071,889.00	1,787,199.00	715,310.00
Total Revenues	37,881.52	29,498,440.15	43,313,788.00	29,510,245.00	(13,803,543.00)
Appropriations - All Funds					
Total Salaries & Employee Benefits	36,133.73	1,958,294.86	2,633,260.00	2,315,604.00	(317,656.00)
Total Services and Supplies	-	28,275,119.30	38,045,496.00	24,222,107.00	(13,823,389.00)
Total Other Charges	-	-	2,635,030.00	2,972,534.00	337,504.00
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	36,133.73	30,233,414.16	43,313,786.00	29,510,245.00	(13,803,541.00)
Total Intrafund Transfers	-	(806,544.60)	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	(806,544.60)	-	-	-
Total Net Appropriations	36,133.73	29,426,869.56	43,313,786.00	29,510,245.00	(13,803,541.00)
NCC/Use of Fund Balance	(1,747.79)	(71,570.59)	(2.00)	-	2.00

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services



BU 4049 - Substance Use Disorder Treatment

Budget Unit Overview

Behavioral Health and Recovery Services, Substance Use Disorders Treatment (SUDT) provides, arranges, and pays for all medically necessary covered Substance Use Disorders Treatment Services. SUDT assists the individuals of Mendocino County whose lives are impacted by drug and/or alcohol abuse or addiction. Services offered include assessments, treatment planning, crisis counseling, individual counseling, group counseling, and discharge planning. Available treatment programs are Intensive Outpatient Treatment, Outpatient Treatment, Adult Drug Court, Family Dependency Drug Court, Jail-Based Services, Perinatal, Co-Occurring, Adolescent Education, Adolescent Treatment, and Pre-Trial Diversion.

SUDT provides assessments and placements to the appropriate level of care, either in-house or with Partnership Regional Model providers. Behavioral Health and Recovery Services SUDT strives to help individuals create and maintain a healthy and balanced lifestyle, free of alcohol and drugs. SUDT works to educate staff, individuals, families, and the community about substance use disorders, the impact of abuse and addiction, available treatment options, and recovery. SUDT also strives to manage fiscal resources effectively and responsibly.

PROGRAM OVERVIEW

- Health Management Association Drug Court Grant ended March 31,2025
- Health Management Association Juvenile Justice Grant ended March 31,2025
- Mentored Internship Program Behavioral Health Workforce Development Grant ended December 31, 2025
- Substance Abuse Prevention & Treatment American Rescue Plan Act Grant ended on March 24, 2025
- Comprehensive Opioid, Stimulant, and Substance Use Program Grant ended June 30, 2025

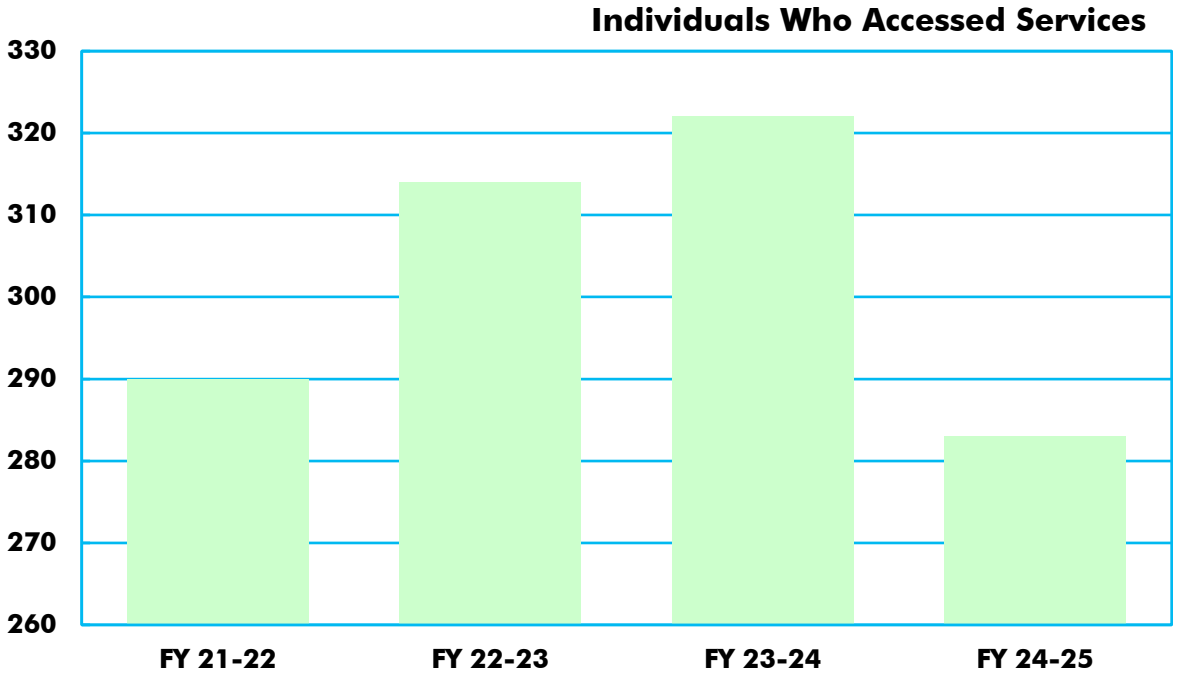
GOALS FOR FY 2025-26

- Ongoing expansion of services in the coastal areas.
- Continue to expand prevention and adolescent services.
- Continue to enhance treatment and treatment outcomes for clients.
- Continue to educate the community on Narcan and the negative and potential lethal impacts of substance use.
- Continue to sustain the Juvenile Justice summer program that started FY 24-25.

ACCOMPLISHMENTS IN FY 2024-25

- Delivered a comprehensive range of substance misuse treatment services to residents of Mendocino County.
- Expanded prevention and adolescent support services to reach a broader youth population.
- Hired new team members through the Internship Program.
- Successfully completed a summer program tailored for youth involved in the Juvenile Justice system.
- Enhanced the Drug Court Program to broaden eligibility and include candidates who previously would not have qualified.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 3206 Court fines.

Acct. 5393 Substance Abuse Prevention and Treatment (SABG).

Acct. 7805 Drug Medi-Cal revenue generated by services provided.

Expenditure Transfer & Reimbursement

Acct. 5380 Intrafund transfers from Social Services and Probation for staff providing substance use disorder services.

CHANGES IN BUDGET FROM PRIOR YEAR

The decreases in both revenue and expenses are directly associated with the Partnership Health Plan (PHP) and the Department of Health Care Services (DHCS), primarily due to the reconciliation of Indian Health Care Provider (IHCP) back payments, which were addressed in FY 24–25. No significant changes are noted in this budget unit outside of this adjustment.

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services

BU 4049 - Substance Use Disorder Treatment

BUDGET UNIT DETAIL Schedule 9 | Function: Health & Sanitation | Activity: Health

Fund: 1229 Substance Use Disorder Treat. Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
823205 Drug/Alcohol Fine	-	9,539.60	11,448.00	**11,448.00**	-
823206 Co Alcohol Educ	-	9,565.62	11,347.00	**11,347.00**	-
823207 Drug Abuse Educ	-	1,166.65	2,118.00	**2,118.00**	-
824101 Change in Fair Value Investment	1,747.84	-	-	**-**	-
825332 State Medi-Cal Mental Health	-	-	-	**3,978,622.00**	3,978,622.00
825333 Federal Medi-Cal Mental Health	-	-	-	**18,899,695.00**	18,899,695.00
825342 Realignment Mental Health	-	993,434.00	-	**-**	-
825344 2011 Realign Pub Safety	-	49,681.39	-	**-**	-
825393 State Aid- Drug & Alc	-	12,476,563.38	29,542,290.00	**853,266.00**	(28,689,024.00)
825490 State Other	-	13,790,656.48	10,629,883.00	**-**	(10,629,883.00)
825670 Federal Other	-	779,497.89	923,868.00	**242,084.00**	(681,784.00)
826265 Drug Diversion Svc	-	7,218.82	15,000.00	**15,000.00**	-
826348 Driving Under Infl	-	19,260.33	20,989.00	**22,989.00**	2,000.00
826390 Other Charges	36,133.68	585,460.58	606,188.00	**365,945.00**	(240,243.00)
827700 Other	-	-	-	**2,841,764.00**	2,841,764.00
827800 Other	-	-	-	**-**	-
827802 Operating Transfer In	-	-	1,071,889.00	**1,787,199.00**	715,310.00
827805 Medi-Cal	-	776,395.41	478,768.00	**478,768.00**	-
Total Revenues	**37,881.52**	**29,498,440.15**	**43,313,788.00**	**29,510,245.00**	**(13,803,543.00)**
Salaries & Employee Benefits					
861011 Regular Employees	21,575.85	1,193,515.65	1,595,910.00	**1,351,018.00**	(244,892.00)
861012 Extra Help	745.80	745.79	1,713.00	**-**	(1,713.00)
861013 Overtime Reg Emp	-	1,887.14	-	**-**	-
861021 Co Cont Retirement	8,304.33	362,523.47	495,454.00	**434,473.00**	(60,981.00)
861022 Co Cont OASDI	1,285.32	71,293.94	97,129.00	**83,594.00**	(13,535.00)
861023 Co Cont Medicare	311.46	16,684.58	22,742.00	**56,991.00**	34,249.00
861024 Co Cont Retire Incr	564.11	84,097.83	117,480.00	**115,307.00**	(2,173.00)
861030 Co Cont Health Ins	3,346.86	185,041.46	275,616.00	**235,621.00**	(39,995.00)
861031 Co Cont Unemp Ins	-	-	-	**-**	-
861035 Co Cont Workers Comp	-	42,505.00	27,216.00	**38,600.00**	11,384.00
Total Salaries & Employee Benefits	**36,133.73**	**1,958,294.86**	**2,633,260.00**	**2,315,604.00**	**(317,656.00)**
Services & Supplies					
862060 Communications	-	9,355.74	14,910.00	**15,293.00**	383.00
862062 Comm Microwave	-	362.62	363.00	**358.00**	(5.00)
862090 Household Expense	-	5,327.33	7,316.00	**7,239.00**	(77.00)
862101 Insurance- General	-	18,620.00	22,654.00	**20,659.00**	(1,995.00)
862109 Insurance Other	-	7,068.00	20,618.00	**6,986.00**	(13,632.00)
862120 Maintenance-Equipment	-	-	-	**-**	-
862130 Maint Strc/Impr/Grnds	-	62,414.31	80,542.00	**57,376.00**	(23,166.00)
862140 Med Dntl & Lab Supls	-	-	-	**-**	-
862150 Memberships	-	18,554.67	15,798.00	**22,006.00**	6,208.00
862170 Office Expense	-	19,479.20	16,160.00	**12,353.00**	(3,807.00)
862185 Medical/Dental Svcs	-	347.50	628.00	**628.00**	-
862187 Education & Training	-	-	245.00	**-**	(245.00)

BUDGET UNIT DETAIL Schedule 9 (Cont.)

Function: Health & Sanitation | Activity: Health

Fund: 1229 Substance Use Disorder Treat. Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862189 Prof/Spec Svcs- Other	-	25,026,144.43	37,092,499.00	**23,684,937.00**	(13,407,562.00)
862190 Publ/Legal Notice	-	2,329.50	3,100.00	**1,400.00**	(1,700.00)
862194 A-87 Costs	-	178,708.00	134,031.00	**154,860.00**	20,829.00
862228 Software-Short Term	-	-	-	**412.00**	412.00
862230 Info Tech Equip	-	52,326.74	127,468.00	**124,032.00**	(3,436.00)
862239 Spec Dept Expense	-	2,824,520.54	442,303.00	**52,550.00**	(389,753.00)
862250 Trans/Travel	-	14,259.89	7,900.00	**8,366.00**	466.00
862253 Travel Out of County	-	2,871.51	14,945.00	**3,355.00**	(11,590.00)
862260 Utilities	-	32,429.32	44,016.00	**49,297.00**	5,281.00
Total Services & Supplies	**-**	**28,275,119.30**	**38,045,496.00**	**24,222,107.00**	**(13,823,389.00)**
Other Charges					
863113 Payments to Other Gov Agencies	-	-	2,635,030.00	**2,972,534.00**	337,504.00
Total Other Charges	**-**	**-**	**2,635,030.00**	**2,972,534.00**	**337,504.00**
Expend Transfer & Reimb					
865380 Intrafund Transfer	-	(806,544.60)	-	**-**	-
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**(806,544.60)**	**-**	**-**	**-**
Total Net Appropriations	**36,133.73**	**29,426,869.56**	**43,313,786.00**	**29,510,245.00**	**(13,803,541.00)**
Net County Cost (Fund Contribution)	**(1,747.79)**	**(71,570.59)**	**(2.00)**	**-**	**2.00**

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services



BU 4050 - Mental Health Services

Budget Unit Overview

Mendocino County Behavioral Health and Recovery Services Mental Health Plan (MHP) provides, arranges, and pays for all medically necessary covered Specialty Mental Health Services (SMHS). The MHP serves the people of Mendocino County whose lives are affected by serious and chronic mental illness. Specialty Mental Health Services offers assessments, case management, rehabilitative services, therapy, therapeutic behavioral services, crisis intervention, psychiatric inpatient hospitalization, and medication support services. Individuals served are supported to maximize independent living and to improve quality of life through community-based treatment.

Behavioral Health and Recovery Services MHP strives to deliver services in a respectful, responsive, and efficient manner with sensitivity to cultural diversity. The goal is to educate staff, individuals, families, and the community about mental illness, possibilities of treatment, and recovery. The MHP also strives to manage fiscal resources effectively and responsibly while ensuring that productivity and efficiency are important organizational values.

PROGRAM OVERVIEW

- Access Line
- Administration
- Behavioral Health Advisory Board
- Compliance
- Crisis Residential Treatment
- Crisis Respite
- Lanterman-Petris- Short Conservatorship Case
- Lanterman-Petris- Short Conservatorship Case Management and Placement
- Mental Health CalWORKS
- Mental Health Crisis Services
- Mental Health Services for Probation
- Mobile Crisis
- Mobile Outreach & Prevention Services (MOPS)
- Specialty Mental Health Medication Support Services
- Specialty Mental Health Outpatient Services
- Public Conservator Office

GOALS FOR FY 2025-26

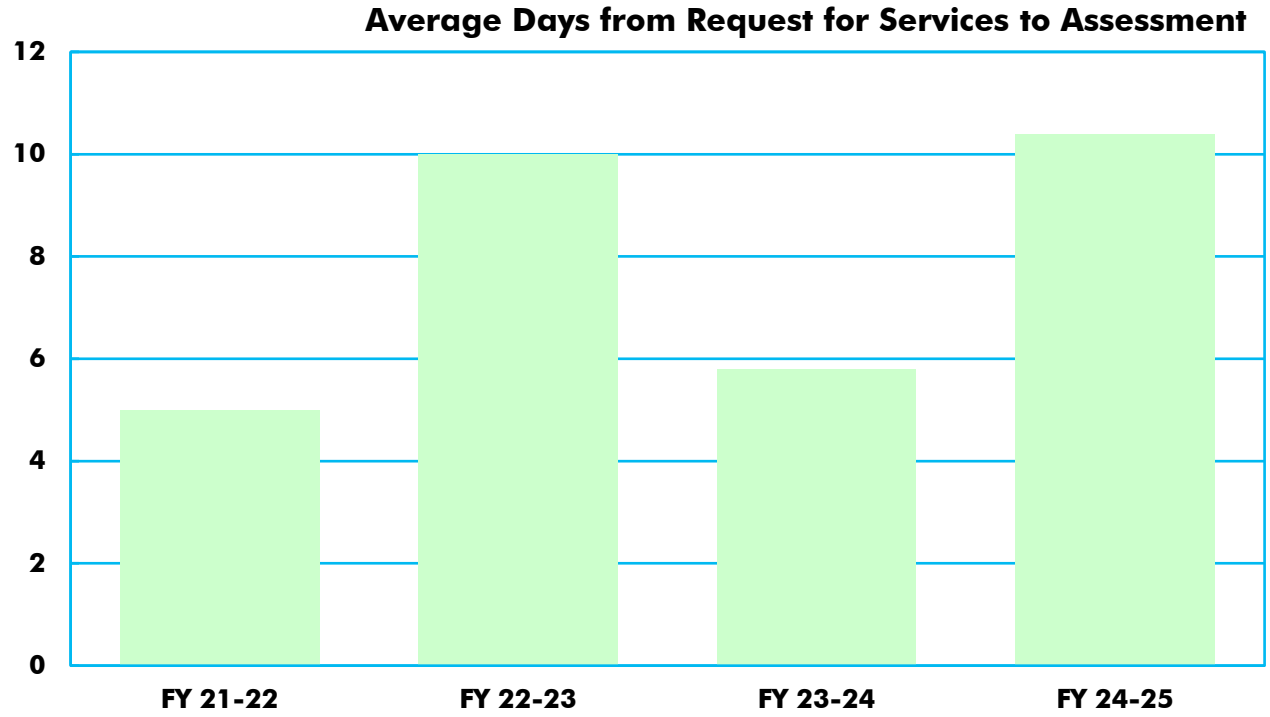
- Complete Psychiatric Health Facility construction & operations contract.
- Expand Behavioral Health Bridge Housing resources.
- Expand Lanterman-Petris-Short (LPS) placement resources.
- Applied for new grant funding to replace expiring grants in FY 2024–2025.
- Train staff and implemented expand criteria related to grave disability under the LPS Act.

ACCOMPLISHMENTS IN FY 2024-25

- Transitioned a few of the Specialty Mental Health (SMH) providers to the County's Electronic Health Record (EHR) system.
- Implemented 24/7/365 Mobile Crisis services in compliance with Department of Health Care Services (DHCS) standards.
- Prepared for the implementation of Care Court; implemented December 2024.
- Rolled out new Medi-Cal benefits in alignment with statewide behavioral health reform.
- Launched Behavioral Health Bridge Housing Navigation services.

JENINE MILLER, Director Health Services
BU 4050 - Mental Health Services

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5330 State Sales Tax revenue distribution - Realignment 2011 for community specialty mental health services.

Acct. 5331 Medi-Cal revenue generated by the ASO's subcontractor network, and County administration.

Acct. 5342 Realignment 1991 revenue for Mental Health Services, and Mental Health administration.

Services & Supplies

Acct. 2189 Provides contract psychiatrists, compliance monitor contract, and administrative contract services provided to the Mental Health Program.

Other Charges

Acct. 3162 Provides payment to group homes and adult board and care facilities.

Acct. 3280 ASO contracts.

Expenditure Transfer & Reimbursement

Acct. 5380 Reimbursements from other County departments (Social Services and Probation) for services provided.

Acct. 5802 Primarily payment of A-87 overhead costs to County General Fund.

CHANGES IN BUDGET FROM PRIOR YEAR

No Significant change in budget from the previous fiscal year.

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services

BU 4050 - Mental Health Services

BUDGET UNIT DETAIL Schedule 9 — **Function: Health & Sanitation** — **Activity: Mental Health**

Fund: 1221 Mental Health Service Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	(5,037.70)	22,286.19		**53,142.00**	53,142.00
824101 Change in Fair Value Investment	6,204.76	-	-	**-**	-
825330 State Aid Mental Hlth	66,006.00	8,308,195.09	-	**-**	-
825331 Medi-Cal Mental Hlth	11,428,166.64	25,282,311.25	-	**-**	(26,741,444.00)
825332 State Medi-Cal Mental Hlth	-	-	26,741,444.00	**749,688.00**	749,688.00
825333 Federal Medi-Cal Mental Hlth	-	-	-	**23,981,550.00**	23,981,550.00
825342 Realignment Mental Hlth	1,813,106.51	3,579,855.28	-	**21,532.00**	21,532.00
825344 2011 Realign Pub Safety	-	144,034.58	-	**-**	-
825490 State Other	1,183,488.17	854,842.33	-	**1,218,299.00**	(2,972,420.00)
825670 Federal Other Revenue	563,491.30	511,510.82	4,190,719.00	**222,501.00**	(516,045.00)
825810 Other Govt Agency Aid	-	-	738,546.00	**-**	-
826290 Mental Health Svc	-	-	-	**50,000.00**	50,000.00
826390 Other Charges	1,795,208.38	2,059,825.61	-	**734,322.00**	(95,846.00)
827600 Other Sales	-	-	830,168.00	**-**	-
827700 Other	95,823.11	280,923.97	-	**150,000.00**	50,000.00
827707 Donation	-	-	100,000.00	**-**	-
827800 Other	25,696.38	-	-	**-**	-
827802 Oper Transfer In	10,078,545.67	-	-	**16,102,341.00**	(349,957.00)
827805 Medi-Cal	-	-	16,452,298.00	**-**	-
Total Revenues	**27,050,699.22**	**41,043,785.12**	**-**	**43,283,375.00**	**(5,769,800.00)**
Salaries & Employee Benefits			**49,053,175.00**		
861011 Regular Employees	2,286,026.80	2,312,174.60		**2,258,757.00**	(765,645.00)
861012 Extra Help	47,521.63	101,149.81	3,024,402.00	**46,104.00**	(93,484.00)
861013 Overtime Reg Emp	24,501.67	20,448.97	139,588.00	**-**	-
861021 Co Cont Retirement	804,724.60	732,074.69	-	**771,218.00**	(193,188.00)
861022 Co Cont OASDI	135,656.29	135,741.54	964,406.00	**138,647.00**	(48,120.00)
861023 Co Cont Medicare	33,123.41	34,004.68	186,767.00	**33,068.00**	(12,682.00)
861024 Co Cont Retire Incr	63,630.98	176,856.65	45,750.00	**204,083.00**	(23,679.00)
861030 Co Cont Health Ins	312,458.99	383,420.22	227,762.00	**554,056.00**	(52,187.00)
861031 Co Cont Unemp Ins	4,038.00	-	606,243.00	**-**	-
861035 Co Cont Workers Comp	27,152.00	14,099.00	-	**20,799.00**	(2,200.00)
Total Salaries & Employee Benefits	**3,738,834.37**	**3,909,970.16**	**22,999.00**	**4,026,732.00**	**(1,191,185.00)**
Services & Supplies			**5,217,917.00**		
862060 Communications	29,190.33	25,994.03		**21,040.00**	(11,760.00)
862080 Food	95.06	751.23	32,800.00	**1,000.00**	-
862090 Household Expense	3,099.53	5,221.21	1,000.00	**7,500.00**	(2,329.00)
862101 Insurance- General	24,182.00	37,867.00	9,829.00	**39,169.00**	(5,448.00)
862109 Insurance Other	197,182.00	156,918.00	44,617.00	**212,650.00**	(4,250.00)
862120 Maint- Equip	-	-	216,900.00	**-**	-
862130 Maint Strc Impr & Grnds	44,971.87	94,235.97	-	**69,975.00**	16,908.00
862150 Memberships	10,315.66	11,765.67	53,067.00	**14,372.00**	1,672.00
862170 Office Expense	24,206.79	24,129.67	12,700.00	**34,020.00**	(4,130.00)
862182 Data Processing Svcs	114,017.64	101,668.24	38,150.00	**-**	-
862185 Medical/Dental Svcs	49,981.25	52,000.00	-	**55,000.00**	37,000.00

BUDGET UNIT DETAIL Schedule 9 (Cont.)

Function: Health & Sanitation Activity: Mental Health

Fund: 1221 Mental Health Service Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862187 Education & Training	2,957.02	969.20	16,750.00	**1,950.00**	(14,800.00)
862189 Prof/Spec Svcs- Other	317,003.00	277,960.13	1,475,868.00	**989,920.00**	(485,948.00)
862190 Publ/Legal Notice	3,185.57	2,737.10	-	**500.00**	500.00
862194 A-87 Costs	207,689.00	217,820.00	217,820.00	**436,132.00**	218,312.00
862210 Rent/Lease- Bldg Grnds	30.00	375.00	360.00	**360.00**	-
862217 Debt Service Principal	108,772.63	-	-	**-**	-
862227 Software-Long Term	-	-	1,747,188.00	**554,935.00**	(1,192,253.00)
862228 Software-Short Term	-	-	15,550.00	**17,370.00**	1,820.00
862230 Info Tech Equip	11,604.59	22,856.27	115,959.00	**94,098.00**	(21,861.00)
862239 Spec Dept Expense	1,349,161.84	1,233,501.05	2,116,784.00	**680,302.00**	(1,436,482.00)
862250 Trans/Travel	45,240.67	24,405.21	67,900.00	**18,750.00**	(49,150.00)
862253 Travel Out of County	14,984.88	11,596.44	30,000.00	**14,500.00**	(15,500.00)
862260 Utilities	44,823.10	37,919.78	42,744.00	**47,319.00**	4,575.00
Total Services & Supplies	**2,602,694.43**	**2,340,691.20**	**6,273,986.00**	**3,310,862.00**	**(2,963,124.00)**
Other Charges					
863113 Pmt Other Gov Agency	212,658.00	16,137,358.81	10,465,451.00	**11,704,801.00**	1,239,350.00
863115 Service Connected Expen	-	-	-	**-**	-
863154 Physician Svcs-EMS	-	-	200,000.00	**200,000.00**	-
863160 Accute Hospitalization	-	-	2,847,000.00	**2,500,000.00**	(347,000.00)
863162 Residental Care	3,235,104.86	3,918,865.99	4,824,550.00	**3,400,160.00**	(1,424,390.00)
863164 Organizational	14,439,315.32	11,919,697.68	15,118,419.00	**17,705,820.00**	2,587,401.00
863280 Contr to Other Agncs	3,660,342.03	5,296,570.61	343,200.00	**435,000.00**	91,800.00
Total Other Charges	**21,547,420.21**	**37,272,493.09**	**33,798,620.00**	**35,945,781.00**	**2,147,161.00**
Fixed Assets					
864370 Equipment	80,498.30	96,905.36	130,000.00	**-**	(130,000.00)
Total Fixed Assets	**80,498.30**	**96,905.36**	**130,000.00**	**-**	**(130,000.00)**
Expend Transfer & Reimb					
865380 Intrafund Transfer	(721,120.49)	(584,555.16)	-	**-**	-
865802 Oper Transfer Out	38,927.33	-	12,473,625.00	**-**	(12,473,625.00)
Total Expend Transfer & Reimb	**(682,193.16)**	**(584,555.16)**	**12,473,625.00**	**-**	**(12,473,625.00)**
Total Net Appropriations	**27,287,254.15**	**43,035,504.65**	**57,894,148.00**	**43,283,375.00**	**(14,610,773.00)**
Net County Cost (Fund Contribution)	**236,554.93**	**1,991,719.53**	**8,840,973.00**	**-**	**(8,840,973.00)**

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services



BU 4051 - Mental Health Services Act

Budget Unit Overview

Behavioral Health Services Act (BHSA), formerly Mental Health Services Act, was designed to provide a wide range of prevention, early intervention, and treatment services that support the continuum of public mental health services. BHSA is in the midst of transformation under Proposition 1, which passed in March of 2024. Existing MHSA components are comprised of five focus areas which are Community Services and Supports (CSS), Prevention and Early Intervention (PEI), Workforce Education and Training (WET), and Capital Facilities and Technology Needs (CFTN). State Fiscal Year 25-26 will be the last year with these components. BHSA will adjust funding allocation to prioritize those with the most significant behavioral health conditions and health needs. New funding components are Full Service Partnerships (FSP), Behavioral Health Services and Supports (BHSS), and Behavioral Health Housing Interventions. A larger portion of BHSA will be allocated to the State for population based prevention, behavioral health workforce and state administration activities. Each component has targeted funding and requirements for expenditures. BHSA programs are offered to support the continuity of care for specialty mental health services, recognize and prevent severe and persistent mental health issues, provide client focused recovery, and improve access to underserved groups. BHRS oversees the facilitation of all community program planning processes, monitors the data regarding services, and works with local providers to deliver services focused on wellness recovery and resilience.

PROGRAM OVERVIEW

- Capital Facilities and Technology Needs
- Community Program Planning Process
- Community Services and Supports
  - Full Service Partnership (CSS)
  - MHSA Housing Component (CSS)
- Innovation
- Prevention and Early Intervention
- Workforce Education and Training
- Community Program Planning Process for FY 26/27 - FY 29/30 Three Year Plan
  - Full Service Partnership
  - Behavioral Health Services and Supports
  - Behavioral Health Housing Interventions

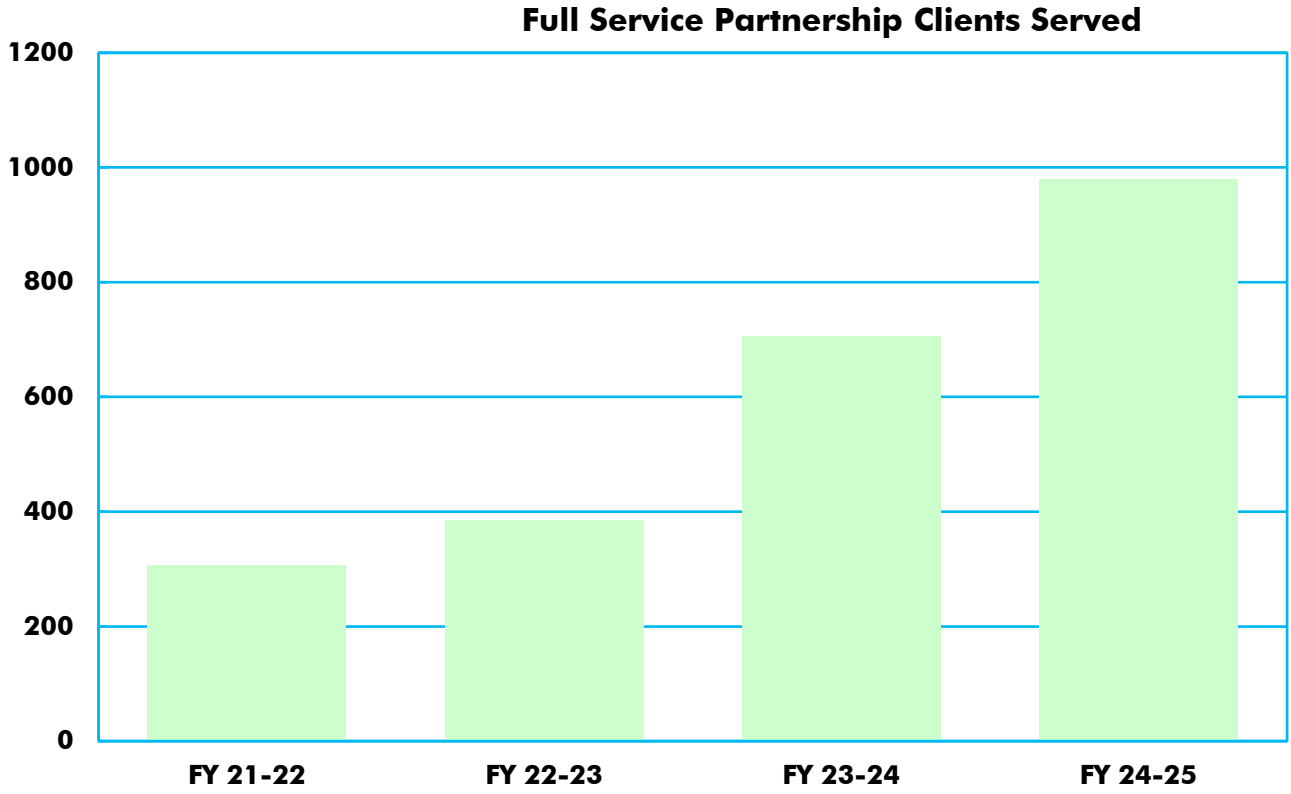
GOALS FOR FY 2025-26

- Complete Stakeholder feedback sessions to plan for the full implementation of Behavioral Health Services Act and the Transformation under Proposition 1.
- Complete Request for Proposals for the new Three-Year Plan under the new BHSA Transformation component categories.
- Engage Culturally Specific Service Providers and increase service providers to address access concerns.
- Attended community events to provide education and information on prevention, early intervention, and treatment services for Mental Health.

ACCOMPLISHMENTS IN FY 2024-25

- Presented the third Innovation project to the Mental Health Services Oversight and Accountability Commission.
- Re-established our Wellness Centers.
- Supported peer employees in completing Peer Certification Training.
- Completed the MHSA Triennial Review.
- Attended community events to provide education and information on prevention, early intervention, and treatment services for Mental Health.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2187 Training of staff, peer support members, parent partners, clients and community members.

CHANGES IN BUDGET FROM PRIOR YEAR

The increase in the 1000 series is due to grants being expended or ending.

The decrease in the 2000 series, specifically Professional & Special Services (862189) is due to decrease in contract expansion. Also, Special Department (862239) is due to decrease in program expansion.

The changes in the 3000 series from the prior year are primarily due to an increase in Full Service Partnership (FSP) funding, which reflects program expansion and a growing need for intensive, wraparound services to support individuals with serious mental health challenges.

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services

BU 4051 - Mental Health Services Act

BUDGET UNIT DETAIL Schedule 9 — Function: Health & Sanitation — Activity: Mental Health

Fund: 1223 Mental Health Service Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2025-26 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	136,589.39	239,965.45	104,000.00	**104,000.00**	-
824101 Change in Fair Value Investment	(31,764.28)	-	-	**-**	-
825330 State Aid Mental Hlth	-	8,596,804.45	7,096,483.00	**6,249,880.00**	(846,603.00)
825332 State Medi-Cal Mental Hlth	-	-	-	**408,389.00**	408,389.00
825333 Federal Medi-Cal Mental Hlth	-	-	-	**13,204,583.00**	13,204,583.00
826390 Other Charges	190,667.38	5,987,830.94	-	**1,000.00**	1,000.00
827802 Oper Transfer In	4,625,526.73	-	12,473,625.00	**-**	(12,473,625.00)
Total Revenues	**4,921,019.22**	**14,824,600.84**	**19,674,108.00**	**19,967,852.00**	**293,744.00**
Salaries & Employee Benefits					
861011 Regular Employees	440,482.33	555,395.81	1,030,932.00	**1,726,683.00**	695,751.00
861012 Extra Help	-	-	5,597.00	**-**	(5,597.00)
861013 Overtime Reg Emp	-	58.88	-	**-**	-
861021 Co Cont Retirement	159,020.60	173,309.25	320,531.00	**568,720.00**	248,189.00
861022 Co Cont OASDI	26,246.64	33,064.38	59,288.00	**106,172.00**	46,884.00
861023 Co Cont Medicare	6,138.53	7,733.07	14,227.00	**24,829.00**	10,602.00
861024 Co Cont Retire Incr	13,318.42	44,426.94	75,220.00	**154,720.00**	79,500.00
861030 Co Cont Health Ins	75,293.13	99,438.61	216,255.00	**400,259.00**	184,004.00
861031 Co Cont Unemp Ins	287.00	-	-	**-**	-
861035 Co Cont Workers Comp	241.00	236.00	232.00	**688.00**	456.00
Total Salaries & Employee Benefits	**721,027.65**	**913,662.94**	**1,722,282.00**	**2,982,071.00**	**1,259,789.00**
Services & Supplies					
862060 Communications	1,731.51	1,746.64	2,200.00	**4,400.00**	2,200.00
862080 Food	275.57	-	700.00	**700.00**	-
862090 Household Expense	-	-	-	**-**	-
862101 Insurance- General	1,169.00	1,368.00	2,172.00	**2,503.00**	331.00
862120 Maintenance Equipment	-	-	-	**-**	-
862150 Memberships	7,940.67	11,065.66	11,066.00	**12,172.00**	1,106.00
862170 Office Expense	2,515.04	348.67	1,600.00	**1,600.00**	-
862182 Data Processing Svcs	-	-	-	**-**	-
862187 Education & Training	60.00	99.99	10,000.00	**10,000.00**	-
862189 Prof/Spec Svcs- Other	828,899.55	664,280.13	2,851,375.00	**1,921,375.00**	(930,000.00)
862190 Publications & Legal Notices	-	431.98	-	**-**	-
862194 A-87 Costs	67,659.00	68,258.00	68,258.00	**69,253.00**	995.00
862210 Rent/Lease- Bldg Grnds	-	-	-	**-**	-
862228 Software-Short Term	-	-	-	**800.00**	800.00
862230 Info Tech Equip	14,902.08	12,308.75	9,846.00	**8,463.00**	(1,383.00)
862239 Spec Dept Expense	1,238,319.20	375,709.51	1,638,070.00	**745,000.00**	(893,070.00)
862250 Trans/Travel	14,345.61	3,891.01	3,000.00	**21,200.00**	18,200.00
862253 Travel Out of County	70.00	-	1,500.00	**9,000.00**	7,500.00
Total Services & Supplies	**2,177,887.23**	**1,139,508.34**	**4,599,787.00**	**2,806,466.00**	**(1,793,321.00)**
Other Charges					
863113 Paymts to Other Govts	-	-	4,929,962.00	**5,445,189.00**	515,227.00
863164 Organizational	2,269,402.69	7,029,064.56	9,678,050.00	**11,174,878.00**	1,496,828.00
863280 Contr to Other Agncs	289,406.59	602,868.97	577,220.00	**775,000.00**	197,780.00

JENINE MILLER, Director Health Services
BU 4051 - Mental Health Services Act

BUDGET UNIT DETAIL Schedule 9 (Cont.) **Function: Health & Sanitation** **Activity: Mental Health**

Fund: 1223 Mental Health Service Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2025-26 Estimated	2025-26 Adopted	Change from Prior Year
Total Other Charges	**2,558,809.28**	**7,631,933.53**	**15,185,232.00**	**17,395,067.00**	**2,209,835.00**
Fixed Assets					
864360 Structures & Improvements	-	-	370,000.00	-	(370,000.00)
864370 Equipment	-	-	60,000.00	-	(60,000.00)
Total Fixed Assets	**-**	**-**	**430,000.00**	**-**	**(430,000.00)**
Expend Transfer & Reimb					
865380 Intrafund Transfer	(76,409.97)	(92,448.25)	-	-	-
865802 Oper Transfer Out	-	-	1,948,273.00	**2,353,587.00**	405,314.00
Total Expend Transfer & Reimb	**(76,409.97)**	**(92,448.25)**	**1,948,273.00**	**2,353,587.00**	**405,314.00**
Total Net Appropriations	**5,381,314.19**	**9,592,656.56**	**23,885,574.00**	**25,537,191.00**	**1,651,617.00**
Net County Cost (Fund Contribution)	**460,294.97**	**(5,231,944.28)**	**4,211,466.00**	**5,569,339.00**	**1,357,873.00**

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services



BU 4052 - Mental Health Treatment Act (Measure B)

Budget Unit Overview

The voters of Mendocino County passed Measure B on November 7, 2017, for the purpose of improving residents' lives and the public's safety by strategically evaluating and enhancing resources for mental health treatment. An 11-member politically independent "Mental Health Treatment Act" Citizen's Oversight Committee has been created to review the independent annual audit of expenditures and performance management plan for compliance. The Committee shall also provide recommendations to the Board of Supervisors. The Committee is comprised of citizens and County leadership.

The creation of the Mental Health Treatment Fund is entirely dedicated to fund improved services, treatment, and facilities for persons with mental health conditions into which 100% of the revenue shall be deposited. For a period of five (5) years, a maximum of 75% of the revenue deposited into the Fund may be used for facilities with no less than 25% dedicated to services and treatment; thereafter, 100% of all revenue deposited into the Fund shall be used for ongoing operations, services, and treatment. The Board directed that all Measure B funds must be approved by the Board of Supervisors before allocation.

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PROGRAM OVERVIEW

- Behavioral Health Facilities Funding
- Behavioral Health Training Center
- Operations, Services, and Treatment Funding

ACCOMPLISHMENTS IN FY 2024-25

- Began construction on the Psychiatric Health Facility.
- Awarded over $9.3 million to help offset the costs incurred while constructing the Psychiatric Health Facility.
- Monitored progress and data of approved programs.

GOALS FOR FY 2025-26

- Continue construction of a Psychiatric Health Facility.
- Continue to monitor progress and data of all approved programs.
- Continue to review and make recommendations to the Board of Supervisors on Measure B Funds.
- Continue to provide fiscal oversight of funds and conduct an independent annual audit of expenditures.

BUDGET UNIT DETAIL Schedule 9 — **Function: Health and Sanitation** — **Activity: Mental Health**

Fund: 1224 Mental Health Treatment Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821500 Sales & Use Tax	8,067,213.21	2,526,080.58	2,407,901.00	**2,356,097.00**	(51,804.00)
824100 Interest	578,778.67	1,104,623.69	444,656.00	**583,375.00**	138,719.00
824101 Change in Fair Value Investment	(349,696.77)	-	-	**-**	-
824200 Rents & Concess	1,080.00	2,455.00	2,000.00	**3,150.00**	1,150.00
825490 State Other	-	-	9,368,147.00	**3,681,904.00**	(5,686,243.00)
826390 Other Charges	83,860.03	4,237.25	2,000.00	**3,600.00**	1,600.00
827802 Oper Transfer In	-	-	-	**-**	-
Total Revenues	**8,381,235.14**	**3,637,396.52**	**12,224,704.00**	**6,628,126.00**	**(5,596,578.00)**
Salaries & Employee Benefits					
861031 Co Cont Unemp Ins	985.00	-	-	**-**	-
Total Salaries & Employee Benefits	**985.00**	**-**	**-**	**-**	**-**
Services & Supplies					
862060 Communications	4,466.80	264.48	4,300.00	**-**	(4,300.00)
862090 Household Expense	9,414.94	4,126.99	6,941.00	**7,774.00**	833.00
862101 Insurance- General	283.00	686.00	686.00	**152.00**	(534.00)
862130 Maint Strc Impr & Grnds	15,583.72	16,789.29	19,324.00	**21,643.00**	2,319.00
862170 Office Expense	387.63	-	1,000.00	**1,000.00**	-
862187 Education & Training	-	-	-	**-**	-
862189 Prof/Spec Svcs- Other	388,245.13	615,233.37	500,000.00	**850,000.00**	350,000.00
862190 Publ/Legal Notice	-	-	200.00	**-**	(200.00)
862194 A-87 Costs	67,956.00	61,379.00	341,864.00	**75,000.00**	(266,864.00)
862230 Info Tech Equip	4,504.60	-	1,400.00	**1,400.00**	-
862239 Spec Dept Expense	135,692.72	36,900.39	467,914.78	**100,923.00**	(366,991.78)
862250 Trans/Travel	-	-	1,000.00	**-**	(1,000.00)
862253 Travel Out of County	-	-	1,000.00	**-**	(1,000.00)
862260 Utilities	5,820.36	5,599.17	5,500.00	**6,160.00**	660.00
Total Services & Supplies	**632,354.90**	**740,978.69**	**1,351,129.78**	**1,064,052.00**	**(287,077.78)**
Expend Transfer & Reimb					
865380 Intrafund Transfer	-	-	-	**-**	-
865802 Oper Transfer Out	886,405.14	1,460,040.26	28,388,147.00	**5,250,000.00**	(23,138,147.00)
Total Expend Transfer & Reimb	**886,405.14**	**1,460,040.26**	**28,388,147.00**	**5,250,000.00**	**(23,138,147.00)**
Total Net Appropriations	**1,519,745.04**	**2,201,018.95**	**29,739,276.78**	**6,314,052.00**	**(23,425,224.78)**
Net County Cost (Fund Contribution)	**(6,861,490.10)**	**(1,436,377.57)**	**17,514,572.78**	**(314,074.00)**	**(17,828,646.78)**

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services

4084- Mental Health Realignment

DEPARTMENT SUMMARY

Fund: 1224 Mental Health Treatment Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	-	-	-	-	-
825342 Realignment Mental Health	3,605,402.79	-	3,558,323.00	**3,558,323.00**	-
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**3,605,402.79**	**-**	**3,558,323.00**	**3,558,323.00**	**-**
Other Charges					
863113 Pmt Other Gov Agency	700,066.34	-	-	-	-
Total Other Charges	**700,066.34**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Operating Transfer Out	2,905,336.45	-	3,558,323.00	**3,558,323.00**	-
Total Expend Transfer and Reimb	**2,905,336.45**	**-**	**3,558,323.00**	**3,558,323.00**	**-**
Total Net Appropriations	**3,605,402.79**	**-**	**3,558,323.00**	**3,558,323.00**	**-**
Net County Cost (Fund Contribution)	**-**	**-**	**-**	**-**	**-**

DEPARTMENT SUMMARY

Fund: 1224 Mental Health Treatment Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	-	-	-	**-**	-
825342 Realignment Mental Health	-	-	-	**-**	-
827802 Operating Transfer In	-	28,840.00	28,840.00	**28,840.00**	-
Total Revenues	**-**	**28,840.00**	**28,840.00**	**28,840.00**	**-**
Expend Transfer & Reimb					**-**
865802 Operating Transfer Out	-	-	-	**28,840.00**	28,840.00
Total Expend Transfer and Reimb	**-**	**-**	**-**	**28,840.00**	**28,840.00**
Total Net Appropriations	**-**	**-**	**-**	**28,840.00**	**28,840.00**
Net County Cost (Fund Contribution)	**-**	**(28,840.00)**	**(28,840.00)**	**-**	**28,840.00**

BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Director Health Services



BU 0481 - Mental Health Student Services Act

GRANT OVERVIEW (Administered by BU 4050)

Metal Health Student Services Act (MHSSA) is a competitive grant that Mendocino County was awarded in 2020. The MHSSA funds direct staffing to provide school campus based mental health and prevention services. Mendocino County's grant proposal was to leverage existing school based mental health services being provided to add peer supports, stigma education and reduction, and reduction of suicidal and other mental health impacts on school outcomes.

GRANT INFORMATION

- Grant Inception Date: 8/18/2020
- Current Grant Period: September 1, 2024 to August 31, 2025
- Source of Funds: Mental Health Services Oversight and Accountability Commission
- Continuity of Grant: Year Five of Grant, Grant extension was processed.
- Grant Restrictions and Provisions: This grant limits overall administrative costs, with the goal that 75% of funding allocated for personnel go to delivering services (as opposed to administration costs). Administration costs shall not exceed fifteen percent (15%) of the total budget grant amount.

GRANT BUDGET

Revenue	
Grant Revenue	$ 738,828
Total	$ 738,828
Expenditures	
Salaries & Employee Benefits	$ 3,766
Services & Supplies	735,062
Total	$ 738,828

County Match Required: No

Independent Audit Required: Yes

BUDGET UNIT DETAIL Schedule 9

Function: Health and Sanitation Activity: Mental Health

Fund: 1224 Mental Health Treatment Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	2,837.72	-	-	-	-
825490 State Other	-	455,352.25	888,828.00	**735,015.00**	-
825670 Federal Other	-	-	-	-	-
827801 Grant Revenue	178,589.56	-	-	-	
Total Revenues	**181,427.28**	**455,352.25**	**888,828.00**	**735,015.00**	**-**
Services & Supplies					
862189 Prof/Spec Svcs- Other	303,791.81	292,906.42	672,933.00	**694,284.00**	-
862239 Spec Dept Expense	62,713.24	56,963.89	212,429.00	**40,731.00**	-
Total Services & Supplies	**366,505.05**	**349,870.31**	**885,362.00**	**735,015.00**	**-**
Total Net Appropriations	**366,505.05**	**349,870.31**	**888,828.00**	**735,015.00**	**-**
Total Fund Balance (Contribution)	**185,077.77**	**(105,481.94)**	**-**	**-**	**-**

MENDOCINO
1850
COUNTY

SOCIAL SERVICES

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The Mission of the Mendocino County Department of Social Services is:

- *To strengthen and empower individuals and families to achieve self-sufficiency, safety, and improve their quality of life;*
- *To deliver services in a respectful, effective and efficient manner;*
- *To develop, support, and empower staff, individually and in teams, to be professional, competent and highly skilled;*
- *To promote and maintain effective and productive relationships within the Department, and with other government led entities, our communities, other agencies, voluntary organizations, the business sector and our community*

SOCIAL SERVICES

DeDe Parker, Director Social Services

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	1,889,701.07	52,920,668.78	2,549,281.00	2,214,013.00	(335,268.00)
Total Operating Transfers In	53,845,667.00	-	54,941,268.00	54,551,325.00	(389,943.00)
Total Revenues	55,735,368.07	52,920,668.78	57,490,549.00	56,765,338.00	(725,211.00)
Appropriations - All Funds					
Total Salaries & Employee Benefits	37,897,507.89	38,271,431.94	40,585,697.00	42,104,692.83	1,518,995.83
Total Services and Supplies	7,709,151.32	9,428,776.30	9,036,102.78	7,671,271.00	(1,364,831.78)
Total Other Charges	8,352,760.25	6,753,673.67	10,315,264.00	9,992,078.00	(323,186.00)
Total Fixed Assets	46,600.00	8,051.71	73,792.00	77,740.00	3,948.00
Total Operating Expenditures	54,006,019.46	54,461,933.62	60,010,855.78	59,845,781.83	(165,073.95)
Total Intrafund Transfers	(889,431.63)	(1,828,562.84)	(2,727,682.00)	(2,006,000.00)	721,682.00
Total Operating Transfers Out	2,639,166.63	287,297.90	210,832.00	168,272.00	(42,560.00)
Total Transfers & Reimb.	1,749,735.00	(1,541,264.94)	(2,516,850.00)	(1,837,728.00)	679,122.00
Total Net Appropriations	55,755,754.46	52,920,668.68	57,494,005.78	58,008,053.83	514,048.05
NCC/Use of Fund Balance	20,386.39	(0.10)	3,456.78	1,242,715.83	1,239,259.05

BU 5010 - Social Services: Employment and Family Assistance Services

Budget Unit Overview

Social Services Budget Unit 5010 is comprised of the key service areas of Employment and Family Assistance Services (EFAS), Family and Children's Services, and Adult and Aging Services.

Budget Unit 5010 – Employment and Family Assistance Services (EFAS) administers state and federal mandated public assistance programs that address the County's health and welfare needs. The programs included in this division are CalWORKs, CalWORKs Job Services, CalFresh, Medi-Cal, and County Medical Services Program (CMSP).

Specific eligibility requirements include, but are not limited to, an applicant's age, citizenship status, income, and resources. The California Work Opportunity and Responsibility to Kids (CalWORKs) program provides services and cash aid to eligible families with children in the home. CalWORKs Job Services arranges employment training and addresses barriers for families on the path to self-sufficiency. CalFresh is a supplemental program to increase access to healthy food options. Medi-Cal/County Medical Services Program provides health insurance to families and individuals.

PROGRAM OVERVIEW

- Advocacy and Collaboration Team-Outreach
- CalFresh
- CalWORKs
- CalWORKs Job Services:
  - CalWORKs Housing Support
  - Expanded Subsidized Employment
  - Family Stabilization
- County Medical Services Program (CMSP)
- Medi-Cal

GOALS FOR FY 2025-26

- Develop hybrid training model for induction and journey level trainings to reduce travel for satellite offices.
- Meet Medi-Cal performance standards of 90% processing timeliness for applications and redeterminations.
- Reduce Income Eligibility Verification Reporting backlog by 75 percent.
- Provide CalHEERS training for all eligibility staff to increase accuracy and efficiency.
- Improve 30-day timeliness of processing regular CalFresh applications to meet State goal of 90%.

ACCOMPLISHMENTS IN FY 2024-25

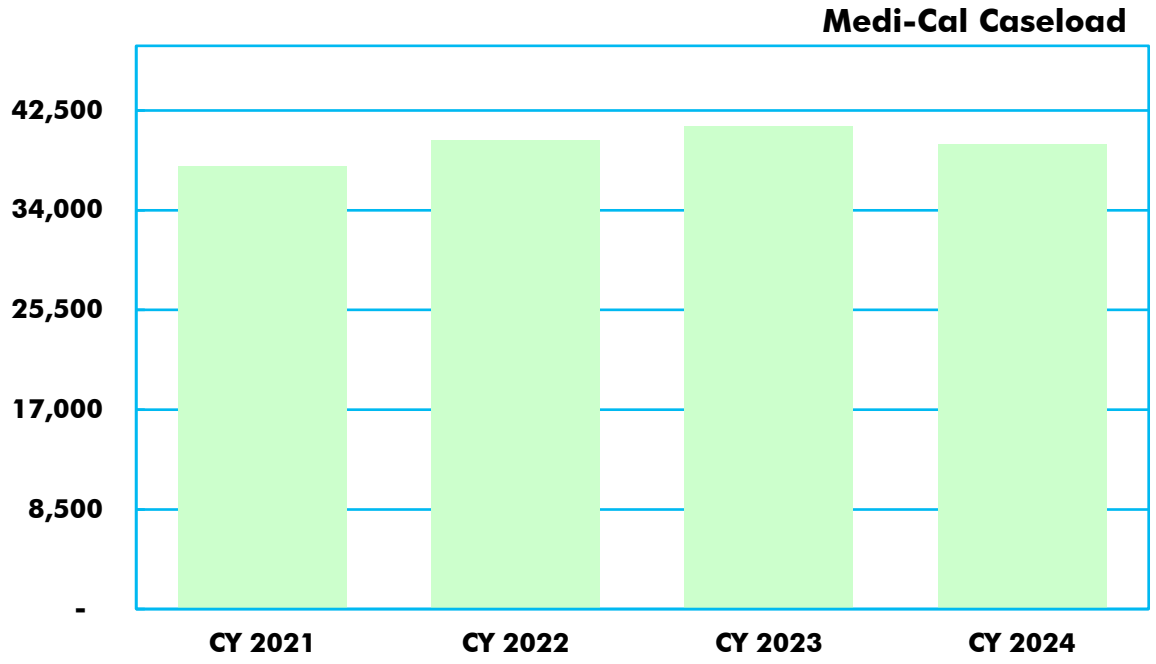
- Reduced findings from CalFresh Management Evaluation from previous years by 50%.
- Processed 20,405 Medi-Cal unwinding renewals and 6,224 new Medi-Cal applications.
- Processed 7,278 CalFresh applications with a 91.6% timeliness for 3-day expedited processing.
- Logged 31,013 customer visits through the Yokayo and Avila campus lobbies.
- Issued $39.53 million dollars in supplemental nutrition assistance (CalFresh) in the 2024 CY.

SOCIAL SERVICES

DeDe Parker, Director Social Services

BU 5010 - Social Services: Employment and Family Assistance Services

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2182 Live Scan (fingerprinting), statistical, and program and software licensing.

Acct. 2189 Investigations, ergonomic evaluations, and fit-for-duty exams.

Acct. 2239 Agency administration and Language Line services.

Other Charges

Acct. 3132 Contracted services for CalFresh Outreach and Nutritional Education for EFAS.

Acct. 3135 Transportation and supportive services for CalWORKs clients.

Acct. 3138 Contracted services to assist CalWORKs clients in returning to the workforce.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.

BU 5010 - Social Services: Family and Children's Services

Budget Unit Overview

Family and Children's Services provides protective services to ensure the safety of children from abuse and neglect. These services include investigation of child abuse, neglect allegations, as well as assistance to families to remain together or to reunify. The program includes services to children in foster care, group home care, and guardianship care.

PROGRAM OVERVIEW

- Child Abuse Hotline
- Emergency Response
- Family Dependency Drug Court
- Family Maintenance
- Family Reunifications
- Foster Care Eligibility Administration
- Independent Living Skills
- Interstate Compact on the Placement of Children Administration
- Permanency Placement
- Probate Guardianships for Non-relatives
- Quality Assurance/Case Reviews
- Resource Family Approval
- Step-Parent Adoptions
- Supportive Transition
- Ukiah and Willits Family Resource Centers
- Wraparound Services
- Family Urgent Response Services

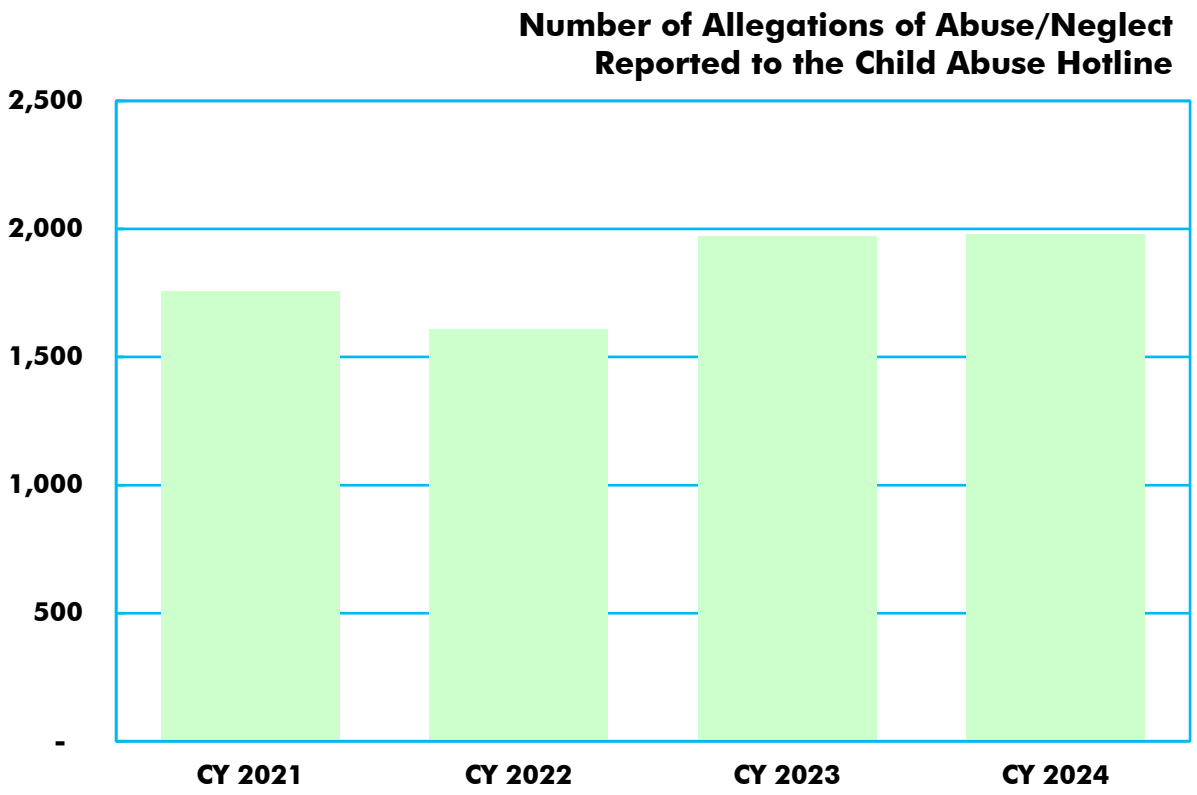
GOALS FOR FY 2025-26

- Implement the approved Family First Prevention Services Comprehensive Prevention Plan with the Cahto Tribe of Laytonville Rancheria.
- Establish emergency shelter beds utilizing complex care funding.
- Increase the number of staff certified to administer CANS assessments, facilitate Child and Family Team Meetings, and complete CFTMs timely.
- Implement procedures and train staff to improve overall quality of services and professional standards.
- Implement Voluntary Family Maintenance Services to reduce repeated referrals for families and decrease the risk of continued abuse and neglect.

ACCOMPLISHMENTS IN FY 2024-25

- Finalized the Family First Prevention Services Comprehensive Prevention Plan with the Cahto Tribe of the Laytonville Rancheria.
- As of 3/2025 FCS has 130 Approved Resource Families, with 30 families in the process of approval.
- Developed 9 Policy and Procedure updates, 2 new Procedures, and 3 Policy memos.
- Added two Registered Nurses to the Emergency Response units (1 north county, 1 south county) to support investigations, conduct field examinations, assess health issues, and determine causes or the need for medical treatment.
- Decreased the detention of children by approximately 30%, compared to the first quarter of the calendar year 2023 by implementing fact-based assessments aligned with laws.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2182 Live Scan (fingerprinting), statistical, and program and software licensing.

Acct. 2189 Investigations, ergonomic evaluations, and fit-for-duty exams.

Acct. 2239 Agency administration and Language Line services.

Other Charges

Acct. 3112 Services provided to foster children and potential foster children to prevent or mitigate time spent in out-of-home placement.

Acct. 3126 Services provided to teen parents to help them finish school.

Acct. 3133 Emergency shelter for high needs children.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.

BU 5010 - Social Services: Adult and Aging Services

Budget Unit Overview

The Adult and Aging Services division administers a range of state, federal, and local programs to address the County's health and welfare needs for older adults, adults with disabilities, and residents in long-term care facilities throughout the State. Programs within Adult and Aging Services include Adult Protective Services (APS), Veterans' Services, and Public Administrator/Public Guardian.

APS helps elder adults (60 years and older) and dependent adults (18–59 who are disabled), when these adults are unable to meet their own needs, or are victims of abuse, neglect, or exploitation. APS investigates reports of abuse of elders and dependent adults who live in private homes, apartments, hotels, hospitals, or who are, or soon will be, experiencing homelessness.

Veterans' Services provides intensive case management to eligible veterans pursuing benefits they are entitled to receive from the U.S. Department of Veteran Affairs (VA).

Public Administrator/Public Guardian initiates the court process to invoke probate conservatorship, handles the affairs of individuals who die without family to administer their estates, and provides case management for conserved persons with severe disabilities.

PROGRAM OVERVIEW

- Adult Protective Services (APS)
- Veterans Services
- Public Administrator/Public Guardian (PAPG)
- Home-Housing Options for Mendocino Continuum of Care (HOMe)
- In-Home Supportive Services-BU 5170
- Quality Assurance/Public Authority-BU 5170
- General Assistance/General Relieve/Long-Term Medi-Cal Care-BU 5190

GOALS FOR FY 2025-26

- Develop new and updated procedures for the Public Guardian and Public Administrator Office.
- Enhance utilization of Home Safe funding to assist elderly and dependent adults in obtaining or retaining permanent housing.
- Continue efforts to establish a VA telehealth option at the Fort Bragg Veterans Services Office.

ACCOMPLISHMENTS IN FY 2024-25

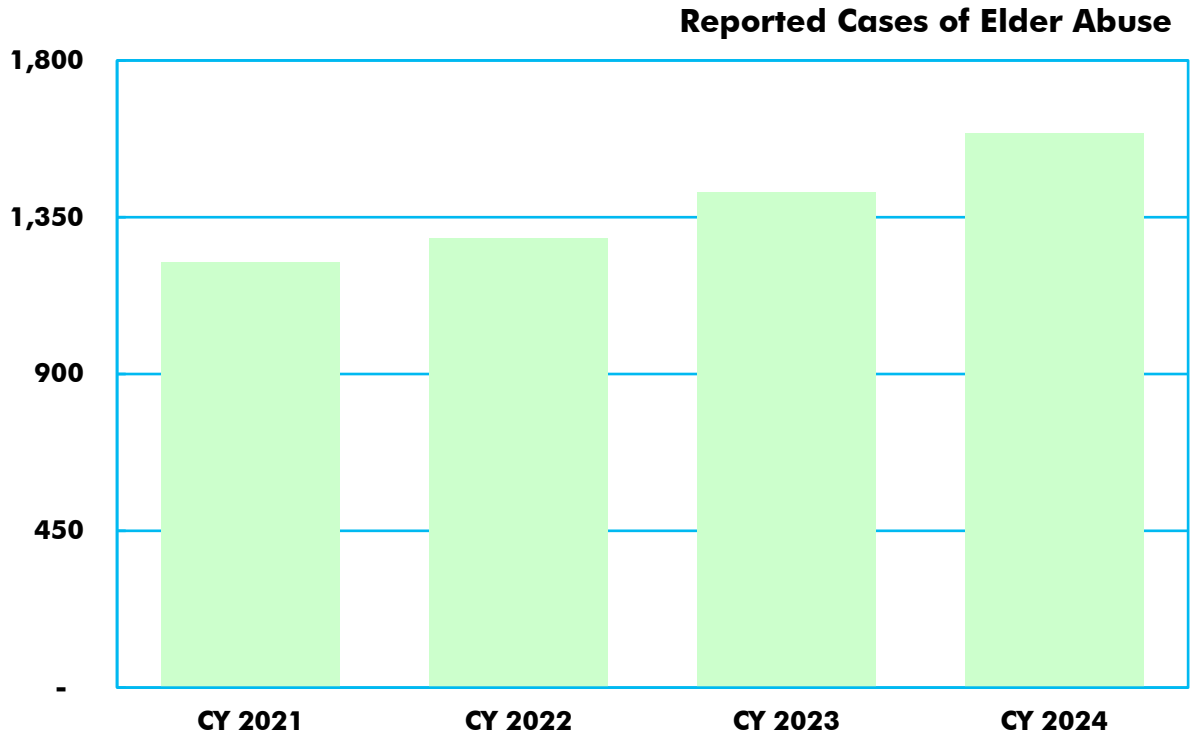
- Established a referral system with the Treasurer/Tax Collector office to provide financial assistance using Home Safe funding for elderly individuals with delinquent property taxes facing homelessness.
- Completed an outreach campaign for Elder and Dependent Adult Abuse Awareness including outreach to senior centers, community events, social media, press releases, street banners, and advertisements.
- Provided outreach to local veteran and military organizations to support access and awareness of veteran's benefits.

SOCIAL SERVICES

DeDe Parker, Director Social Services

BU 5010 - Social Services: Adult and Aging Services

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2182 Live Scan (fingerprinting), statistical, and program and software licensing.

Acct. 2189 Investigations, ergonomic evaluations, and fit-for-duty exams.

Acct. 2239 Agency administration and Language Line services.

Other Charges

Acct. 3115 Senior Center contracted services for outreach, transportation, and services provided to keep senior citizens safely in their homes.

Acct. 3140 Services provided to assist In-Home Supportive Services clients.

CHANGES IN BUDGET FROM PRIOR YEAR

- IHSS Public Authority Staff moved to BU 5170.
- Reduced Service Contracts including Senior Centers and Emergency Caregiving due to lack of funding.
- Vacancies Eliminated due to Hiring Freeze.

BUDGET UNIT DETAIL Schedule 9

Function: Health & Sanitation **Activity: Mental Health**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
823300 Forfeiture & Penalty	-	-	7,000.00	**-**	(7,000.00)
824200 Rent/Concession	89,735.68	94,118.53	110,000.00	**110,000.00**	-
825150 Motor Vehicle in Lieu	909,337.16	909,337.16	909,337.00	**909,337.00**	-
825210 State Welfare Admin	5,320.00	9,568,834.00	-	**-**	-
825341 Realignment Hlth Svcs	-	9,624,466.45	-	**-**	-
825343 Realignment Pub Assist	-	4,822,878.05	-	**-**	-
825470 State Aid Veterans	123,278.00	119,494.07	85,944.00	**116,676.00**	30,732.00
825490 State Other	-	-	-	**-**	-
825510 Federal Welfare Admin	-	16,933,552.46	-	**-**	-
825520 Health Related Funds	-	10,185,234.92	-	**-**	-
826230 Estate Fee- Pub Admin	1,020.01	325.00	60,000.00	**20,000.00**	(40,000.00)
826380 Collection Fee	54,033.55	31,583.99	55,000.00	**50,000.00**	(5,000.00)
826390 Other Charges	706,972.36	630,844.15	1,250,000.00	**1,008,000.00**	(242,000.00)
826391 Conservator Svc Fee	-	-	72,000.00	**-**	(72,000.00)
827400 Prior Year Revenue	4.31	-	-	**-**	-
827700 Other	-	-	-	**-**	-
827802 Oper Transfer In	53,845,667.00	-	54,941,268.00	**54,551,325.00**	(389,943.00)
Total Revenues	**55,735,368.07**	**52,920,668.78**	**57,490,549.00**	**56,765,338.00**	**(725,211.00)**
Salaries & Employee Benefits					
861011 Regular Employees	21,655,190.12	21,520,707.23	21,987,998.00	**23,569,070.00**	1,581,072.00
861012 Extra Help	228,248.96	282,395.05	250,000.00	**250,000.00**	-
861013 Overtime Reg Emp	1,319,202.20	1,113,396.60	850,000.00	**850,000.00**	-
861021 Co Cont Retirement	7,779,984.96	6,988,734.45	7,831,164.00	**7,928,378.00**	97,214.00
861022 Co Cont OASDI	1,359,729.04	1,340,430.38	1,426,039.00	**1,453,160.00**	27,121.00
861023 Co Cont Medicare	323,375.70	318,354.55	333,509.00	**339,858.00**	6,349.00
861024 Co Cont Retire Incr	649,058.09	1,709,389.54	2,001,338.00	**2,201,603.00**	200,265.00
861030 Co Cont Health Ins	3,385,606.82	3,898,462.14	4,826,243.00	**4,670,955.00**	(155,288.00)
861031 Co Cont Unemp Ins	37,776.00	-	37,776.00	**-**	(37,776.00)
861035 Co Cont Workers Comp	1,159,336.00	1,099,562.00	1,041,630.00	**841,668.83**	(199,961.17)
Total Salaries & Employee Benefits	**37,897,507.89**	**38,271,431.94**	**40,585,697.00**	**42,104,692.83**	**1,518,995.83**
Services & Supplies					
862060 Communications	274,393.75	242,324.43	293,300.00	**277,500.00**	(15,800.00)
862062 Comm Microwave	35,557.88	36,624.62	35,144.00	**36,198.00**	1,054.00
862090 Household Expense	679,255.47	743,197.81	748,192.00	**760,920.00**	12,728.00
862101 Insurance- General	497,767.00	647,576.00	676,085.00	**470,535.00**	(205,550.00)
862109 Insurance- Other	-	-	-	**-**	-
862110 Jury/Witness Expense	-	-	1,000.00	**-**	(1,000.00)
862120 Maint- Equip	131,288.11	78,534.10	101,000.00	**173,000.00**	72,000.00
862130 Maint Strc/Impr/Grnds	183,614.70	173,199.17	205,000.00	**169,000.00**	(36,000.00)
862150 Memberships	48,764.88	49,401.08	52,500.00	**56,600.00**	4,100.00
862170 Office Expense	430,634.90	438,390.44	485,000.00	**395,000.00**	(90,000.00)
862171 Paper Supplies	30,634.33	31,316.62	42,500.00	**39,000.00**	(3,500.00)
862172 Office Exp- Fedex/UPS	14,547.22	17,950.51	20,000.00	**22,300.00**	2,300.00
862181 Auditing/Fiscal Svc	17,300.00	-	20,000.00	**20,000.00**	-

BUDGET UNIT DETAIL Schedule 9 (Cont.)

Function: Health & Sanitation Activity: Mental Health

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862182 Data Processing Svcs	173,502.99	179,000.19	364,035.00	**172,596.00**	(191,439.00)
862183 Legal Fees	83,846.56	72,384.72	42,000.00	**60,000.00**	18,000.00
862185 Medical/Dental Svcs	6,713.50	5,758.05	12,000.00	**6,000.00**	(6,000.00)
862187 Education & Training	45,917.26	23,304.00	93,400.00	**47,000.00**	(46,400.00)
862188 Printing	62,817.55	19,199.31	25,000.00	**25,000.00**	-
862189 Prof/Spec Svcs- Other	79,219.91	182,681.31	226,456.78	**183,000.00**	(43,456.78)
862190 Publ/Legal Notice	35,462.14	22,826.49	41,000.00	**48,500.00**	7,500.00
862194 A-87 Costs	1,500,000.00	2,719,333.00	2,719,333.00	**2,097,654.00**	(621,679.00)
862200 Rent/Lease- Equip	4,987.72	13,962.15	15,000.00	**15,000.00**	-
862210 Rent/Lease- Bldg Grnds	107,588.00	267,064.49	300,500.00	**243,000.00**	(57,500.00)
862215 Debt Service- Leases	135,697.34	-	-	**-**	-
862216 Interest Expense- Leases	39,302.66	-	-	**-**	-
862217 Debt Service Principal	24,000.00	-	-	**-**	-
862228 Software-Short Term	-	-	-	**95,510.00**	95,510.00
862230 Info Tech Equip	933,360.12	1,297,352.86	792,593.00	**711,186.00**	(81,407.00)
862239 Spec Dept Expense	1,389,025.46	1,359,631.49	545,064.00	**785,000.00**	239,936.00
862250 Trans/Travel	264,903.94	240,773.28	350,000.00	**156,772.00**	(193,228.00)
862253 Travel Out of County	172,712.08	258,492.36	375,000.00	**285,000.00**	(90,000.00)
862260 Utilities	306,335.85	308,497.82	455,000.00	**320,000.00**	(135,000.00)
Total Services & Supplies	**7,709,151.32**	**9,428,776.30**	**9,036,102.78**	**7,671,271.00**	**(1,364,831.78)**
Other Charges					
863112 Pmt to Private Inst	-	-	1,397,682.00	**1,006,000.00**	(391,682.00)
863115 Svc Connected Exp	1,047,049.61	568,841.15	655,500.00	**654,100.00**	(1,400.00)
863116 Child Care Svcs- MOE	258,744.92	430,707.97	495,327.00	**730,000.00**	234,673.00
863118 Family Svcs	4,149,433.03	3,913,726.56	5,326,845.00	**5,626,247.00**	299,402.00
863121 Independent Living	40,886.05	34,557.09	65,000.00	**61,286.00**	(3,714.00)
863126 Cal-Learn Prog Svcs	480.00	630.00	10,000.00	**2,500.00**	(7,500.00)
863131 Family Preservation	-	22,801.82	260,433.00	**147,947.00**	(112,486.00)
863132 Family Track	617,594.27	585,691.48	300,000.00	**312,830.00**	12,830.00
863133 Office of Educ Contract	411,346.84	294,350.69	410,400.00	**50,000.00**	(360,400.00)
863135 Job Alliance Prog Svc	1,465,836.90	538,816.33	678,477.00	**1,174,156.00**	495,679.00
863138 Welfare to Work 15%	351,811.12	351,281.10	687,000.00	**212,012.00**	(474,988.00)
863140 IHSS- PA	9,577.51	12,269.48	28,600.00	**15,000.00**	(13,600.00)
Total Other Charges	**8,352,760.25**	**6,753,673.67**	**10,315,264.00**	**9,992,078.00**	**(323,186.00)**
Fixed Assets					
864360 Structure/Improvement	-	-	-	**-**	-
864370 Equipment	46,600.00	8,051.71	73,792.00	**77,740.00**	3,948.00
Total Fixed Assets	**46,600.00**	**8,051.71**	**73,792.00**	**77,740.00**	**3,948.00**
Expend Transfer & Reimb					
865380 Intrafund Transfer	(889,431.63)	(1,828,562.84)	(2,727,682.00)	**(2,006,000.00)**	721,682.00
865802 Oper Transfer Out	2,639,166.63	287,297.90	210,832.00	**168,272.00**	(42,560.00)
Total Expend Transfer & Reimb	**1,749,735.00**	**(1,541,264.94)**	**(2,516,850.00)**	**(1,837,728.00)**	**679,122.00**
Total Net Appropriations	**55,755,754.46**	**52,920,668.68**	**57,494,005.78**	**58,008,053.83**	**514,048.05**
Net County Cost (Fund Contribution)	**20,386.39**	**(0.10)**	**3,456.78**	**1,242,715.83**	**1,239,259.05**

BU 5130 - CalWORKs/Foster Care/Adoptions

Budget Unit Overview

CalWORKs, Foster Care, and Adoption services are mandated and primarily funded by the Federal and State governments to provide financial support to children and their families. CalWORKs is a public assistance program that provides cash aid and services to eligible families with children in the home. Specific eligibility requirements include, but are not limited to, an applicant's age, citizenship status, income, and resources. Families that apply and qualify for ongoing assistance receive money each month to help pay for housing, utilities, food, and other necessary expenses.

Foster care and adoption payment programs provide direct payments to foster care providers and adoptive parents to assist with the care of children placed in their homes. Foster care payments are made to licensed foster families, relative caregivers, non-relative extended family members, or residential facilities where a child has been placed by Family and Children's Services or by Juvenile Probation under a Juvenile Court order. Aid to adoptive parents are payments made to families who have adopted children through the foster care program.

PROGRAM OVERVIEW

- Adoptions
- Approve Relative Caregivers
- CalWORKs
- Foster Care
- KinGAP

ACCOMPLISHMENTS IN FY 2024-25

- Reduced Welfare-to-Work sanction rate from 32% to 20%.
- Issued $8.64 million in CalWORKs payments to families with children in 2024.
- Issued $12.18 million in combined Adoption Assistance, Foster Care, and Kinship Guardian payments to support children involved in the Child Welfare System.
- Provided cross-training to all Foster Care Eligibility staff to increase flexibility and accuracy in payment processing.

GOALS FOR FY 2025-26

- Provide CalWORKs Eligibility training for journey-level staff to increase efficiency and accuracy in benefit determinations.
- Utilize CalSAWS reporting to enhance and improve the efficiency and accuracy of Foster Care payments for placement changes.
- Utilize Linkages program to improve outcomes for families involved with Child Welfare Services and CalWORKs concurrently.

SOCIAL SERVICES

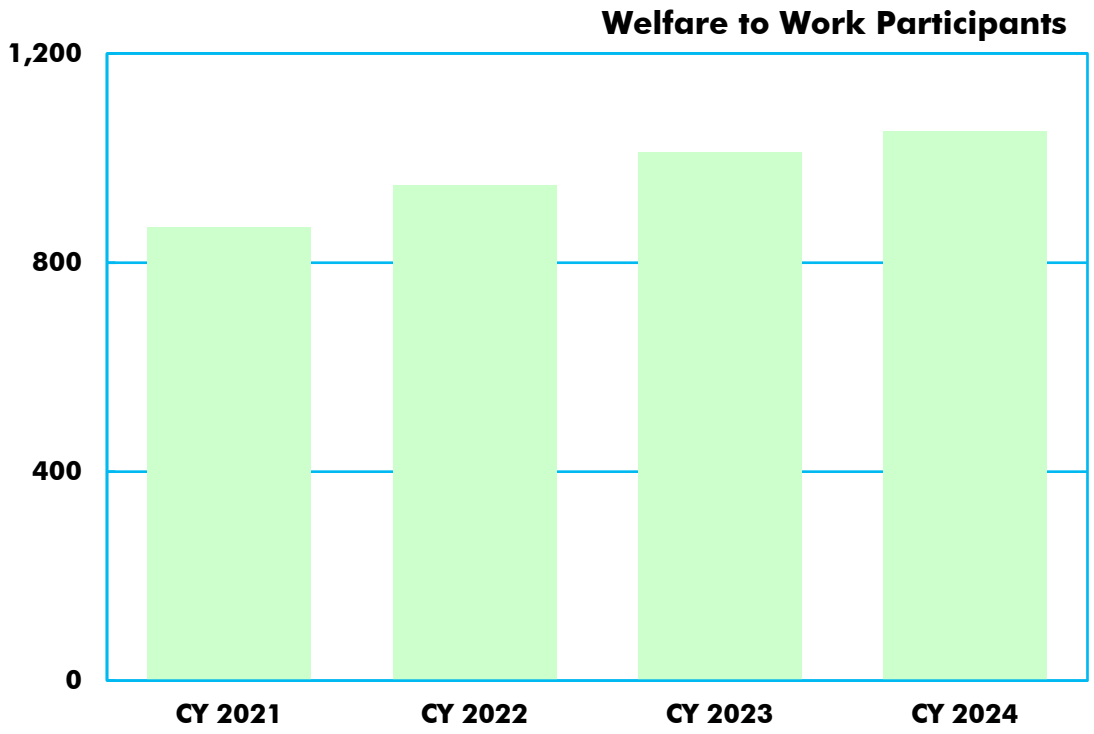
DeDe Parker, Director Social Services

BU 5130 - CalWORKs/Foster Care/Adoptions

BUDGET UNIT DETAIL Schedule 9 **Function: Public Assistance** **Activity: Aid Programs**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825241 State AFDC	-	5,851,402.00	-	**-**	-
825341 Realignment Hlth Svcs	-	9,831,201.18	-	**-**	-
825343 Realignment Pub Assist	-	2,763,028.46	-	**-**	-
825541 Federal AFDC	-	10,311,828.00	-	**-**	-
827700 Other	-	-	-	**(762.00)**	(762.00)
827802 Operating Transfer In	26,233,786.00	-	30,188,052.00	**30,916,254.00**	728,202.00
Total Revenues	**26,233,786.00**	**28,757,459.64**	**30,188,052.00**	**30,915,492.00**	**727,440.00**
Other Charges					
863111 Pub Assistance Pmt	7,524,119.19	8,698,304.48	9,281,856.00	**10,065,012.00**	783,156.00
863115 Svc Connected Exp	-	-	-	**-**	-
863122 Aid Adopted Children	8,829,729.90	9,358,731.50	8,870,304.00	**9,970,392.00**	1,100,088.00
863127 Foster Care Payment	9,552,196.91	10,700,423.76	12,035,892.00	**10,880,088.00**	(1,155,804.00)
Total Other Charges	**25,906,046.00**	**28,757,459.74**	**30,188,052.00**	**30,915,492.00**	**727,440.00**
Expend Transfer & Reimb					
865802 Operating Transfer Out	400,000.00	-	-	**-**	-
Total Expend Transfer and Reimb	**400,000.00**	**-**	**-**	**-**	**-**
Total Net Appropriations	**26,306,046.00**	**28,757,459.74**	**30,188,052.00**	**30,915,492.00**	**727,440.00**
Net County Cost (Fund Contribution)	**72,260.00**	**0.10**	**-**	**-**	**-**

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5341 State Realignment Health Services 2011 Realignment

Acct. 5343 Realignment Public Assistant 1991 Realignment

Other Charges

Acct. 3111 Public Assistance entitlement payments to CalWORKs clients.

Acct. 3115 Reimburses Budget Unit 5010-*Social Services* for services provided to foster children and potential foster children to prevent or mitigate time spent in out-of-home placement.

Acct. 3122 Entitlement payments to adoptive parents.

Acct. 3127 Entitlement payments to foster care parents, foster family homes, foster family agencies, and group homes.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.

BU 0418 - Women, Infants, and Children (WIC)

Department Overview

Women, Infants, and Children (WIC) program safeguards the health of low-income women, infants, and children who are at nutritional risk. WIC provides nutritious foods to supplement diets during critical stages of growth and development (pregnancy, postpartum, infancy, and early childhood), nutrition education and counseling to help participants make healthier food choices; breastfeeding support, including education, peer counseling, and access to breast pumps; and referrals to health care and social services, connecting families with medical providers and community resources.

WIC serves pregnant women, breastfeeding mothers, non-breastfeeding postpartum women, and infants and children up to age 5 who meet income guidelines and have a nutritional risk.

PROGRAM OVERVIEW

- Supplemental Nutritious Foods
- Nutrition Education and Counseling
- Breastfeeding Support
- Healthcare and Social Service Referrals

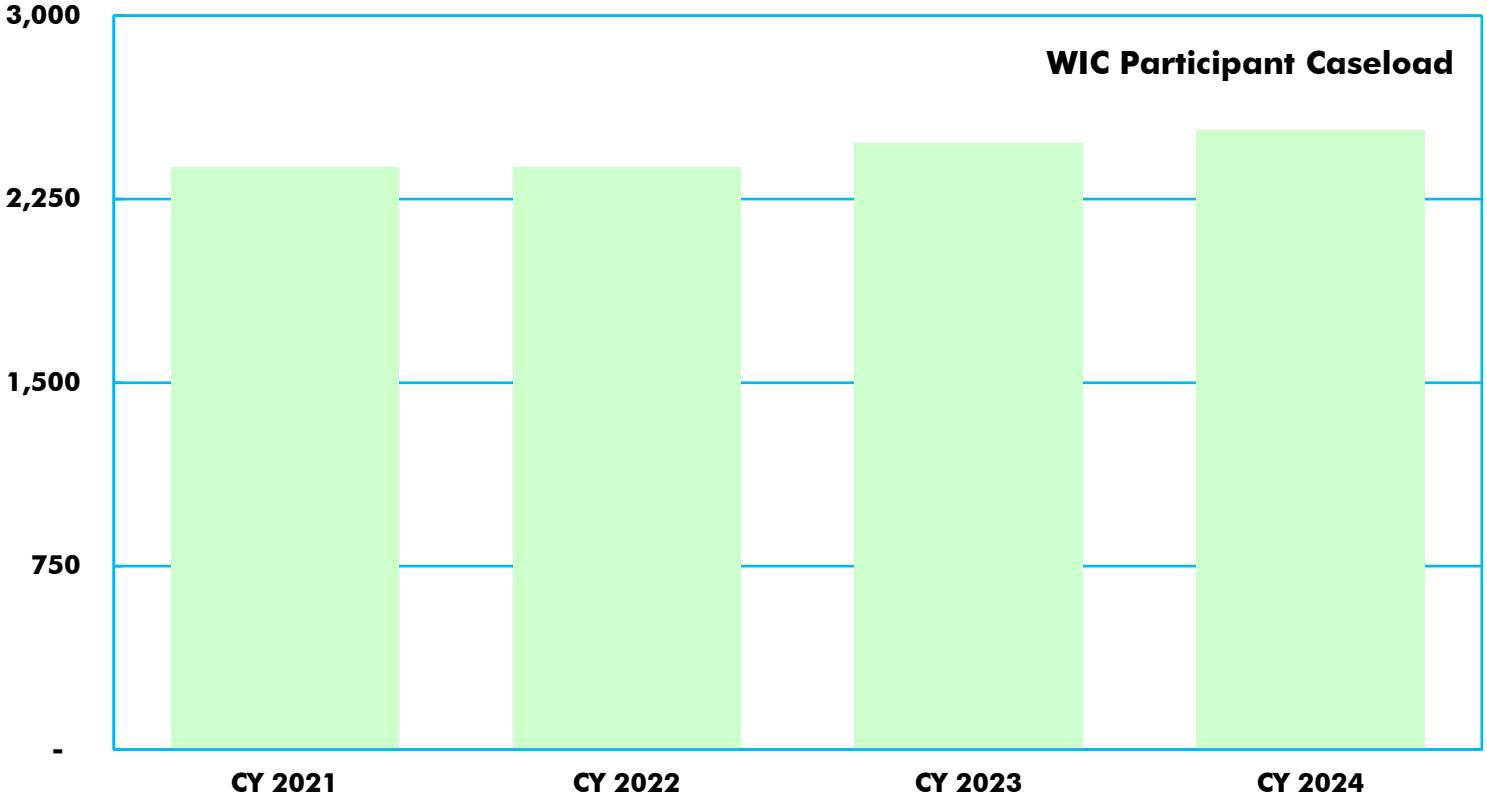
GOALS FOR FY 2025-26

- Join the 2025 Farmers' Market Nutrition Program pilot and distribute at least 95% of vouchers to eligible families during the 2025 season.
- Continue to provide WIC services through satellite clinics in Boonville, Gualala, and Point Arena.
- Continue to provide breastfeeding support to eligible families.
- Continue to provide nutrition education and counseling to eligible families.

ACCOMPLISHMENTS IN FY 2024-25

- Reopened satellite WIC clinics in Boonville, Gualala, and Point Arena.
- Reopened the Willits WIC office in Spring 2024.
- Attended the 2024 Farmers' Markets and distribute vouchers to eligible families.
- Continued to provide breastfeeding support to eligible families.
- Continued to provide nutrition education and counseling to eligible families.

PERFORMANCE INDICATORS



CHANGES IN BUDGET FROM PRIOR YEAR

Addition of a new allocation called the Fresh Fruit and Vegetable EBT Pilot

SOCIAL SERVICES

DeDe Parker, Director Social Services

BU 0418 - Women, Infants, and Children (WIC)

BUDGET UNIT DETAIL Schedule 9

Fund: 1100 County General Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(272.87)	-	-	-	-
825670 Federal Other Revenue	552,808.01	1,205,189.94	1,143,774.00	**1,297,845.00**	154,071.00
826390 Other Charges	25,592.64	16,760.25	-	-	-
827801 Grant Revenue	426,440.64	-	-	-	-
827802 Operating Transfer In	(6,856.00)	360,794.25	207,798.00	**365,512.00**	157,714.00
Total Revenues	**997,712.42**	**1,582,744.44**	**1,351,572.00**	**1,663,357.00**	**311,785.00**
Salaries & Employee Benefits					
861011 Regular Employees	387,954.39	366,876.16	483,604.00	**616,465.00**	132,861.00
861012 Extra Help	64,898.05	28,107.25	11,368.00	**41,137.00**	29,769.00
861013 Overtime Reg Emp	6,539.20	6,577.33	-	-	-
861021 Co Cont Retirement	137,718.68	105,611.35	152,407.00	**197,241.00**	44,834.00
861022 Co Cont OASDI	23,588.23	21,336.91	28,511.00	**35,404.00**	6,893.00
861023 Co Cont Medicare	6,459.15	5,610.95	6,833.00	**9,457.00**	2,624.00
861024 Co Cont Retire Incr	10,841.48	25,294.88	37,040.00	**51,943.00**	14,903.00
861030 Co Cont Health Ins	69,491.30	68,759.96	114,215.00	**215,811.00**	101,596.00
861031 Co Cont Unemp Ins	1,574.00	-	2,000.00	-	(2,000.00)
861035 Co Cont Workers Comp	142,161.00	146,008.00	112,695.00	**103,898.00**	(8,797.00)
Total Salaries & Employee Benefits	**851,225.48**	**774,182.79**	**948,673.00**	**1,271,356.00**	**322,683.00**
Services & Supplies					
862060 Communications	14,060.91	11,836.46	12,816.00	**12,358.00**	(458.00)
862062 Comm Microwave	2,112.35	2,175.72	2,088.00	**2,150.00**	62.00
862090 Household Expense	1,808.30	648.99	2,133.00	**1,200.00**	(933.00)
862101 Insurance - General	3,333.00	3,851.00	5,004.00	**5,241.00**	237.00
862120 Maint - Equipment	-	-	-	-	-
862130 Maint - Strc/Impr/Grnds	2,219.74	615.30	2,618.00	**2,618.00**	-
862140 Medical & Dental	-	-	-	**510.00**	510.00
862165 Year End Admin Adj- Auditor	220,464.70	-	-	-	-
862170 Office Expense	20,960.25	20,561.70	22,000.00	**36,334.00**	14,334.00
862185 Medical/Dental Svcs	-	208.50	-	**510.00**	510.00
862187 Education & Training	1,450.00	3,870.79	9,569.00	**10,375.00**	806.00
862189 Prof/Spec Svcs- Other	-	-	35,000.00	**16,000.00**	(19,000.00)
862190 Publ/Legal Notice	1,900.89	1,265.07	2,000.00	**1,500.00**	(500.00)
862194 A-87 Costs	-	-	95,269.00	**73,185.00**	(22,084.00)
862230 Info Tech Equip	-	19,842.86	16,359.00	**17,385.00**	1,026.00
862239 Spec Dept Expense	179,658.56	148,965.31	157,499.00	**176,036.00**	18,537.00
862250 Trans/Travel	1,765.53	540.29	14,058.00	**5,000.00**	(9,058.00)
862253 Travel Out of County	-	3,444.17	11,000.00	**4,725.00**	(6,275.00)
862260 Utilities	12,591.25	8,463.25	14,986.00	**26,374.00**	11,388.00
Total Services & Supplies	**462,725.48**	**226,689.41**	**402,899.00**	**392,001.00**	**(10,898.00)**
Fixed Assets					
864370 Equipment	-	-	-	-	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					

BUDGET UNIT DETAIL Schedule 9

Fund: 1100 County General Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
865380 Intrafund Transfers	-	-	-	-	-
865802 Operating Transfer Out	-	-	-	-	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**1,313,950.96**	**1,000,872.20**	**1,351,572.00**	1,663,357.00	**311,785.00**
Total Fund Balance (Contribution)	**316,238.54**	**(581,872.24)**	**-**	**-**	**-**

BU 5170 - In-Home Supportive Services

Budget Unit Overview

In-Home Supportive Services (IHSS) administers public assistance programs to assist aged or disabled individuals to remain in their homes; disabled children with extraordinary need may also be eligible for IHSS. The IHSS program is comprised of four parts: determining eligibility and required levels of care, the Public Authority, Quality Assurance, and Program Integrity. The Public Authority works to provide orientations and caregiver referrals as well as ensuring all required background clearances and processes are followed. The Public Authority also maintains a registry to refer IHSS care providers seeking work to IHSS recipients in need of assistance. The Quality Assurance team assists and supports the IHSS staff to authorize and provide IHSS services in a uniform, effective, and accurate manner for the benefit of program recipients. The final component of the IHSS program is Program Integrity. This unit manages all IHSS fraud complaints received against providers and/or recipients. The unit works with the Special Investigation Unit (SIU) to help prevent and investigate fraud, recover overpayments, and educate the recipients and providers on how to avoid fraudulent activities. The In-Home Supportive Services programs are administered in compliance with state, federal, and local programs that address the County's health and welfare needs for disabled adults and children.

PROGRAM OVERVIEW

- In-Home Supportive Services - BU 5170
- Program Integrity
- Public Authority
- Quality Assurance

GOALS FOR FY 2025-26

- Continue to implement measures to reduce duplication and increase efficiency. Measures will include more centralized data reports and data entry, streamlined order processing, reduction of paper filing and the use of the e-Forms system as functionality becomes available.
- Continue to excel with compliance rates above CDSS Quality Assurance minimum standards.
- Public Authority will increase registry provider recruitment efforts by promoting the registry during new provider orientation, advertising on social media, and participation in recruitment events.

ACCOMPLISHMENTS IN FY 2024-25

- Received recognition from the California Department of Social Services for achieving over 94% compliance rate for reassessment timeliness for fiscal year 2023-2024.
- Achieved an overall compliance rate of 95.65% for applications processed within 90 days for fiscal year 2023-2024.
- In Home Supportive Services averaged 2,200 continuing cases and received an average of 92 monthly applications. This is a caseload growth of more than 26% over the last 10 years
- The Public Authority assisted more than 800 new IHSS provider applicants through the enrollment process and provided more than 1000 provider registry referrals to consumers.

BUDGET UNIT DETAIL Schedule 9 **Function: General Government** **Activity: Legislative & Administrative**

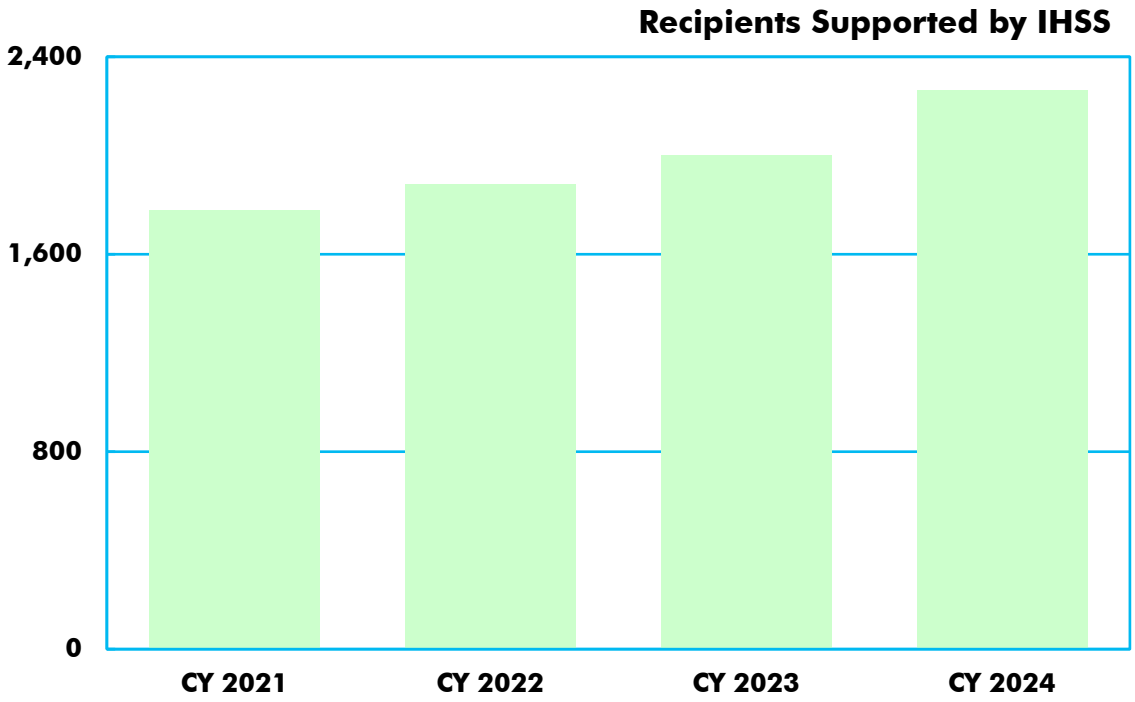
Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825210 State Welfare Admin	161,659.08	125,386.87	216,716.00	**168,002.00**	(48,714.00)
825343 Realignment Pub Assist	-	6,309,313.48	-	**-**	-
825510 Federal Welfare Admin	160,297.48	123,579.44	216,716.00	**165,518.00**	(51,198.00)
827802 Operating Transfer In	6,063,832.00	-	6,554,806.00	**6,856,443.00**	301,637.00
Total Revenues	**6,385,788.56**	**6,558,279.79**	**6,988,238.00**	**7,189,963.00**	**201,725.00**
Salaries & Employee Benefits					
861011 Regular Employees	-	-	-	**176,148.00**	176,148.00
861012 Extra Help	-	-	-	**-**	-
861013 Overtime Reg Emp	-	-	-	**-**	-
861021 Co Cont Retirement	-	-	-	**60,746.00**	60,746.00
861022 Co Cont OASDI	-	-	-	**10,921.00**	10,921.00
861023 Co Cont Medicare	-	-	-	**2,553.00**	2,553.00
861024 Co Cont to Ret Increment	-	-	-	**15,818.00**	15,818.00
861030 Co Cont Health Ins	-	-	-	**40,012.00**	40,012.00
861031 Co Cont Unemp Ins	-	-	-	**-**	-
861035 Co Cont Workers Comp	-	-	-	**-**	-
Total Salaries & Employee Benefits	**-**	**-**	**-**	**306,198.00**	**306,198.00**
Services & Supplies					
862165 Year End Admin Adj- Auditor	278,488.80	-	-	**-**	-
862187 Education & Training	-	-	10,000.00	**10,000.00**	-
862189 Prof/Spec Svcs- Other	276,001.68	265,581.79	433,432.00	**27,321.00**	(406,111.00)
862239 Spec Dept Expense	-	-	-	**-**	-
Total Services & Supplies	**554,490.48**	**265,581.79**	**443,432.00**	**37,321.00**	**(406,111.00)**
Other Charges					
863139 In Home Supp Svcs	6,062,973.06	6,302,698.00	6,554,806.00	**6,846,444.00**	291,638.00
Total Other Charges	**6,062,973.06**	**6,302,698.00**	**6,554,806.00**	**6,846,444.00**	**291,638.00**
Total Net Appropriations	**6,617,463.54**	**6,568,279.79**	**6,998,238.00**	**7,189,963.00**	**191,725.00**
Net County Cost (Fund Contribution)	**231,674.98**	**10,000.00**	**10,000.00**	**-**	**(10,000.00)**

SOCIAL SERVICES

DeDe Parker, Director Social Services

BU 5170 - In-Home Supportive Services

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5210 State revenue provided for state mandated program.

Acct. 5343 State Sales Tax revenue distributed for state mandated programs.

Acct. 5510 Federal revenue provided for federally mandated entitlement program.

Other Charges

Acct. 3139 State mandated Maintenance of Effort (MOE).

CHANGES IN BUDGET FROM PRIOR YEAR

Increase in IHSS Maintenance of Effort Cost due to 4% inflation factor and increased costs associated with locally negotiated IHSS Provider wage rate increase.

Assembly Bill (AB) 120 implementation which removed certain restrictions on compensating parents for providing IHSS services.

BU 5190 - General Assistance

Budget Unit Overview

General Assistance/General Relief (GA/GR) administers public assistance programs to assist individuals meeting criteria to engage in employment opportunities or obtain long-term disability support. This program works in collaboration with the CalFresh and Medi-Cal programs to meet the needs of qualified individuals.

The GA/GR program is administered in compliance with Welfare and Institutions Code 17000, as well as local guidelines, in an effort to address the County's health and welfare needs for qualified individuals. The GA/GR administers the Housing Disability Advocacy Program (HDAP). HDAP provides access to transitional housing, temporary housing, and permanent housing.

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PROGRAM OVERVIEW

- General Assistance / General Relief
- Housing and Disability Advocacy Program

GOALS FOR FY 2025-26

- Expand the Housing and Disability Assistance Program to assist an additional 5 unhoused individuals in obtaining permanent housing and disability payments.
- Update the General Assistance Manual and Procedures to align with current processes.
- Work with County SUDT services to develop a referral system for those GA clients reporting substance abuse needs.

ACCOMPLISHMENTS IN FY 2024-25

- 18 GA Recipients were granted SSI/SSP benefits.
- Assisted 84 Individuals with Employment Assistance through Supervised Job Search and Supportive Services.
- Assisted an average of 10 clients monthly with Housing Supports and SSI Advocacy through HDAP.
- Provided supplemental funding to local food banks and soup kitchens to enhance capacity and address food insecurity.

SOCIAL SERVICES

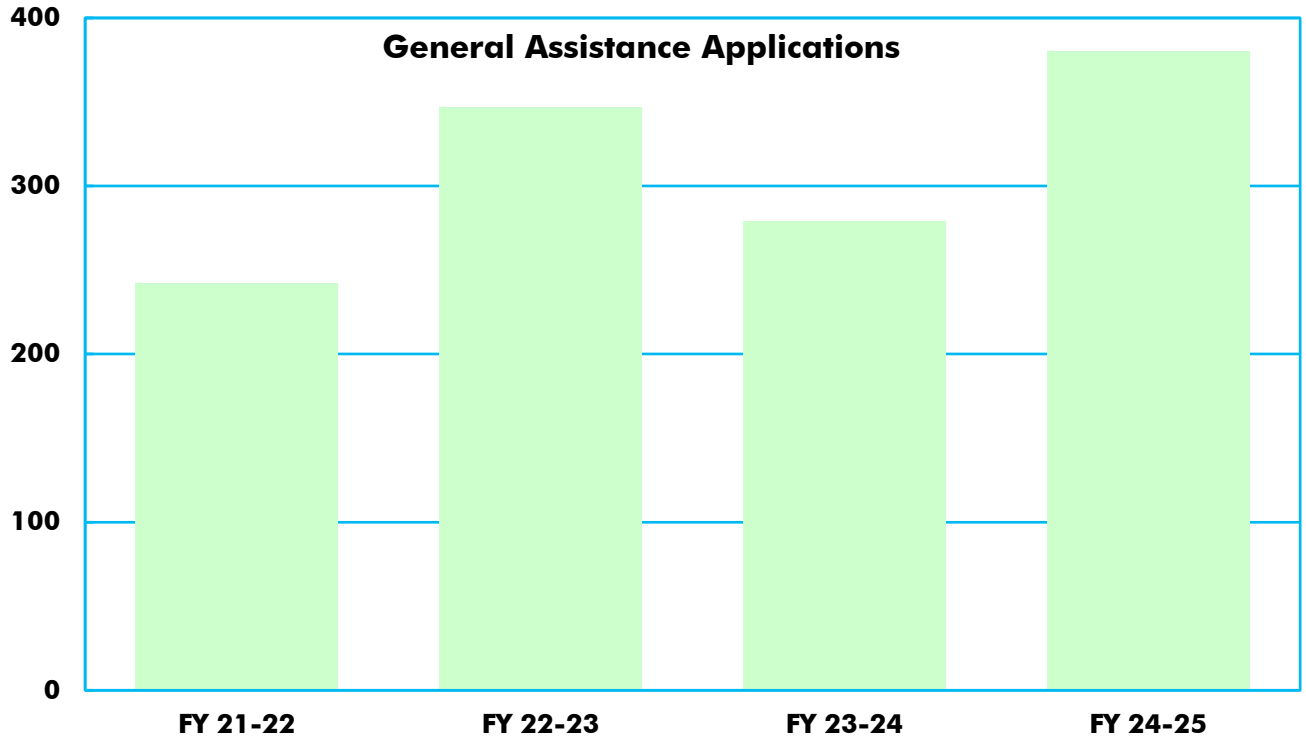
DeDe Parker, Director Social Services

BU 5190 - General Assistance

BUDGET UNIT DETAIL Schedule 9 **Function: Public Assistance** **Activity: General Relief**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
822600 Other Permit	2,076.00	1,988.00	-	**-**	-
827704 General Relief Refund	32,625.72	40,338.38	51,143.00	**40,413.00**	(10,730.00)
827802 Operating Transfer In	-	-	-	**-**	-
Total Revenues	**34,701.72**	**42,326.38**	**51,143.00**	**40,413.00**	**(10,730.00)**
Services & Supplies					
862186 Indigent Burial	88,634.95	58,165.38	100,000.00	**100,000.00**	-
862189 Prof/Spec Svcs- Other	-	-	-	**-**	-
862239 Spec Dept Expense	-	-	-	**-**	-
Total Services & Supplies	**88,634.95**	**58,165.38**	**100,000.00**	**100,000.00**	**-**
Other Charges					
863112 Pmt to Private Inst	371,698.42	204,650.89	65,025.00	**49,450.00**	(15,575.00)
863115 Service Connected Expense	-	-	30,000.00	**30,000.00**	-
863119 Supp/Care- Other	57,225.92	62,223.87	91,200.00	**72,000.00**	(19,200.00)
863124 GR-SSI-SSP Applicants	69,045.87	82,488.86	91,200.00	**72,000.00**	(19,200.00)
Total Other Charges	**497,970.21**	**349,363.62**	**277,425.00**	**223,450.00**	**(53,975.00)**
Total Net Appropriations	**586,605.16**	**407,529.00**	**377,425.00**	**323,450.00**	**(53,975.00)**
Net County Cost (Fund Contribution)	**551,903.44**	**365,202.62**	**326,282.00**	**283,037.00**	**(43,245.00)**

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 7704 Provides retroactive recoupment from Social Security for General Assistance applicants when determined eligible for SSI/SSP [Supplemental Security Income(Federal share)/State Supplementary Payment (State share)] benefits.

Other Charges

Acct. 3112 Provides funding for shelter contracts with Ford Street Project, Hospitality House and Willits Community Service. Also provides for food and nutrition contracts with Plowshares, Mendo Food and Nutrition and Willits Daily Bread.

Acct. 3119 Support and care of General Relief clients.

Acct. 3124 SSI/SSP pending support and care.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.

SOCIAL SERVICES ADMINISTRATION

DeDe Parker, Director Social Services

BU 0433 - Homeless Services Continuum of Care

BUDGET UNIT DETAIL Schedule 9

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(421.08)	-	-	**-**	-
825670 Federal Other	-	62,814.00	54,622.00	**54,622.00**	-
826390 Other Charges	-	-	-	**-**	-
827801 Grant Revenue	203,218.00	-	-	**-**	-
827802 Operating Transfer In	-	-	-	**-**	-
Total Revenues	**202,796.92**	**62,814.00**	**54,622.00**	**54,622.00**	**-**
Services & Supplies					
862189 Prof/Spec Svcs - Other	177,337.80	171,774.73	48,622.00	**48,622.00**	-
862230 Info Tech Equip	-	-	-	**-**	-
862239 Special Dept Expenses	-	-	6,000.00	**6,000.00**	-
Total Services & Supplies	**177,337.80**	**171,774.73**	**54,622.00**	**54,622.00**	**-**
Total Net Appropriations	**177,337.80**	**171,774.73**	**54,622.00**	**54,622.00**	**-**
Total Fund Balance (Contribution)	**(25,459.12)**	**108,960.73**	**-**	**-**	**-**

BU 0446 - California Emergency Solutions & Housing Program

BUDGET UNIT DETAIL Schedule 9

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(105,801.86)	-	-	-	-
825490 State Other Revenue	550,410.00	736,333.00	4,941,099.00	**3,304,626.00**	(1,636,473.00)
825670 Federal Other Revenue	(172,526.43)	707,835.82	-	-	-
827801 Grant Revenue	6,082,278.03	4,063,517.76	-	-	-
827820 Grant Interest	39,076.07	154,249.37	-	-	-
Total Revenues	**6,393,435.81**	**5,661,935.95**	**4,941,099.00**	**3,304,626.00**	**(1,636,473.00)**
Services & Supplies					
862189 Prof/Spec Svcs - Other	712,227.06	1,087,712.03	2,632,797.00	**2,138,031.00**	(494,766.00)
862239 Spec Dept Expense	164,001.51	1,025,605.31	139,700.00	-	(139,700.00)
Total Services & Supplies	**876,228.57**	**2,113,317.34**	**2,772,497.00**	**2,138,031.00**	**(634,466.00)**
Other Charges					
863112 Payments to Private Inst	2,420,713.56	1,550,960.58	2,168,602.00	**1,159,400.00**	(1,009,202.00)
Total Other Charges	**2,420,713.56**	**1,550,960.58**	**2,168,602.00**	**1,159,400.00**	**(1,009,202.00)**
Expend Transfer & Reimb					
865802 Operating Transfer Out	32,974.00	-	-	**7,195.00**	7,195.00
Total Expend Transfer & Reimb	**32,974.00**	**-**	**-**	**7,195.00**	**7,195.00**
Total Net Appropriations	**3,329,916.13**	**3,664,277.92**	**4,941,099.00**	**3,304,626.00**	**(1,636,473.00)**
Total Fund Balance (Contribution)	**(3,063,519.68)**	**(1,997,658.03)**	**-**	**-**	**-**

SOCIAL SERVICES ADMINISTRATION

DeDe Parker, Director Social Services

BU 4086- Child Care Service Realignment

BUDGET UNIT DETAIL Schedule 9 | **Function: Public Protection** | **Activity: Public Protection - Judicial**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	-	-	15,318.00	-	(15,318.00)
825343 Realignment Public Assistance	-	-	-	-	-
827802 Operating Transfer In	111,111.00	18,797.00	-	**111,111.00**	111,111.00
Total Revenues	**111,111.00**	**18,797.00**	**15,318.00**	**111,111.00**	**95,793.00**
Expend Transfer & Reimb					-
865802 Operating Transfer Out	-	105,271.80	109,281.67	**88,039.00**	(21,242.67)
Total Expend Transfer and Reimb	**-**	**105,271.80**	**109,281.67**	**88,039.00**	**(21,242.67)**
Total Net Appropriations	**-**	**105,271.80**	**109,281.67**	**88,039.00**	**(21,242.67)**
Net County Cost (Fund Contribution)	**(111,111.00)**	**86,474.80**	**93,963.67**	**(23,072.00)**	**(117,035.67)**

BUDGET UNIT DETAIL Schedule 9

Function: Health & Sanitation **Activity: Health and Sanitation**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825330 State Aid Mental Health	4,605,952.73	-	-	**9,383,092.00**	9,383,092.00
825341 Realignment Health Services	-	-	-	**-**	-
825342 Realignment Mental Health	10,463,767.37	-	9,076,559.00	**-**	(9,076,559.00)
827802 Operating Transfer In	-	-	-	**-**	-
Total Revenues	**15,069,720.10**	**-**	**9,076,559.00**	**9,383,092.00**	**306,533.00**
Expend Transfer & Reimb					**-**
865802 Operating Transfer Out	12,285,919.88	-	11,593,965.00	**9,383,092.00**	(2,210,873.00)
Total Expend Transfer and Reimb	**12,285,919.88**	**-**	**11,593,965.00**	**9,383,092.00**	**(2,210,873.00)**
Total Net Appropriations	**12,285,919.88**	**-**	**11,593,965.00**	**9,383,092.00**	**(2,210,873.00)**
Net County Cost (Fund Contribution)	**(2,783,800.22)**	**-**	**2,517,406.00**	**-**	**(2,517,406.00)**

SOCIAL SERVICES ADMINISTRATION

DeDe Parker, Director Social Services

BU 4096- Mental Health Realignment 2011 Reserve

BUDGET UNIT DETAIL Schedule 9 **Function: Public Assistance Activity: Public Assistance - Aid Program**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					-
825330 State Aid Mental Health	-	-	-	-	-
825341 Realignment Health Services	-	-	-	-	-
825342 Realignment Mental Health	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	-	-	-	-	-
Expend Transfer & Reimb					
865802 Operating Transfer Out	-	-	-	**169,000.00**	169,000.00
Total Expend Transfer and Reimb	-	-	-	**169,000.00**	**169,000.00**
Total Net Appropriations	-	-	-	**169,000.00**	**169,000.00**
Net County Cost (Fund Contribution)	-	-	-	**169,000.00**	**169,000.00**

BUDGET UNIT DETAIL Schedule 9

Function: Public Assistance Activity: Public Assistance - Administration

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825210 State Welfare Administration	11,661,409.00	-	5,071,864.00	**5,665,558.00**	593,694.00
825510 Federal Welfare Administration	13,725,473.76	-	18,617,725.00	**16,312,595.00**	(2,305,130.00)
825518 Title IV-E	-	-	-	**40,000.00**	40,000.00
825520 Health Related Funds	-	-	8,341,709.00	**6,251,813.00**	(2,089,896.00)
827802 Operating Transfer In	-	-	-	**-**	-
Total Revenues	**25,386,882.76**	**-**	**32,031,298.00**	**28,269,966.00**	**(3,761,332.00)**
Expend Transfer & Reimb					
865802 Operating Transfer Out	26,279,382.20	-	32,031,298.00	**28,269,966.00**	(3,761,332.00)
Total Expend Transfer and Reimb	**26,279,382.20**	**-**	**32,031,298.00**	**28,269,966.00**	**(3,761,332.00)**
Total Net Appropriations	**26,279,382.20**	**-**	**32,031,298.00**	**28,269,966.00**	**(3,761,332.00)**
Net County Cost (Fund Contribution)	**892,499.44**	**-**	**-**	**-**	**-**

SOCIAL SERVICES ADMINISTRATION

DeDe Parker, Director Social Services

BU 5031- AFDC

BUDGET UNIT DETAIL Schedule 9 **Function: Public Assistance Activity: Public Assistance - Aid Program**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825210 State Welfare Administration	-	-	-	**-**	-
825241 State AFDC	103,249.92	-	-	**10,833,099.00**	10,833,099.00
825510 Federal Welfare Administration	-	-	-	**-**	-
825518 Title IV-E	-	-	-	**-**	-
825520 Health Related Funds	-	-	-	**-**	-
825541 Federal AFDC	10,014,048.00	-	11,388,030.00	**-**	(11,388,030.00)
827802 Operating Transfer In	5,809,345.27	-	-	**5,585,842.00**	5,585,842.00
Total Revenues	**15,926,643.19**	**-**	**11,388,030.00**	**16,418,941.00**	**5,030,911.00**
Expend Transfer & Reimb					
865802 Operating Transfer Out	15,147,569.00	-	11,388,030.00	**16,418,941.00**	5,030,911.00
Total Expend Transfer and Reimb	**15,147,569.00**	**-**	**11,388,030.00**	**16,418,941.00**	**5,030,911.00**
Total Net Appropriations	**15,147,569.00**	**-**	**11,388,030.00**	**16,418,941.00**	**5,030,911.00**
Net County Cost (Fund Contribution)	**(779,074.19)**	**-**	**-**	**-**	**-**

BUDGET UNIT DETAIL Schedule 9

Function: Public Assistance Activity: Public Assistance - Aid Program

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825210 State Welfare Administration	-	-	-	-	-
825510 Federal Welfare Administration	-	-	-	-	-
825518 Title IV-E	-	-	-	-	-
825520 Health Related Funds	6,284,079.00	-	6,851,500.00	**8,905,397.00**	2,053,897.00
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**6,284,079.00**	**-**	**6,851,500.00**	**8,905,397.00**	**2,053,897.00**
Expend Transfer & Reimb					
865802 Operating Transfer Out	6,058,095.00	-	6,851,500.00	**8,905,397.00**	2,053,897.00
Total Expend Transfer and Reimb	**6,058,095.00**	**-**	**6,851,500.00**	**8,905,397.00**	**2,053,897.00**
Total Net Appropriations	**6,058,095.00**	**-**	**6,851,500.00**	**8,905,397.00**	**2,053,897.00**
Net County Cost (Fund Contribution)	**(225,984.00)**	**-**	**-**	**-**	**-**

SOCIAL SERVICES ADMINISTRATION

DeDe Parker, Director Social Services

BU 5033- Food Stamps

BUDGET UNIT DETAIL Schedule 9 **Function: Public Assistance Activity: Public Assistance - Aid Program**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825210 State Welfare Administration	3,030,167.73	-	-	**2,478,781.00**	2,478,781.00
825510 Federal Welfare Administration	4,850,777.00	-	3,868,224.00	**5,507,549.00**	1,639,325.00
825518 Title IV-E	-	-	3,240,080.00	-	(3,240,080.00)
825520 Health Related Funds	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**7,880,944.73**	**-**	**7,108,304.00**	**7,986,330.00**	**878,026.00**
Expend Transfer & Reimb					
865802 Operating Transfer Out	7,118,516.00	-	7,108,304.00	**7,986,330.00**	878,026.00
Total Expend Transfer and Reimb	**7,118,516.00**	**-**	**7,108,304.00**	**7,986,330.00**	**878,026.00**
Total Net Appropriations	**7,118,516.00**	**-**	**7,108,304.00**	**7,986,330.00**	**878,026.00**
Net County Cost (Fund Contribution)	**(762,428.73)**	**-**	**-**	**-**	**-**

BUDGET UNIT DETAIL Schedule 9 — Function: Public Assistance Activity: Public Assistance - Aid Program

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	17,619,149.58	-	16,188,626.00	**16,781,282.00**	592,656.00
827802 Operating Transfer In	-	-	-	**-**	-
Total Revenues	**17,619,149.58**	**-**	**16,188,626.00**	**16,781,282.00**	**592,656.00**
Expend Transfer & Reimb					-
865802 Operating Transfer Out	16,278,555.77	-	16,188,626.00	**16,781,282.00**	592,656.00
Total Expend Transfer and Reimb	**16,278,555.77**	**-**	**16,188,626.00**	**16,781,282.00**	**592,656.00**
Total Net Appropriations	**16,278,555.77**	**-**	**16,188,626.00**	**16,781,282.00**	**592,656.00**
Net County Cost (Fund Contribution)	**(1,340,593.81)**	**-**	**-**	**-**	**-**

SOCIAL SERVICES ADMINISTRATION

DeDe Parker, Director Social Services

BU 5036- Welfare Realignment

BUDGET UNIT DETAIL Schedule 9 **Function: Public Assistance Activity: Public Assistance - Aid Program**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	-	-	18,257,370.00	-	(18,257,370.00)
825343 Realignment Public Assistance	18,921,496.06	-	-	**18,496,050.00**	18,496,050.00
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**18,921,496.06**	**-**	**18,257,370.00**	**18,496,050.00**	**238,680.00**
Expend Transfer & Reimb					
865802 Operating Transfer Out	18,697,517.30	-	18,257,370.00	**18,496,050.00**	238,680.00
Total Expend Transfer and Reimb	**18,697,517.30**	**-**	**18,257,370.00**	**18,496,050.00**	**238,680.00**
Total Net Appropriations	**18,697,517.30**	**-**	**18,257,370.00**	**18,496,050.00**	**238,680.00**
Net County Cost (Fund Contribution)	**(223,978.76)**	**-**	**-**	**-**	**-**

MENDOCINO
1850
COUNTY

PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer

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The mission of the Mendocino County Probation Department, as an integral part of the criminal justice system, is to promote public safety by reducing criminal behavior and its impact upon the community.

PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	2,902,001.75	4,989,713.84	2,346,473.00	2,232,853.00	(113,620.00)
Total Operating Transfers In	2,125,534.97	65,332.51	3,155,454.41	3,207,540.00	52,085.59
Total Revenues	5,027,536.72	5,055,046.35	5,501,927.41	5,440,393.00	(61,534.41)
Appropriations - All Funds					
Total Salaries & Employee Benefits	5,332,296.67	5,265,051.56	6,111,022.00	5,988,696.77	(122,325.23)
Total Services and Supplies	1,461,455.52	1,385,113.96	1,629,353.37	1,797,764.00	168,410.63
Total Other Charges	-	-	-	-	-
Total Fixed Assets	52,763.79	47,326.08	60,000.00	-	(60,000.00)
Total Operating Expenditures	6,846,515.98	6,697,491.60	7,800,375.37	7,786,460.77	(13,914.60)
Total Intrafund Transfers	(85,709.53)	(157,510.23)	(136,773.00)	(144,244.00)	(7,471.00)
Total Operating Transfers Out	-	145,826.34	-	-	-
Total Transfers & Reimb.	(85,709.53)	(11,683.89)	(136,773.00)	(144,244.00)	(7,471.00)
Total Net Appropriations	6,760,806.45	6,685,807.71	7,663,602.37	7,642,216.77	(21,385.60)
NCC/Use of Fund Balance	1,733,269.73	1,630,761.36	2,161,674.96	2,201,823.77	40,148.81

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2560 Probation	7,642,216.77	5,440,393.00	2,201,823.77
2550 Juvenile Hall	4,220,853.56	1,891,159.00	2,329,694.56
Total: General Fund	11,863,070.33	7,331,552.00	4,531,518.33
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
2561 Juvenile Justice Crime Prev.	263,272.00	245,910.00	17,362.00
Total: Other Funds	263,272.00	245,910.00	17,362.00
TOTAL: ALL FUNDS	12,126,342.33	7,577,462.00	4,548,880.33

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Juvenile Hall	26	20	20
Probation	52	47	47
Total: General Fund	78	67	67
OTHER FUNDS Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	78	67	67

PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer



BU 2560 - Probation

Department Overview

The Probation Department is an integral part of the criminal justice system and its primary focus is to promote public safety by providing opportunity and accountability in an effort to reduce criminal behavior and its impact upon the community. Probation officers supervise both adult and juvenile offenders granted probation by the courts. In 2011, the Probation Department also assumed responsibility for supervising specified parolees from the California Department of Corrections and Rehabilitation as a result of the Public Safety Realignment Act (Assembly Bill 109); specifically, offenders released on to Post-Release Community Supervision and Mandatory Supervision. In 2021, the Probation Department became further responsible for the implementation of and operation of a pretrial release program that provides an assessment to the Court about risk for releasing individuals and, if released, a means to provide oversight and accountability. The department's services to the community include identifying criminogenic needs and recommending sanctions to the court, enforcing court orders, assisting with victim restoration, and providing corrective and rehabilitative assistance to individuals in conflict with the law. The Department works together with law enforcement agencies, schools, community-based organizations, and the citizens of Mendocino County to form productive partnerships to ensure long-term public safety, offender rehabilitation, and the protections of victim's rights.

PROGRAM OVERVIEW

- Adult & Juvenile Supervision
- Adult & Juvenile Rehabilitative Treatment
- Adult & Juvenile Court Investigations
- Adult Pretrial Release Program

GOALS FOR FY 2025-26

- Identify and enter contract with vendor to provide Sober Living Environment Services for Probation referred clients through AB 109 Realignment funds.
- Reduce staff vacancy rate and fill knowledge gap as a result of retirements (past and pending).
- Complete implementation of CalAIM (California Advancing and Innovating Medi-Cal) requirements.
- Continue to be responsive to multiple legislative changes affecting both Probation and Juvenile Hall.

ACCOMPLISHMENTS IN FY 2024-25

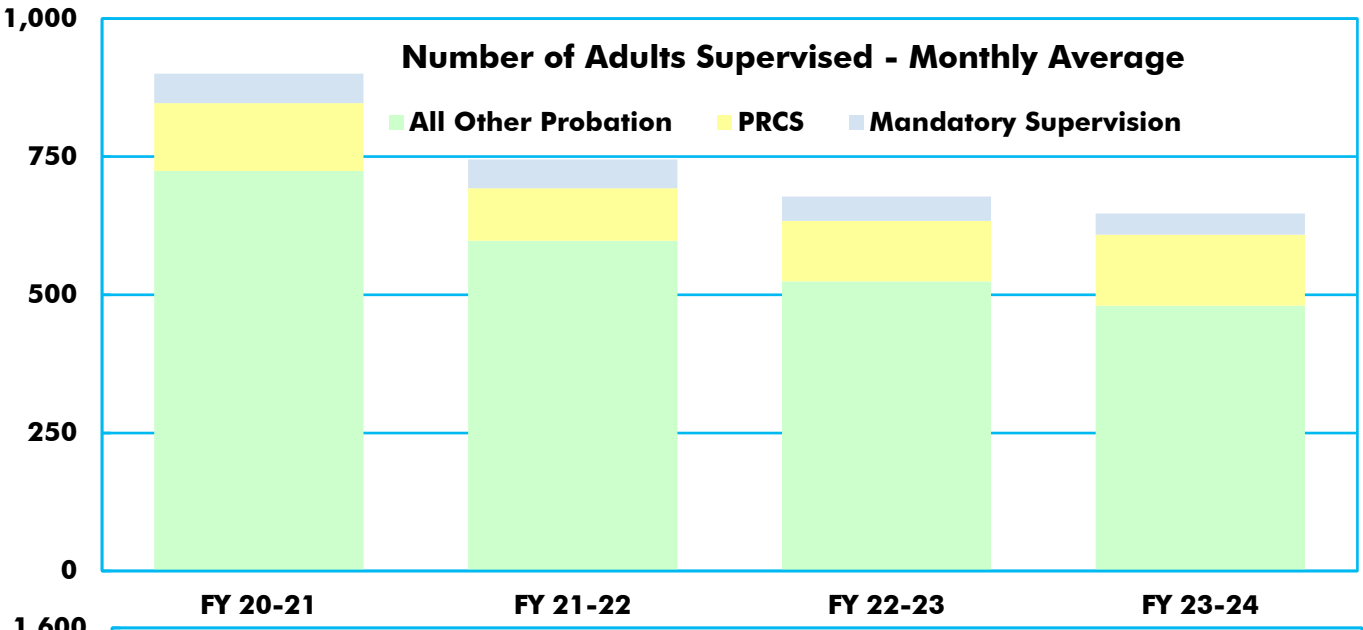
- Completed implementation of new case management system, replacing existing system which was no longer supported.
- Transitioned Restorative Youth Justice Court from Prop 64 grant funded program to Probation Department funded program
- Restructured the department with the addition of second Division Manager to improve efficiencies, workloads, delivery of services, and administrative responsiveness.
- Responsive to multiple legislative changes affecting both Probation and Juvenile Hall.

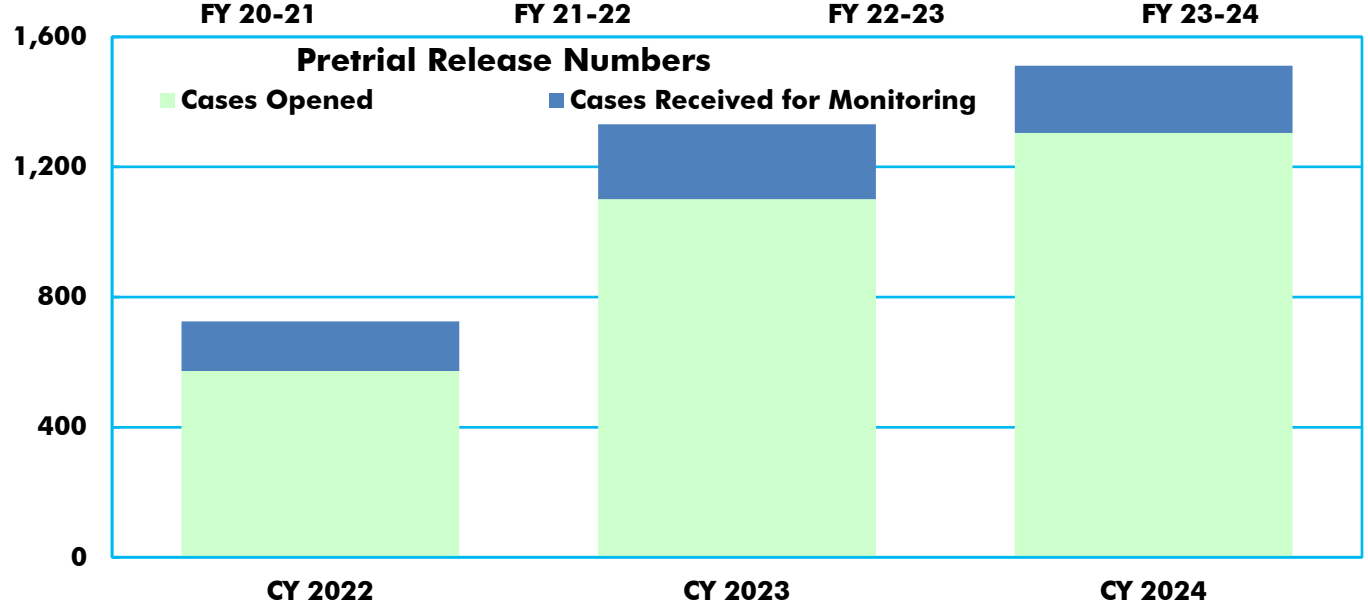
PROBATION DEPARTMENT

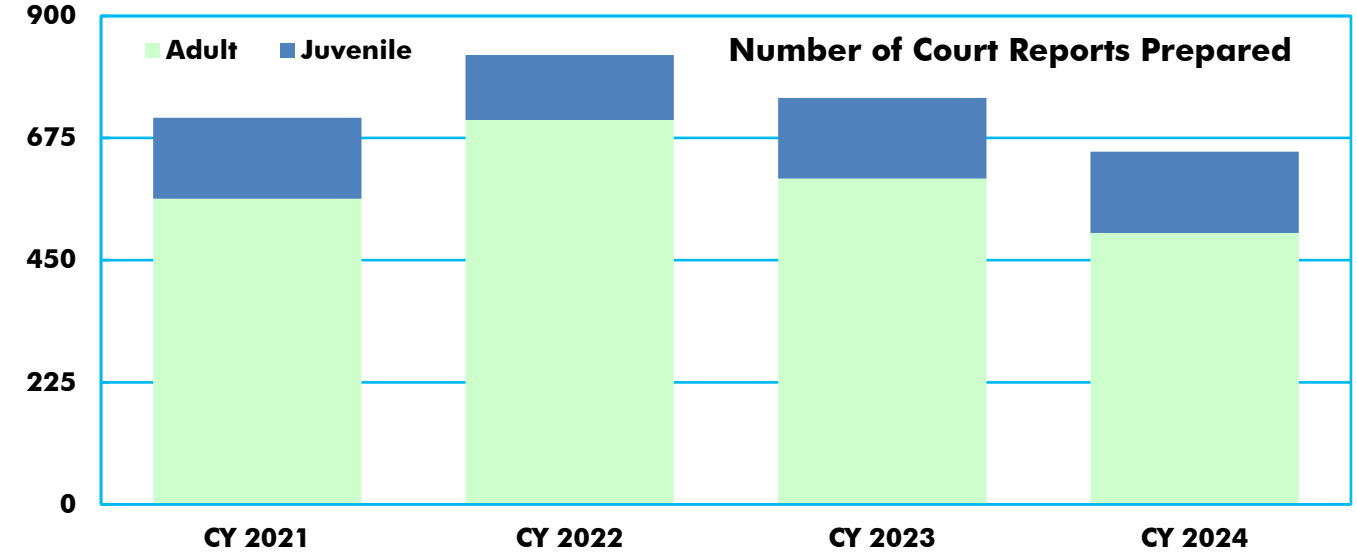
IZEN LOCATELLI, Chief Probation Officer

BU 2560 - Probation

PERFORMANCE INDICATORS







SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5490 Revenue from other State funding sources, including Juvenile Probation Activities (JPA) funding, Probation incentive funding per SB 678 Pre-Trial Release Funds, and Juvenile Justice Crime Prevention Act (JJCPA) to fund the GREAT, IMPACT, Anger Management and Boy's Council programs.

Services & Supplies

Acct. 2189 Contract services with GEO Reentry Services to operate the Day Reporting Center; contracts with Mendocino County Youth Project to conduct drug and alcohol programs; and other professional services as required.

Acct. 2239 Court ordered psychological evaluations and drug testing, and other departmental expenses.

CHANGES IN BUDGET FROM PRIOR YEAR

Revenues: Revenues slightly higher (4%) primarily due to increased claimable expenses for 2011 Realignment, YOBG & JJCPA expenditures. Series 1000: 6% increase in salary and benefit costs due to approved salary adjustments and the addition of an adult Probation Division Manager position. Series 2000: Overall increase of 11.83% primarily due to increased Liability Insurance costs and Enterprise ISF charge which was suspended in FY23-24. Series 5000: Slight increase in Intra-fund Transfers due to higher reimbursed personnel costs from CSOC funds.

BU 2560 - Probation

BUDGET UNIT DETAIL Schedule 9 — **Function: Public Protection** — **Activity: Detention**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821510 Sales Tax- Public Safety	998,923.41	892,535.37	903,000.00	**886,176.00**	(16,824.00)
823110 Crim Just Const Fund	24,160.00	23,360.00	20,000.00	**20,000.00**	-
823204 Misc Court Fine	4,121.11	3,999.84	2,500.00	**2,500.00**	-
823310 Asset Forfeiture	-	-	-	**-**	-
825341 Realignment Hlth Svcs	-	91,002.00	-	**-**	-
825344 2011Realignment Pub Sfty	-	1,556,960.53	-	**-**	-
825398 SB90 Reimb	10,561.00	7,862.00	-	**-**	-
825489 State Youthful Offender	-	410,598.23	-	**-**	-
825490 State Other	1,861,711.88	1,953,318.87	1,420,973.00	**1,324,177.00**	(96,796.00)
825518 Title IV-E	-	49,827.00	-	**-**	-
826118 Cite Process Fee	4.96	-	-	**-**	-
826226 Adult Prob Supervision	(823.05)	-	-	**-**	-
826227 Adult Prob Diversion	-	-	-	**-**	-
826228 Adult Prob Pre-Sentence	-	-	-	**-**	-
826268 Work Furlough	-	-	-	**-**	-
826385 Drug Testing Prog	-	-	-	**-**	-
826390 Other Charges	250.00	250.00	-	**-**	-
826399 Collection Service	(2.13)	-	-	**-**	-
827400 Prior Year Revenue	84.73	-	-	**-**	-
827700 Other	3,009.84	-	-	**-**	-
827707 Donation	-	-	-	**-**	-
827711 Civil Assmt PC1214.1	-	-	-	**-**	-
827802 Oper Transfer In	2,125,534.97	65,332.51	3,155,454.41	**3,207,540.00**	52,085.59
Total Revenues	**5,027,536.72**	**5,055,046.35**	**5,501,927.41**	**5,440,393.00**	**(61,534.41)**

PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer

BU 2560 - Probation

BUDGET UNIT DETAIL Schedule 9 (Cont.) **Function: Public Protection** **Activity: Detention**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Salaries & Employee Benefits					
861011 Regular Employees	3,068,674.75	3,069,198.37	3,488,404.00	**3,529,573.00**	41,169.00
861012 Extra Help	29,019.94	11,941.01	25,000.00	**25,000.00**	-
861013 Overtime Reg Emp	82,071.73	55,690.24	35,000.00	**35,000.00**	-
861021 Co Cont Retirement	1,349,643.56	985,545.65	1,179,188.00	**1,118,329.00**	(60,859.00)
861022 Co Cont OASDI	186,395.30	185,341.60	216,159.00	**206,634.00**	(9,525.00)
861023 Co Cont Medicare	44,353.49	43,715.63	50,554.00	**48,325.00**	(2,229.00)
861024 Co Cont Retire Incr	(22,483.84)	269,492.94	337,273.00	**325,690.00**	(11,583.00)
861030 Co Cont Health Ins	446,420.74	504,311.12	639,136.00	**574,386.00**	(64,750.00)
861031 Co Cont Unemp Ins	2,936.00	-	-	**-**	-
861035 Co Cont Workers Comp	145,265.00	139,815.00	140,308.00	**125,759.77**	(14,548.23)
Total Salaries & Employee Benefits	**5,332,296.67**	**5,265,051.56**	**6,111,022.00**	**5,988,696.77**	**(122,325.23)**
Services & Supplies					
862050 Clothing & Personal	6,498.70	-	1,500.00	**1,500.00**	-
862060 Communications	19,682.91	18,773.27	21,800.00	**21,800.00**	-
862062 Comm Microwave	1,760.29	1,813.10	-	**1,792.00**	1,792.00
862101 Insurance- General	153,777.00	196,761.00	273,837.00	**399,121.00**	125,284.00
862120 Maint- Equip	-	-	-	**-**	-
862150 Memberships	4,999.43	4,959.81	5,155.00	**6,200.00**	1,045.00
862170 Office Expense	38,681.71	34,851.03	32,000.00	**33,000.00**	1,000.00
862187 Education & Training	29,552.91	48,062.17	32,000.00	**36,000.00**	4,000.00
862189 Prof/Spec Svcs- Other	929,846.16	836,889.84	982,050.00	**910,877.00**	(71,173.00)
862190 Publ & Legal Notices	75.91	114.83	-	**-**	-
862200 Rent/Lease- Equip	-	-	-	**-**	-
862227 Software- Long Term	-	-	135,000.00	**135,000.00**	-
862228 Software- Short Term	-	-	-	**880.00**	880.00
862230 Info Tech Equipment	2,036.33	3,813.84	5,000.00	**83,713.00**	78,713.00
862232 Law Enf Supply & Svcs	33,194.56	30,276.11	31,773.37	**46,044.00**	14,270.63
862239 Spec Dept Expense	174,027.85	174,536.80	56,218.00	**74,712.00**	18,494.00
862250 Trans/Travel	55,890.22	30,025.35	43,020.00	**43,125.00**	105.00
862253 Travel Out of County	11,431.54	4,236.81	10,000.00	**4,000.00**	(6,000.00)
Total Services & Supplies	**1,461,455.52**	**1,385,113.96**	**1,629,353.37**	**1,797,764.00**	**168,410.63**
Fixed Assets					
864360 Structure/Improvement	-	-	-	**-**	-
864370 Equipment	52,763.79	47,326.08	60,000.00	**-**	(60,000.00)
Total Fixed Assets	**52,763.79**	**47,326.08**	**60,000.00**	**-**	**(60,000.00)**
Expend Transfer & Reimb					
865380 Intrafund Transfer	(85,709.53)	(157,510.23)	(136,773.00)	**(144,244.00)**	(7,471.00)
865802 Operating Transfer Out	-	145,826.34	-	**-**	-
Total Expend Transfer & Reimb	**(85,709.53)**	**(11,683.89)**	**(136,773.00)**	**(144,244.00)**	**(7,471.00)**
Total Net Appropriations	**6,760,806.45**	**6,685,807.71**	**7,663,602.37**	**7,642,216.77**	**(21,385.60)**
Net County Cost (Fund Contribution)	**1,733,269.73**	**1,630,761.36**	**2,161,674.96**	**2,201,823.77**	**40,148.81**

BUDGET UNIT DETAIL Schedule 9				Function: Public Protection	Activity: Detention
Fund: 1100 County General	2022-23	2023-24	2024-25	2025-26	Change from
Financing Uses Classification	Actuals	Actuals	Estimated	Adopted	Prior Year
Revenues					
825341 Realignment Health Services	-	-	-	-	-
825344 2011 Realignment Public Safety	4,640,732.70	-	4,105,989.00	**4,820,796.00**	714,807.00
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**4,640,732.70**	**-**	**4,105,989.00**	**4,820,796.00**	**714,807.00**
Other Charges					
863113 Pmt Other Gov Agency	125,000.00	-	125,000.00	**125,000.00**	-
Total Other Charges	**125,000.00**	**-**	**125,000.00**	**125,000.00**	**-**
Expend Transfer & Reimb					
865802 Operating Transfer Out	3,086,691.04	-	3,987,238.00	**4,161,294.00**	174,056.00
Total Expend Transfer and Reimb	**3,086,691.04**	**-**	**3,987,238.00**	**4,161,294.00**	**174,056.00**
Total Net Appropriations	**3,211,691.04**	**-**	**4,112,238.00**	**4,286,294.00**	**174,056.00**
Net County Cost (Fund Contribution)	**(1,429,041.66)**	**-**	**6,249.00**	**(534,502.00)**	**(540,751.00)**

PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer

BU 2538- Local Innovation Realignment 2011

BUDGET UNIT DETAIL Schedule 9 | **Function: Public Protection** | **Activity: Detention**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	-	-	-	-	-
825344 2011 Realignment Public Safety	120,056.34	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**120,056.34**	**-**	**-**	**-**	**-**
Other Charges					**-**
863113 Pmt Other Gov Agency	-	-	-	-	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					**-**
865802 Operating Transfer Out	-	-	-	-	-
Total Expend Transfer and Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**-**	**-**	**-**	**-**	**-**
Net County Cost (Fund Contribution)	**(120,056.34)**	**-**	**-**	**-**	**-**



BU 2550 - Juvenile Hall

Budget Unit Overview

The Mendocino County Juvenile Hall provides for the physical and emotional care of incarcerated youth in Mendocino County pursuant to California Code of Regulations, Title 15 and Title 24 standards. The Juvenile Hall is a 42-bed rated facility but is currently staffed and operated on a 20-bed maximum occupancy based on forecasted needs. Youth are detained in the Juvenile Hall pending their Juvenile Court Hearings, while serving court-ordered commitments, or awaiting out-of-home placement in a foster care/STRTP, camp or other institution. Effective July 1, 2021, court-ordered commitments also include juveniles who previously would have been ordered to serve their sentence at California State Division of Juvenile Justice (DJJ), which, due to the passage of Senate Bill 823, have been realigned to county custody. The Juvenile Hall provides food, clothing, and personal hygiene items, as well as medical, psychiatric and dental services to detained youth. Among the number of other programs and services provided are: Mendocino County Office of Education (MCOE); Boys Council; Anger Management/Moral Reconation Therapy/Cognitive Behavior Therapy; Aikido/Meditation; Substance Use Disorders Treatment (SUDT); Alcoholics/Narcotics Anonymous; and religious services.

PROGRAM OVERVIEW

- Youth Corrections
- Health Services
- Rehabilitative/Treatment Services
- Education & Vocational Services

GOALS FOR FY 2025-26

- Complete capital projects to include installation of generator for whole facility back-up, fencing modifications; painting of A & B unit cells; and remodel of staff stations in A & B units.
- Complete implementation of CalAIM (California Advancing and Innovating Medi-Cal) requirements.
- Continue examining programs for effectiveness and new opportunities in under utilized spaces.
- Complete update of Juvenile Hall procedures utilizing Lexipol system.

ACCOMPLISHMENTS IN FY 2024-25

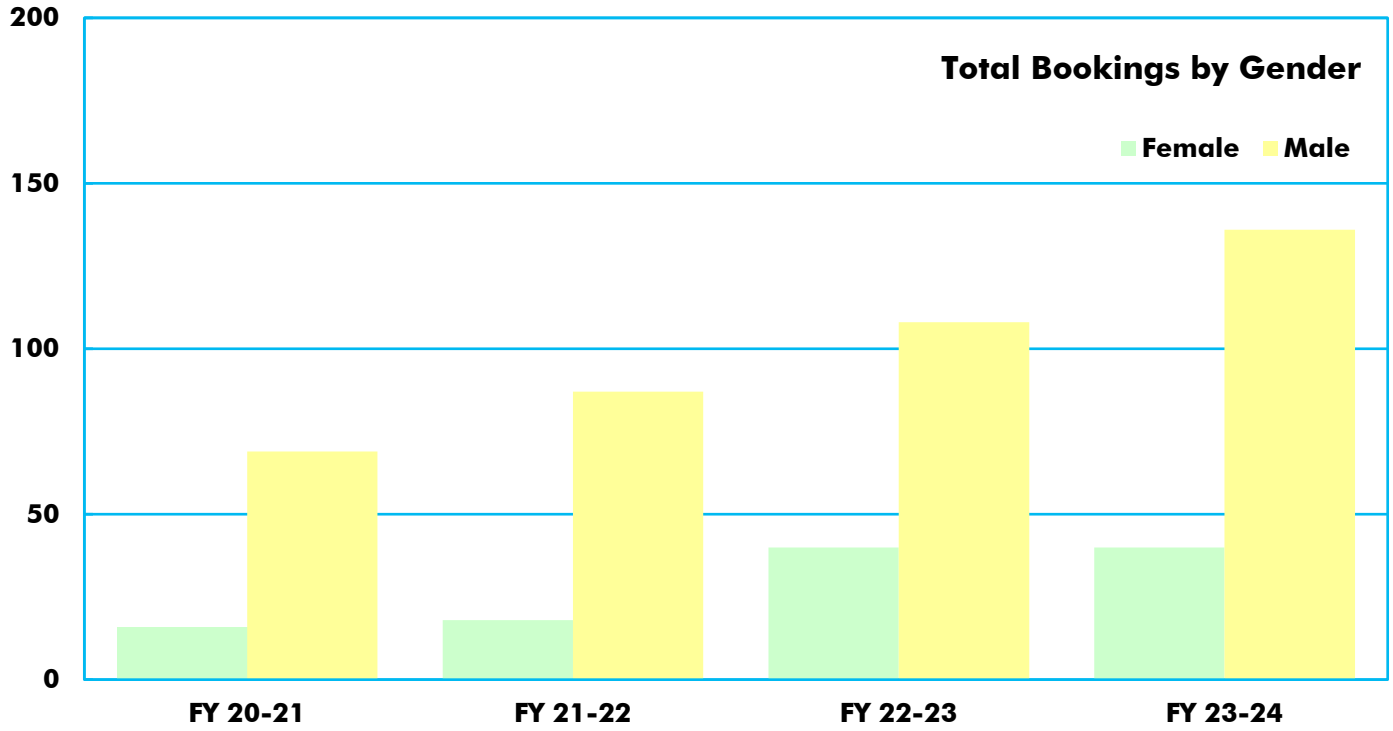
- Replacement of damaged basketball concrete pad & hoops in North Quad (SB 823 facility improvement).
- Completed implementation of detention module of new Tyler case management system.
- Implemented Rising Scholars dual enrollment program (High School/College) in partnership with Mendocino Community College.
- Implemented new training program for new employees to provide more comprehensive, consistent, and trackable training.
- Continued updating of video surveillance system to expand surveillance area and further replacement of out-of-date cameras.

PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer

BU 2550 - Juvenile Hall

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5489 Youthful Offender Block Grant funds, to be used to fund counseling services provided by the Mendocino County Youth Project and for other youth programs.

Acct. 5490 State grant revenue for Youth Program & Facilities Grant, JPA Growth Funds.

Services & Supplies

Acct. 2090 Laundry, maintenance and cleaning supplies required in the operation of Juvenile Hall.

Acct. 2189 Contracted counseling services provided by the Mendocino County Youth Project. Preemployment screening for corrections counselors.

Acct. 2239 Drug testing supplies, document shredding services, other special expenses.

Expenditure Transfer & Reimbursement

Acct. 5380 Reimbursement from Health and Human Services Agency-Social Services Branch Supportive and Therapeutic Options Program (S.T.O.P.) funding for counseling services provided under contract with the Mendocino County Youth Project.

CHANGES IN BUDGET FROM PRIOR YEAR

Revenues: Higher due to projected revenue increases from contracts for housing out-of-county juveniles, reimbursement through YOBG funds for capital improvements. Series 1000: 5.2% increase in salary and benefits costs due to approved salary adjustments. No change in staffing levels. Series 2000 decreased from prior year due to lower projected out-of-county housing costs for SB823 SYTF youth. This series was also reduced due to the elimination of contracts for providing medical services at Juvenile Hall – these services are now being provided by Public Health with no cost to the facility. Series 4000: Increase from FY24-25 due to need to change over our Livescan services in Juvenile Hall. Series 5000: Increased costs due to continuing SB823 facility improvement costs, which is reflected in increased revenues as these costs are reimbursed through State funding.

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection Activity: Detention

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825464 State Brkfst/Lunch Prog	-	-	-	**-**	-
825489 State Youthful Offender	-	212,989.11	-	**-**	-
825490 State Other	103,571.00	203,595.34	-	**-**	-
826346 Support in Juv Hall	-	-	-	**-**	-
826390 Other Charges	525.00	64,100.90	40,000.00	**152,000.00**	112,000.00
827400 Prior Year Revenue	298.85	-	-	**-**	-
827802 Operating Transfer In	324,117.01	283,434.77	1,401,963.00	**1,739,159.00**	337,196.00
Total Revenues	**428,511.86**	**764,120.12**	**1,441,963.00**	**1,891,159.00**	**449,196.00**
Salaries & Employee Benefits					
861011 Regular Employees	1,040,175.69	1,109,515.37	1,396,525.00	**1,450,590.00**	54,065.00
861012 Extra Help	95,307.24	125,368.40	110,000.00	**110,000.00**	-
861013 Overtime Reg Emp	133,002.32	144,600.07	90,000.00	**90,000.00**	-
861021 Co Cont Retirement	458,604.48	340,061.66	457,264.00	**470,029.00**	12,765.00
861022 Co Cont OASDI	71,154.58	74,110.38	86,259.00	**85,427.00**	(832.00)
861023 Co Cont Medicare	18,075.31	19,406.69	20,174.00	**19,983.00**	(191.00)
861024 Co Cont Retire Incr	(38,087.50)	75,614.12	107,723.00	**102,944.00**	(4,779.00)
861030 Co Cont Health Ins	96,101.52	156,855.98	239,426.00	**309,132.00**	69,706.00
861031 Co Cont Unemp Ins	6,270.00	-	-	**-**	-
861035 Co Cont Workers Comp	193,849.00	153,963.00	140,291.00	**74,994.56**	(65,296.44)
Total Salaries & Employee Benefits	**2,074,452.64**	**2,199,495.67**	**2,647,662.00**	**2,713,099.56**	**65,437.56**
Services & Supplies					
862050 Clothing/Pers Items	12,640.96	7,038.65	8,000.00	**8,000.00**	-
862060 Communications	7,375.38	6,920.10	8,100.00	**8,100.00**	-
862080 Food	20,391.73	48,215.86	51,600.00	**48,000.00**	(3,600.00)
862090 Household Expense	35,913.43	22,896.30	33,557.00	**40,440.00**	6,883.00
862101 Insurance- General	19,886.00	21,896.00	27,614.00	**27,908.00**	294.00
862120 Maint- Equip	847.11	8,253.89	2,500.00	**13,500.00**	11,000.00
862130 Maint- Strc/Impr/Grnds	6,067.00	-	1,000.00	**1,000.00**	-
862140 Med Dentl & Lab Supls	12,913.89	13,269.69	13,500.00	**13,800.00**	300.00
862150 Memberships	-	-	-	**-**	-
862160 Misc Expense	516.00	584.66	600.00	**600.00**	-
862170 Office Expense	5,189.47	4,071.23	6,200.00	**5,000.00**	(1,200.00)
862185 Medical/Dental Svcs	139,591.22	184,779.89	218,104.00	**64,200.00**	(153,904.00)
862187 Education & Training	15,629.82	20,263.29	9,000.00	**20,000.00**	11,000.00
862189 Prof/Spec Svcs- Other	116,251.29	413,965.51	635,294.00	**361,502.00**	(273,792.00)
862190 Publ/Legal Notice	225.00	-	-	**-**	-
862229 Software- Maintenance	-	1,199.50	500.00	**2,500.00**	2,000.00
862230 Info Tech Equip	10,011.64	-	2,500.00	**36,464.00**	33,964.00
862232 Law Enf Supply & Svcs	372.12	17,523.27	1,500.00	**1,500.00**	-
862239 Spec Dept Expense	83,878.79	99,288.01	39,910.00	**40,886.00**	976.00
862250 Trans/Travel	585.90	-	617.00	**1,845.00**	1,228.00
862253 Travel Out of County	-	-	-	**-**	-
Total Services & Supplies	**488,286.75**	**870,165.85**	**1,060,096.00**	**695,245.00**	**(364,851.00)**

PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer

BU 2550 - Juvenile Hall

BUDGET UNIT DETAIL Schedule 9 (Cont.) **Function: Public Protection** **Activity: Detention**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Fixed Assets					
864370 Equipment	126,544.30	34,770.21	-	**22,000.00**	22,000.00
Total Fixed Assets	**126,544.30**	**34,770.21**	**-**	**22,000.00**	**22,000.00**
Expend Transfer & Reimb					
865380 Intrafund Transfer	(175,724.38)	(206,031.68)	(243,723.00)	**(236,798.00)**	6,925.00
865802 Operating Transfer Out	-	10,827.20	584,223.00	**1,027,307.00**	443,084.00
Total Expend Transfer and Reimb	**(175,724.38)**	**(195,204.48)**	**340,500.00**	**790,509.00**	**450,009.00**
Total Net Appropriations	**2,513,559.31**	**2,909,227.25**	**4,048,258.00**	**4,220,853.56**	**172,595.56**
Net County Cost (Fund Contribution)	**2,085,047.45**	**2,145,107.13**	**2,606,295.00**	**2,329,694.56**	**(276,600.44)**

IZEN LOCATELLI, Chief Probation Officer

2551- JUVENILE & YOUTH PROGRAMS

Juvenile and Youth Grant Programs



GRANT OVERVIEW (Administered by BU 2550)

In September 2020, Senate Bill 823 was passed, and transferred the responsibility for treatment and supervision of all youth committed to the California Department of Juvenile Justice (DJJ) to the counties. SB 823 also required the closure of DJJ by June 30, 2023. In response to this, the state has provided counties with various funds to support this new county responsibility. The first funding was provided by AB 178, the Juvenile Facilities Improvement Construction Funding. This was one-time only funds for counties to use to modernize facilities to include creating treatment, vocational, educational, recreational, visitation and family engagement space. Funding may also be used to enhance security infrastructure that enhances the creation or expansion of these spaces. The amount awarded to Mendocino County was $589,192. The second funding source is the Juvenile Justice Realignment Block Grant, which is issued as an annual allocation of a minimum of $250,000. Funds are for the purpose of providing county-based care, custody and supervision of youth who are realigned from DJJ or who would otherwise be eligible for commitment to the DJJ prior to its closure. Mendocino County advised the BSCC of our intent to operate a secure youth treatment facility (SYTF). This facility will serve youth ages 14-25 who are sentenced to the SYTF for an offense listed until Section 707(b) of the Welfare and Institutions Code. Mendocino County will likely not serve female offenders, sex offenders, arson, or severe mental health commitments; Mendocino County will enter into contracts with other SYTFs for the treatment and housing of said population.

GRANT INFORMATION

- Grant Inception Date: June 30, 2013
- Current Grant Period: July 1, 2025 – June 30, 2026
- Source of Funds: State of California and OYCR
- Continuity of Grant: On-going annual allocation, dependent on State funding
- Grant Restrictions and Provisions: This grant does not allow for Indirect or overhead costs.

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 1,240,162
Grant	836,579
Total	$ 2,076,741
Expenditures	
Salaries & Employee Benefits	$ 0
Services & Supplies	507,440
Total	$ 1,569,301

County Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit: 2550

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(24,265.97)	-	-	-	-
825490 State Other Revenue	865,247.00	304,002.00	332,044.00	**836,579.00**	504,535.00
827802 Operating Transfer In	250,000.00	-	-	-	-
Total Revenues	**1,090,981.03**	**304,002.00**	**332,044.00**	**836,579.00**	**504,535.00**
Expend Transfer & Reimb					
865802 Operating Transfer Out	49,382.87	283,434.77	508,715.00	**507,440.00**	(1,275.00)
Total Expend Transfer and Reimb	**49,382.87**	**283,434.77**	**508,715.00**	**507,440.00**	**(1,275.00)**
Total Net Appropriations	**49,382.87**	**283,434.77**	**508,715.00**	**507,440.00**	**(1,275.00)**
Net County Cost (Fund Contribution)	**(1,041,598.16)**	**(20,567.23)**	**176,671.00**	**(329,139.00)**	**(505,810.00)**

PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer

2554- Juvenile Justice Realignment 2011

BUDGET UNIT DETAIL Schedule 9 (Cont.) | Function: Public Protection | Activity: Detention

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	-	-	-	-	-
825344 2011 Realignment Public Safety	-	-	-	-	-
825380 Juvenile Justice Growth	-	-	-	-	-
825381 Juvenile Reentry	-	-	-	**17,013.00**	17,013.00
825489 State (YOBG) Youthful Offender	733,010.86	-	727,062.00	**1,255,050.00**	527,988.00
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**733,010.86**	**-**	**727,062.00**	**1,272,063.00**	**545,001.00**
Other Charges					
863113 Pmt Other Gov Agency	-	-	-	-	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Operating Transfer Out	608,737.49	-	727,062.00	**1,273,914.00**	546,852.00
Total Expend Transfer and Reimb	**608,737.49**	**-**	**727,062.00**	**1,273,914.00**	**546,852.00**
Total Net Appropriations	**608,737.49**	**-**	**727,062.00**	**1,273,914.00**	**546,852.00**
Net County Cost (Fund Contribution)	**(124,273.37)**	**-**	**-**	**1,851.00**	**1,851.00**



BU 2561 - Juvenile Justice Crime Prevention Act (JJCPA) Grant

Grant Overview

This annual allocation, which is included in the County realignment revenue, is used to fund several programs within the Juvenile Probation Division to provide early intervention & prevention services to youth at-risk of entering or re-entering the criminal justice system. In 2023-24, the GREAT (Gang Resistance and Education Training) program, in collaboration with Ukiah Unified School District and Ukiah Police Department, and the IMPACT Program (a physical training, goal setting and motivational program for high-risk juvenile offenders, which includes Behavioral Cognitive Therapy) both had significant increases in program activities from prior years. As we continue to resolve our staffing issues in 2025-26, we anticipate the continued expansion of both the GREAT and IMPACT programs. The Probation Department continues to work with Mendocino County Youth Project (MCYP) to deliver community intervention, prevention, education, and treatment to the youth in our community. While we have continued the Passages services to provide dual diagnosis counseling services, the programming has expanded to now also include Youth Success Coaching, Life Skills Training, Positive Parenting Program, Wellness Recovery Action Plan (WRAP), Substance Use Disorder Treatment, and Anger Management. In 2025-26 we are also utilizing funds to continue the operation of the Restorative Justice Youth Court in collaboration with Redwood Community Services. This program was launched in March 2022 through a Proposition 64 grant which ran through October 2024. JJCPA enables us to continue this program seamlessly into FY2025-26. In FY2024-25 JJCPA began funding MCOE's Snack Pack Program which supplies food bags to identified homeless students over the weekend through the school year. JJCPA funds allow us to continue funding this important program. These programs are all components of the County's Juvenile Justice Consolidated Plan approved by the Juvenile Justice Coordinating Council.

GRANT INFORMATION

- Grant Inception Date: July 1, 2001
- Current Grant Period: July 1, 2025 – June 30, 2026
- Source of Funds: Juvenile Justice funding included in realignment
- Continuity of Grant: On-going annual allocations
- Grant Restrictions and Provisions: This grant allows for indirect or overhead costs, and the budget includes the maximum amount.

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 1,079,012
Grant	244,910
Total	$ 1,323,922
Expenditures	
Salaries & Employee Benefits	$ 77,865
Services & Supplies	185,407
Total	$ 1,060,650

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit: 2561's Schedule 9

BUDGET UNIT DETAIL Schedule 9 (Cont.) — Function: Public Protection — Activity: Detention

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	12,161.42	26,216.62	1,000.00	**1,000.00**	-
824101 Change in Fair Value Investment	(8,080.89)	-	-	**-**	-
825490 State Other	245,980.47	245,233.89	245,980.00	**244,910.00**	(1,070.00)
Total Revenues	**250,061.00**	**271,450.51**	**246,980.00**	**245,910.00**	**(1,070.00)**
Other Charges					
863113 Pmt Other Gov Agency	48,306.18	-	-	**-**	-
Total Other Charges	**48,306.18**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	65,332.51	194,986.00	**263,272.00**	68,286.00
Total Expend Transfer & Reimb	**-**	**65,332.51**	**194,986.00**	**263,272.00**	**68,286.00**
Total Net Appropriations	**48,306.18**	**65,332.51**	**194,986.00**	**263,272.00**	**68,286.00**
Net County Cost (Fund Contribution)	**(201,754.82)**	**(206,118.00)**	**(51,994.00)**	**17,362.00**	**69,356.00**

PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer

2569- Local Law Enf Svc Realignment 2011

BUDGET UNIT DETAIL Schedule 9 (Cont.) | Function: Public Protection | Activity: Detention

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825344 2011 Realignment Public Safety	951,180.42	-	900,426.00	-	(900,426.00)
825380 Juvenile Justice Growth	-	-	-	-	-
825381 Juvenile Reentry	-	-	-	-	-
825382 Juvenile Probation Activities	-	-	-	-	-
825489 State (YOBG) Youthful Offender	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**951,180.42**	**-**	**900,426.00**	**-**	**(900,426.00)**
Other Charges					
863113 Pmt Other Gov Agency	-	-	-	-	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Operating Transfer Out	-	-	900,426.00	**730,272.00**	(170,154.00)
Total Expend Transfer and Reimb	**-**	**-**	**900,426.00**	**730,272.00**	**(170,154.00)**
Total Net Appropriations	**-**	**-**	**900,426.00**	**730,272.00**	**(170,154.00)**
Net County Cost (Fund Contribution)	**(951,180.42)**	**-**	**-**	**730,272.00**	**730,272.00**

MENDOCINO
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PUBLIC DEFENDER

MICK HILL, Public Defender

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MICK HILL, Public Defender

The Public Defender''s Mission Statement is "The Noblest Motive is the Public Good." Our duty is to remain committed to protecting the constitutional rights of every individual we represent through our zealous advocacy and presence in every court and at every court hearing. We are here to provide the crucible in determining whether charges brought are true in whole, in part, or at all.

PUBLIC DEFENDER

MICK HILL, Public Defender

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	113,107.58	218,348.81	-	35,469.00	35,469.00
Total Operating Transfers In	137,587.00	-	197,617.00	200,000.00	2,383.00
Total Revenues	250,694.58	218,348.81	197,617.00	235,469.00	37,852.00
Appropriations - All Funds					
Total Salaries & Employee Benefits	3,522,576.01	3,856,850.96	4,387,708.00	4,302,715.41	(84,992.59)
Total Services and Supplies	318,485.70	393,178.86	333,821.09	220,839.00	(112,982.09)
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	3,841,061.71	4,250,029.82	4,721,529.09	4,523,554.41	(197,974.68)
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	3,841,061.71	4,250,029.82	4,721,529.09	4,523,554.41	(197,974.68)
NCC/Use of Fund Balance	3,590,367.13	4,031,681.01	4,523,912.09	4,288,085.41	(235,826.68)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2080 Public Defender	4,523,554.41	235,469.00	4,288,085.41
Total: General Fund	4,523,554.41	235,469.00	4,288,085.41
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	4,523,554.41	235,469.00	4,288,085.41

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Public Defender	27	27	27
Total: General Fund	27	27	27
OTHER FUNDS			
Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	27	27	27

BU 2080 - Public Defender

Department Overview

The duties of the Public Defender are defined in Government Code §27706. Generally, the Public Defender is responsible for representing any person financially unable to employ counsel and who is charged with the commission of any contempt or criminal offense (felony and misdemeanor), within the jurisdiction of the Superior Court of Mendocino County at all stages of the proceedings in each court at every calendar in Mendocino County. The Public Defender also represents minors in delinquency proceedings, petitioners for the restoration of rights, applications for pardons, persons alleged to be sexually violent predators (SVPs) or mentally disordered sex offenders (MDSOs), and mentally ill persons at hearings to determine mental condition (i.e. competency or Not Guilty by Reason of Insanity-{NGI]); restoration of sanity; extension of state hospital commitments), conservatorship proceedings, and some post-trial/ post-probation proceedings including 1203.3 and 1203.4 requests.

PROGRAM OVERVIEW

- Public Defender - BU 2080

GOALS FOR FY 2025-26

- Develop strategy for implementing the new laws that came into effect in January 2025, with particular attention to Prop 36 changes.
- Continue to zealously represent clients who are civilly committed.
- Ensure that the office obtains the necessary funding to hire experts that are needed in our cases.
- Provide training opportunities for our staff to increase their legal knowledge and hone their skills in order to provide highly competent services to our clients
- Continue to work closely with other departments to maximize the services provided to our clients and work to reduce recidivism.

ACCOMPLISHMENTS IN FY 2024-25

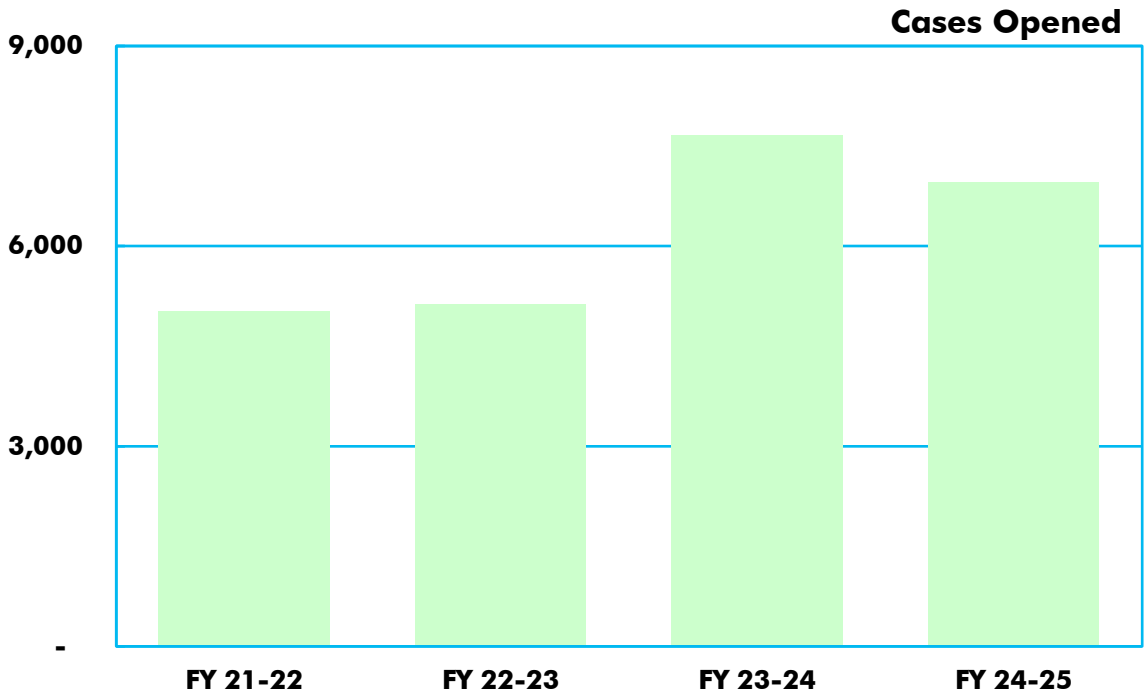
- Our office obtained grant funding that has allowed us to provide holistic representation to our clients and has allowed the office to employ a Case Worker through the Indigent Defense Grant.
- We obtained grant funding that supplements the salary of a Deputy Public Defender within our office thereby reducing attorney/client workloads.
- We obtained grant funding that covers the cost of a Legal Assistant in our office which reduces the current client/legal assistant/secretary workload.
- Our office was actively involved in the formation of CARE court.
- We have continued to staff Behavioral Health Court and Drug Court which assist those clients facing mental health issues and/or addiction with pending criminal charges. We work closely with our partners to assist clients and reduce recidivism.
- We continue to provide high quality legal representation in a wide array of criminal and civil matters to members of the Mendocino Community.

PUBLIC DEFENDER

MICK HILL, Public Defender

BU 2080 - Public Defender

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6163 Revenue from clients and the Courts for registration fees and legal services reimbursement.

Services & Supplies

Acct. 2189 Services for experts: e.g., forensic, psychological & psychiatric; interpreters; court reporters; and other experts and professionals.

Acct. 2170 Online legal research; payment for discovery and other documents from other agencies; purchase of computers, accessories, software, office equipment and supplies; and all associated maintenance fees.

Acct. 2250 Traveling to investigate crime scenes, serve subpoenas, interview witnesses, etc.; travel to satellite office for coverage; and attend trainings and continuing education.

Acct. 2253 Investigations requiring travel outside of Mendocino County. Attend training, seminars and continuing education.

CHANGES IN BUDGET FROM PRIOR YEAR

The Public Defender's Office continues to receive revenue for realignment accounts LCCRA11-255377 Local Community Corrections and DAPDRA11-825344, AB109 annually. This year we have reported that we anticipate receiving $100,000 from each of those sources for the FY 25/26. Along with funding for our department through the County's General Fund, we continue to receive grant funding for additional employees for our office so that we may better serve our clients and the community.

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825344 2011 Realign Pub Safety	84,800.00	195,096.00	-	**-**	-
825490 State Other Revenue	28,307.58	23,252.81	-	**-**	-
826163 Legal Svcs Reimb	-	-	-	**35,469.00**	35,469.00
826390 Other Charges	-	-	-	**-**	-
827400 Prior Year Revenue	-	-	-	**-**	-
827802 Operating Transfer In	137,587.00	-	197,617.00	**200,000.00**	2,383.00
Total Revenues	**250,694.58**	**218,348.81**	**197,617.00**	**235,469.00**	**37,852.00**
Salaries & Employee Benefits					
861011 Regular Employees	2,286,083.83	2,462,459.81	2,708,864.00	**2,640,468.00**	(68,396.00)
861012 Extra Help	10,728.29	5,245.31	-	**-**	-
861013 Overtime Reg Emp	434.73	43.23	-	**-**	-
861021 Co Cont Retirement	745,851.17	742,413.31	898,636.00	**857,103.00**	(41,533.00)
861022 Co Cont OASDI	132,764.13	144,751.28	167,950.00	**166,206.00**	(1,744.00)
861023 Co Cont Medicare	32,366.81	34,665.41	39,279.00	**38,819.00**	(460.00)
861024 Co Cont Retire Incr	44,501.75	166,689.63	209,894.00	**209,453.00**	(441.00)
861030 Co Cont Health Ins	240,345.30	270,067.98	326,128.00	**360,257.00**	34,129.00
861031 Co Cont Unemp Ins	1,455.00	-	1,455.00	**-**	(1,455.00)
861035 Co Cont Workers Comp	28,045.00	30,515.00	35,502.00	**30,409.41**	(5,092.59)
Total Salaries & Employee Benefits	**3,522,576.01**	**3,856,850.96**	**4,387,708.00**	**4,302,715.41**	**(84,992.59)**
Services & Supplies					
862060 Communications	1,501.25	2,093.96	3,000.00	**2,500.00**	(500.00)
862062 Comm Microwave	352.06	362.62	-	**358.00**	358.00
862101 Insurance- General	129,522.00	168,159.00	164,509.00	**17,385.00**	(147,124.00)
862110 Jury/Witness Expense	-	-	500.00	**500.00**	-
862150 Memberships	6,966.00	8,193.95	9,000.00	**9,000.00**	-
862170 Office Expense	62,691.14	60,183.78	61,500.00	**51,500.00**	(10,000.00)
862187 Education & Training	6,797.73	967.27	3,421.00	**3,421.00**	-
862189 Prof/Spec Svcs- Other	33,051.55	79,115.97	68,729.00	**68,729.00**	-
862200 Rent/Lease- Equip	-	-	6,235.00	**6,235.00**	-
862228 Software-Short Term	-	-	927.09	**927.00**	(0.09)
862230 Info Tech Equip	62,606.36	64,884.56	-	**52,284.00**	52,284.00
862239 Spec Dept Expense	397.86	598.00	5,000.00	**-**	(5,000.00)
862250 Trans/Travel	14,369.19	8,541.18	9,000.00	**7,000.00**	(2,000.00)
862253 Travel Out of County	230.56	78.57	2,000.00	**1,000.00**	(1,000.00)
862260 Utilities	-	-	-	**-**	-
Total Services & Supplies	**318,485.70**	**393,178.86**	**333,821.09**	**220,839.00**	**(112,982.09)**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfer	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**3,841,061.71**	**4,250,029.82**	**4,721,529.09**	**4,523,554.41**	**(197,974.68)**
Net County Cost (Fund Contribution)	**3,590,367.13**	**4,031,681.01**	**4,523,912.09**	**4,288,085.41**	**(235,826.68)**

PUBLIC DEFENDER

MICK HILL, Public Defender

BU 2080 - Edward Byrne Memorial Justice Assitance Grant (JAG)

GRANT OVERVIEW (Administered by BU 2080)

The duties of the Public Defender are defined in Government Code §27706. Generally, the Public Defender is responsible for representing any person financially unable to employ counsel and who is charged with the commission of any contempt or criminal offense (felony and misdemeanor), within the jurisdiction of the Superior Court of Mendocino County at all stages of the proceedings in each court at every calendar in Mendocino County. The Public Defender also represents minors in delinquency proceedings, petitioners for the restoration of rights, applications for pardons, persons alleged to be sexually violent predators (SVPs) or mentally disordered sex offenders (MDSOs), and mentally ill persons at hearings to determine mental condition (i.e. competency or Not Guilty by Reason of Insanity-{NGI]); restoration of sanity; extension of state hospital commitments), conservatorship proceedings, and some post-trial/post-probation proceedings including 1203.3 and 1203.4 requests.

GRANT INFORMATION

- Grant Inception Date: June 1, 2023
- Current Grant Period: June 1, 2023 - December 31, 2026
- Source of Funds: Board of State and Comunity Corrections
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: Grant Funding is specific to Mental Health and Substance Use Disorder Treatment

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 220,000.00
Grant	660,000.00
Total Revenue	$ 880,000.00
Expenditures	
Salaries & Employee Benefits	$ 626,668.00
Data Collection, Reporting and Eval.	33,000.00
Other (travel, training, etc.)	332.00
Total Expenditures	$ 660,000.00
Total	$ 220,000.00

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit 2080's Schedule 9.

EMPLOYEES	(FULL TIME EQUIVALENT)	GRANT FUNDED	GENERAL FUND
Deputy Public Defender (Henry)	1.0 FTE	100%	0%
Staff Assistant, Part time (Parker)	1.0 FTE	100%	0%
Case Worker (Meeks)	0.5 FTE	100%	0%

Mendocino County Public Defense Pilot III Grant

GRANT OVERVIEW (Administered by BU 2080/2085)

Public Defense Pilot Program is a grant from BSCC which covers a period March 1, 2022 through December 31, 2026. Annual applications are submitted for disbursements in the covered year. For the BSCC budget period March 1, 2022 to December 31, 2026 an application was submitted for a total amount of $102,399 to be shared between the Public Defender's Office and the Alternate Defender's Office.

GRANT INFORMATION

- Grant Inception Date: July 1, 1993
- Current Grant Period: July 1, 2024 - June 30, 2025
- Source of Funds: BU 2070
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: May only be used for defense of PC sections 11701.95, 0070, 1473.70 and 3051.

GRANT BUDGET

Revenue	
Grant Revenue	$ 102,399.00
Total	$ 102,399.00
Expenditures	
Salaries & Employee Benefits	$ -
Services & Supplies	-
Total	$ -

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit: 2080/2085.

EMPLOYEES	(FULL TIME EQUIVALENT)	GRANT FUNDED	GENERAL FUND
Staff Assistant I	1.0 FTE	100%	0%
Case Worker	1.0 FTE	100%	0%

PUBLIC DEFENDER

MICK HILL, Public Defender

BU 0471 - Community Corrections Grants

BUDGET UNIT DETAIL Schedule 9

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	3,233.39	-	-	-	-
825490 State Other	216,159.97	-	334,300.00	-	(334,300.00)
825670 Federal Other Revenue	-	-	102,399.00	**152,875.00**	50,476.00
826390 Other Charges	-	-	-	-	-
827802 Operating Transfer In	7,602.00	-	-	-	-
827820 Grant Interest	3,150.67	(2,330.35)	-	-	-
Total Revenues	**230,146.03**	**(2,330.35)**	**436,699.00**	**152,875.00**	**(283,824.00)**
Salaries & Employee Benefits					
861011 Regular Employees	195,956.66	191,603.26	289,387.00	**158,263.00**	(131,124.00)
861012 Extra Help	34,142.50	49,805.39	18,357.00	-	(18,357.00)
861013 Overtime Reg Emp	36.96	-	-	-	-
861021 Co Cont Retirement	69,433.06	60,696.46	95,722.00	**46,028.00**	(49,694.00)
861022 Co Cont OASDI	12,005.31	11,661.92	17,813.00	**3,897.00**	(13,916.00)
861023 Co Cont Medicare	3,302.60	3,449.48	4,432.00	**1,177.00**	(3,255.00)
861024 Co Cont Retire Incr	4,861.52	14,166.09	23,147.00	**10,495.00**	(12,652.00)
861030 Co Cont Health Ins	24,774.06	25,271.88	47,432.00	**17,911.00**	(29,521.00)
861031 Co Cont Unemp Ins	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-
Total Salaries & Employee Benefits	**344,512.67**	**356,654.48**	**496,290.00**	**237,771.00**	**(258,519.00)**
Services & Supplies					
862170 Office Expense	7,684.60	7,432.73	7,200.00	**1,000.00**	(6,200.00)
862187 Education & Training	-	2,722.24	19,432.00	**16,503.00**	(2,929.00)
862189 Prof/Spec Svcs - Other	8,022.71	-	12,046.00	-	(12,046.00)
862230 Info Tech Equip	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-
862253 Travel Out of County	8,873.50	2,615.26	-	-	-
Total Services & Supplies	**24,580.81**	**12,770.23**	**38,678.00**	**17,503.00**	**(21,175.00)**
Total Net Appropriations	**369,093.48**	**369,424.71**	**534,968.00**	**255,274.00**	**(279,694.00)**
Total Fund Balance (Contribution)	**138,947.45**	**371,755.06**	**98,269.00**	**102,399.00**	**4,130.00**

MENDOCINO
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COUNTY

RETIREMENT ASSOCIATION

DORIS RENTSCHLER, Executive Director

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DORIS RENTSCHLER, Executive Director

The Mendocino County Employees Retirement Association (MCERA) administers defined retirement plan benefits for Mendocino County, Mendocino County Superior Courts, and the Russian River Cemetery District pursuant to the County Employees Retirement Law Act of 1937 (CERL). MCERA is governed by a Board of Retirement and is a separate agency from the County of Mendocino. MCERA is committed to working for our active and retired members.

RETIREMENT ASSOCIATION

DORIS RENTSCHLER, Executive Director

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	814,133.02	829,255.89	960,416.00	1,198,640.00	238,224.00
Total Operating Transfers In	23,946.00	-	-	-	-
Total Revenues	838,079.02	829,255.89	960,416.00	1,198,640.00	238,224.00
Appropriations - All Funds					
Total Salaries & Employee Benefits	836,200.06	829,255.89	960,416.00	1,198,640.00	238,224.00
Total Services and Supplies	1,878.96	-	-	-	-
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-
Total Operating Expenditures	838,079.02	829,255.89	960,416.00	1,198,640.00	238,224.00
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	838,079.02	829,255.89	960,416.00	1,198,640.00	238,224.00
NCC/Use of Fund Balance	-	-	-	-	-

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
1920 Retirement	1,198,640.00	1,198,640.00	-
Total: General Fund	1,198,640.00	1,198,640.00	-
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	960,416	960,416	-

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Retirement	6	6	7
Total: General Fund	6	6	7
OTHER FUNDS			
Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	6	6	7

BU 1920 - Retirement

MENDOCINO COUNTY EMPLOYEES RETIREMENT ASSOCIATION

DEPARTMENT OVERVIEW

The Mendocino County Employee Retirement Association (MCERA) is responsible for collecting retirement information on all County employees and maintaining that information for future use in enabling employees to retire when they become eligible and choose to do so. The Retirement System maintains information on current retirees and processes the payment of benefits to those retirees. The Retirement System also collects both County and employee contributions and invests those funds, along with income on existing investments, in a manner that will maximize the return on investments while safeguarding the assets of the Retirement System.

BUDGET UNIT DETAIL Schedule 9 — Function: General Government — Activity: Legislative & Administrative

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825810 Other Govt Aid	814,133.02	829,255.89	960,416.00	1,198,640.00	238,224.00
827802 Oper Transfer In	23,946.00	-	-	-	-
Total Revenues	**838,079.02**	**829,255.89**	**960,416.00**	**1,198,640.00**	**238,224.00**
Salaries & Employee Benefits					
861011 Regular Employees	547,035.94	533,316.71	602,282.00	751,549.00	149,267.00
861012 Extra Help	-	-	-	-	-
861013 Overtime Reg Emp	998.15	661.67	-	-	-
861021 Co Cont Retirement	170,281.50	152,219.47	178,230.00	225,297.00	47,067.00
861022 Co Cont OASDI	30,689.53	30,731.31	35,049.00	41,870.00	6,821.00
861023 Co Cont Medicare	7,638.52	7,443.87	8,195.00	10,140.00	1,945.00
861024 Co Cont Retire Incr	10,258.58	34,626.37	42,194.00	55,314.00	13,120.00
861030 Co Cont Health Ins	69,297.84	70,256.49	94,149.00	113,597.00	19,448.00
861031 Co Cont Unemp Ins	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	317.00	873.00	556.00
Total Salaries & Employee Benefits	**836,200.06**	**829,255.89**	**960,416.00**	**1,198,640.00**	**238,224.00**
Services & Supplies					
862170 Office Expense	1,540.35	-	-	-	-
862250 Trans/Travel	338.61	-	-	-	-
Total Services & Supplies	**1,878.96**	**-**	**-**	**-**	**-**
Total Net Appropriations	**838,079.02**	**829,255.89**	**960,416.00**	**1,198,640.00**	**238,224.00**
Net County Cost (Fund Contribution)	**-**	**-**	**-**	**-**	**-**

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5810 Funding provided by MCERA to cover the cost of Mendocino County Employees Retirement Association (MCERA) employees' salaries and benefits processed by Mendocino County.

CHANGES IN BUDGET FROM PRIOR YEAR

Across the various budget categories, we see roughly a $239,000 increase in Personnel, a $26,000 increase in Administrative, a $5,000 decrease in Board Expense, a $60,000 decrease in Disability, a $700 increase in Imputed Rent, a $75,000 decrease in Technology, a $33,000 decrease in Investments, and a $588,000 decrease in the Capital Improvement Plan.

RETIREMENT ASSOCIATION

DORIS RENTSCHLER, Executive Director

BU 1920 - Retirement

MCERA BUDGET DETAIL

The Mendocino County Employees Retirement Association (MCERA) Board of Retirement annually adopts a budget covering the expenses of administering the retirement system pursuant to Government Code Section 31580.2 which states in part, "...the respective board or boards shall annually adopt a budget covering the entire expense of administration of the retirement system which expense shall be charged against the earnings of the retirement fund. The expense incurred in any year may not exceed the greater of the following: 1) Twenty-one hundredths of 1 percent of the actuarial accrued liability of the retirement system. 2) Two million dollars ($2,000,000)...".

The administration expenses incurred in any year will be charged against the earnings of the retirement fund and will not exceed twenty-one hundredths of one percent (0.21%) of MCERA's actuarial accrued liability, unless authorized by a separate vote of the Board of Retirement.

The MCERA Board of Retirement's Budget Adoption Policy establishes the process by which the MCERA annual budget is adopted by the Board of Retirement. The MCERA annual budget is provided by from the Retirement Association.

	FY 2023-24 Estimated	FY 2024-25 Proposed	Difference $	Difference %
Personnel (BU 1920)				
Gross Regular Salaries[1]	579,407	602,282	22,875	3.95%
Extra Help	-	-	-	0.00%
Retirement	169,501	178,230	8,728	5.15%
FICA	32,592	35,049	2,456	7.54%
Medicare	7,937	8,195	258	3.25%
Retirement Cola	38,903	42,194	3,291	8.46%
Health Insurance	93,512	94,149	638	0.68%
Unemployment Insurance				0.00%
Workers Comp	322	317	(5)	-1.46%
Subtotal	**922,174**	**960,415**	**38,241**	**4.15%**
Administrative				
Office Expense	46,989	36,384	(10,604)	-22.57%
Legal Expense	225,500	210,000	(15,500)	-6.87%
Audit	50,500	50,500		0.00%
Contracts	63,908	33,428	(30,480)	-47.69%
Consulting- Actuary	68,341	93,502	25,160	36.82%
Staff Education and Training	22,502	32,635	10,133	45.03%
Membership	6,170	6,475	305	4.94%
Subtotal	**483,910**	**462,924**	**(20,986)**	**-4.34%**
Board Expense				
Fiduciary Insurance	77,116	79,044	1,928	2.50%
Board Meeting Expense	8,100	9,225	1,125	13.89%
Board Education and Training	40,109	41,172	1,063	2.65%
Subtotal	**125,324**	**129,440**	**4,116**	**3.28%**
Total Personnel, Administrative & Board Expense	**1,531,409**	**1,552,780**	**21,371**	**1.40%**
Disability				
Administrative Review	40,000	40,000		0.00%
Hearings	80,000	80,000		0.00%
Subtotal	**120,000**	**120,000**		**0.00%**

MCERA BUDGET DETAIL

	FY 2023-24 Estimated	FY 2024-25 Proposed	Difference $	Difference %
625-B Kings Court				
Imputed Rent	58,055	58,826	771.00	1.33%
Subtotal	**58,055**	**58,826**	**771.00**	**1.33%**
Total Administrative Expense	**1,709,464**	**1,731,606**	**22,142.00**	**1.30%**
Technology				
LRS- Pension Gold	206,535	214,988	8,453.00	4.09%
County IT Project Expenses	25,035	20,721	(4,314.00)	-17.23%
PCX Scan Station	10,671	10,991	320.00	3.00%
Subtotal	**242,241**	**246,700**	**4,459.00**	**1.84%**
Investment				
Investment Manager Fees	1,315,657	1,474,371	158,714.00	12.06%
Investment Consultant- Callan	190,812	195,582	4,770.00	2.50%
Actuary Services- Segal	75,000	78,000	3,000.00	4.00%
Custodian Bank- State Street	70,200	75,066	4,866.00	6.93%
Internal Investment Monitoring	18,100	18,945	845.00	4.67%
Subtotal	**1,669,769**	**1,841,964**	**172,195.00**	**10.31%**
Capital Improvement Plan	**292,690**	**587,935**	**295,245.00**	**100.87%**
Total MCERA	**3,914,164**	**4,408,205**	**494,041.00**	**12.62%**
Total Administrative Expenses (Total ex Technology & Investment)	**1,709,464**	**1,731,606**		
CERL Administrative Budget Limit	**2,000,000**	**2,000,000**		
(Over)/Under CERL Limit	**290,536**	**268,394**		
MCERA Policy Administrative Budget Limit	**1,830,341**	**1,945,925**		
(Over)/Under Policy Limit	**120,877**	**214,319**		
Basis Points Test	**0.21%**	**0.21%**		
AAL	**871,590,734**	**926,631,003**		
Date	**6/30/2022**	**6/30/2023**		

[1] Includes 100 Hours in Benefits staff overtime for projects in FY24.

MENDOCINO
1850
COUNTY

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner

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SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner

The mission of the Office of the Sheriff-Coroner: The Mendocino County Sheriff''s Office is committed to work in partnership with the Community to enhance the Safety, Security, and Quality of Life for the residents and visitors of Mendocino County through professional Public Safety services.

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	5,771,864.06	6,755,342.44	5,579,273.71	5,194,943.00	(384,330.71)
Total Operating Transfers In	3,324,419.90	51,567.44	2,681,600.00	1,752,685.00	(928,915.00)
Total Revenues	9,096,283.96	6,806,909.88	8,260,873.71	6,947,628.00	(1,313,245.71)
Appropriations - All Funds					
Total Salaries & Employee Benefits	21,766,225.86	22,559,422.30	25,395,558.00	25,925,307.24	529,749.24
Total Services and Supplies	3,964,847.43	3,734,488.75	4,138,772.14	4,928,822.00	790,049.86
Total Other Charges	-	60,329.06	71,000.00	73,130.00	2,130.00
Total Fixed Assets	1,120,889.50	242,919.96	1,539,642.71	56,000.00	(1,483,642.71)
Total Operating Expenditures	26,851,962.79	26,597,160.07	31,144,972.85	30,983,259.24	(161,713.61)
Total Intrafund Transfers	(70,488.00)	-	-	-	-
Total Operating Transfers Out	-	637,551.02	-	-	-
Total Transfers & Reimb.	(70,488.00)	637,551.02	-	-	-
Total Net Appropriations	26,781,474.79	27,234,711.09	31,144,972.85	30,983,259.24	(161,713.61)
NCC/Use of Fund Balance	17,685,190.83	20,427,801.21	22,884,099.14	24,035,631.24	1,151,532.10

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
2310 Sheriff-Coroner	30,983,259.24	6,947,628.00	24,035,631.24
2510 Jail & Rehab Ctr	20,696,827.55	5,886,023.00	14,810,804.55
Total: General Fund	51,680,086.79	12,834,651.00	38,846,435.79
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
0467 Correctional Officers	39,483.00	39,483.00	-
0466 DEA COMMET	100,000.00	100,000.00	-
0462 Homeland Sec WMD6	312,189.00	312,189.00	-
2511 Jail & Rehab Ctr COPS	41,000.00	75,000.00	34,000.00
0450 Justice Assistance	12,916.00	12,916.00	-
2313 Sheriff-Coroner COPS	207,883.00	207,883.00	-
2315 Sheriff Special Projects	60,000.00	1,450.00	58,550.00
Total: Other Funds	773,471.00	748,921.00	92,550.00
TOTAL: ALL FUNDS	52,453,557.79	13,583,572.00	38,938,985.79

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Sheriff-Coroner	117	117	116
Jail & Rehab Center	75	75	74
Total: General Fund	192	192	190
OTHER FUNDS Dept. Programs			
Sheriff-Coroner COPS	1	1	1
Total: Other Funds	1	1	1
TOTAL: ALL FUNDS	193	193	191

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner



BU 2310 - Sheriff-Coroner

Department Overview

The California Constitution requires each County to have an elected Sheriff. In Mendocino County, the offices of Sheriff and Coroner are combined. The Sheriff is the Chief Law Enforcement Officer of the County, whose authority extends throughout the County, including the unincorporated cities and State and Federal property. The Sheriff also enforces California criminal statutes on tribal lands. Sheriff's Office continues to build partnerships with individual tribes throughout the County in order to better serve indigenous populations. Sheriff's law enforcement and patrol functions are highly visible, but make up only one part of the overall operations of the office. The Sheriff is generally charged with preserving the peace, enforcing criminal statutes, and investigating known or suspected criminal activity. The Sheriff is specifically charged by statute with the duty to operate the County Jail, receive and serve various forms of civil process, and act as bailiff in Superior Court and during sessions of the Board of Supervisors. As an independent, constitutional officer, the Sheriff performs a unique and important role in County government.

PROGRAM OVERVIEW

- Sheriff-Coroner – BU 2310
- DEA – COMMET – BU 0466 – Grant
- Cal MMET – BU 0474 – Grant
- Sexual Assault & Felony (SAFE) BU 2310 Grant
- Sheriff-Coroner (COPS) – BU 2313
- Sheriff's Special Projects – BU 2315
- Jail & Rehabilitation Center – BU 2510
- Jail & Rehabilitation Center (COPS) – BU 2511

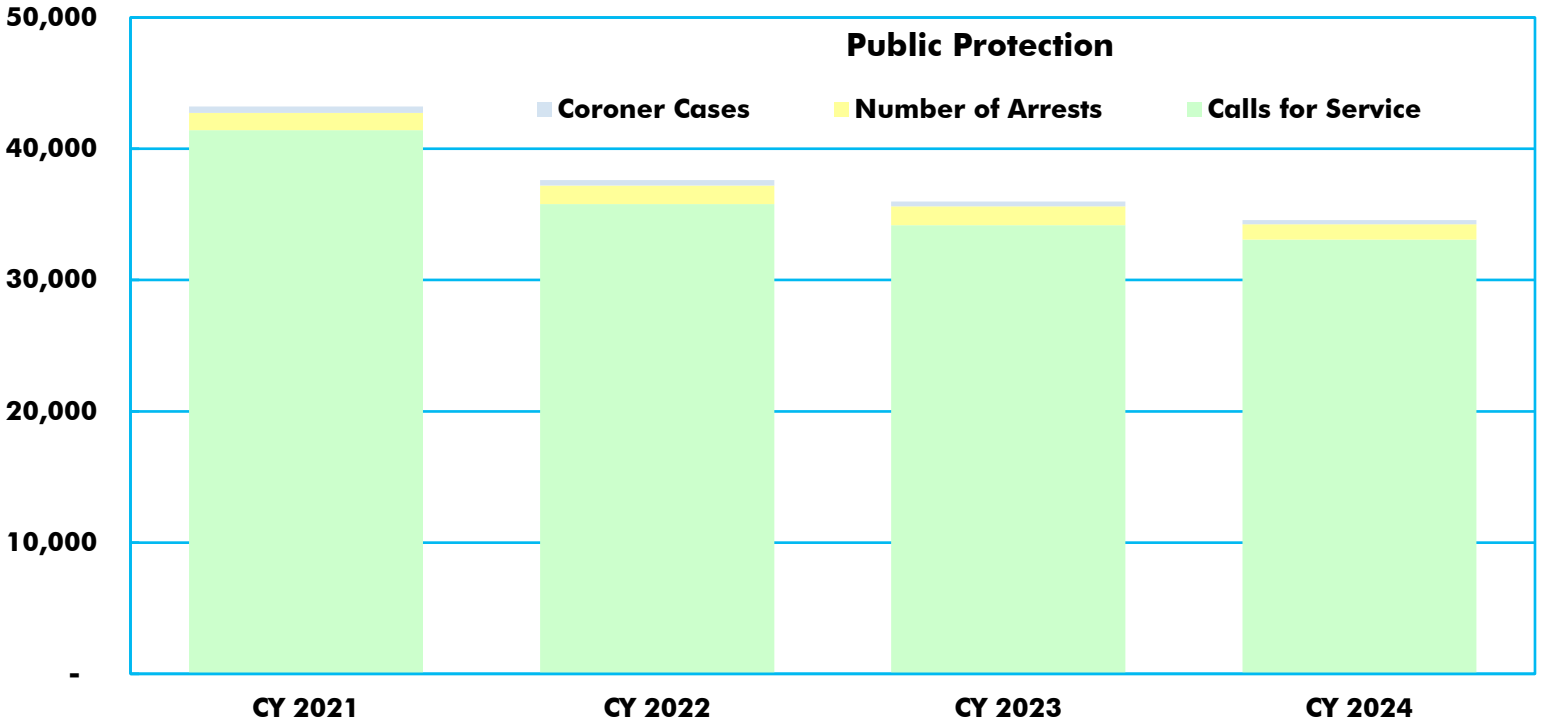
GOALS FOR FY 2025-26

- Continue goals reducing felony crimes against persons and property.
- Continue to recruit, hire and retain Deputy Sheriffs, CSOs and Sheriff's Office support staff for vacant positions, including Resident Deputies.
- Conduct more inhouse training, continue with mentorship supervision and enhanced accountability of all personnel within the Sheriff's Office.
- Continue to work with partnering agencies regarding the opioid crisis, local emergencies, environmental impacts from illegal water diversions, deforestation, illegal Cannabis and drug trafficking organizations.

ACCOMPLISHMENTS IN FY 2024-25

- Provided enhanced enforcement due to recent legislative changes allowing for booking of repeat offenders of narcotics and property crimes.
- Continued responding to multiple opioid overdose incidents where Deputy Sheriffs administer Nalaxone, thus saving lives. These interventions have had a positive impact on community's health and safety.
- Continued aggressive enforcement of illegal drug trafficking organizations in Mendocino County, which has directly impacted other crimes such as homicides, human trafficking, money laundering and environmental impacts (water diversion, deforestation, chemical poisoning of flora/fauna.
- Consolidation of Detectives, Evidence and Coroner units to aid in reducing the cost of leased space.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 1510	Public Safety Sales Tax- Proposition 172 funding
Acct. 5490	Revenue from various State grants – AB 443 (Small & Rural Law Enforcement Funding), & Cal EMA.
Acct. 6250	Revenue from miscellaneous law enforcement services; including, Lake Mendocino Patrol, U.S. Forest Service Patrol, and Livescan.
Acct. 6254	Pt. Arena contract Sheriff's Services

Services & Supplies

Acct. 2060	Communications Microwave
Acct. 2185	Medical and dental services (Coroner).
Acct. 2189	Professional and Specialized Services
Acct. 2230	Info Tech Equipment
Acct. 2232	Law Enforcement Service and Supplies
Acct. 2250	Sheriff's vehicle fleet charges for gas and repairs.

Fixed Assets

Acct. 4370	Provides for law enforcement equipment from various funding sources.

CHANGES IN BUDGET FROM PRIOR YEAR

Reduction in revenues related to State Sales Tax receipts and use of available one-time funding. Continued increased expense due to higher service, supply and insurance costs (inflationary), the communications microwave project, and staff salary related line-items.

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner

BU 2310 - Sheriff-Coroner

BUDGET UNIT DETAIL Schedule 9 — **Function: Public Protection** — **Activity: Police Protection**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821510 Sales Tax- Public Safety	4,373,694.34	3,893,051.76	3,928,000.00	**3,854,818.00**	(73,182.00)
822600 Other Permit	810.00	1,450.00	1,000.00	**1,000.00**	-
822601 Gun Permit	26,816.82	26,542.39	30,000.00	**30,000.00**	-
823110 Crim Just Const Fund	120,800.00	116,800.00	120,000.00	**120,000.00**	-
823130 Warrant System	253.51	-	200.00	**200.00**	-
823204 Misc Court Fine	20,103.75	20,285.00	300.00	**300.00**	-
823210 Fine Judicial Dist	9.39	4.03	-	**-**	-
823300 Forfeiture & Penalty	180.09	219.55	125.00	**125.00**	-
823310 Asset Forfeiture	-	-	500,562.71	**50,000.00**	(450,562.71)
825344 2011 Realign Pub Safety	-	1,608,425.15	-	**-**	-
825398 SB90 Reimbursement	73,015.00	63,478.00	-	**60,000.00**	60,000.00
825490 State Other	714,681.18	583,879.58	668,000.00	**645,500.00**	(22,500.00)
825670 Federal Other	42,626.66	130,303.06	50,286.00	**76,700.00**	26,414.00
826223 Civil Fee Sheriff	29,168.27	34,751.53	55,000.00	**50,000.00**	(5,000.00)
826242 Dom Animal Care	-	-	-	**-**	-
826250 Law Enforcement Services	39,113.86	92,009.71	90,000.00	**70,000.00**	(20,000.00)
826253 Sher Willits Contract	-	-	-	**10,000.00**	10,000.00
826254 Sher Pt Arena Contract	95,807.90	91,666.63	100,000.00	**100,000.00**	-
826257 Med Marij Zip Tie	-	-	-	**-**	-
826258 Restitution 11470.2 H&S	222,000.00	77,765.50	30,000.00	**20,000.00**	(10,000.00)
826390 Other Charges	6,976.37	10,808.01	3,700.00	**3,700.00**	-
827400 Prior Year Revenue	1,679.65	1,210.00	-	**1,000.00**	1,000.00
827600 Other Sales	1,806.00	1,511.00	1,100.00	**1,100.00**	-
827700 Other	1,296.27	1,181.54	500.00	**100,000.00**	99,500.00
827707 Donation	1,025.00	-	500.00	**500.00**	-
827802 Oper Transfer In	3,324,419.90	51,567.44	2,681,600.00	**1,752,685.00**	(928,915.00)
Total Revenues	**9,096,283.96**	**6,806,909.88**	**8,260,873.71**	**6,947,628.00**	**(1,313,245.71)**
Salaries & Employee Benefits					
861011 Regular Employees	9,224,449.69	9,131,238.95	10,210,100.00	**10,708,170.00**	498,070.00
861012 Extra Help	581,606.25	744,077.65	600,000.00	**600,000.00**	-
861013 Overtime Reg Emp	2,239,164.64	2,300,681.41	2,300,000.00	**2,300,000.00**	-
861021 Co Cont Retirement	5,250,779.73	4,846,813.86	5,830,389.00	**5,946,449.00**	116,060.00
861022 Co Cont OASDI	658,298.78	666,245.43	799,655.00	**775,432.00**	(24,223.00)
861023 Co Cont Medicare	170,891.72	172,849.22	189,506.00	**187,750.00**	(1,756.00)
861024 Co Cont Retire Incr	859,984.90	1,502,896.18	1,923,282.00	**1,890,797.00**	(32,485.00)
861030 Co Cont Health Ins	1,340,621.15	1,479,333.60	1,699,108.00	**1,908,909.00**	209,801.00
861031 Co Cont Unemp Ins	8,018.00	-	-	**-**	-
861035 Co Cont Workers Comp	1,432,411.00	1,715,286.00	1,843,518.00	**1,607,800.24**	(235,717.76)
Total Salaries & Employee Benefits	**21,766,225.86**	**22,559,422.30**	**25,395,558.00**	**25,925,307.24**	**529,749.24**
Services & Supplies					
862050 Clothing/Pers Items	126.26	757.53	600.00	**1,600.00**	1,000.00
862060 Communications	232,247.93	239,723.43	247,800.00	**268,490.00**	20,690.00

BUDGET UNIT DETAIL Schedule 9 (Cont.)

Function: Public Protection **Activity: Police Protection**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862062 Comm Microwave	382,354.40	392,825.04	-	**365,917.00**	365,917.00
862101 Insurance- General	198,393.00	441,100.00	555,425.00	**715,455.00**	160,030.00
862120 Maint- Equip	24,465.17	24,093.96	25,000.00	**25,000.00**	-
862150 Memberships	8,315.00	11,086.00	10,000.00	**13,000.00**	3,000.00
862170 Office Expense	83,710.98	74,412.50	77,071.91	**80,500.00**	3,428.09
862185 Medical/Dental Svcs	868,826.25	810,629.20	838,000.00	**890,000.00**	52,000.00
862187 Education & Training	152,048.21	183,997.46	181,494.00	**204,000.00**	22,506.00
862189 Prof/Spec Svcs- Other	362,348.26	401,480.01	346,850.00	**491,875.00**	145,025.00
862190 Publ/Legal Notice	610.89	463.24	1,000.00	**500.00**	(500.00)
862200 Rent/Lease- Equip	-	-	-	**-**	-
862210 Rent/Lease- Bldg Grnds	43,476.00	43,476.00	54,301.00	**31,000.00**	(23,301.00)
862217 Debt Service Principal	158,216.49	-	-	**-**	-
862218 Debt Service Int- SBIT	1,568.38	-	-	**-**	-
862227 Software- Long Term	-	42,849.14	272,781.00	**341,925.00**	69,144.00
862230 Info Tech Equip	280,633.46	549,216.63	273,620.48	**275,000.00**	1,379.52
862232 Law Enf Supply & Svcs	462,623.36	329,293.33	459,929.75	**425,000.00**	(34,929.75)
862239 Spec Dept Expense	54,391.94	71,031.36	40,000.00	**60,000.00**	20,000.00
862240 Spec Dept Fund	-	-	-	**-**	-
862250 Trans/Travel	626,566.54	75,112.91	694,899.00	**643,560.00**	(51,339.00)
862253 Travel Out of County	2,688.45	19,958.17	35,000.00	**70,000.00**	35,000.00
862260 Utilities	21,236.46	22,982.84	25,000.00	**26,000.00**	1,000.00
Total Services & Supplies	**3,964,847.43**	**3,734,488.75**	**4,138,772.14**	**4,928,822.00**	**790,049.86**
Other Charges					
863113 Pmts Other Gov Agency	-	60,329.06	71,000.00	**73,130.00**	2,130.00
Total Other Charges	**-**	**60,329.06**	**71,000.00**	**73,130.00**	**2,130.00**
Fixed Assets					
864360 Structure/Improvement	-	44,711.87	-	**-**	-
864370 Equipment	1,120,889.50	198,208.09	1,539,642.71	**56,000.00**	(1,483,642.71)
Total Fixed Assets	**1,120,889.50**	**242,919.96**	**1,539,642.71**	**56,000.00**	**(1,483,642.71)**
Expend Transfer & Reimb					
865380 Intrafund Transfer	(70,488.00)	-	-	**-**	-
865802 Operating Transfer Out	-	637,551.02	-	**-**	-
Total Expend Transfer & Reimb	**(70,488.00)**	**637,551.02**	**-**	**-**	**-**
Total Net Appropriations	**26,781,474.79**	**27,234,711.09**	**31,144,972.85**	**30,983,259.24**	**(161,713.61)**
Net County Cost (Fund Contribution)	**17,685,190.83**	**20,427,801.21**	**22,884,099.14**	**24,035,631.24**	**1,151,532.10**

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner



BU 0466 - DEA-COMMET Grant

Grant Overview (Administered by BU 2310)

County of Mendocino Marijuana Enforcement Team's (COMMET) purpose is to locate and eradicate unlawful marijuana grows both indoors and outdoors. In the course of this action, firearms are confiscated and arrests are made. Assets are seized and other drugs are discovered such as concentrated cannabis, methamphetamine, cocaine and psilocybin mushrooms to name a few.

Even with movement towards more legalization of marijuana, unlawful marijuana growing operations still exist and in some areas may be increasing on both public and private lands. Large drug trafficking organizations lease privately owned property in the County and often have multiple smaller unlawful marijuana grows per parcel versus a single large unlawful marijuana grow. This practice hampers investigative efforts and increases time spent eradicating marijuana plants. Trespass crimes and environmental crimes associated with the production of marijuana will continue to be priority investigations. Marijuana plants are often surrounded by plastic or wire cage materials and supported by twine and bamboo. Assistance from the State and Federal governments have dwindled or ceased to Mendocino County, making the burden heavier on the County's Law Enforcement.

GRANT INFORMATION

- Grant Inception Date: July 1, 1992
- Current Grant Period: October 1, 2025 – September 30, 2026
- Source of Funds: U.S. Drug Enforcement Agency - Domestic Cannabis Eradication Suppression Program (DCESP)
- Continuity of Grant: Ongoing annual allocation, dependent on Federal funding decisions.
- Grant Restrictions and Provisions: This grant does not allow for indirect or overhead costs. The budget does not include the maximum amount as indirect costs are negligible, and are absorbed by Budget Unit 2310 - Sheriff-Coroner.

GRANT BUDGET

Revenue	
Grant	$ 100,000
Total	$ 100,000
Expenditures	
Salaries & Employee Benefits	$ 0
Services & Supplies	$ 100,000
Total	$ 100,000

County Match Required: No

Independent Audit Required: Yes

BUDGET UNIT DETAIL Schedule 9

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Adopted	Change from Prior Year
Revenues					
823310 Asset Forfeiture	-	-	-	**-**	-
824101 Change in Fair Value Investment	(382.81)	-	-	**-**	-
825670 Federal Other Revenue	79,031.65	89,405.26	80,000.00	**100,000.00**	20,000.00
Total Revenues	**78,648.84**	**89,405.26**	**80,000.00**	**100,000.00**	**20,000.00**
Salaries & Employee Benefits					
861013 Overtime Reg Emp	-	-	-	**12,004.00**	12,004.00
Total Salaries & Employee Benefits	**-**	**-**	**-**	**12,004.00**	**12,004.00**
Services & Supplies					
862060 Communications	739.29	791.58	1,000.00	**1,000.00**	-
862120 Maint- Equip	-	-	-	**-**	-
862170 Office Expense	252.00	28.92	1,000.00	**1,000.00**	-
862187 Education & Training	2,365.95	-	-	**-**	-
862189 Prof/Spec Svcs- Other	-	-	-	**-**	-
862200 Rent/Lease Equip	18,828.29	23,291.41	12,000.00	**12,000.00**	-
862210 Rent/Lease Bldg Grds	44,400.00	49,900.00	44,400.00	**50,400.00**	6,000.00
862232 Law Enf Supply & Svcs	8,435.13	4,175.88	13,996.00	**13,996.00**	-
862239 Spec Dept Expense	81.90	-	-	**-**	-
862260 Utilities	9,287.23	7,603.98	7,604.00	**9,600.00**	1,996.00
Total Services & Supplies	**84,389.79**	**85,791.77**	**80,000.00**	**87,996.00**	**7,996.00**
Fixed Assets					
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**84,389.79**	**85,791.77**	**80,000.00**	**100,000.00**	**20,000.00**
Total Fund Balance (Contribution)	**5,740.95**	**(3,613.49)**	**-**	**-**	**-**

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner

BU 0450 - Justice Assistance

BUDGET UNIT DETAIL Schedule 9

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(95.71)	-	-	-	-
825670 Federal Other	-	-	15,913.00	**12,916.00**	(2,997.00)
827801 Grant Revenue	15,452.03	15,881.64	-	-	-
827820 Grant Interest	56.41	531.93	-	-	-
Total Revenues	**15,412.73**	**16,413.57**	**15,913.00**	**12,916.00**	**(2,997.00)**
Services & Supplies					
862170 Office Expense	-	-	-	-	-
862230 Info Tech Equip	-	15,881.64	15,913.00	**12,916.00**	(2,997.00)
862239 Spec Dept Expense	-	-	-	-	-
Total Services & Supplies	**-**	**15,881.64**	**15,913.00**	**12,916.00**	**(2,997.00)**
Fixed Assets					
864370 Equipment	-	-	-	-	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**-**	**15,881.64**	**15,913.00**	**12,916.00**	**(2,997.00)**
NCC/Use of Fund Balance	**(15,412.73)**	**(531.93)**	**-**	**-**	**-**



BU 2313 - Sheriff-Coroner - COPS

Budget Unit Overview

BU 2313 accounts for the 39.7% of funding allocated to front-line law enforcement services.

PROGRAM OVERVIEW

- Supplemental Law Enforcement Services Funding

GOALS FOR FY 2025-26

- Continue to fund a Sheriff's Technology Specialist position, which assists in the operation and maintenance of the Sheriff's computer hardware, software and network.
- Purchase technology and supplies that will assist with investigation of crimes and preservation of evidence.

ACCOMPLISHMENTS IN FY 2024-25

- Continued to fund a Sheriff's Technology Specialist position.
- Purchased a laptop that will aid in the investigation of technology related crimes.
- Purchased equipment to help properly store and maintain evidence in the new Evidence location.

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner

BU 2313 - Sheriff-Coroner - COPS

BUDGET UNIT DETAIL Schedule 9 **Function: Public Protection** **Activity: Police Protection**

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	6,142.55	10,741.78	3,000.00	**5,000.00**	2,000.00
824101 Change in Fair Value Investment	(9,621.30)	-	-	**-**	-
825490 State Other	165,271.24	186,158.96	150,000.00	**202,883.00**	52,883.00
827802 Oper Transfer In	4,372.00	-	-	**-**	-
Total Revenues	166,164.49	196,900.74	153,000.00	**207,883.00**	54,883.00
Salaries & Employee Benefits					
861011 Regular Employees	76,334.88	75,327.34	89,149.00	**82,430.00**	(6,719.00)
861013 Overtime Reg Emp	9,114.83	13,107.66	6,500.00	**8,000.00**	1,500.00
861021 Co Cont Retirement	26,672.26	23,816.08	23,746.00	**28,249.00**	4,503.00
861022 Co Cont OASDI	5,297.89	5,483.00	5,930.00	**5,607.00**	(323.00)
861023 Co Cont Medicare	1,239.03	1,282.31	1,387.00	**1,311.00**	(76.00)
861024 Co Cont Retire Incr	1,277.30	5,074.05	5,147.00	**6,982.00**	1,835.00
861031 Co Cont Unemp Ins	41.00	-	-	**-**	-
861035 Co Cont Workers Comp	120.00	107.00	108.00	**64.00**	(44.00)
Total Salaries & Employee Benefits	120,097.19	124,197.44	131,967.00	**132,643.00**	676.00
Services & Supplies					
862101 Insurance- General	140.00	166.00	193.00	**240.00**	47.00
862170 Office Expense	-	-	-	**-**	-
862227 Software- Long Term	73,141.17	83,091.17	-	**-**	-
862230 Info Tech Equip	-	-	-	**-**	-
862232 Law Enf Supply & Svcs	-	25,192.58	75,000.00	**40,000.00**	(35,000.00)
Total Services & Supplies	73,281.17	108,449.75	75,193.00	**40,240.00**	(34,953.00)
Fixed Assets					
864370 Equipment	-	-	-	**35,000.00**	35,000.00
Total Fixed Assets	-	-	-	**35,000.00**	35,000.00
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**193,378.36**	**232,647.19**	**207,160.00**	**207,883.00**	**723.00**
Net County Cost (Fund Contribution)	**27,213.87**	**35,746.45**	**54,160.00**	**-**	**(54,160.00)**

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5490 State Other - Citizen's Options for Public Safety / Supplemental Law Enforcement Services Fund.

Expenditure Transfer and Reimbursements

Acct. 1011 Salaries & Benefits

Acct. 2227 Software - Long Term

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.



BU 0474 - Cal-MMET Grant

GRANT OVERVIEW (Administered by BU 2310)

Cal-MMET is a grant project funded by the State Office of Emergency Services. Cal-MMET allows flexibility in determining appropriate strategies and outcome measures at the regional level to address unique methamphetamine crime problems accordingly.

Cal-MMET Objectives:

- Target methamphetamine manufacturing, selling, and trafficking.
- Identification, apprehension, and successful prosecution of violators.
- Assist other Law Enforcement agencies concerning methamphetamine investigations.
- Educate the community concerning the hazards associated with methamphetamine usage, which include the physical and mental health concerns regarding the usage of methamphetamine.
- Assist in the training and equipment needed to help Law Enforcement with the scourge which is methamphetamine.

GRANT INFORMATION

- Grant Inception Date: March 1, 2010
- Current Grant Period: July 1, 2025 - June 30, 2026
- Source of Funds: California Office of Emergency Services
- Continuity of Grant: Unknown
- Grant Restrictions and Provisions: The grant does not allow for indirect or overhead costs. The budget does not include the maximum amount but indirect costs are negligible, and are absorbed by BU 2310 - Sheriff-Coroner.

GRANT BUDGET

Revenue	
Grant	$ 133,200
Total	$ 133,200
Expenditures	
Services & Supplies	$ 133,200
Total	$ 133,200

County Match Required: No

Independent Audit Required: No

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection Activity: Police Protection

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(2,756.66)	-	-	-	-
827801 Grant Revenue	133,154.70	133,154.70	133,155.00	**133,200.00**	45.00
827700 Other	-	-	-	-	-
Total Revenues	**130,398.04**	**133,154.70**	**133,155.00**	**133,200.00**	**45.00**
Services & Supplies					
862232 Law Enf Supply & Svcs	78,282.83	69,041.13	100,155.00	**33,200.00**	(66,955.00)
Total Services & Supplies	**78,282.83**	**69,041.13**	**100,155.00**	**33,200.00**	**(66,955.00)**
Fixed Assets					
864370 Equipment	36,642.11	23,665.00	33,000.00	**100,000.00**	67,000.00
Total Fixed Assets	**36,642.11**	**23,665.00**	**33,000.00**	**100,000.00**	**67,000.00**
Total Net Appropriations	**114,924.94**	**92,706.13**	**133,155.00**	**133,200.00**	**45.00**
Total Fund Balance (Contribution)	**(15,473.10)**	**(40,448.57)**	-	-	-

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner



BU 2315 - Sheriff Special Projects

Budget Unit Overview

The Sheriff Office occasionally receives donations from individuals, service clubs and other agencies. The donations may be for unrestricted use or restricted for a specific purpose (memorials, K-9 Program). The Sheriff Special Projects fund is used to account for the receipt and disbursement of these funds.

PROGRAM OVERVIEW

- Donations

GOALS FOR FY 2025-26

- Purchased equipment to help properly store and maintain evidence in the new Evidence location.
- Continue to apply for donations which can be used for Sheriffs special project needs.

ACCOMPLISHMENTS IN FY 2023-24

- Procured LMFT wellness services through use of Wellness Program funds.
- Contracted for K-9 Service Animal training and sent a K-9 and handler to a 4-week training course.
- Received donation funding for special projects.

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 7707 Donations

Acct. 5490 State Other

Services & Supplies

Acct. 2232 Replacement of, and care for, retired Sheriff's Office K-9s and wellness activities

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection Activity: Police Protection

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	1,048.87	2,999.27	900.00	**1,200.00**	300.00
824101 Change in Fair Value Investment	(2,160.49)	-	-	**-**	-
825490 State Other Revenue	75,824.93	-	-	**-**	-
826258 Restitution 11470.2 H&S	-	-	-	**-**	-
827707 Donation	24,778.75	10,182.70	1,400.00	**250.00**	(1,150.00)
Total Revenues	**99,492.06**	**13,181.97**	**2,300.00**	**1,450.00**	**(850.00)**
Services & Supplies					
862170 Office Expense	-	-	-	**-**	-
862194 A-87 Costs	-	-	-	**-**	-
862232 Law Enf Supply & Svcs	14,478.75	16,761.78	10,000.00	**8,000.00**	(2,000.00)
862239 Spec Dept Exp	7,216.45	20,976.39	52,000.00	**52,000.00**	-
862253 Travel Out of County	-	-	-	**-**	-
Total Services & Supplies	21,695.20	37,738.17	62,000.00	**60,000.00**	(2,000.00)
Total Net Appropriations	21,695.20	37,738.17	62,000.00	**60,000.00**	(2,000.00)
Net Fund Contribution	(77,796.86)	24,556.20	59,700.00	**58,550.00**	(1,150.00)

BU 2319 - Trial Court Security Realignment 2011

BUDGET UNIT DETAIL Schedule 9

Revenues - All Funds	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Estimated	FY 23-24 Adopted	Change from Prior Year
Revenues					
825341 Realignment Health Services	-	-	-	-	-
825344 2011 Realignment Public Safety	1,847,262.38	-	1,752,685.00	**1,752,685.00**	-
827802 Operating Transfer In	-	-	-	-	-
Total Revenues	**1,847,262.38**	**-**	**1,752,685.00**	**1,752,685.00**	**-**
Other Charges					
863113 Pmt Other Gov Agency	-	-	-	-	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Operating Transfer Out	1,847,262.38	-	1,752,685.00	**1,752,685.00**	-
Total Expend Transfer and Reimb	**1,847,262.38**	**-**	**1,752,685.00**	**1,752,685.00**	**-**
Total Net Appropriations	**1,847,262.38**	**-**	**1,752,685.00**	**1,752,685.00**	**-**
Net County Cost (Fund Contribution)	**-**	**-**	**-**	**-**	**-**

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner



BU 2510 - Jail & Rehabilitation Center

Budget Unit Overview

This budget unit handles the County Jail, inmate management and services. Assembly Bill 109 has greatly impacted operations at the local level. Creative alternatives such as the pre-trial services program and an increase in the Home Arrest Program have eased overcrowding at the Jail caused by AB 109. Violence within the Jail both for inmates and staff has increased. The County Jail is a specific statutory duty of the Sheriff.

The purpose of the Jail is fourfold:

1. To detain persons committed in order to secure their attendance as a witness in criminal cases.
2. To detain persons charged with crimes and committed for trial.
3. To confine persons committed for contempt or upon the civil process or by other authority of law.
4. For the confinement of persons sentenced to imprisonment upon conviction for a crime (California Penal Code §4000).

PROGRAM OVERVIEW

- Jail Operations: Custodial & Non-Custodial Operations
- Inmate Services
- Support Services
- Correctional Officers Training - BU 0467 Grant

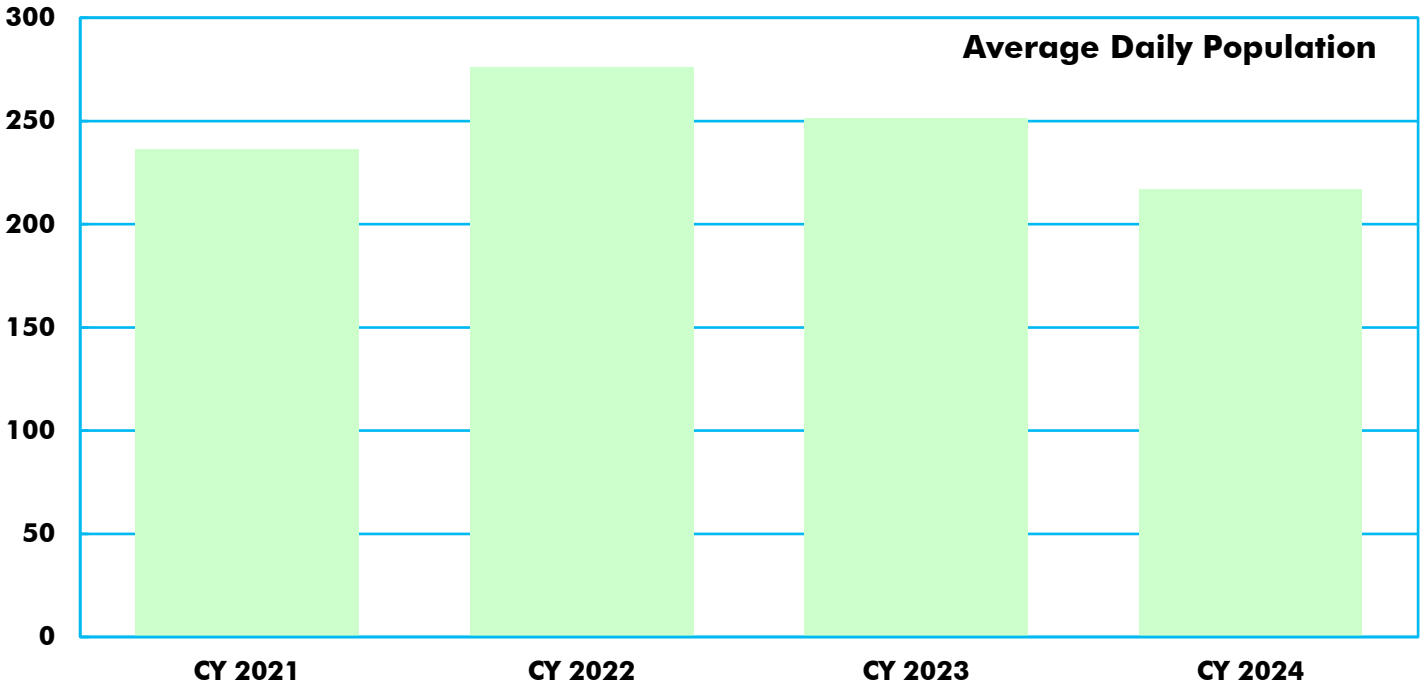
GOALS FOR FY 2025-26

- Continue the goal of excellent care, custody and control within the Jail facility.
- Continue staffing recruitments in anticipation of opening new Behavioral Health Wing of Jail.
- Continue participating in process and construction for new wing of Jail which will be better suited to service populations with behavioral health disorders.
- Conduct more inhouse training, continuing with mentorship supervision and enhanced accountability of all Jail personnel.
- Enhance services to inmates through partnerships with Behavioral Health & Recovery Services and Probation to provide programs, education and opportunities to inmates housed within the Jail.
- Pass Prison Rape Elimination Act inspection.

ACCOMPLISHMENTS IN FY 2024-25

- Provided JBCT Program services in the Jail and obtained additional program funding from the State.
- Intervened in multiple incidents of in-custody overdose and suicide attempts, thus saving lives.
- Administered re-entry programs, including educational, recovery, farming and ag activities through the Inmate Welfare Program to assist formerly incarcerated assimilating back into the community.
- Partnered with Behavioral Health & Recovery to obtain CalAIM PATH grant for conversion of EHR and implementation of other program requirements to meet State mandates.
- Participated in the Jail's new Behavioral Health Wing's construction process.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 1510 Public Safety Sales Tax- Proposition 172 funding
Acct. 5490 State jail based competency programs reimbursement.
Acct. 6390 Reimbursement for inmate services.

Services & Supplies

Acct. 2080 Meals for the jail.
Acct. 2090 Jail supplies for cleaning & laundry.
Acct. 2185 Pre-booking medical clearance, medical and mental health services.
Acct. 2189 Professional services.
Acct. 2239 Physicals, recruitment, testing and mental health training.

Equipment

Acct. 4370 Replacement of transportation van and switches for the Jail.

CHANGES IN BUDGET FROM PRIOR YEAR

Reduction in revenues related to State Sales Tax receipts and use of available one-time funding. Continued increased expense due to higher costs related to the housing of inmates, such as costs to provide food, medical services and household items (inflationary), and staff salary related line-items.

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner

BU 2510 - Jail & Rehabilitation Center

BUDGET UNIT DETAIL Schedule 9 — **Function: Public Protection** — **Activity: Police Protection**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821510 Sales Tax- Public Safety	3,313,473.31	2,949,342.39	2,935,000.00	**2,880,318.00**	(54,682.00)
823204 Misc Court Fine	14,423.86	13,999.45	13,000.00	**13,000.00**	-
825344 2011 Realignment Pub Sfty	-	1,472,116.00	-	**-**	-
825490 State Other	1,027,915.77	896,353.82	1,073,530.00	**765,109.00**	(308,421.00)
825670 Federal Other	9,075.00	-	-	**15,000.00**	15,000.00
826269 Work Release	-	-	-	**-**	-
826270 Electronic Monitoring Fee	-	-	-	**-**	-
826390 Other Charges	142,427.37	288,491.45	139,950.00	**168,789.00**	28,839.00
827700 Other	20,391.73	48,215.86	50,000.00	**50,000.00**	-
827802 Oper Transfer In	1,625,192.29	-	1,867,127.00	**1,993,807.00**	126,680.00
Total Revenues	6,152,899.33	5,668,518.97	6,078,607.00	**5,886,023.00**	(192,584.00)
Salaries & Employee Benefits					
861011 Regular Employees	4,170,391.00	4,560,539.00	5,004,363.00	**5,311,084.00**	306,721.00
861012 Extra Help	80,682.72	91,609.02	90,000.00	**83,552.00**	(6,448.00)
861013 Overtime Reg Emp	1,406,321.41	1,474,709.42	1,320,000.00	**1,280,280.00**	(39,720.00)
861021 Co Cont Retirement	2,344,041.62	2,521,145.92	3,137,895.00	**3,280,339.00**	142,444.00
861022 Co Cont OASDI	333,306.31	354,551.78	392,907.00	**386,124.00**	(6,783.00)
861023 Co Cont Medicare	79,219.52	84,693.41	93,059.00	**93,279.00**	220.00
861024 Co Cont Retire Incr	365,055.43	757,770.73	1,016,099.00	**1,047,241.00**	31,142.00
861030 Co Cont Health Ins	674,616.24	873,933.26	943,704.00	**1,160,393.00**	216,689.00
861031 Co Cont Unemp Ins	5,384.00	-	-	**-**	-
861035 Co Cont Workers Comp	602,254.00	523,138.00	426,066.00	**335,691.55**	(90,374.45)
Total Salaries & Employee Benefits	10,061,272.25	11,242,090.54	12,424,093.00	**12,977,983.55**	553,890.55
Services & Supplies					
862050 Clothing/Pers Items	29,978.62	30,219.24	35,164.62	**40,000.00**	4,835.38
862060 Communications	7,358.10	8,552.28	10,000.00	**12,000.00**	2,000.00
862080 Food	661,447.24	819,568.41	767,360.00	**820,000.00**	52,640.00
862090 Household Expense	168,566.50	233,016.25	224,000.00	**235,000.00**	11,000.00
862101 Insurance- General	162,905.00	176,503.00	210,716.00	**253,325.00**	42,609.00
862120 Maint- Equip	30,664.42	55,544.28	74,800.01	**74,800.00**	(0.01)
862150 Memberships	50.00	25.00	50.00	**125.00**	75.00
862160 Miscellaneous	-	-	1,200.00	**1,200.00**	-
862170 Office Expense	27,838.32	23,508.35	35,000.00	**40,000.00**	5,000.00
862185 Medical/Dental Svcs	4,701,078.22	5,074,650.36	5,374,555.00	**5,380,878.00**	6,323.00
862187 Education & Training	6,405.32	22,307.41	20,000.00	**30,000.00**	10,000.00
862189 Prof/Spec Svcs- Other	224,367.23	103,924.05	178,000.00	**161,875.00**	(16,125.00)
862190 Publ/Legal Notice	-	-	100.00	**100.00**	-
862200 Rent/Lease- Equip	-	-	1,500.00	**1,000.00**	(500.00)
862230 Info Tech Equip	30,665.62	9,902.18	167,726.00	**252,541.00**	84,815.00
862232 Law Enf Supply & Svcs	138,012.13	113,804.05	173,709.01	**175,000.00**	1,290.99

BUDGET UNIT DETAIL Schedule 9 (Cont.)

Function: Public Protection **Activity: Police Protection**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862239 Spec Dept Expense	109,619.22	28,724.50	30,000.00	**35,000.00**	5,000.00
862250 Trans/Travel	34,753.00	16,842.75	40,042.00	**35,000.00**	(5,042.00)
862253 Travel Out of County	62,886.30	30,994.96	75,000.00	**75,000.00**	-
Total Services & Supplies	**6,396,595.24**	**6,748,087.07**	**7,418,922.64**	**7,622,844.00**	**203,921.36**
Fixed Assets					
864360 Structure/Improvement	-	-	-	**-**	-
864370 Equipment	97,444.71	-	290,584.00	**96,000.00**	(194,584.00)
Total Fixed Assets	**97,444.71**	**-**	**290,584.00**	**96,000.00**	**(194,584.00)**
Expend Transfer & Reimb					
865380 Intrafund Transfer	-	-	-	**-**	-
865802 Oper Transfer Out	25,000.00	-	-	**-**	-
Total Expend Transfer & Reimb	**25,000.00**	**-**	**-**	**-**	**-**
Total Net Appropriations	**16,580,312.20**	**17,990,177.61**	**20,133,599.64**	**20,696,827.55**	**563,227.91**
Net County Cost (Fund Contribution)	**10,427,412.87**	**12,321,658.64**	**14,054,992.64**	**14,810,804.55**	**755,811.91**

SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner



BU 0467 - Correctional Officers Training Grant

GRANT OVERVIEW (Administered by BU 2310)

Board of State and Community Corrections administers the Standards in Training for Corrections pursuant to Title 15, Division 1, Chapter 1, Sub-chapter 1. Article 7, Section 304 California Code of Regulations. This program provides funding for Corrections Officer Training. The budget is used to meet required training mandates for Corrections Deputies, Probation Officers, and Juvenile Hall personnel.

GRANT INFORMATION

- Grant Inception Date: 1995
- Current Grant Period: July 1, 2025 - June 30, 2026
- Source of Funds: Board of State and Community Corrections - Standards and Training for Corrections Division
- Continuity of Grant: Ongoing annual allocation, dependent on State funding
- Grant Restrictions and Provisions: This grant does not allow for indirect or overhead costs. The budget does include the maximum amount, however indirect costs are absorbed by BU 2510 - Jail & Rehabilitation Center, BU 2550 - Juvenile Hall and BU 2560 - Probation.

GRANT BUDGET

Revenue	
Grant	$ 39,483
Total	$ 39,483
Expenditures	
Salaries & Employee Benefits	$ 0
Services & Supplies	39,483
Total	$ 39,483

County Match Required: No

Independent Audit Required: Yes

BUDGET UNIT DETAIL Schedule 9 (Cont.)

Function: Public Protection Activity: Police Protection

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	2,559.01	-	-	-	-
825490 State Other	-	80,056.00	-	-	-
827801 Grant Revenue	62,276.00	-	43,470.00	**39,483.00**	(3,987.00)
Total Revenues	**64,835.01**	**80,056.00**	**43,470.00**	**39,483.00**	**(3,987.00)**
Services & Supplies					
862187 Education & Training	177,779.73	236,435.34	43,470.00	**39,483.00**	(3,987.00)
Total Services & Supplies	**177,779.73**	**236,435.34**	**43,470.00**	**39,483.00**	**(3,987.00)**
Total Net Appropriations	**177,779.73**	**236,435.34**	**43,470.00**	**39,483.00**	**(3,987.00)**
Total Fund Balance (Contribution)	**112,944.72**	**156,379.34**	-	-	-

MATT KENDALL, Sheriff-Coroner

BU 2511 - Jail & Rehabilitation Center - COPS



Budget Unit Overview

BU 2511 Accounts for the 5.15% of COPS funding allocated for county jail construction and operation.

PROGRAM OVERVIEW

- Jail Construction and Operations

GOALS FOR FY 2025-26

- Renew Lexipol contract for Jail policy and procedure development.
- Enhance overall Jail operations.
- Use funding for anticipated equipmend maintenance and replacement.

ACCOMPLISHMENTS IN FY 2024-25

- This year's COPS allocation was primarily used to fund initial cost of a Lexipol policy and procedure development for the Jail.
- Replaced a network switch in the Jail to accommodate a greater load capacity for additional technology.
- Supplies enhancing Jail operations were purchased to improve officer safety and well-being of incarcerated individuals.

SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5490 State Other: Funding based on formula

Expenditure Transfer & Reimbursement

Acct. 2232 Law enforcement services and supplies

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

BUDGET UNIT DETAIL Schedule 9

Function: Public Protection Activity: Police Protection

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	1,495.52	2,615.30	750.00	**1,000.00**	250.00
824101 Change in Fair Value Investment	5,404.68	-	-	**-**	-
825490 State Other	41,147.73	47,088.32	35,000.00	**40,000.00**	5,000.00
827700 Other	-	-	-	**-**	-
Total Revenues	48,047.93	49,703.62	35,750.00	**41,000.00**	5,250.00
Services & Supplies					-
862230 Info Tech Equip	-	-	-	**15,000.00**	15,000.00
862232 Law Enf Supply & Svcs	7,653.91	143,864.54	50,000.00	**60,000.00**	10,000.00
Total Services & Supplies	7,653.91	143,864.54	50,000.00	**75,000.00**	25,000.00
Fixed Assets					-
864360 Structure/Improvement	-	-	-	**-**	-
864370 Equipment	-	-	-	**-**	-
Total Fixed Assets	-	-	-	**-**	-
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	-	-	-	**-**	-
Total Net Appropriations	7,653.91	143,864.54	50,000.00	**75,000.00**	25,000.00
Net County Cost (Fund Contribution)	(40,394.02)	94,160.92	14,250.00	**34,000.00**	19,750.00

MENDOCINO
1850
COUNTY

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

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TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

The Mendocino County Transportation Department's mission is –to enhance the quality of life in Mendocino County in partnership with other county agencies, by meeting the commercial, public, and personal mobility needs of county transportation system users in an efficient, safe, and environmentally sound manner.

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	10,482,772.24	11,635,203.07	11,326,836.00	11,762,254.00	435,418.00
Total Operating Transfers In	4,183,822.09	4,543,166.59	4,171,820.00	4,578,810.00	406,990.00
Total Revenues	14,666,594.33	16,178,369.66	15,498,656.00	16,341,064.00	842,408.00
Appropriations - All Funds					
Total Salaries & Employee Benefits	6,970,130.34	7,188,865.82	8,669,161.03	8,796,956.00	127,794.97
Total Services and Supplies	3,253,466.34	3,197,575.73	3,436,368.72	3,687,262.00	250,893.28
Total Other Charges	-	-	-	-	-
Total Fixed Assets	43,514.09	173,935.58	1,073,749.54	332,000.00	(741,749.54)
Total Operating Expenditures	10,267,110.77	10,560,377.13	13,179,279.29	12,816,218.00	(363,061.29)
Total Intrafund Transfers	(584,990.67)	(1,110,324.70)	(1,010,811.00)	(762,070.00)	248,741.00
Total Operating Transfers Out	2,641.10	34,591.43	11,000.00	85,000.00	74,000.00
Total Transfers & Reimb.	(582,349.57)	(1,075,733.27)	(999,811.00)	(677,070.00)	322,741.00
Total Net Appropriations	9,684,761.20	9,484,643.86	12,179,468.29	12,139,148.00	(40,320.29)
NCC/Use of Fund Balance	(4,981,833.13)	(6,693,725.80)	(3,319,187.71)	(4,201,916.00)	(882,728.29)

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
1910 Land Improvement	1,424,442.00	700,707.00	723,735.00
3060 Little River Airport	2,786,016.00	2,465,960.00	320,056.00
3050 Round Valley Airport	161,177.00	74,525.00	86,652.00
Total: General Fund	4,371,635.00	3,241,192.00	1,130,443.00
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
3010 Admin Road Maint	12,139,148.00	16,341,064.00	(4,201,916.00)
3041 Federal & State Prog	31,656,187.00	25,529,450.00	6,126,737.00
4511 Landfill Closure	5,343,884.00	935,358.00	4,408,526.00
3090 Little River Airport	-	-	-
3080 Round Valley Airport	-	-	-
3030 Storm Damage	1,751,538.00	1,594,694.00	156,844.00
Total: Other Funds	50,890,757.00	44,400,566.00	6,490,191.00
TOTAL: ALL FUNDS	55,262,392.00	47,641,758.00	7,620,634.00

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Land Improvement	7	6	5
Total: General Fund	7	6	5
OTHER FUNDS			
Dept. Programs			
Admin & Road Maint.	95.8	74	65
Total: Other Funds	95.8	74	65
TOTAL: ALL FUNDS	102.8	80	70

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director



BU 3010 - Administration and Road Maintenance

Department Overview

The vision of the Transportation Department is: To be recognized as one of the best maintained, planned and managed county transportation systems in California.

The County Road Fund is the basis for Budget Units 3010, 3030 and 3041. Programs within Budget Unit 3010 provide the "rubber hits the road" aspects of County Maintained Road System operations. Maintenance, engineering and technical assistance, administration, and business services all function to support the County Maintained Road System, which includes 1,014 centerline miles of roadway and related features such as bridges (157 bridges over 20 foot span), road drainage systems (6,175 conduits under 20 foot span), and road network signage (14,557 signs and markers). Transportation funds from various local, State, and Federal programs constitute the County Road Fund (a restricted-use fund), generally as reimbursement for funds previously spent by the County for projects approved on a formula or competitive award basis.

PROGRAM OVERVIEW

- Administration and Road Maintenance
- Land Improvement
- Little River Airport
- Road and Bridge Projects
- Round Valley Airport
- Solid Waste/Landfill Closure
- Storm Damage

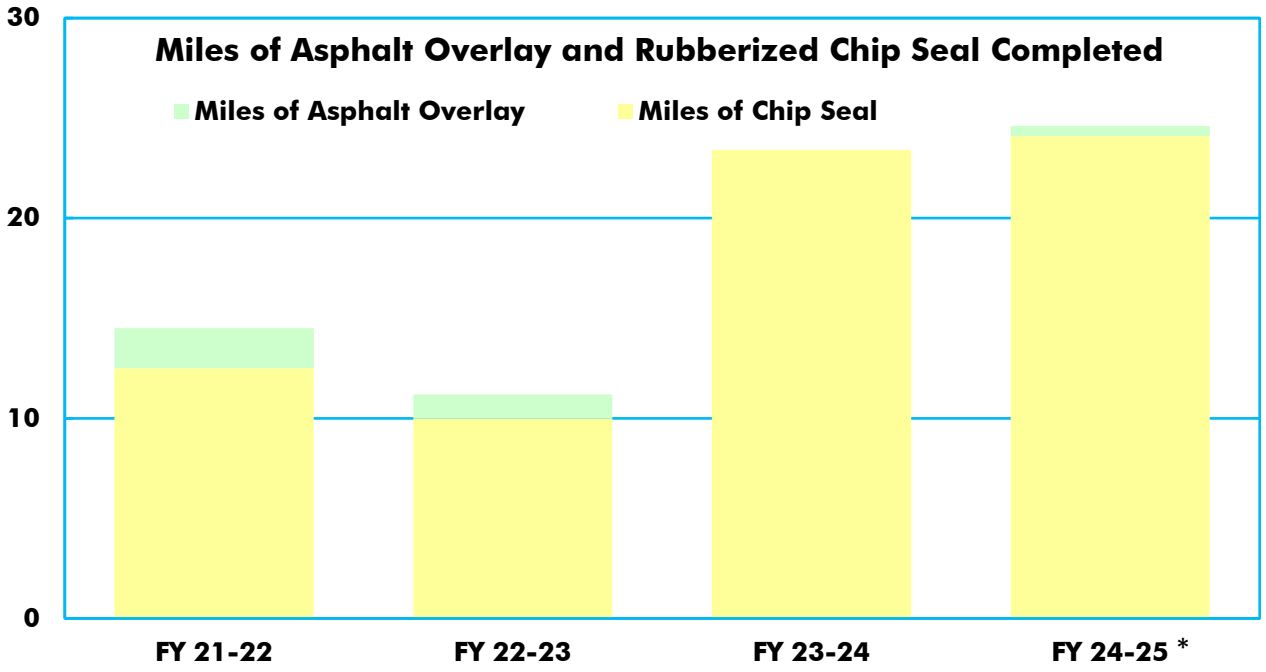
GOALS FOR FY 2025-26

- Deliver prompt, efficient, professional customer service.
- Continue to maintain bridge and drainage structures throughout the County.
- Maintain a substantial preventive maintenance program that includes chip seals, an aggressive crack sealing and Dura-patching program, drain¬age and culvert improvements, base repairs with asphalt overlays, and vegetation management.
- Increase safety training to further reduce injuries.
- Perform prep work, tree trimming, ditching, base repairs, and leveling courses prior to corrective maintenance overlays and chip seals.

ACCOMPLISHMENTS IN FY 2024-25

- Maximized drainage improvements by replacing and installing new larger culverts.
- Performed road striping and pavement messages throughout the County and upgraded County Road signs to current standards.
- Responded to approximately 84 emergency, after-hours call-outs including: downed trees, slides, accidents and snow and ice control.
- Performed preventive maintenance practices such as: chip seals, crack sealing, Dura-patching, drainage improve¬ments, and vegetation management on County maintained roads and bridge structures.
- Performed prep work, tree trimming, ditching, base repairs, and leveling courses prior to corrective maintenance overlays and chip seals.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5180 Federal Surface Transportation Program (STP) funding, allocated through Mendocino Council of Governments (MCOG).

Acct. 5190 Road Maintenance and Rehabilitation Act (RMRA)

Services & Supplies

Acct. 2189 Provides for Fish and Wildlife permit and review fees, and lighting and traffic signal maintenance costs. Also includes hazardous material permits and biological studies.

Acct. 2239 Road materials.

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 3010 - Administration and Road Maintenance

BUDGET UNIT DETAIL Schedule 9 **Function: Public Ways and Facilities** **Activity: Public Ways and Facilities**

Fund: 1200 Roads

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821501 Trans Funds	60,000.00	54,000.00	54,000.00	**54,000.00**	-
822608 Trans Permit	10,039.68	17,825.75	10,000.00	**10,000.00**	-
822610 Co Hwy Encroach Permit	63,623.20	74,369.24	10,000.00	**75,000.00**	65,000.00
823100 Vehicle Code Fine	8,257.86	3,309.01	10,000.00	**5,000.00**	(5,000.00)
824100 Interest	96,078.09	112,751.76	20,000.00	**100,000.00**	80,000.00
824101 Change in Fair Value Investment	(102,031.80)	-	-	**-**	-
825125 State HUTA Section 2103	1,731,013.63	1,924,679.09	1,878,339.00	**1,923,773.00**	45,434.00
825130 State Hwy Users Tax	1,237,586.46	1,269,261.89	1,338,678.00	**1,329,529.00**	(9,149.00)
825140 State Collier Unruh	372,849.73	389,997.14	404,193.00	**410,317.00**	6,124.00
825180 Trans STPd(1)	169,609.00	171,906.00	171,392.00	**171,392.00**	-
825190 State RMRA SB1	4,734,081.12	5,455,020.97	5,413,423.00	**5,546,354.00**	132,931.00
825487 Prop 111 State Gas Tax	1,117,647.06	1,184,953.18	1,210,680.00	**1,240,849.00**	30,169.00
825491 State Exchange Prog	602,390.00	602,390.00	602,390.00	**602,390.00**	-
825640 Fed Forest Reserve	136,665.81	149,856.98	500.00	**500.00**	-
825670 Federal Other Revenue	-	-	-	**-**	-
825676 Flood Control Lands	-	-	500.00	**500.00**	-
826272 Interfund- DOT	243,513.30	210,359.54	192,241.00	**277,550.00**	85,309.00
826390 Other Charges	-	13,062.52	4,000.00	**4,000.00**	-
827500 Sale of Fixed Assets	-	-	5,000.00	**5,000.00**	-
827600 Other Sales	1,351.60	1,460.00	1,000.00	**5,600.00**	4,600.00
827700 Other	97.50	-	500.00	**500.00**	-
827802 Oper Trans In	4,183,822.09	4,543,166.59	4,171,820.00	**4,578,810.00**	406,990.00
Total Revenues	**14,666,594.33**	**16,178,369.66**	**15,498,656.00**	**16,341,064.00**	**842,408.00**
Salaries & Employee Benefits					
861011 Regular Employees	3,909,738.00	3,993,868.40	4,649,920.00	**4,741,541.00**	91,621.00
861012 Extra Help	69,652.27	73,302.42	97,388.00	**70,000.00**	(27,388.00)
861013 Overtime Reg Emp	132,182.49	76,349.46	137,000.00	**75,000.00**	(62,000.00)
861021 Co Cont Retirement	1,365,389.21	1,266,300.42	1,531,204.00	**1,591,447.00**	60,243.00
861022 Co Cont OASDI	236,710.15	236,480.65	297,933.00	**300,458.00**	2,525.00
861023 Co Cont Medicare	57,405.10	57,365.01	67,170.00	**73,741.00**	6,571.00
861024 Co Cont Retire Incr	101,872.60	303,280.83	359,341.00	**431,092.00**	71,751.00
861030 Co Cont Health Ins	671,571.52	834,014.63	1,184,864.03	**1,172,285.00**	(12,579.03)
861031 Co Cont Unemp Ins	7,218.00	-	-	**-**	-
861035 Co Cont Workers Comp	418,391.00	347,904.00	344,341.00	**341,392.00**	(2,949.00)
Total Salaries & Employee Benefits	**6,970,130.34**	**7,188,865.82**	**8,669,161.03**	**8,796,956.00**	**127,794.97**

BUDGET UNIT DETAIL Schedule 9 | **Function: Public Ways and Facilities** | **Activity: Public Ways and Facilities**

Fund: 1200 Roads

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Services & Supplies					
862050 Clothing/Pers Items	13,285.34	11,573.61	23,050.00	**25,250.00**	2,200.00
862060 Communications	27,970.36	24,475.64	35,000.00	**30,000.00**	(5,000.00)
862062 Comm Microwave	97,354.28	100,274.91	90,560.00	**93,276.00**	2,716.00
862090 Household Expense	17,209.01	16,104.95	21,000.00	**20,000.00**	(1,000.00)
862101 Insurance- General	313,048.00	218,118.00	239,419.00	**575,016.00**	335,597.00
862120 Maint- Equip	546,903.15	488,301.06	463,800.00	**464,300.00**	500.00
862130 Maint- Strc/Impr/Grnds	7,022.77	7,117.11	6,000.00	**6,000.00**	-
862150 Memberships	2,181.50	2,060.00	2,757.00	**2,757.00**	-
862170 Office Expense	22,707.78	20,256.68	18,661.00	**18,661.00**	-
862183 Legal Fees	7,067.77	7,586.90	6,000.00	**6,000.00**	-
862185 Medical/Dental Svcs	6,968.00	6,927.00	7,550.00	**7,550.00**	-
862187 Education & Training	5,055.45	6,599.40	7,500.00	**7,500.00**	-
862189 Prof/Spec Svcs- Other	64,921.74	88,075.96	98,603.00	**74,103.00**	(24,500.00)
862190 Publ/Legal Notice	3,088.97	670.75	1,200.00	**1,200.00**	-
862194 A-87 Costs	717,205.00	733,910.00	733,910.00	**698,683.00**	(35,227.00)
862200 Rent/Lease- Equip	33,022.49	36,806.56	30,000.00	**31,500.00**	1,500.00
862210 Rent/Lease Bldg Grnds	1,499.99	-	1,530.00	**1,485.00**	(45.00)
862220 Small Tool/Instrument	8,587.64	23,407.10	20,000.00	**20,000.00**	-
862228 Software-Short Term	-	2,381.34	1,500.00	**30,500.00**	29,000.00
862230 Info Tech Equip	146,443.08	153,422.04	147,000.00	**116,084.00**	(30,916.00)
862239 Spec Dept Expense	770,381.74	821,271.96	1,034,674.72	**1,005,000.00**	(29,674.72)
862250 Trans/Travel	410,329.63	386,921.62	400,000.00	**400,000.00**	-
862253 Travel Out of County	5,675.93	10,596.36	15,500.00	**15,500.00**	-
862260 Utilities	25,536.72	30,716.78	31,154.00	**36,897.00**	5,743.00
Total Services & Supplies	**3,253,466.34**	**3,197,575.73**	**3,436,368.72**	**3,687,262.00**	**250,893.28**
Fixed Assets					
864360 Structure/Improvement	-	-	-	**-**	-
864370 Equipment	43,514.09	173,935.58	1,073,749.54	**332,000.00**	(741,749.54)
Total Fixed Assets	**43,514.09**	**173,935.58**	**1,073,749.54**	**332,000.00**	**(741,749.54)**
Expend Transfer & Reimb					
865380 Intrafund Transfer	(584,990.67)	(1,110,324.70)	(1,010,811.00)	**(762,070.00)**	248,741.00
865802 Oper Transfer Out	2,641.10	34,591.43	11,000.00	**85,000.00**	74,000.00
Total Expend Transfer & Reimb	**(582,349.57)**	**(1,075,733.27)**	**(999,811.00)**	**(677,070.00)**	**322,741.00**
Total Net Appropriations	**9,684,761.20**	**9,484,643.86**	**12,179,468.29**	**12,139,148.00**	**(40,320.29)**
Net County Cost (Fund Contribution)	**(4,981,833.13)**	**(6,693,725.80)**	**(3,319,187.71)**	**(4,201,916.00)**	**(882,728.29)**

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

CALIFORNIA LEGISLATURE SENATE BILL NO. 1

CALIFORNIA LEGISLATURE SENATE BILL NO. 1 TRANSPORTATION FUNDING, CHAPTER 5 APPROVED APRIL 28, 2017

...

SEC. 36. Chapter 2 (commencing with Section 2030) is added to Division 3 of the Streets and Highways Code, to read:

CHAPTER 2. Road Maintenance and Rehabilitation Program

2030. (a) The Road Maintenance and Rehabilitation Program is hereby created to address deferred maintenance on the state highway system and the local street and road system. Funds made available by the program shall be prioritized for expenditure on basic road maintenance and road rehabilitation projects, and on critical safety projects.

(b) (1) Funds made available by the program shall be used for projects that include, but are not limited to, the following:

(A) Road maintenance and rehabilitation.

(B) Safety projects.

(C) Railroad grade separations.

(D) Complete street components, including active transportation purposes, pedestrian and bicycle safety projects, transit facilities, and drainage and stormwater capture projects in conjunction with any other allowable project.

(E) Traffic control devices.

(2) Funds made available by the program may also be used to satisfy a match requirement in order to obtain state or federal funds for projects authorized by this subdivision.

...

2034. (a) (1) Prior to receiving an apportionment of funds under the program pursuant to paragraph (2) of subdivision (h) of Section 2032 from the Controller in a fiscal year, an eligible city or county shall submit to the commission a list of projects proposed to be funded with these funds pursuant to an adopted city or county budget. All projects proposed to receive funding shall be included in a city or county budget that is adopted by the applicable city council or county board of supervisors at a regular public meeting. The list of projects proposed to be funded with these funds shall include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement. The project list shall not limit the flexibility of an eligible city or county to fund projects in accordance with local needs and priorities so long as the projects are consistent with subdivision (b) of Section 2030.

(2) The commission shall report to the Controller the cities and counties that have submitted a list of projects as described in this subdivision and that are therefore eligible to receive an apportionment of funds under the program for the applicable fiscal year. The Controller, upon receipt of the report, shall apportion funds to eligible cities and counties.

POTENTIAL USES FOR STATE SB 1 FUNDS

DRAFT

Potential Uses for State SB 1 Funds from Road Maintenance & Rehabilitation Account

FY 2023-24

Type	Description	Location	Road	Milepost	Anticipated Completion	Useful Life
2023 Corrective/Preventative Maintenance Projects:						
	Full-Depth Reclamation/ Double Chip Seal	Philo Greenwood Road	132	0.0–18.0	October 2023	21 years
	Full-Depth Reclamation/ Double Chip Seal	Cameron Road	516	0.0–5.72	October 2023	21 years
2024 Corrective/Preventative Maintenance Projects:						
	Chip Seal/Digouts	Mountain View Road	510	0.0–25.68	October 2024	21 years
2025 Corrective/Preventative Maintenance Projects:						
	Chip Seal/Digouts	Feliz Creek Road	109	0.0-3.43	October 2025	21 years
	Chip Seal/Digouts	Hewlitt & Sturtevant Road	112	0.00-0.61	October 2025	21 years
	Chip Seal/Digouts	McDowell Street	115E	0.00-0.20	October 2025	21 years
	Chip Seal/Digouts	Sanel Street	115B	0.00-0.10	October 2025	21 years
	Chip Seal/Digouts	Harrison Street	115A	0.00-0.19	October 2025	21 years
	Chip Seal/Digouts	Howell Street	115F	0.00-0.04	October 2025	21 years
	Chip Seal/Digouts	Mountain House Road	111	6.32-9.32	October 2025	21 years
	Chip Seal/Digouts	East Side Rancheria Road	105	0.00-0.78	October 2025	21 years
	Chip Seal/Digouts	Nokomis Road	117	0.00-0.87	October 2025	21 years

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director



BU 1910 - Land Improvement

Budget Unit Overview

Land Improvement Division programs include: Development Review evaluates discretionary land development applications including subdivisions, use permits, boundary line adjustments, and coastal development permits. Permit and Inspection ensures public safety on the County Maintained Road System through review and issuance of transportation and encroachment permits. Drainage and Water Quality protects the environment and public and private property through implementation of the National Pollutant Discharge Elimination System (NPDES) Program, review of drainage liability issues, development of sediment reduction and habitat restoration projects for the County Maintained Road System. Airport Technical Assistance secures grant funds, delivering airport capital improvement projects, and ensuring safe operations and maintenance programs for both County airports. Technical Assistance for County Lighting Districts and Underground Utility Districts coordinates as needed. The County Surveyor's office provides State and County-mandated functions internally and to the public, special districts, and other public agencies through its checking record maps and legal descriptions, researching, and preserving survey records.

Through these programs, the County Surveyor's office and the Land Improvement Division endeavor to ensure orderly development that protects the environment as well as public and private properties, with public safety as the primary consideration.

PROGRAM OVERVIEW

- County Surveyor
- Land Improvement

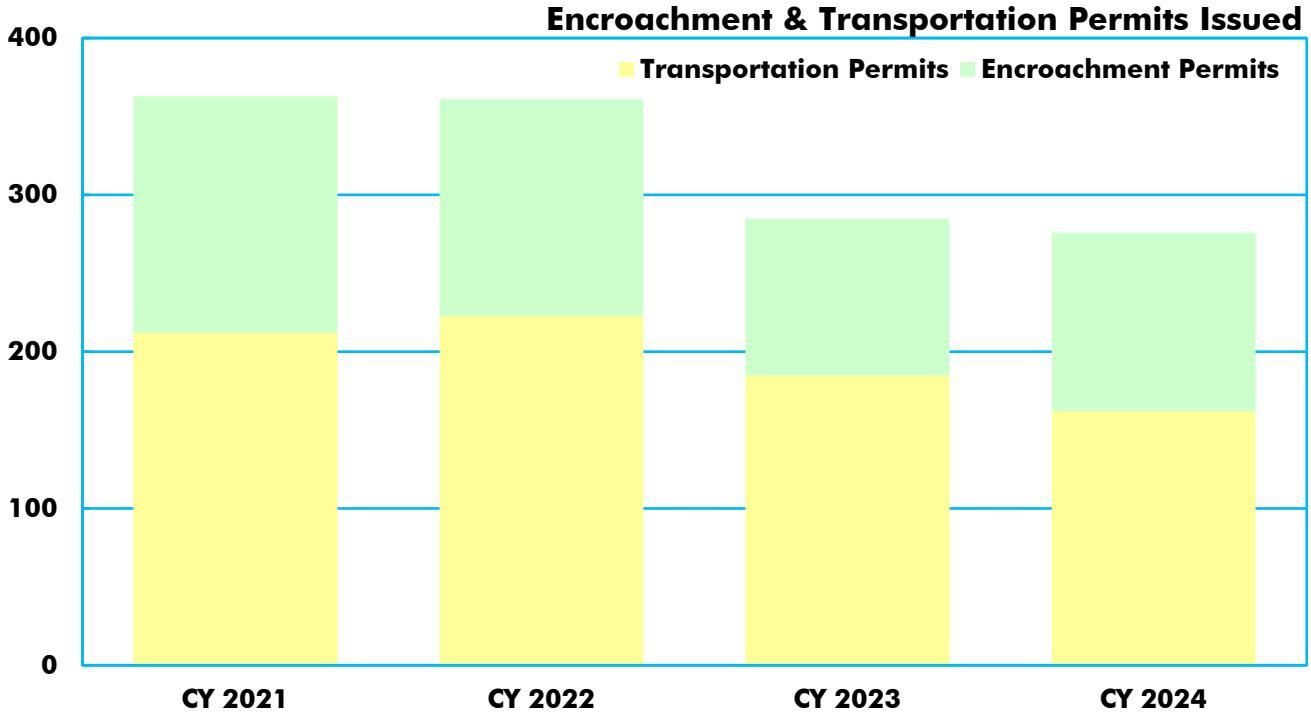
GOALS FOR FY 2025-26

- Install trash capture devices in the greater Ukiah area in compliance with the NPDES Trash Amendment.
- Digitize older encroachment permits to facilitate accurate searches.
- Further improve public safety and facilitate commerce and orderly development through the land development process and permitting functions.

ACCOMPLISHMENTS IN FY 2024-25

- Design completed for numerous trash capture devices in the Ukiah area in compliance with the NPDES Trash Amendment.
- Continued working to expedite all permit processes, improve process for addressing permit violations, and achieve permit compliance by local utility districts and contractors.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

Acct. 2189 Reimbursement to the Road Fund and permit tracking maintenance. Includes Lighting District Engineering, Lower Mill Creek Dam Moss Removal Per State Dam Inspection Report, Mill Creek Dam Routine Maintenance, and Chinquapin/ Mill Creek Upper/Middle Dam Fees.

CHANGES IN BUDGET FROM PRIOR YEAR

The proposed budget for Land Improvement includes no significant additional requests from the prior year.

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 1910 - Land Improvement

BUDGET UNIT DETAIL Schedule 9 | Function: General Government | Activity: Legislative & Administrative

Fund: 1100 County General Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825490 State Other Revenue	10,097.71	-	-	**-**	-
826171 Final Map Filing Fee	-	-	2,000.00	**24,296.00**	22,296.00
826172 Parcel Map MS Filing	12,400.00	6,891.28	5,000.00	**-**	(5,000.00)
826173 Parcel Map PS Filing	-	3,420.64	2,000.00	**-**	(2,000.00)
826175 Plan Check & Insp	726.72	-	9,504.00	**-**	(9,504.00)
826176 Parcel Subdivision Insp	-	-	500.00	**-**	(500.00)
826177 Basic Imp Insp Fee	-	-	1,000.00	**-**	(1,000.00)
826178 Subd Agrmt Process	-	-	1,000.00	**3,120.00**	2,120.00
826181 Record-Survey Exam	38,427.00	44,384.84	20,000.00	**166,821.00**	146,821.00
826182 Tentative Map Subd	44,370.00	46,311.84	40,000.00	**25,404.00**	(14,596.00)
826273 Interfund- Engineering	107,791.36	157,399.64	146,319.00	**224,876.00**	78,557.00
826390 Other Charges	700.00	550.00	-	**-**	-
827601 Sale of Map- Surveyor	15.00	175.50	250.00	**250.00**	-
827802 Oper Transfer In	256,830.83	192,992.43	830,000.00	**255,940.00**	(574,060.00)
Total Revenues	**471,358.62**	**452,126.17**	**1,057,573.00**	**700,707.00**	**(356,866.00)**
Salaries & Employee Benefits					
861011 Regular Employees	503,482.10	549,683.95	567,178.00	**494,971.00**	(72,207.00)
861012 Extra Help	41,627.65	52,746.37	54,574.00	**57,985.00**	3,411.00
861013 Overtime Reg Emp	496.81	542.91	5,000.00	**5,000.00**	-
861021 Co Cont Retirement	178,031.29	177,418.28	190,208.00	**164,399.00**	(25,809.00)
861022 Co Cont OASDI	29,454.25	32,009.26	43,905.00	**34,099.00**	(9,806.00)
861023 Co Cont Medicare	7,760.31	8,477.00	8,224.00	**7,974.00**	(250.00)
861024 Co Cont Retire Incr	14,419.67	43,534.47	48,887.00	**42,587.00**	(6,300.00)
861030 Co Cont Health Ins	48,266.82	81,360.98	93,534.00	**93,948.00**	414.00
861031 Co Cont Unemp Ins	246.00	-	-	**-**	-
861035 Co Cont Workers Comp	65,749.00	62,471.00	54,292.00	**54,292.00**	-
Total Salaries & Employee Benefits	**889,533.90**	**1,008,244.22**	**1,065,802.00**	**955,255.00**	**(110,547.00)**
Services & Supplies					
862060 Communications	2,612.33	2,294.98	5,141.00	**5,398.00**	257.00
862101 Insurance- General	1,698.00	1,958.00	2,280.00	**2,124.00**	(156.00)
862120 Maint- Equip	1,646.68	4,659.42	9,750.00	**10,088.00**	338.00
862150 Memberships	564.95	664.53	1,385.00	**1,590.00**	205.00
862170 Office Expense	2,149.64	3,548.09	7,000.00	**7,000.00**	-
862183 Legal Fees	2,036.26	1,275.18	3,000.00	**5,376.00**	2,376.00
862184 Arch Eng & Plan Svcs	-	-	-	**-**	-
862185 Medical & Dental Svcs	-	-	200.00	**210.00**	10.00
862187 Education & Training	-	292.23	3,900.00	**3,950.00**	50.00
862189 Prof/Spec Svcs- Other	305,941.47	277,121.48	516,561.00	**413,713.00**	(102,848.00)
862190 Publ/Legal Notice	350.02	473.94	500.00	**775.00**	275.00
862193 Construction Co	-	-	612,000.00	**-**	(612,000.00)

BUDGET UNIT DETAIL Schedule 9 (Cont.) | Function: General Government | Activity: Legislative & Administrative

Fund: 1100 County General Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862220 Small Tool/Instrument	32.73	176.91	1,000.00	**1,000.00**	-
862230 Info Tech Equip	14,902.08	12,308.75	-	**8,463.00**	8,463.00
862239 Spec Dept Expense	131.21	4,249.54	500.00	**500.00**	-
862250 Trans/Travel	3,320.69	4,246.96	7,000.00	**7,000.00**	-
862253 Travel Out of County	-	-	2,000.00	**2,000.00**	-
Total Services & Supplies	**335,386.06**	**313,270.01**	**1,172,217.00**	**469,187.00**	**(703,030.00)**
Fixed Assets					
864370 Equipment	36,934.71	-	12,000.00	**-**	(12,000.00)
Total Fixed Assets	**36,934.71**	**-**	**12,000.00**	**-**	**(12,000.00)**
Expend Transfer & Reimb					
865380 Intrafund Transfer	-	-	-	**-**	-
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**1,261,854.67**	**1,321,514.23**	**2,250,019.00**	**1,424,442.00**	**(825,577.00)**
Net County Cost (Fund Contribution)	**790,496.05**	**869,388.06**	**1,192,446.00**	**723,735.00**	**(468,711.00)**

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director



Trash Capture Devices

GRANT OVERVIEW (Administered by BU 1910)

In compliance with the NPDES II general permit, trash capture devices will be installed on storm drain inlet/outlets in Ukiah, Calpella, and Redwood Valley at designated locations near industrial zones or high population areas. ARPA funds will be used to cover the cost of design and as much of the construction as feasible. The County has contracted with Schaaf & Wheeler to design the project with County support. Construction is anticipated in Summer 2025.

GRANT INFORMATION

- Grant Inception Date:
- Current Grant Period: Present - 2026
- Source of Funds: American Rescue Plan Act (ARPA)
- Continuity of Grant: Grant funds are allocated.
- Grant Restrictions and Provisions: No indirect costs allowed.

GRANT BUDGET

Revenue	
Grant Revenue	$ 330,000
Total	$ 330,000
Expenditures	
Salaries & Employee Benefits	$ 50,000
Services & Supplies	280,000
Total	$ 330,000

County Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit 1910's Schedule 9.



BU 3030 - Storm Damage

Budget Unit Overview

The County Road Fund is the basis for Budget Units 3010, 3030 and 3041. The County Maintained Road System includes 1,014 centerline miles of roadway and related features such as bridges, roadside drainage systems, and road network signage. Budget Unit 3030 serves as a special use budget to accommodate the repair and restoration of features damaged under various declared disasters. Said improvements are accomplished through completion of engineering, design, environmental compliance, right-of-way acquisition, and project management functions. Engineering services by private consultants and by in-house staff are coordinated and managed by the Engineering Division. Engineering Division personnel manage construction of those improvements to the County's road network that are accomplished by contract.

There are two separate sources of Federal disaster assistance funding that may be applicable for a given declared disaster — the Federal Highway Administration (FHWA) and the U.S. Department of Homeland Security's Federal Emergency Management Agency (FEMA). The funding source depends on the functional classification of the road or road segment in question. FHWA has disaster assistance responsibilities for "on-system" roadways (major collectors and minor arterials) under the Emergency Relief program administered by Caltrans. FEMA has disaster assistance responsibilities for "off-system" roadways (minor collectors and local roads) and is administered by the California Office of Emergency Services (CalOES). Under various circumstances and conditions, the State also participates in disaster assistance, through the California Disaster Assistance Act (CDAA). CalOES coordinates such assistance. Some storm damage, however, is not declared eligible by any of the State or Federal programs mentioned above, in which case the County Road Fund must bear the entire cost as a maintenance function.

PROGRAM OVERVIEW

- Engineering Division
- Emergency Response Program
- Administration Division

GOALS FOR FY 2025-26

- Complete construction of the 2019 storm damage repairs on Mountain View Road at M.P. 1.69.
- Complete engineering design, environmental, and right-of-way activities for the 2023 storm damage repair projects on Mendocino Pass Rd at M.P. 15.50 and 16.75, Fish Rock Rd at M.P. 19.75, Laytonville Dos Rios Rd at M.P. 3.91, Peacock Dr at M.P. 0.50, Buckeye Ln at M.P. 0.05, and Zenia Rd at M.P. 0.55.
- Advertise for construction and award contracts for the 2023 storm damage repair projects.

Note: Assumes no major declared disaster in FY 2024-25.

ACCOMPLISHMENTS IN FY 2024-25

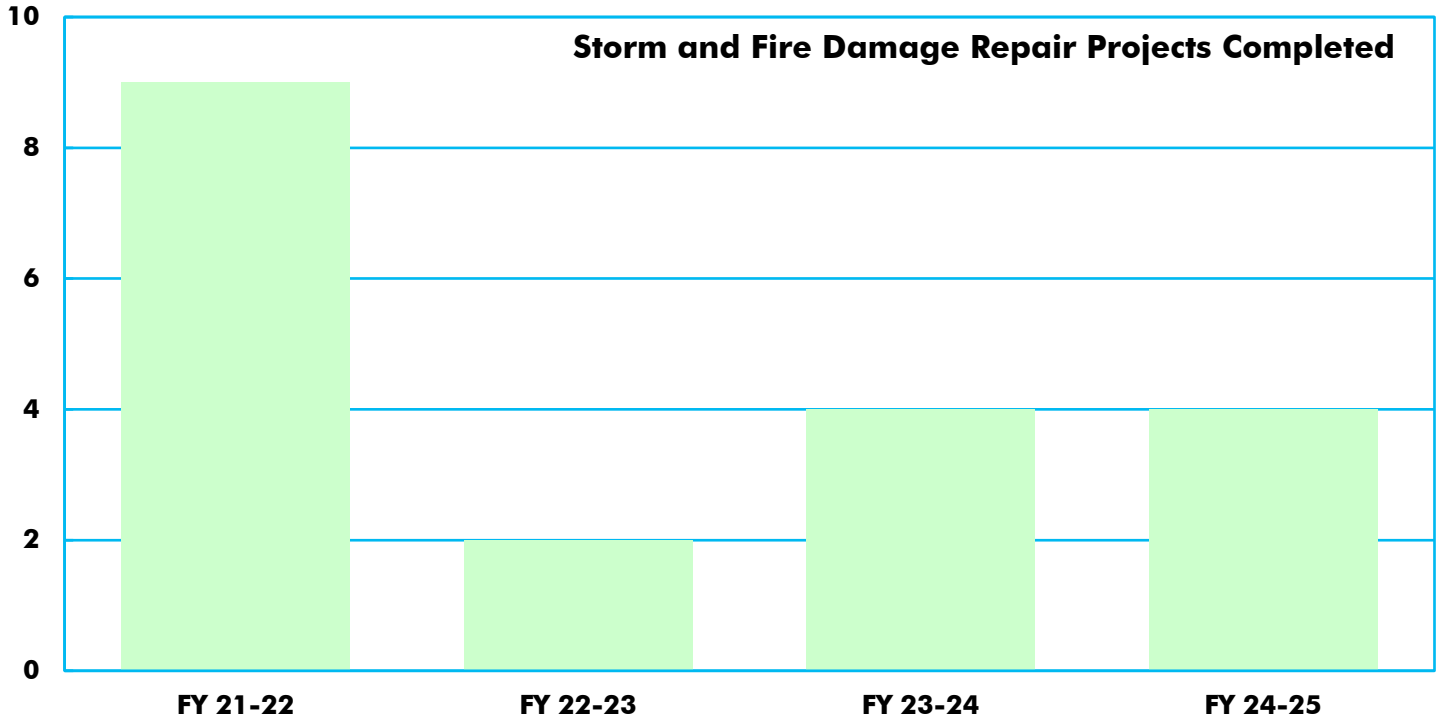
- Completed construction of the 2019 storm damage repairs on Briceland Rd at M.P. 4.79.
- Complete engineering design, environmental, and right-of-way activities for the 2023 storm damage repair projects on Mountain View Road at M.P. 1.69.
- Continued engineering design, environmental, and right-of-way activities for ten 2023 storm damage repair projects.

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 3030 - Storm Damage

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5670 Federal other revenues.

Services & Supplies

Acct. 2184 In-house staff and consultants for design, environmental, right-of-way, and planning services.

Acct. 2193 Construction contracts.

BUDGET UNIT DETAIL Schedule 9 | Function: Public Ways and Facilities | Activity: Public Ways and Facilities

Fund: 1200 Roads

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825460 State Aid for Disaster	179,856.00	206,217.26	423,027.00	**163,491.00**	(259,536.00)
825670 Federal Other	1,379,443.29	1,255,619.24	2,809,193.00	**1,431,203.00**	(1,377,990.00)
826272 Interfund Revenue- DOT	-	-	-	**-**	-
Total Revenues	**1,559,299.29**	**1,461,836.50**	**3,232,220.00**	**1,594,694.00**	**(1,637,526.00)**
Services & Supplies					
862130 Maint Strc/Imp/Grnds	-	-	-	**-**	-
862170 Office Expense	23.33	128.72	4,925.00	**5,325.00**	400.00
862184 Arch Eng & Plan Svcs	187,015.73	248,381.45	325,220.00	**261,384.00**	(63,836.00)
862189 Prof/Spec Svcs- Other	780.00	11,914.87	22,000.00	**55,000.00**	33,000.00
862190 Publ/Legal Notice	183.80	156.50	5,500.00	**4,200.00**	(1,300.00)
862193 Constr Contract	921,416.66	763,873.04	3,140,000.00	**1,417,900.00**	(1,722,100.00)
862194 A-87 Costs	(12,339.00)	2,646.00	2,646.00	**(2,271.00)**	(4,917.00)
862239 Spec Dept Expense	-	-	-	**-**	-
Total Services & Supplies	**1,097,080.52**	**1,027,100.58**	**3,500,291.00**	**1,741,538.00**	**(1,758,753.00)**
Other Charges					
863330 Right of Way	-	-	25,000.00	**10,000.00**	(15,000.00)
Total Other Charges	**-**	**-**	**25,000.00**	**10,000.00**	**(15,000.00)**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**1,097,080.52**	**1,027,100.58**	**3,525,291.00**	**1,751,538.00**	**(1,773,753.00)**
Net County Cost (Fund Contribution)	**(462,218.77)**	**(434,735.92)**	**293,071.00**	**156,844.00**	**(136,227.00)**

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director



BU 3041 - Road and Bridge Projects

Budget Unit Overview

The County Road Fund is the basis for Budget Units 3010, 3030 and 3041. Programs within Budget Unit 3041 provide improvements to the County Maintained Road System which includes 1,014 centerline miles of roadway and related features such as bridges, roadside drainage systems, and road network signage. Said improvements are accomplished through completion of engineering, design, environmental compliance, right-of-way acquisition, and project management functions. Engineering services by private consultants and by in-house staff are coordinated and managed by the Engineering Division. Engineering Division personnel manage construction of those improvements to the County's road network that are accomplished by contract.

PROGRAM OVERVIEW

- Bridge Rehabilitation/Replacement
- Road Reconstruction
- Transportation Planning System Expansion

GOALS FOR FY 2025-26

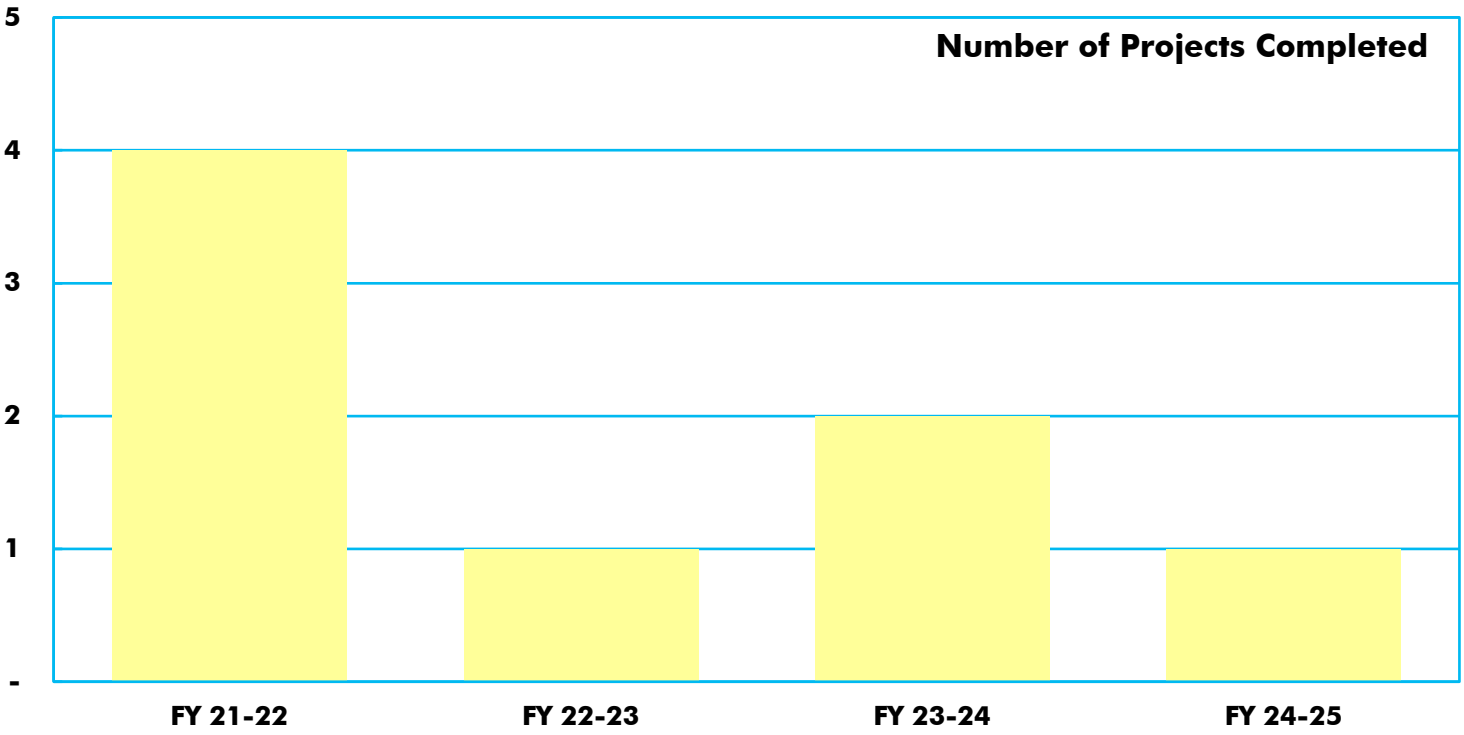
- Complete construction of the bridge replacement projects on North State Street over Ackerman Creek and Lambert Lane over Robinson Creek.
- Complete construction of two Highway Safety Improvement Program (HSIP) projects; and complete environmental and design for one HSIP project.
- Complete the 2025 Corrective Maintenance project: ~18.5 miles of pavement preservation with chip seals and full depth reclamation on various roads in the Hopland area.
- Begin construction of the bridge replacement project on Wilderness Lodge Road over Dutch Charlie Creek.
- Continue engineering design, environmental, and right-of-way activities for the N State St Intersection Improvements, two second access projects, and eight bridge projects.

Note: Assumes no major declared disaster in FY 2024-25

ACCOMPLISHMENTS IN FY 2024-25

- Began construction of the North State Street over Ackerman Creek and the Lambert Lane over Robinson Creek bridge replacement projects.
- Completed the 2024 Corrective Maintenance project: ~24 miles of pavement preservation: ~25 miles of pavement preservation with chip seals, full depth reclamation, and asphalt overlays on Mountain View Road.
- Received climate adaptation grant funding (LTCAP) to complete right of way and construction for the Redemeyer Road Extension project.
- Continued engineering design, environmental, and right-of-way activities for eight bridge replacement projects, two second access projects, and one HSIP project.
- Completed environmental and design for two HSIP projects.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5490 State funding for road and bridge projects.
Acct. 5670 Federal funding for road and bridge projects.
Acct. 5810 Funding from Mendocino College for the Ackerman Creek Bridge project.

Services & Supplies

Acct. 2135 Corrective Maintenance efforts.
Acct. 2184 In-house staff and consultants for design, environmental, right-of-way, and planning services.
Acct. 2189 Temporary construction easements and permit fees.

Other Charges

Acct. 3330 Acquisition of rights-of-way.

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 3041 - Road and Bridge Projects

BUDGET UNIT DETAIL Schedule 9 | **Function: Public Ways and Facilities** | **Activity: Public Ways and Facilities**

Fund: 1200 Roads

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825490 State Other	-	261,618.00	6,492,074.00	**5,018,951.00**	(1,473,123.00)
825670 Federal Other	1,291,583.67	2,964,571.39	10,717,759.00	**19,409,499.00**	8,691,740.00
825810 Other Govt Aid	48,601.97	-	994,174.00	**1,101,000.00**	106,826.00
827802 Oper Transfer In	-	-	-	**-**	-
Net County Cost (Fund Contribution)	**1,340,185.64**	**3,226,189.39**	**18,204,007.00**	**25,529,450.00**	**7,325,443.00**
Services & Supplies					
862135 Corrective Maintenance	3,635,063.82	4,680,964.28	7,400,000.00	**5,400,000.00**	(2,000,000.00)
862130 Maintenance- Structures & Improvements	-	-	400,000.00	**125,000.00**	(275,000.00)
862170 Office Expense	203.72	708.81	2,825.00	**6,725.00**	3,900.00
862184 Arch Eng & Plan Svcs	920,532.79	1,441,091.03	5,884,865.00	**6,841,569.00**	956,704.00
862189 Prof/Spec Svcs- Other	101,468.47	268,956.14	137,600.00	**189,100.00**	51,500.00
862190 Publ/Legal Notice	1,582.36	877.38	5,500.00	**6,000.00**	500.00
862193 Constr Contract	912,798.58	2,109,972.18	10,248,000.00	**18,773,400.00**	8,525,400.00
862194 A-87 Costs	(128.00)	2,050.00	2,050.00	**24,393.00**	22,343.00
862239 Spec Dept Expense	-	-	-	**-**	-
Total Services & Supplies	**5,571,521.74**	**8,504,619.82**	**24,080,840.00**	**31,366,187.00**	**7,285,347.00**
Other Charges					
863330 Right of Way	1,403.78	21,499.38	195,000.00	**290,000.00**	95,000.00
Total Other Charges	**1,403.78**	**21,499.38**	**195,000.00**	**290,000.00**	**95,000.00**
Expend Transfer & Reimb					
865380 Intrafund Transfer	-	-	-	**-**	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**5,572,925.52**	**8,526,119.20**	**24,275,840.00**	**31,656,187.00**	**7,380,347.00**
Net County Cost (Fund Contribution)	**4,232,739.88**	**5,299,929.81**	**6,071,833.00**	**6,126,737.00**	**54,904.00**



BU 3050/3080 - Round Valley Airport

Budget Unit Overview

The Round Valley Airport provides a facility for general aviation and serves the air transport needs for northern Mendocino County, the California Aviation System and the National Integrated Airport System. This site is identified and functions as an incident command center and a disaster relief staging center for emergencies, including medical evacuation and major fire, severe storm or earthquake events.

Mendocino County Department of Transportation (MCDoT) staff administer day-to-day operations and provide supervision for programs such as Hangar Leases, Avgas Fuel Sales, Grant Administration, Airport Safety, Facility Maintenance, Capital Improvement Planning, Grant Applications, Contract Administration, Construction Inspection/Compliance and Environmental Compliance.

Due to proximity to tribal land, Round Valley Airport is once again classified as a general aviation airport, which makes it eligible for Federal Airport Improvement Program grants.

PROGRAM OVERVIEW

- Operations
- Facilities

GOALS FOR FY 2025-26

- Continue to perform vegetation maintenance and obstruction removal to ensure aircraft safety.
- Continue to work cooperatively with the aviation community to identify and resolve airport issues, maintain facilities and enhance safety.
- Continue to provide support facilities for local fire, emergency, and rescue services.
- Complete the security fence.

ACCOMPLISHMENTS IN FY 2024-25

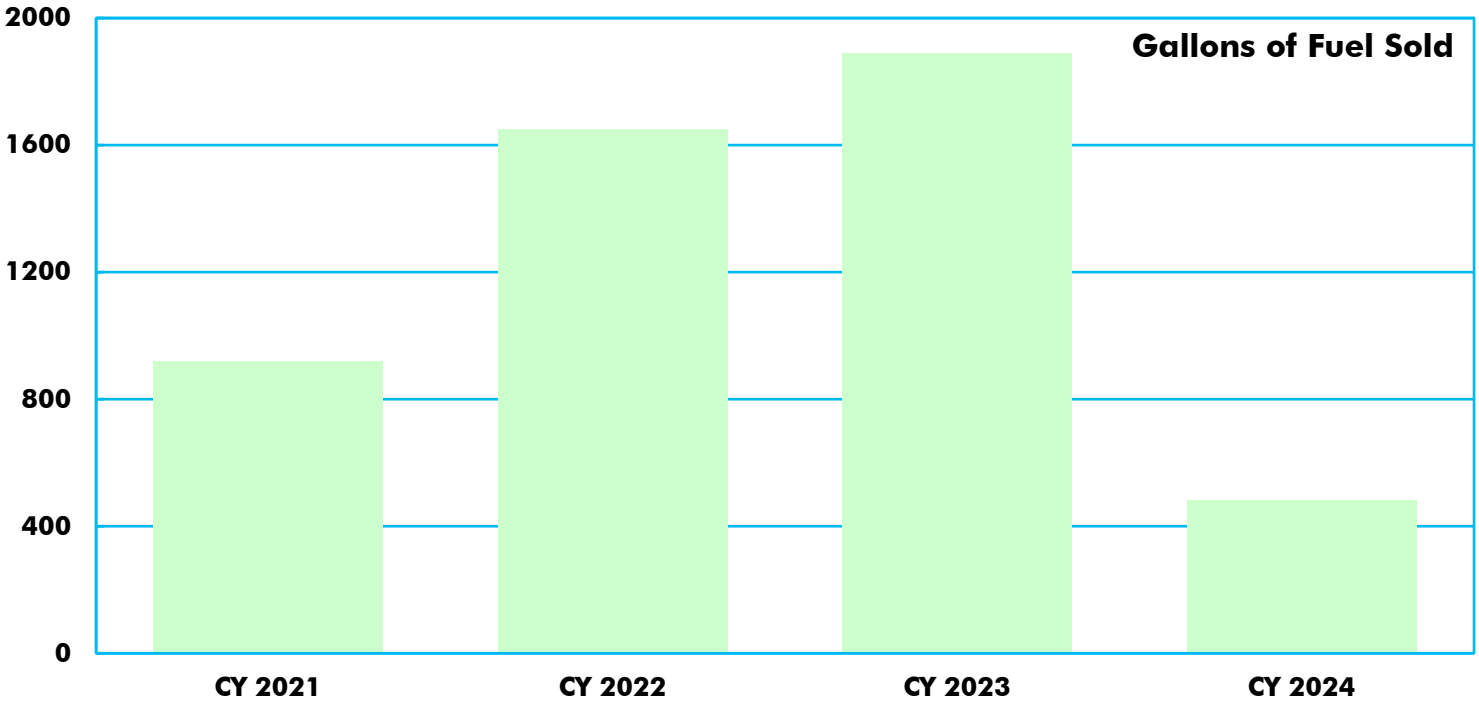
- Continued to perform vegetation maintenance and obstruction removal to ensure aircraft safety.
- Continued to provide support facilities for local fire, emergency, and rescue services.
- Supported the part-time efforts of Administration Division and Land Improvement Division staff who administer the airport programs.
- Updated the Airport Pavement Management System (APMS), a precursor to additional FAA funding.

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 3050/3080 - Round Valley Airport

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 5670 Federal Airport Improvement Program grants (3050)

Services & Supplies

Acct. 2184 Architectual, Engineering and Planning Services (3050)

Acct. 2193 Construction Contracts (BU 3050)

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.

BUDGET UNIT DETAIL Schedule 9 | Function: Public Ways and Facilities | Activity: Public Ways and Facilities

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824200 Rent/Concession	2,100.00	2,100.00	2,100.00	**4,200.00**	2,100.00
825490 State Other	-	1,864.00	-	**3,325.00**	3,325.00
825670 Federal Other	1,000.00	37,273.00	207,000.00	**66,500.00**	(140,500.00)
827600 Other Sales	1,291.54	2,877.30	500.00	**500.00**	-
827802 Operating Transfer In	-	-	20,000.00	**-**	(20,000.00)
Total Revenues	**4,391.54**	**44,114.30**	**229,600.00**	**74,525.00**	**(155,075.00)**
Services & Supplies					
862060 Communications	799.00	909.72	1,000.00	**1,200.00**	200.00
862101 Insurance- General	562.00	614.00	785.00	**746.00**	(39.00)
862130 Maint- Strc/Impr/Grnds	317.91	558.88	14,500.00	**14,500.00**	-
862170 Office Expense	4.89	3.80	150.00	**150.00**	-
862183 Legal Fees	63.79	473.85	500.00	**525.00**	25.00
862184 Arch Eng & Plan Svcs	2,440.00	41,214.75	239,316.00	**89,400.00**	(149,916.00)
862189 Prof/Spec Svcs- Other	16,298.78	37,585.10	17,480.00	**46,069.00**	28,589.00
862190 Publ/Legal Notice	-	-	-	**-**	-
862193 Constr Contract	-	-	-	**-**	-
862239 Spec Dept Expense	1,675.00	13,017.70	5,175.00	**5,175.00**	-
862250 Trans/Travel	-	-	500.00	**500.00**	-
862260 Utilities	1,500.80	1,033.39	2,600.00	**2,912.00**	312.00
Total Services & Supplies	**23,662.17**	**95,411.19**	**282,006.00**	**161,177.00**	**(120,829.00)**
Fixed Assets					
864360 Structure/Improvement	-	-	-	**-**	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	155,150.97	-	-	**-**	-
Total Expend Transfer & Reimb	**155,150.97**	**-**	**-**	**-**	**-**
Total Net Appropriations	**178,813.14**	**95,411.19**	**282,006.00**	**161,177.00**	**(120,829.00)**
Net County Cost (Fund Contribution)	**174,421.60**	**51,296.89**	**52,406.00**	**86,652.00**	**34,246.00**

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 3080 - Round Valley Airport

BUDGET UNIT DETAIL Schedule 9 | **Function: Public Ways and Facilities** | **Activity: Public Ways and Facilities**

Fund: 1207 Aviation - Round Valley Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(763.81)	-	-	-	-
825120 State Aid Aviation	15,000.00	-	20,000.00	-	(20,000.00)
825490 State Other	-	-	-	-	-
Total Revenues	**14,236.19**	**-**	**20,000.00**	**-**	**(20,000.00)**
Services & Supplies					
862130 Maint- Strc/Impr/Grnds	-	-	-	-	-
862189 Prof/Spec Svcs- Other	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	20,000.00	-	(20,000.00)
Total Expend Transfer & Reimb	**-**	**-**	**20,000.00**	**-**	**(20,000.00)**
Total Net Appropriations	**-**	**-**	**20,000.00**	**-**	**(20,000.00)**
Net County Cost (Fund Contribution)	**(14,236.19)**	**-**	**-**	**-**	**-**



BU 3060/3090 - Little River Airport

Budget Unit Overview

Operations administration includes day-to-day operations and supervision of programs such as Hangar Leases, Fixed-Base Operator Concessions, Avgas Fuel Sales, Grant Administration and Airport Safety. These programs are administered by Mendocino County Department of Transportation (MCDoT) Administration staff. Facilities administration includes Facility Maintenance, Capital Improvement Planning, Grant Applications, Contract Administration, Construction Inspection/Compliance, and Environmental Compliance. These programs are administered by the MCDoT Land Improvement staff.

Land Improvement staff operate, maintain and improve the facility to serve the general aviation needs for the Mendocino County coast, the California Aviation System, and the National Integrated Airport System. This facility is identified and functions as an Incident Command Center and disaster relief staging center for emergencies including medical evacuation, fire, and severe storm or earthquake events.

The staff that supports the Little River Airport provides professional and responsive public service to the community and explores service enhancements to better meet these needs.

PROGRAM OVERVIEW

- Operations
- Facilities

GOALS FOR FY 2025-26

- Continue to perform vegetation maintenance and obstruction removal to ensure aircraft safety.
- Continue to provide support facilities for local fire, emer¬gency, and rescue services.
- Continue to provide support to the efforts of Land Improvement staff who administer airport matters to the extents permissible.
- Obtain an FAA grant for reconstruction of the apron pavement.

ACCOMPLISHMENTS IN FY 2024-25

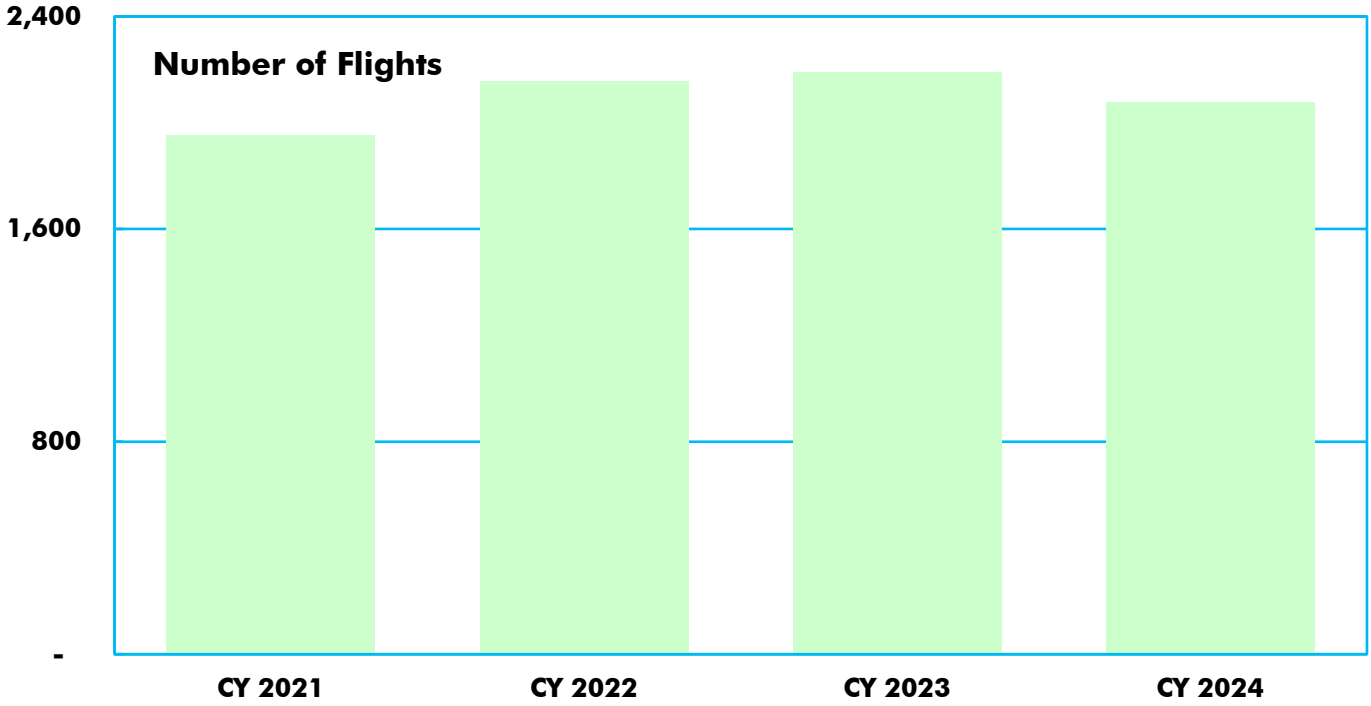
- Completed plans for the apron pavement reconstruction and advertised for construction.
- Worked with CalFire inmate crews and administered contract to perform vegetation maintenance and obstruction removal to ensure aircraft safety.
- Worked to maintain facilities and provide support for air ambulance, local fire, emergency, and rescue services.
- Continued to work with Federal Aviation Administration (FAA) and California State Division of Aeronautics (DOA) to ensure airport safety and eligibility for future grant funds.

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 3060/3090 - Little River Airport

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 4200 Hangar rental and parking (3060)

Acct. 5670 Federal Airport Improvement Program grants (AIP). (BU 3060)

Services & Supplies

Acct. 2184 Architectural, engineering and planning services. (BU 3060)

Acct. 2189 Administartive support for projects and operations (BU 3060)

Acct. 2193 Construction contracts. (BU 3060)

Expenditure Transfer & Reimbursement

Acct. 5802 Transfer Out to BU 3060. (BU 3090)

CHANGES IN BUDGET FROM PRIOR YEAR

We are requesting approximately $45,000 to match an FAA grant for the apron pavement reconstruction.

BUDGET UNIT DETAIL Schedule 9 | Function: Public Ways and Facilities | Activity: Public Ways and Facilities

Fund: 1207 Aviation - Little River

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824200 Rent/Concession	38,974.09	60,896.65	42,600.00	54,560.00	11,960.00
825490 State Other	-	4,108.00	-	79,138.00	79,138.00
825670 Federal Other	52,000.00	91,152.00	135,000.00	2,316,262.00	2,181,262.00
827600 Other Sales	23,917.47	11,967.76	16,000.00	16,000.00	-
827802 Oper Transfer In	-	-	20,000.00	-	(20,000.00)
Total Revenues	**114,891.56**	**168,124.41**	**213,600.00**	**2,465,960.00**	**2,252,360.00**
Services & Supplies					
862060 Communications	1,729.36	1,904.67	2,200.00	2,310.00	110.00
862090 Household Expense	1,429.39	1,419.61	2,300.00	2,415.00	115.00
862101 Insurance- General	10,028.00	10,930.00	14,050.00	13,394.00	(656.00)
862130 Maint- Strc/Impr/Grnds	12,586.35	47,703.25	48,600.00	51,030.00	2,430.00
862170 Office Expense	68.41	69.97	400.00	400.00	-
862183 Legal Fees	158.33	543.04	2,500.00	2,500.00	-
862184 Arch Eng & Plan Svcs	12,597.50	100,466.89	230,134.00	289,600.00	59,466.00
862187 Education & Training	75.00	-	90.00	125.00	35.00
862189 Prof/Spec Svcs- Other	94,839.67	116,555.76	105,375.00	119,574.00	14,199.00
862190 Publ/Legal Notice	-	-	1,175.00	1,175.00	-
862193 Constr Contract	-	-	3,950.00	2,282,170.00	2,278,220.00
862239 Spec Dept Expense	15,969.21	(13,504.30)	2,175.00	2,175.00	-
862250 Trans/Travel	-	-	500.00	500.00	-
862253 Travel Out of County	-	-	900.00	1,400.00	500.00
862260 Utilities	9,535.31	6,678.78	15,400.00	17,248.00	1,848.00
Total Services & Supplies	**159,016.53**	**272,767.67**	**429,749.00**	**2,786,016.00**	**2,356,267.00**
Other Charges					
863330 Right of Way	-	-	-	-	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Fixed Assets					
864370 Equipment	-	-	-	-	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	-	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**159,016.53**	**272,767.67**	**429,749.00**	**2,786,016.00**	**2,356,267.00**
Net County Cost (Fund Contribution)	**44,124.97**	**104,643.26**	**216,149.00**	**320,056.00**	**103,907.00**

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 3090 - Little River Airport

BUDGET UNIT DETAIL Schedule 9 | **Function: Public Ways and Facilities** | **Activity: Public Ways and Facilities**

Fund: 1207 Aviation - Little River Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824101 Change in Fair Value Investment	(721.53)	-	-	-	-
825120 State Aid Aviation	10,000.00	10,000.00	20,000.00	-	(20,000.00)
825670 Federal Other	-	-	-	-	-
Total Revenues	**9,278.47**	**10,000.00**	**20,000.00**	**-**	**(20,000.00)**
Services & Supplies					
862239 Spec Dept Exp	-	-	-	-	-
Total Services & Supplies	**-**	**-**	**-**	**-**	**-**
Fixed Assets					
864370 Equipment	-	-	-	-	-
Total Fixed Assets	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	20,000.00	-	(20,000.00)
Total Expend Transfer & Reimb	**-**	**-**	**20,000.00**	**-**	**(20,000.00)**
Total Net Appropriations	**-**	**-**	**20,000.00**	**-**	**(20,000.00)**
Net County Cost (Fund Contribution)	**(9,278.47)**	**(10,000.00)**	**-**	**-**	**-**



Design - Rehabilitate Apron at Little River Airport

GRANT OVERVIEW (Administered by BU 3060)

Development of plans, specifications, and cost estimate for rehabilitating the 17,200 square yards of pavement of the apron at Little River Airport. This includes drainage improvements, pavement markings, and replacement of tie-downs. The current apron pavement is deteriorating, and debris is a particular problem for aircraft. This grant is through the FAA and covers 90% of the project costs.

The work has been advertised and a low bid accepted. Once funding is awarded by the FAA, the contract will be signed and work will begin, anticipated in late summer 2025.

GRANT INFORMATION

- Grant Inception Date: December 30, 2022
- Current Grant Period: August 30, 2023 through completion
- Source of Funds: Federal Aviation Administration
- Continuity of Grant: The FAA decides priority of projects and timing of funding.
- Grant Restrictions and Provisions: No indirect costs allowed.

GRANT BUDGET

Revenue	
Grant Revenue	$ 150,000
Total	$ 150,000
Expenditures	
Salaries & Employee Benefits	$ 5,500
Services & Supplies	145,500
Total	$ 150,000

County Match Required: Yes

Independent Audit Required: No

This grant is included in Budget Unit 3060's Schedule 9.

HOWARD N. DASHIELL, Director



Update the Pavement Management Plan Study

GRANT OVERVIEW (Administered by BU 3050)

The last pavement management plan for Round Valley Airport was completed in 2011. The airport was ineligible for Federal funding for several years, and now that it is eligible again, an updated Pavement Management Plan Study is needed to receive Federal grants for pavement rehabilitation.

GRANT INFORMATION

- Grant Inception Date: July 11, 2023
- Current Grant Period: July 26, 2023 through completion.
- Source of Funds: Federal Aviation Administration.
- Continuity of Grant: The FAA decides priority of projects and timing of funding.
- Grant Restrictions and Provisions: No indirect costs allowed.

GRANT BUDGET

Revenue		
Grant Revenue	$	49,500
Total	$	49,500
Expenditures		
Salaries & Employee Benefits	$	4,000
Services & Supplies		45,500
Total	$	49,500

County Match Required: Yes

Independent Audit Required: No



BU 4510 - Solid Waste

Budget Unit Overview

During FY 2010-11, operations were privatized at the County's six small volume transfer stations: Albion, Caspar, Boonville, Laytonville, Potter Valley and South Coast. Curbside hauling services and transfer station operations are performed under contracts with a private solid waste company. The contract administration of the County's solid waste system is done by Department of Transportation staff with the assistance of a consultant through an agreement paid for in Budget Unit 4510-Solid Waste.

In an effort to combat climate change, Senate Bill (SB) 1383 regulations, which went into effect January 1, 2022, require the In an effort to combat climate change, Senate Bill (SB) 1383 regulations, which went into effect January 1, 2022, require the County to implement various programs related to reducing greenhouse gas emissions, including: implementing organic waste collection and recycling, procurement of products made from recycled organic waste, edible food recovery and donation, capacity planning, education and outreach, enforcement, and record-keeping and reporting. The Solid Waste Division is taking the leading role in coordinating these efforts countywide.

PROGRAM OVERVIEW

- Administration

GOALS FOR FY 2025-26

- Continue successful "outsourcing" of curbside hauling services and transfer station operations.
- Continue implementation of SB 1383 requirements related to diversion of organic waste to reduce greenhouse gas emissions.
- Procure and install new public street trash cans in Town of Mendocino.
- Design and permit improvements to the Caspar Transfer Station.

ACCOMPLISHMENTS IN FY 2024-25

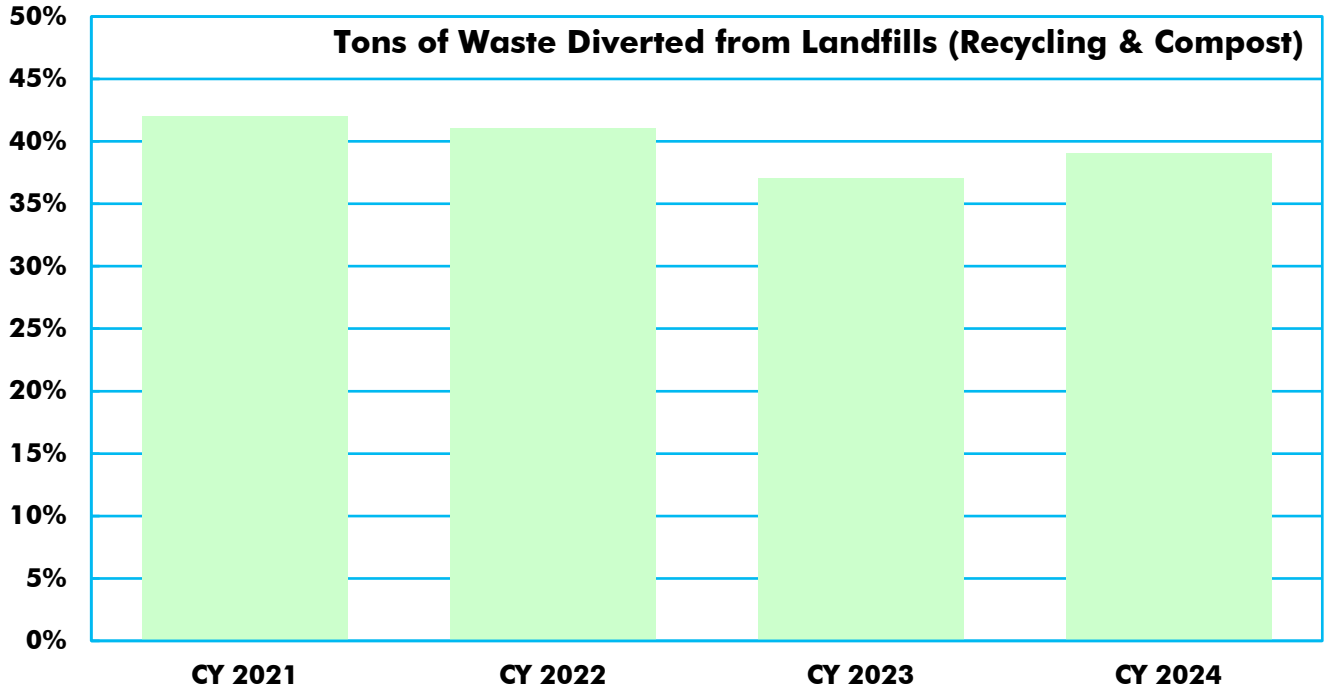
- Continued successful "outsourcing" of curbside hauling services and transfer station operations, including extending contracts with the current service provider.
- Continued implementation of SB 1383 organic waste diversion requirements.
- Worked with county's contractor to successfully implement CRV collection services in several communities.
- Obtained approval from Mendocino Historic Review Board and identified funding to replace Mendocino public street trash cans.

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 4510 - Solid Waste

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Services & Supplies

CHANGES IN BUDGET FROM PRIOR YEAR

Line Item 82-5490 include SB 1383 grant revenue for three-year subscription for solid waste tracking and reporting software.
Line Items 86-2130 and 86-4370 include expenses to purchase and replace Mendocino public street trash cans.
Line Item 86-2227 includes expenses for a three-year subscription for solid waste tracking and reporting software.

BUDGET UNIT DETAIL Schedule 9

Function: Health and Sanitation Activity: Sanitation

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
825490 State Other	32,578.00	48,588.36	65,873.00	**110,000.00**	44,127.00
826272 Interfund- DOT	45,835.73	47,972.08	104,550.00	**138,583.00**	34,033.00
826310 Caspar/Ft Bragg Refuse	8,309.77	8,891.94	5,000.00	**5,000.00**	-
826390 Other Charges	616,973.21	644,967.30	550,000.00	**500,000.00**	(50,000.00)
827600 Other Sales	-	-	-	**190,020.00**	190,020.00
827700 Other	34,984.99	43,869.00	189,993.00	**-**	(189,993.00)
827802 Oper Transfer In	8,012.00	-	-	**-**	-
Total Revenues	**746,693.70**	**794,288.68**	**915,416.00**	**943,603.00**	**28,187.00**
Salaries & Employee Benefits					
861011 Regular Employees	249,210.70	249,382.13	250,160.00	**255,101.00**	4,941.00
861012 Extra Help	2,116.88	-	-	**-**	-
861021 Co Cont Retirement	88,900.88	78,833.30	84,700.00	**85,179.00**	479.00
861022 Co Cont OASDI	14,747.24	14,694.39	15,511.00	**15,420.00**	(91.00)
861023 Co Cont Medicare	3,591.44	3,530.13	3,627.00	**3,607.00**	(20.00)
861024 Co Cont Retire Incr	8,359.16	20,772.88	23,504.00	**24,770.00**	1,266.00
861030 Co Cont Health Ins	26,167.21	32,103.56	36,898.00	**38,731.00**	1,833.00
861031 Co Cont Unemp Ins	82.00	-	-	**-**	-
861035 Co Cont Workers Comp	29,619.00	471.00	347.00	**246.00**	(101.00)
Total Salaries & Employee Benefits	**422,794.51**	**399,787.39**	**414,747.00**	**423,054.00**	**8,307.00**
Services & Supplies					
862060 Communications	660.77	672.86	840.00	**840.00**	-
862101 Insurance- General	460.00	472.00	550.00	**613.00**	63.00
862130 Maint- Strc Impr & Grnds	-	-	-	**35,000.00**	35,000.00
862150 Memberships	159.95	409.95	540.00	**565.00**	25.00
862170 Office Expense	730.51	2,285.44	1,500.00	**1,500.00**	-
862183 Legal Fees	5,614.84	4,776.97	6,000.00	**7,500.00**	1,500.00
862187 Education & Training	475.63	-	1,750.00	**2,000.00**	250.00
862189 Prof/Spec Svcs- Other	84,650.61	106,739.99	248,833.00	**225,922.00**	(22,911.00)
862190 Publ & Legal Notices	50.00	-	250.00	**250.00**	-
862217 Debt Service Principal	22,401.00	-	-	**-**	-
862227 Software- Long Term	-	-	4,000.00	**75,000.00**	71,000.00
862230 Info Tech Equip	(22,401.00)	4,923.50	-	**3,386.00**	3,386.00
862239 Spec Dept Expense	-	-	8,500.00	**8,500.00**	-
862250 Trans/Travel	-	-	500.00	**750.00**	250.00
862253 Travel Out of County	-	-	1,250.00	**1,500.00**	250.00
Total Services & Supplies	**92,802.31**	**120,280.71**	**274,513.00**	**363,326.00**	**88,813.00**
Fixed Assets					
864370 Equipment	-	-	-	**50,000.00**	50,000.00
Total Fixed Assets	**-**	**-**	**-**	**50,000.00**	**50,000.00**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	274,220.58	226,156.00	**107,223.00**	-
Total Expend Transfer & Reimb	**-**	**274,220.58**	**226,156.00**	**107,223.00**	**(118,933.00)**
Total Net Appropriations	**515,596.82**	**794,288.68**	**915,416.00**	**943,603.00**	**(118,933.00)**
Net County Cost (Fund Contribution)	**(231,096.88)**	**-**	**-**	**-**	**28,187.00**

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director



SB 1383 Local Assistance Grant Program

GRANT OVERVIEW (Administered by BU 4510)

In September 2016, Governor Edmund Brown Jr. set methane emissions reduction targets for California (SB 1383 Lara, Chapter 395, Statutes of 2016) in a statewide effort to reduce emissions of short-lived climate pollutants (SLCP). The targets must reduce organic waste disposal 50 percent by 2020 and 75 percent by 2025 and rescue for people to eat at least 20 percent of currently disposed surplus food by 2025. The Department of Resources Recycling and Recovery (CalRecycle) is administering a grant program meant to provide aid in the implementation of regulations adopted by CalRecycle pursuant to Chapter 395, Statutes of 2016 and SB170 Budget Act of 2021. The current grant cycle provided $90,000,000 of funding to local jurisdictions to assist with the implementation of regulation requirements associated with SB 1383.

GRANT INFORMATION

- Grant Inception Date: February 26, 2024.
- Current Grant Period: February 26, 2024 through April 1, 2026.
- Source of Funds: Department of Resources Recycling and Recovery (CalRecycle).
- Continuity of Grant: Two-year funding cycles have occured since FY2021/22.

GRANT BUDGET

Revenue	
Grant Revenue	$ 165,846
Total	$ 165,846
Expenditures	
Salaries & Employee Benefits	$ 72,846
Services & Supplies	93,000
Total	$ 165,846

County Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit 4510's Schedule 9.



BU 4511 - Landfill Closure

Budget Unit Overview

Staff from other budget units of the Mendocino County Department of Transportation (MCDoT) devote part of their time to the maintenance of three "closed" landfill sites: Laytonville, Caspar, and South Coast. The final closure of South Coast Landfill has not yet been completed, but the site is inactive and has not received waste since 2000. Staff from other MCDoT budget units manage the regulatory processing of closure plans for the two landfills yet to be in "final closed" status: Laytonville, which is considered closed but in need of a corrective construction project, and South Coast. These staff efforts are reimbursed from Budget Unit 4511-Landfill Closure. The design for the final closure at South Coast is complete and construction is anticipated to begin in FY 2025-2026. Quarterly water quality monitoring and gas detection monitoring continues as required.

PROGRAM OVERVIEW

- Administration
- Analytical Unit
- Site Maintenance

GOALS FOR FY 2025-26

- Continue to fulfill Landfill Closure operations and site maintenance with staff from other MCDoT budget units, with reimbursement from Landfill Closure.
- Complete design & environmental clearance for Laytonville Landfill Cap Repair.
- Begin South Coast Landfill final closure construction.

ACCOMPLISHMENTS IN FY 2024-25

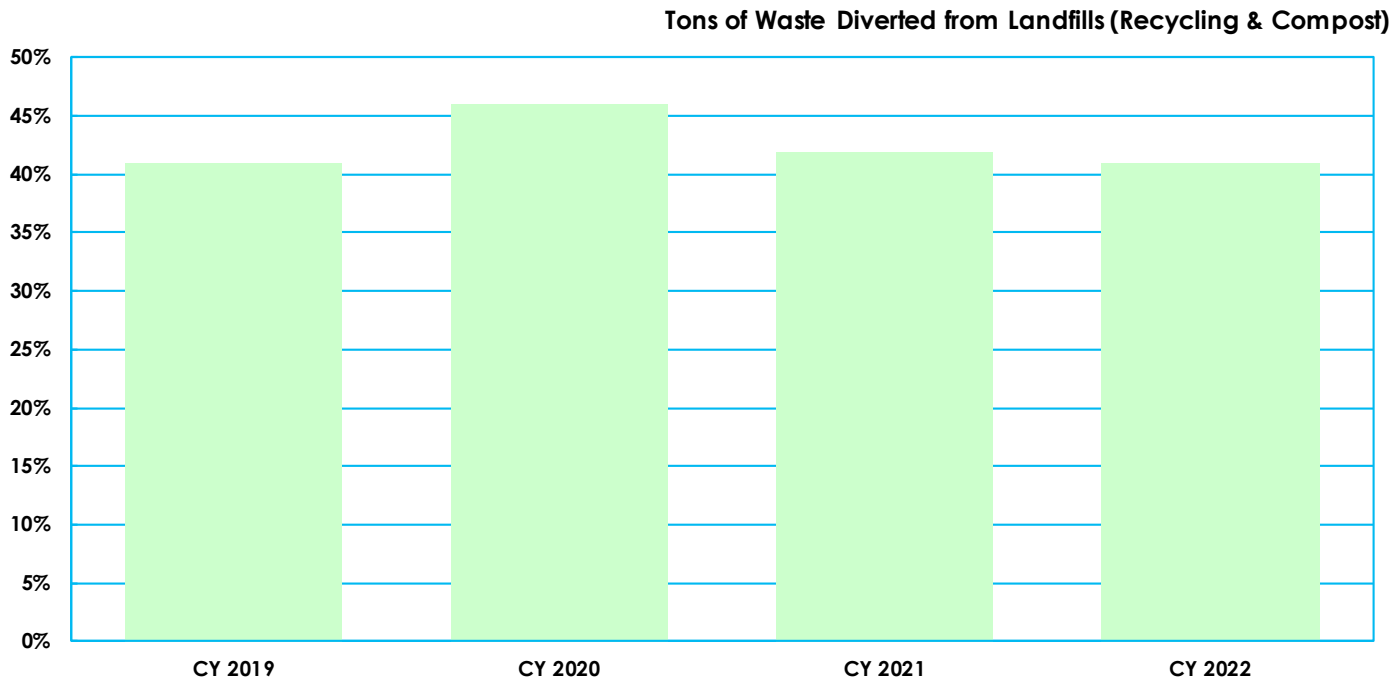
- Continued design & environmental clearance work for Laytonville Landfill Cap Repair.
- Continued to fulfill Landfill Closure operations and site maintenance with staff from other MCDoT budget units.
- Awarded contract for construction engineering support for South Coast Landfill final closure construction.
- Issued a request for proposals and awarded contracts for continued leachate hauling at landfill sites.
- Advertised and awarded contract for continued vegetation management at Caspar Landfill.

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 4511 - Landfill Closure

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Services & Supplies

CHANGES IN BUDGET FROM PRIOR YEAR

Line Item 86-2189 includes expenses for construction management and construction quality assurance services for South Coast Landfill final closure construction.

Line Item 86-2193 includes expenses for South Coast Landfill final closure construction.

BUDGET UNIT DETAIL Schedule 9 — Function: Health and Sanitation — Activity: Sanitation

Fund: 1202 Landfill Closure Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	75,137.45	132,648.87	15,000.00	**25,000.00**	10,000.00
824101 Change in Fair Value Investment	21,440.84	-	-	**-**	-
826310 Caspar/Ft Bragg Refuse	104,579.39	145,272.16	50,000.00	**50,000.00**	-
826390 Other Charges	838,074.53	862,219.70	780,000.00	**-**	(780,000.00)
827802 Oper Transfer In	23,687.32	274,220.58	1,673,921.00	**860,358.00**	(813,563.00)
Total Revenues	**1,062,919.53**	**1,414,361.31**	**2,518,921.00**	**935,358.00**	**(1,583,563.00)**
Services & Supplies					
862101 Insurance- General	717.00	999.00	1,162.00	**759.00**	(403.00)
862120 Maintenance- Equip	12,101.04	8,801.20	7,500.00	**6,000.00**	(1,500.00)
862130 Maint- Strc/Impr/Grndds	2,257.63	92,651.13	186,250.00	**55,600.00**	(130,650.00)
862160 Misc Expense	46,339.00	48,517.00	53,295.00	**55,709.00**	2,414.00
862170 Office Expense	1,715.08	229.49	1,500.00	**1,500.00**	-
862183 Legal Fees	457.61	-	2,000.00	**2,000.00**	-
862189 Prof/Spec Svcs- Other	563,958.15	603,466.05	914,900.00	**1,011,415.00**	96,515.00
862190 Publ & Legal Notices	163.32	142.84	1,500.00	**1,000.00**	(500.00)
862193 Construction Contracts	24,850.00	-	-	**4,000,000.00**	4,000,000.00
862194 A-87 Costs	6,146.00	10,384.00	10,384.00	**9,901.00**	(483.00)
862220 Small Tool/Instrument	505.81	1,168.82	2,500.00	**2,500.00**	-
862230 Info Tech Equip	-	-	500.00	**500.00**	-
862239 Spec Dept Expense	135,883.64	209,158.21	135,000.00	**175,000.00**	40,000.00
862250 Trans/Travel	2,860.24	1,430.47	10,000.00	**10,000.00**	-
Total Services & Supplies	**797,954.52**	**976,948.21**	**1,326,491.00**	**5,331,884.00**	**4,005,393.00**
Fixed Assets					
864370 Equipment	23,687.32	-	12,000.00	**12,000.00**	-
Total Fixed Assets	**23,687.32**	**-**	**12,000.00**	**12,000.00**	**-**
Total Net Appropriations	**821,641.84**	**976,948.21**	**1,338,491.00**	**5,343,884.00**	**4,005,393.00**
Net County Cost (Fund Contribution)	**(241,277.69)**	**(437,413.10)**	**(1,180,430.00)**	**4,408,526.00**	**5,588,956.00**

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director



BU 0326 - Water Agency

Budget Unit Overview

The Mendocino County Water Agency (MCWA) is a special district governed by the Board of Supervisors, sitting as the Board of Directors. The district was originally established in 1949 to provide a mechanism for local participation in the construction of Coyote Dam on the East Fork of the Russian River. MCWA revenue is generated from a tax that was established in 1971, which does not exceed $0.06 per $100 of assessed valuation.

Until 1987, the County Department of Public Works administered the Mendocino County Water Agency. At that time, the MCWA adopted an independent identity as a separate County department until 2011, at which point it was again integrated into an existing department. The MCWA is now administered through the Department of Transportation. The Water Agency provides administration and project management for the following projects and programs: Sustainable Groundwater Management Act (SGMA) implementation, California Statewide Groundwater Elevation Monitoring (CASGEM) Program, NPDES MS4 Phase II Permit compliance, Quagga and Zebra Mussel Prevention, drought resiliency planning and public preparedness, and implementation of the Water Agency Action Plan.

PROGRAM OVERVIEW

- NPDES MS4 Phase II Storm Water Permit Compliance
- CASGEM Program
- Quagga and Zebra Mussel Prevention Plan Implementation
- Sustainable Groundwater Management Act (SGMA) Implementation
- Drought Resiliency Planning

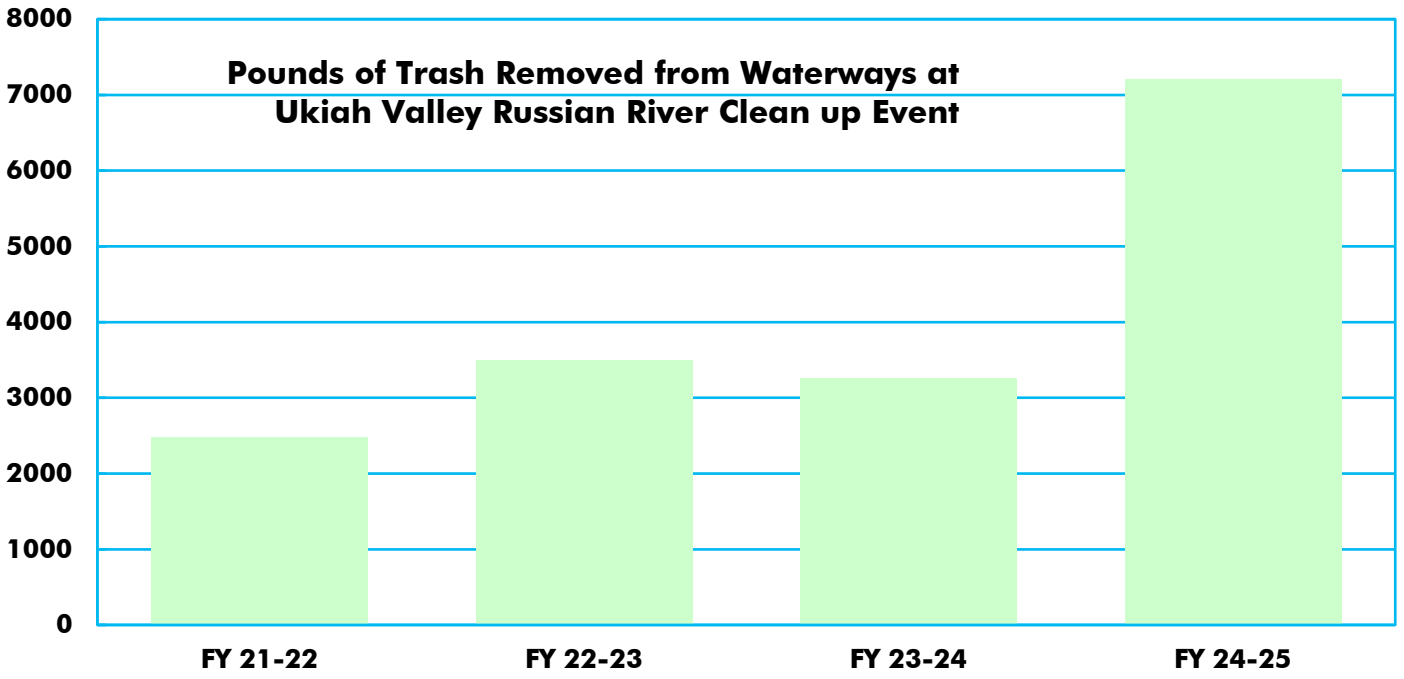
GOALS FOR FY 2025-26

- Begin implementation of the Mendocino County Drought Resilience Plan.
- Continue providing the public with education on water conservation.
- Remain in compliance with the NPDES MS4 Permit prepare for new 5-year permit and cost-tracking requirements.
- Continue participation in the Russian River Regional Monitoring Program Steering Committee, Russian River Watershed Association and Ukiah Valley Basin Groundwater Sustainability Agency.
- Apply for additional grant funding for the program through California State Parks to continue implementation of Quagga and Zebra Mussel Prevention Plan for Mill Creek Ponds in future years.

ACCOMPLISHMENTS IN FY 2024-25

- Developed a countywide drought resiliency plan using state grant funding.
- Continued implementation of Quagga and Zebra Mussel Prevention Plan for Mill Creek Ponds.
- Remained in compliance with the NPDES MS4 Permit.
- Continued elementary education program for stormwater pollution prevention.
- Held successful and highly attended Upper Russian River Cleanup event

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 1110 Property tax assessment.

Acct. 5490 State Grant Revenue.

Services & Supplies

Acct. 2150 Memberships to various associations for specific water obligations and advocacy.

Acct. 2189 Contracts for stormwater program and invasive mussel prevention, and Water Agency Support Services.

CHANGES IN BUDGET FROM PRIOR YEAR

Line Item 82-5490 has been reduced to reflect the completion of the Drought Resilience Planning Grant.
Line Item 86-2150 has been reduced as the Ukiah Valley Basin Groundwater Sustainability Agency is now self-funded and no longer requires member agency contributions.
Line Item 86-2189 has been reduced to reflect the completion of the Drought Resilience Plan project.

TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 0326 - Water Agency

BUDGET UNIT DETAIL Schedule 9

Fund: 3260 Mendo Co. Water Agency Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	173,191.93	186,369.02	150,000.00	160,000.00	10,000.00
821120 Curr Unsec Prop Tax	4,664.04	4,973.75	4,200.00	4,500.00	300.00
821130 Supplemental Roll Tax	1,589.78	5,770.32	1,000.00	1,000.00	-
821220 Prior Unsec Prop Tax	53.65	199.36	200.00	200.00	-
821600 Timber Yield Tax	2,083.20	1,738.48	1,000.00	1,500.00	500.00
821700 Highway Property Rental	4.81	6.12	-	-	-
824100 Interest	2,599.24	7,484.14	-	500.00	500.00
824101 Change in Fair Value Investment	(7,586.96)	-	-	-	-
825481 Homeowner Exemption	1,268.74	915.11	1,000.00	1,000.00	-
825490 State Other	217,932.65	49,284.38	107,000.00	25,000.00	(82,000.00)
826390 Other Charges	-	2,309.40	-	-	-
827801 Grant Revenue	-	-	-	-	-
827802 Oper Transfer In	271,171.14	243,022.08	96,355.00	60,000.00	(36,355.00)
Total Revenues	**666,972.22**	**502,072.16**	**360,755.00**	**253,700.00**	**(107,055.00)**
Salaries & Employee Benefits					
861011 Regular Employees	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-
Services & Supplies					
862060 Communications	-	-	-	-	-
862101 Insurance - General	72.00	100.00	116.00	94.00	(22.00)
862150 Memberships	153,496.27	140,452.55	96,355.00	102,043.00	5,688.00
862170 Office Expense	1,237.33	1,251.18	500.00	500.00	-
862183 Legal Fees	-	-	1,000.00	500.00	(500.00)
862189 Prof/Spec Svcs - Other	237,111.52	200,291.35	257,050.00	175,000.00	(82,050.00)
862190 Publ/Legal Notice	-	50.00	500.00	250.00	(250.00)
862239 Spec Dept Expense	3,536.18	7,623.55	4,000.00	3,750.00	(250.00)
862250 Trans/Travel	-	-	500.00	500.00	-
862253 Travel Out of County	-	-	734.00	750.00	16.00
Total Services & Supplies	**395,453.30**	**349,768.63**	**360,755.00**	**283,387.00**	**(77,368.00)**
Other Charges					
863113 Pmt Other Gov Agency	-	-	-	-	-
Total Other Charges	**-**	**-**	**-**	**-**	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	-	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**395,453.30**	**349,768.63**	**360,755.00**	**283,387.00**	**(77,368.00)**
Total Fund Balance (Contribution)	**(271,518.92)**	**(152,303.53)**	**-**	**29,687.00**	**29,687.00**



Quagga and Zebra Mussel Infestation Prevention Grant Program

GRANT OVERVIEW (Administered by BU 0326)

California State Parks Division of Boating and Waterways administers the Quagga and Zebra Mussel Infestation Prevention Grant Program, which supports preventative plans that help protect California's reservoirs from a dreissenid mussel infestation. Through program funding, the State could avert significant damage to the water delivery system, which provides drinking water to millions of Californians and irrigation to a $40 billion per year agricultural industry. Preventive programs can also help keep reservoirs open for recreational activities, like boating and fishing. Funding can be used to assess the vulnerability of reservoirs for the introduction of non-native dreissenid mussel species and to develop and implement a program designed to prevent the introduction of non-native dreissenid mussel species including public education, monitoring, and management of those recreational, boating or fishing activities that increase the potential for dreissenid mussel infestation. The Mendocino County Water Agency has received grant funding to implement the Quagga and Zebra Mussel Prevention Plan for Mill Creek Ponds.

GRANT INFORMATION

- Grant Inception Date: September 16, 2024.
- Current Grant Period: September 16, 2024 through September 15, 2026.
- Source of Funds: California State Parks Division of Boating and Waterways.
- Continuity of Grant: Annual funding cycles have occurred since FY 2014/15. The Water Agency first received this grant in 2020 and has applied for additional funds for 2024-2026.
- Grant Restrictions and Provisions: No indirect costs allowed.

GRANT BUDGET

Revenue		
Grant Revenue	$	52,344
Total	$	52,344
Expenditures		
Salaries & Employee Benefits	$	3,952
Services & Supplies		48,392
Total	$	52,344

County Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit 0326's Schedule 9.

MENDOCINO
1850
COUNTY

TREASURER-TAX COLLECTOR'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

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TREASURER-TAX COLLECTOR'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

The mission of the Mendocino County Treasurer-Tax Collector's Office is to enforce the collections of taxes, assessments, licenses, fines, fees, and court-ordered debt. This responsibility will be performed by providing fair, equitable, courteous, and efficient service to our customers, while safeguarding the funds for the County, School Districts, and Special Districts.

TREASURER-TAX COLLECTOR'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

DEPARTMENT SUMMARY

Revenues - All Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues	574,320.92	470,239.18	504,600.00	606,537.00	101,937.00
Total Operating Transfers In	20,381.00	-	-	-	-
Total Revenues	594,701.92	470,239.18	504,600.00	606,537.00	101,937.00
Appropriations - All Funds					
Total Salaries & Employee Benefits	656,000.99	868,343.56	1,084,087.00	1,385,697.03	301,610.03
Total Services and Supplies	210,596.93	256,394.48	288,532.00	268,006.00	(20,526.00)
Total Other Charges	-	-	-	-	-
Total Fixed Assets	-	-	3,500.00	3,500.00	-
Total Operating Expenditures	866,597.92	1,124,738.04	1,376,119.00	1,657,203.03	281,084.03
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	-	-	-	-	-
Total Transfers & Reimb.	-	-	-	-	-
Total Net Appropriations	866,597.92	1,124,738.04	1,376,119.00	1,657,203.03	281,084.03
NCC/Use of Fund Balance	271,896.00	654,498.86	871,519.00	1,050,666.03	179,147.03

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
1130 Treasurer Tax Collector	1,657,203.03	606,537.00	1,050,666.03
2012 Court Collection Program	858,576.00	850,700.00	7,876.00
Total: General Fund	2,515,779.03	1,457,237.00	1,058,542.03
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	2,515,779.03	1,457,237.00	1,058,542.03

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 23-24	FY 24-25	FY 25-26
Treasurer-Tax Collector	6	5	10
Court Collections-AB233	6	6	1
Total: General Fund	12	11	11
OTHER FUNDS Dept. Programs			
N/A	-	-	-
Total: Other Funds	-	-	-
TOTAL: ALL FUNDS	12	11	11

TREASURER-TAX COLLECTOR'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 1130 - Treasurer-Tax Collector

Department Overview

The Treasurer is responsible for the collection, custody, investment, and disbursements of the funds of the County, School Districts, Special Districts, and Trust Funds. All monies collected by the aforementioned entities are deposited in the County Treasury. The Treasurer's Office pools the monies that are deposited by these entities for investment purposes, while segregating the individual account transactions for interest apportionment purposes.

The Tax Collector administers the billing, collection, and reporting of property tax revenues levied annually; this includes secured,

unsecured, and supplemental tax assessments. The Tax Collector annually mails approximately 54,000 secured tax bills and approximately 3,500 unsecured tax bills. In addition, numerous supplemental tax bills are issued due to change of property ownership or new construction completed. The Tax Collector also administers the billing and collection of business licenses, transient occupancy taxes, and tourism business improvement district assessments. As of January 1, 2017, the Tax Collector was also tasked with the responsibilities of collecting all cannabis-related taxes and license fees, as locally and State mandated.

PROGRAM OVERVIEW

- Tax Collection
- Transient Occupant Tax
- Business Improvement District Assessment
- Business Licenses
- Cannabis Collections

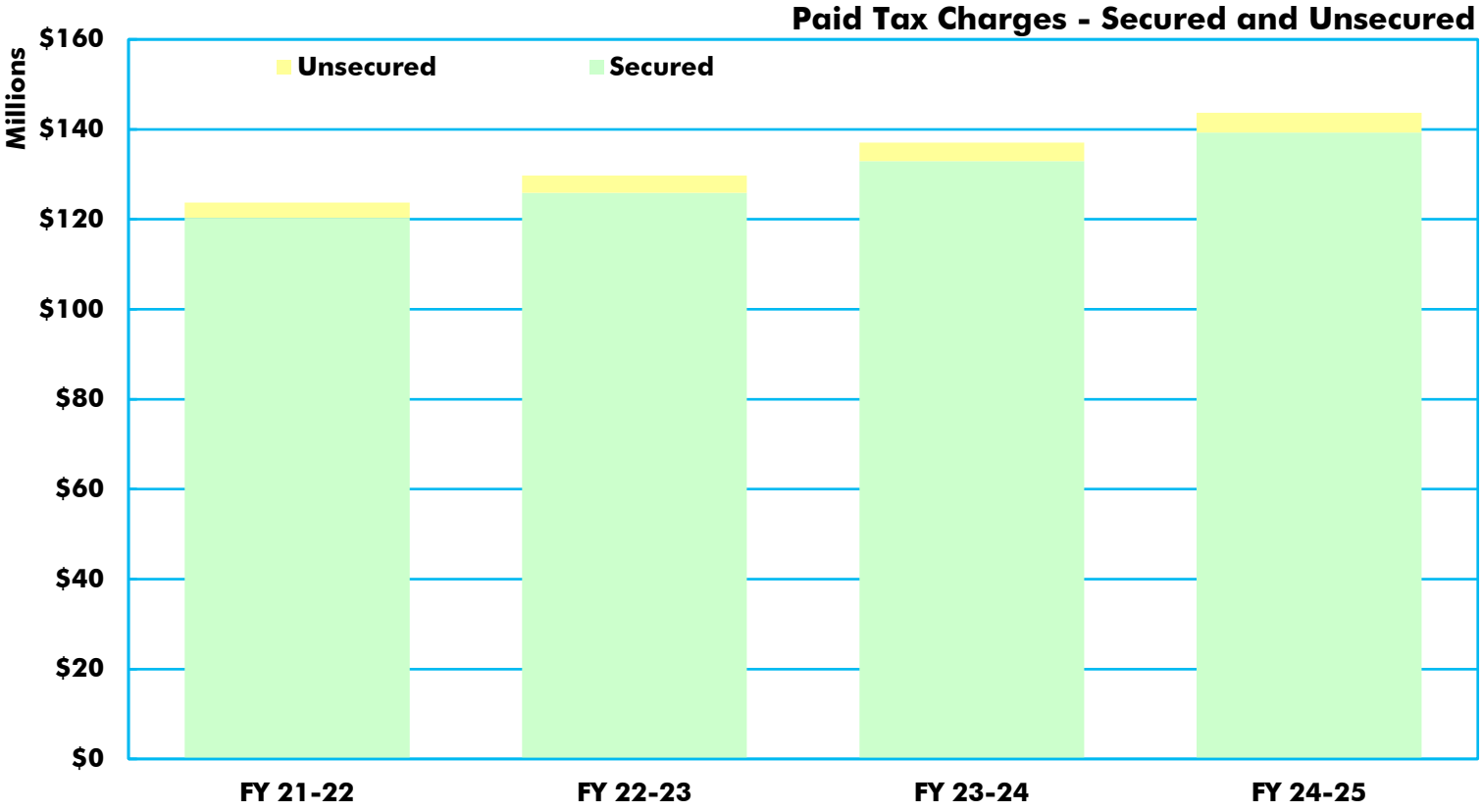
ACCOMPLISHMENTS IN FY 2024-25

- Successfully collected in excess of $190 million in taxes, licenses, and assessments for the County, School Districts, and Special Districts.
- Successful distribution of a Default Report.
- Continued reorganization of Treasury functions due to the consolidation of Office of Auditor-Controller / Treasurer-Tax Collector.
- Filled Chief Deputy TTC position and began research and required to tasks to conduct the next public auction.

GOALS FOR FY 2025-26

- Complete review and authorize distribution of a Supplemental/Escape Report.
- Create a department guide for tracking Bankruptcy cases and filing claims.
- Work with American Financial Credit Services to establish processes and collect on delinquent Unsecured taxes.
- Continue to work closely with the Assessor, Auditor, and Information Services to establish new procedures and processes required with a modern property system.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 1400 Recovery of costs to prepare the delinquent tax records and give notice of delinquency.
Acct. 2200 Recovery of costs to regulate business activity transacted in the unincorporated county.
Acct. 2204 Recovery of costs to regulate cannabis facilities business activities transacted in the unincorporated County.
Acct. 6113 Delinquent taxes redeemed.
Acct. 6380 Retention of base fine revenue to cover collection expenses.

Services & Supplies

Acct. 2120 Maintenance charge for the remittance processor and money counter.
Acct. 2170 Primarily for costs associated with issuance of various tax bills, envelopes, and postage.
Acct. 2182 Data processing services, primarily Aumentum Property Tax System and Enterprise Internal Service fund charges.
Acct. 2190 Publications required by law for notice of taxes due, unpaid assessments, and tax defaulted properties.

CHANGES IN BUDGET FROM PRIOR YEAR

The budget for the Tax Collector Department includes a reorganization that shifted two revenue recovery positions from BU2012 for Collections to BU1130 for Tax. An additional position, Chief Deputy Treasurer-Tax Collector was created and filled in 24-25.

TREASURER-TAX COLLECTOR'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 1130 - Treasurer-Tax Collector

BUDGET UNIT DETAIL Schedule 9 | Function: General Government | Activity: Legislative & Administrative

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821400 Pen/Cost Delinq Tax	59,844.42	-	-	**-**	-
822200 Business License	132,082.00	132,400.00	120,000.00	**120,000.00**	-
822204 Cannabis Facility Bus. Lic.	11,400.00	8,745.00	2,000.00	**5,000.00**	3,000.00
822603 Lumber Mill Permit	665.00	595.00	500.00	**500.00**	-
826112 Tax Deeded Admin Fee	910.00	770.00	1,000.00	**1,000.00**	-
826113 50% Redemption Fee	11,160.00	15,794.25	16,000.00	**16,000.00**	-
826114 Release of Lien	2,780.00	1,340.00	1,000.00	**3,000.00**	2,000.00
826151 Treasurer Cost Reimb	278,921.00	219,877.84	286,100.00	**385,037.00**	98,937.00
826380 Collection Fee	19,309.58	44,749.71	35,000.00	**35,000.00**	-
826390 Other Charges	35,424.58	35,659.75	30,000.00	**30,000.00**	-
826404 Returned Check Chg	1,075.00	4,475.00	3,000.00	**3,000.00**	-
826405 Pmt Plan Process Fee	5,628.58	5,832.63	10,000.00	**8,000.00**	(2,000.00)
827400 Prior Year Revenue	15,120.76	-	-	**-**	-
827600 Other Sales	-	-	-	**-**	-
827700 Other	-	-	-	**-**	-
827802 Operating Transfer In	20,381.00	-	-	**-**	-
Total Revenues	**594,701.92**	**470,239.18**	**504,600.00**	**606,537.00**	**101,937.00**
Salaries & Employee Benefits					
861011 Regular Employees	394,879.52	525,530.28	626,700.00	**829,097.00**	202,397.00
861012 Extra Help	9,935.29	-	-	**-**	-
861013 Overtime	8,349.03	26,488.83	20,000.00	**20,000.00**	-
861021 Co Cont Retirement	139,357.55	164,647.46	209,627.00	**270,047.00**	60,420.00
861022 Co Cont OASDI	23,397.38	33,107.95	40,761.00	**51,758.00**	10,997.00
861023 Co Cont Medicare	5,749.07	7,742.99	9,532.00	**12,106.00**	2,574.00
861024 Co Cont Retire Incr	12,040.47	38,982.86	51,379.00	**69,857.00**	18,478.00
861030 Co Cont Health Ins	58,221.68	70,145.19	124,883.00	**130,465.00**	5,582.00
861031 Co Cont Unemp Ins	899.00	-	-	**-**	-
861035 Co Cont Workers Comp	3,172.00	1,698.00	1,205.00	**2,367.03**	1,162.03
Total Salaries & Employee Benefits	**656,000.99**	**868,343.56**	**1,084,087.00**	**1,385,697.03**	**301,610.03**
Services & Supplies					
862060 Communications	695.90	1,626.27	1,800.00	**2,000.00**	200.00
862101 Insurance- General	14,695.00	18,200.00	18,380.00	**6,787.00**	(11,593.00)
862120 Maint- Equip	-	9,391.66	12,600.00	**12,960.00**	360.00
862150 Memberships	480.00	800.00	800.00	**950.00**	150.00
862170 Office Expense	74,947.74	79,357.96	95,930.00	**95,415.00**	(515.00)
862182 Data Processing Services	111,306.99	14,279.36	-	**-**	-
862187 Education & Training	1,300.00	1,175.00	1,850.00	**4,965.00**	3,115.00
862189 Prof/Spec Svcs- Other	510.24	36,174.07	29,451.00	**25,000.00**	(4,451.00)
862190 Publ/Legal Notice	3,431.25	9,469.42	6,000.00	**6,000.00**	-
862228 Software- Short Term	-	-	-	**515.00**	515.00
862229 Software- Maintenance	-	83,007.66	116,721.00	**88,063.00**	(28,658.00)
862230 Info Tech Equipment	-	-	-	**18,132.00**	18,132.00
862253 Travel Out of County	3,229.81	2,913.08	5,000.00	**7,219.00**	2,219.00

BUDGET UNIT DETAIL Schedule 9 (Cont.) **Function: General Government** **Activity: Legislative & Administrative**

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Total Services & Supplies	**210,596.93**	**256,394.48**	**288,532.00**	**268,006.00**	**(20,526.00)**
Fixed Assets					
864360 Structure/Improvement	-	-	-	-	-
864370 Equipment	-	-	3,500.00	3,500.00	-
Total Fixed Assets	**-**	**-**	**3,500.00**	3,500.00	**-**
Expend Transfer & Reimb					
865802 Oper Transfer Out	-	-	-	-	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	-	**-**
Total Net Appropriations	**866,597.92**	**1,124,738.04**	**1,376,119.00**	1,657,203.03	**281,084.03**
Net County Cost (Fund Contribution)	**271,896.00**	**654,498.86**	**871,519.00**	1,050,666.03	**179,147.03**

TREASURER-TAX COLLECTOR'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 2012 - Court Collections-AB233 Program

Budget Unit Overview

The Court Collections Department is responsible for the collection of court ordered Actual Victim Restitution for adults and juveniles convicted and placed on probation. The department is also charged, by the Board of Supervisors and Superior Court of Mendocino County, with the responsibility of Financial Evaluation Officer functions for ability to pay evaluations for reimbursement of fees, indigent defense appointment financial evaluations, and indigent defense fees.

PROGRAM OVERVIEW

- A reorganization of staffing under budget unit 2012 reduced the number of active collectors to one.

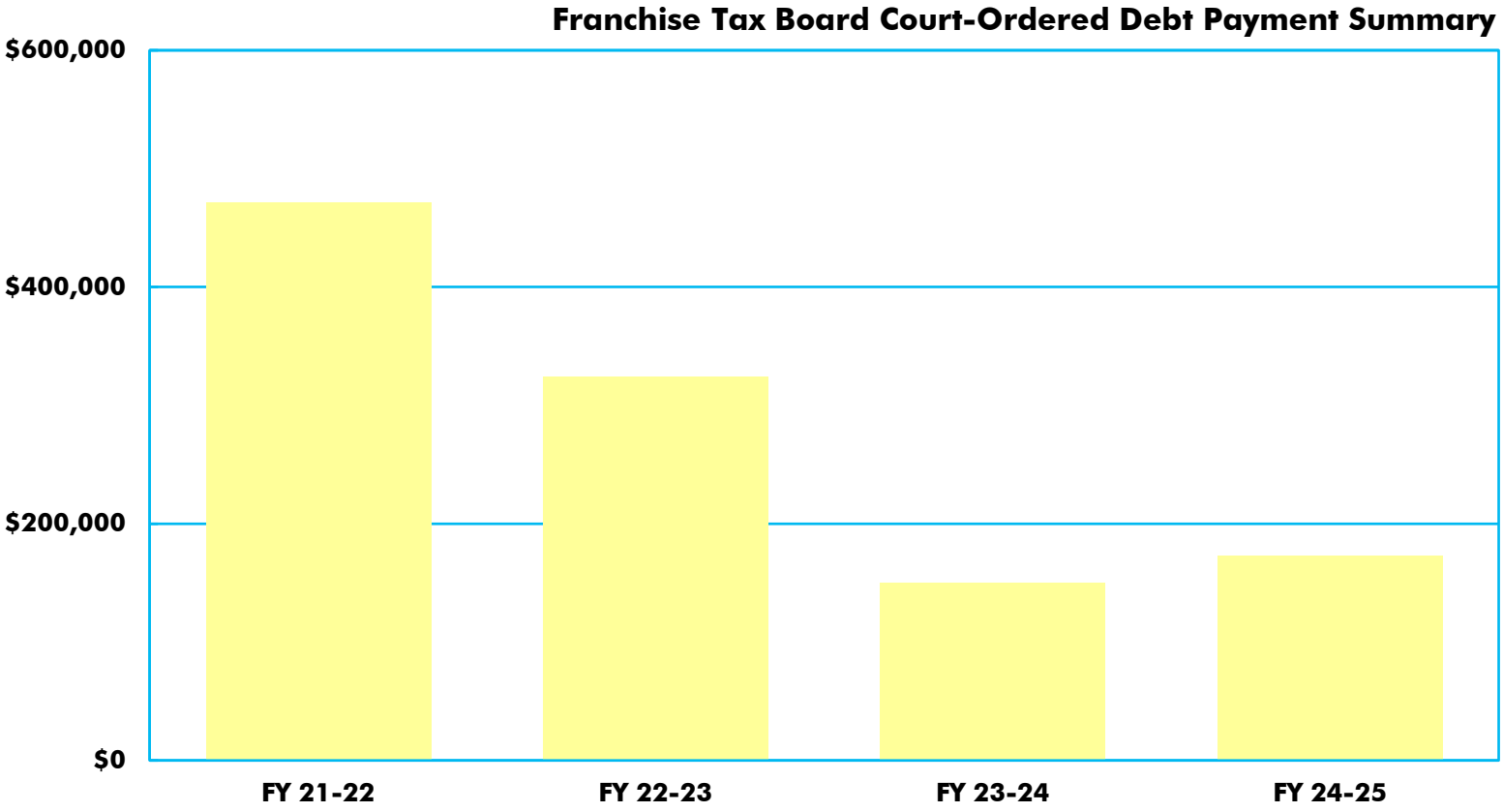
ACCOMPLISHMENTS IN FY 2024-25

- Continued work to transition to new collections methodology after the revision of the Court MOU.
- Direct collaboration with the collections software vendor to begin enhancements on reporting functionality.

GOALS FOR FY 2025-26

- Work through a court collections software update that will improve reporting and discharge functionality.
- Strengthen collections of court-ordered victim restitution through improved staffing strategies and more efficient allocation of available resources.
- Improve workflows and communications with Mendocino County Probation for juvenile and victim restitution related cases.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 3300 Revenue from Surety Bond Forfeiture.

Acct. 5490 Revenue from 10% rebate returned to the County, by the State, for restitution payments received and remitted to the State.

Acct. 6380 Revenue recovered from court-ordered debt to cover the costs of the comprehensive collection program under PC 1463.007.

Acct. 6390 Revenue from fees charged for authorizing time payments on court ordered debt.

Services & Supplies

Acct. 2189 Court Appointed Special Advocate (CASA)

Other Charges

Acct. 3113 Payment to the Franchise Tax Board Court Ordered Debt Program and Tax Intercept program for the collection of fines, fees, civil assessments, and restitution. Provides for payment to State, Court, and local agencies for Maintenance of Effort payment and Memorandum of Understandings for services.

CHANGES IN BUDGET FROM PRIOR YEAR

The budget for the Court Collections Department includes a reorganization that shifted two revenue recovery positions from BU2012 for Collections to BU1130 for Tax. County receivables continue to decline after it was determined no longer feasible for the County to continue to operate under the prior program structure. The revised MOU shifted County focus to the collections of victim restitution.

TREASURER-TAX COLLECTOR'S OFFICE

Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

BU 2012 - Court Collections-AB233 Program

BUDGET UNIT DETAIL Schedule 9 — Function: Public Protection — Activity: Judicial

Fund: 1100 County General Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
823100 Vehicle Code Fine	299,906.74	311,808.24	211,500.00	**211,500.00**	-
823101 25% Extra Fine	98,187.73	92,527.78	65,000.00	**65,000.00**	-
823102 Co 50% City VC Fine	-	-	-	**-**	-
823103 Co Parking Surcharge	3,029.38	5,899.50	1,500.00	**1,500.00**	-
823200 Other Court Fine	15,398.40	15,344.02	13,000.00	**13,000.00**	-
823203 Co Comm on City Fine	1,157.24	440.06	500.00	**500.00**	-
823204 Misc Court Fine	-	-	-	**-**	-
823210 Fines Judicial District	3,409.30	2,625.34	1,000.00	**1,000.00**	-
823300 Forfeiture & Penalty	-	-	-	**-**	-
825490 State Other	9,805.23	(6,510.35)	7,200.00	**7,200.00**	-
826117 PTR Screening Fee	-	-	-	**-**	-
826118 Cite Processing Fee	-	-	-	**-**	-
826163 Legal Svcs Reimb	-	-	-	**-**	-
826261 Recording Fee	35,378.00	32,209.00	40,000.00	**40,000.00**	-
826380 Collection Fee	147,262.78	89,669.79	30,000.00	**30,000.00**	-
826390 Other Charges	115.51	787.38	-	**-**	-
826404 Returned Check Charge	77.11	20.19	44.00	**-**	(44.00)
826504 Co 30% State PA	172,700.19	156,464.07	111,000.00	**111,000.00**	-
826505 Traffic School Fee	349,286.12	519,474.57	320,000.00	**320,000.00**	-
826506 Traffic School $24	55,388.27	81,340.12	50,000.00	**50,000.00**	-
827700 Other	-	-	-	**-**	-
827802 Operating Transfer In	8,743.00	-	-	**-**	-
Total Revenues	**1,199,845.00**	**1,302,099.71**	**850,744.00**	**850,700.00**	**(44.00)**
Salaries & Employee Benefits					
861011 Regular Employees	126,173.50	112,599.07	92,516.00	**64,913.00**	(27,603.00)
861013 Overtime	6,371.32	10,854.55	8,000.00	**8,000.00**	-
861021 Co Cont Retirement	43,700.26	35,992.27	28,371.00	**21,635.00**	(6,736.00)
861022 Co Cont OASDI	7,912.37	7,371.75	5,445.00	**4,520.00**	(925.00)
861023 Co Cont Medicare	1,850.46	1,724.02	1,274.00	**1,057.00**	(217.00)
861024 Co Cont Retire Incr	2,108.39	7,669.70	6,297.00	**5,016.00**	(1,281.00)
861030 Co Cont Health Ins	18,686.07	20,645.04	16,214.00	**12,797.00**	(3,417.00)
861031 Co Cont Unemp Ins	1,072.00	-	-	**-**	-
861035 Co Cont Workers Comp	52.00	70.00	89.00	**128.00**	39.00
Total Salaries & Employee Benefits	**207,926.37**	**196,926.40**	**158,206.00**	**118,066.00**	**(40,140.00)**
Services & Supplies					
862101 Insurance- General	1,993.00	2,159.00	2,656.00	**1,669.00**	(987.00)
862110 Jury & Witness Expense	7,379.00	2,859.00	3,861.00	**2,000.00**	(1,861.00)
862120 Maintenance- Equipment	-	90.00	-	**-**	-
862150 Memberships	-	205.90	125.00	**-**	(125.00)
862170 Office Expense	10,459.41	9,211.57	2,600.00	**11,000.00**	8,400.00
862182 Data Processing Services	32,936.78	19,657.37	12,200.00	**12,200.00**	-
862187 Education & Training	-	-	-	**-**	-

BUDGET UNIT DETAIL Schedule 9 (Cont.) **Function: Public Protection** **Activity: Judicial**

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862189 Prof/Spec Svcs- Other	50,000.00	50,000.00	50,000.00	**50,000.00**	-
862190 Publ & Legal No	-	-	100.00	**100.00**	-
862196 Collection Expense Fines	3,784.77	2,090.62	2,035.23	**5,000.00**	2,964.77
862228 Software-Short Term	-	-	-	**110.00**	110.00
862230 Info Tech Equipment	-	-	9,281.00	**2,395.00**	(6,886.00)
862239 Spec Dept Exp	180.00	2,406.00	-	**-**	-
862253 Travel Out of County	-	-	-	**-**	-
Total Services & Supplies	**106,732.96**	**88,679.46**	**82,858.23**	**84,474.00**	**1,615.77**
Other Charges					
863113 Pmt Other Gov Agency	601,103.18	787,605.02	656,036.00	**656,036.00**	-
863310 Interest	-	81.78	-	**-**	-
Total Other Charges	**601,103.18**	**787,686.80**	**656,036.00**	**656,036.00**	**-**
Total Net Appropriations	**915,762.51**	**1,073,292.66**	**897,100.23**	**858,576.00**	**(38,524.23)**
Net County Cost (Fund Contribution)	**(284,082.49)**	**(228,807.05)**	**46,356.23**	**7,876.00**	**(38,480.23)**

MENDOCINO
1850
COUNTY

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AIR QUALITY MANAGEMENT DISTRICT

The mission of the Mendocino County Air Quality Management District is to protect and manage air quality, an essential public resource upon which the health of the community depends.

DEPARTMENT SUMMARY

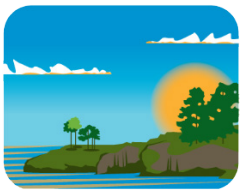
Revenues - All Funds	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Estimated	FY 24-25 Adopted	Change from Prior Year
Revenues	1,149,090	1,362,773	1,466,837	1,307,691	(159,146)
Total Operating Transfers In	-	-	-	-	-
Total Revenues	1,149,090	1,362,773	1,466,837	1,307,691	-
Appropriations - All Funds					
Total Salaries & Employee Benefits	716,109	839,893	920,956	929,831	8,875
Total Services and Supplies	172,509	261,880	419,440	287,860	(131,580)
Total Other Charges	14,064	5,000	5,000	5,000	-
Total Fixed Assets	-	256,000	121,441	85,000	(36,411)
Total Operating Expenditures	902,682	1,362,773	1,466,837	1,307,691	(159,146)
Total Intrafund Transfers	-	-	-	-	-
Total Operating Transfers Out	1,494,438	-	-	-	-
Total Transfers & Reimb.	1,494,438	-	-	-	-
Total Net Appropriations	2,397,120	1,362,773	1,466,837	1,307,691	(159,146)
NCC/Use of Fund Balance	1,248,031	-	-	-	-

SUMMARY BY PROGRAM

GENERAL FUND	Approps.	Revenues	NCC
N/A	-	-	-
Total: General Fund	-	-	-
OTHER FUNDS	**Approps.**	**Revenues**	**Use of FBA**
0327 Air Quality Mgmt Dist	1,307,691	1,307,691	-
Total: Other Funds	1,307,691	1,307,691	-
TOTAL: ALL FUNDS	**1,307,691**	**1,307,691**	-

ALLOCATED FTE BY PROGRAM

GENERAL FUND Dept. Programs	FY 22-23	FY 23-24	FY 24-25
N/A	-	-	-
Total: General Fund	-	-	-
OTHER FUNDS			
Dept. Programs			
Air Quality Mgmt. Dist.	10	10	7
Total: Other Funds	10	10	7
TOTAL: ALL FUNDS	10	10	7



BU 0327 - Air Quality Management District

Department Overview

Mendocino County Air Quality Management District's mission is to achieve and maintain healthful air quality in Mendocino County. The District has adopted regulations and guidelines for the reduction of particulate emissions. The Mendocino County Board of Supervisors serves concurrently as the Air Quality Management District Board, which also appoints the Air Pollution Control Officer and the members to the Air Quality Management District Hearing Board. The District is funded by permit fees, motor vehicle fees, state subvention funds, and state and federal grants. The District's budget is designed to support the mission to protect air quality, to serve the public, to work closely with the regulated community and other agencies, all while striving to increase efficiency and minimize costs.

PROGRAM OVERVIEW

- Stationary Source Permitting Program
- Stationary Source Inspection Program
- Complaint/Investigation Program
- Enforcement Program
- Ambient Air Monitoring Program
- Smoke Management/Open Burning Program
- Prescribed Burn Reporting and Monitoring Program
- Asbestos Program
- Grant Programs to Reduce Diesel and Particulate Matter Emissions
- Grant Programs to Reduce Community Impacts to Air Pollution
- Grant Programs to Offset Costs of Programs Mandated by the State
- Air Toxics Hot Spots Program
- Administrative Services
- Planning Program

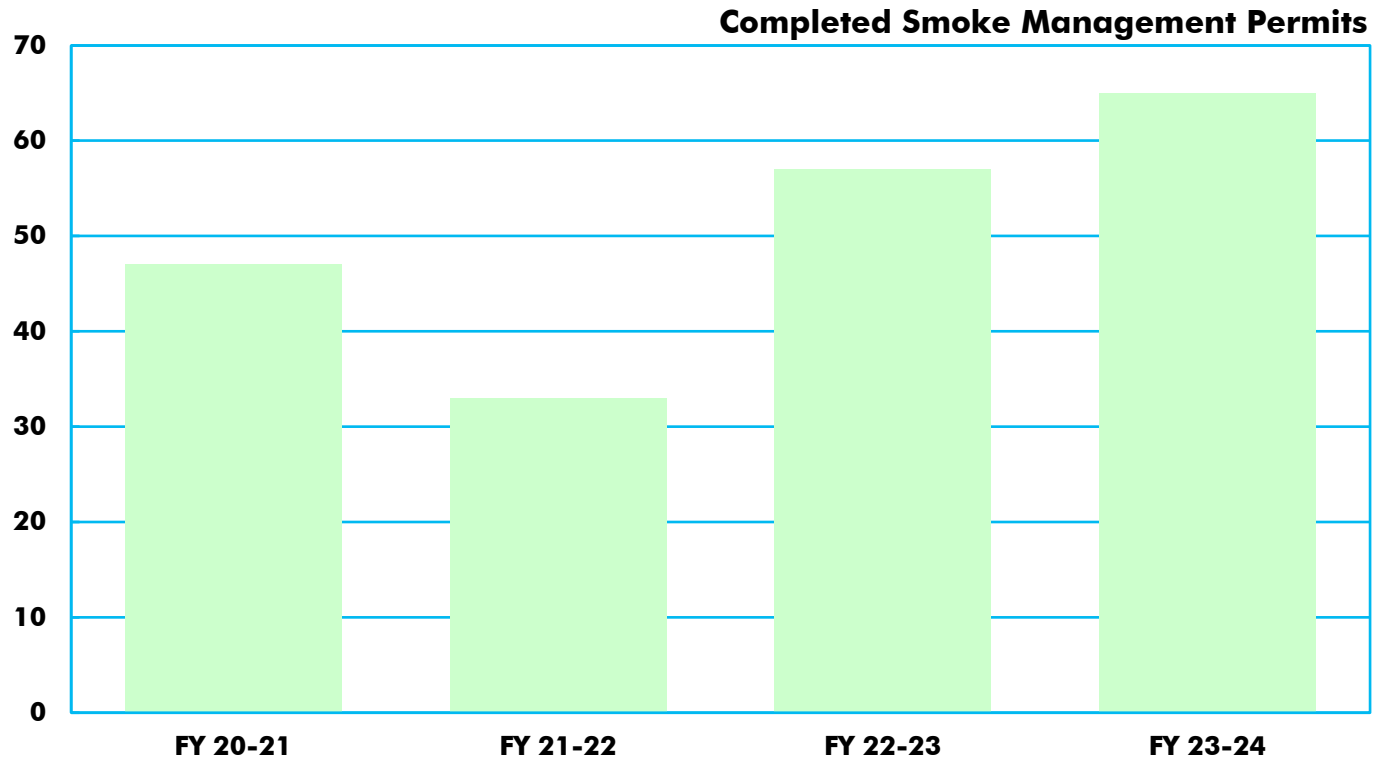
GOALS FOR FY 2025-26

- Complete the cost recovery study and propose updates to the fee schedule and structure of fees.
- Continue to collaborate with the fire agencies to improve the burn program/prescribe fire opportunities, while updating the program with the new State requirements.
- Continue cross-training and implementation of the succession plan for the District to ensure the continued level of service that the District currently provides.
- Complete the Willits relocation project under PM2.5 (which will be documented as a fixed asset under AQ).
- Focus on building a reserve for the District.
- Revise all front office administration P&P's.

ACCOMPLISHMENTS IN FY 2024-25

- Maintained Mendocino County's clear air attainment status for health-based air pollutants.
- Significant progress has been made updating AQM programs guidelines to streamline processes.
- Welcomed our new Deputy APCO in November of 2023 after three years of vacancy.
- Have rebuilt our staff to appropriate levels and continue to cross-train staff in each department.
- Focused on Woodsmoke Reduction Program projects, approved numerous applicants for woodstove replacements, utilizing almost all project funds for that funding year.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 2260 Stationary Source Permit Renewal Fees – funds the Permitting Program, inspections, investigations, and enforcement of District, State and Federal regulations.

Acct. 2600 Authority to Construct Permit Fees – funds application review, engineering evaluations, and inspections for installation and operation of new emissions sources.

Acct. 5150 Motor Vehicle Registration Fees – funds the District's Air Monitoring Program, emissions inventory, Air Quality Planning, and grants for emissions reduction projects.

Acct. 5397 State Subvention Funds – funds the cost associated with non-funded State mandated programs.

Acct. 5670 Federal Other – Federal Grant funds provided to operate and upgrade Air Monitoring Stations and equipment.

Acct. 6390 Other Charges – All grant revenue for District utilization not from Federal sources.

Services & Supplies

Acct. 2120 Repair and maintenance of the District's monitoring equipment at four locations throughout Mendocino County.

Acct. 2189 Costs associated with Hearing Board actions, technical support for the Air Quality Monitoring Program and technical support/updates for the District's Permitting Database.

Acct. 3136 Motor Vehicle Program Grant Funds for emissions reduction projects approved by the Board.

Acct. 4370 Costs associated with Installation and operation of a new monitoring station in Willits and new particulate monitors in Ukiah, Willits, and Fort Bragg.

CHANGES IN BUDGET FROM PRIOR YEAR

Revenue:

822600/"Other Permit" – AQMD budgeted $34,000 in revenue for our new permits in FY23.24 (due to increasing numbers of backup power system permit applications and cost increases with implementation of a revised Fee-Schedule). The district has only received $176,276 in revenue as of Q4 since our fee-schedule is still months away from being executed. With the additional time we now anticipate for the completion and execution of our new fee-schedule, we do not expect to receive more than $12500.

823300/ "Forfeiture and Penalty"- AQMD budgeted $2,500 in revenue from violations and/or fees. This was due to the limited availability of staff to be in the field. With the onboarding of our Deputy APCO, we anticipate having the ability to investigate more permitted facilities, having more field staff to handle complaints. For FY24/25. AQMD projects to receive over $8,500 in revenue.

825670/ "Federal Other Revenue"- AQMD projected to receive $5,000 in Federal revenue. For FY24/25 we are projecting $0 in revenue. This is because Federal Revenue received is forPM2.5 grant and with our grants now in Munis under a different fund, we are able to track this revenue correctly.

Expense: Salaries & Employee Benefits/1000 Series

Salaries and Benefits: No change, projecting around $9k more than in FY23/24 to cover the full FY salary of Deputy APCO.

862120/ 'Maintenance – Equipment'- The district projected to spend around $15kin 23/24. For FY24/25, we anticipate having most of the maintenance equipment expenses covered by our grants and allocated accordingly, with a projection of $3K for AQ expense.

Expense: Services and Supplies/2000 Series

862210 / "Rents and Leases Bld Grd"- Due to the district's unknown office location currently, we are projecting to spend about $10k more in rent for FY24/25 than in FY23/24. AQMD projects to spend $50K in rent next FY.

862239/ Spec Dept Exp- FY23/24, the districts projection for this expense account was $128,940. This was projected high to account for the possible purchase of EBams used with PM2.5 grant funds that would later be listed as fixed asset under AQ. In FY24/25, AQMD is projecting $12,500 in "special department expenses," since no grant equipment or purchases will be allocated here.

BU 0327 - Air Quality Management District

BUDGET UNIT DETAIL Schedule 15

Fund: 3270 Mendo Co Air Quality Mgmt Dist Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
822260 Air Pollution Permit	301,064.01	229,693.52	312,000.00	312,000.00	-
822600 Other Permit	30,478.83	3,450.75	12,500.00	12,500.00	-
822611 Asbestos Rem Permit	5,185.00	5,175.00	6,000.00	6,000.00	-
822612 Burn Permit	38,336.25	41,224.00	36,700.00	30,000.00	(6,700.00)
823200 Other Court Fine	275.00	-	200.00	200.00	-
823300 Forfeiture & Penalty	-	1,625.20	8,500.00	15,000.00	6,500.00
824100 Interest	(3,607.90)	(10,537.26)	450.00	450.00	-
824101 Change in Fair Value Investment	(11,987.46)	-	-	-	-
825150 Motor Vehicle In Lieu	44,970.58	-	-	-	-
825397 State Air Poll Subv	47,000.00	47,000.00	47,000.00	52,330.00	5,330.00
825490 State Other	28,205.36	24,059.27	26,000.00	30,000.00	4,000.00
825670 Federal Other	-	-	-	-	-
826390 Other Charges	254,471.76	424,716.53	679,841.43	1,039,610.00	359,768.57
827500 Sale of Fixed Assets	-	-	-	1,000.00	1,000.00
827600 Other Sales	290.00	142.50	500.00	500.00	-
827700 Other	-	-	1,000.00	1,000.00	-
827802 Oper Transfer In	498,587.14	382,500.00	187,800.00	-	(187,800.00)
Total Revenues	**1,233,268.57**	**1,149,049.51**	**1,318,491.43**	**1,500,590.00**	**182,098.57**
Salaries & Employee Benefits					**-**
861011 Regular Employees	354,050.57	416,925.18	518,468.40	584,866.00	66,397.60
861012 Extra Help	40,574.37	36,073.35	23,500.00	55,548.00	32,048.00
861013 Overtime Reg Emp	14,394.22	14,594.86	20,000.00	20,000.00	-
861021 Co Cont Retirement	125,099.15	130,552.64	170,795.75	197,113.00	26,317.25
861022 Co Cont OASDI	21,629.36	24,790.40	31,401.94	35,887.00	4,485.06
861023 Co Cont Medicare	5,646.84	6,373.96	7,805.96	8,392.00	586.04
861024 Co Cont Retire Incr	11,699.00	32,484.03	43,627.34	50,580.00	6,952.66
861030 Co Cont Health Ins	80,582.16	106,750.61	113,592.04	150,183.00	36,590.96
861031 Co Cont Unemp Ins	303.00	-	-	-	-
861035 Co Cont Workers Comp	14,939.00	1,448.00	640.00	909.00	269.00
Total Salaries & Employee Benefits	**668,917.67**	**769,993.03**	**929,831.43**	**1,103,478.00**	**173,646.57**
Services & Supplies					**-**
862050 Clothing/Pers Items	-	497.54	250.00	500.00	250.00
862060 Communications	12,663.43	15,680.03	13,000.00	13,000.00	-
862090 Household Expense	3,541.55	12,858.50	3,500.00	3,500.00	-
862101 Insurance- General	3,580.00	4,058.00	4,810.00	4,915.00	105.00
862120 Maint- Equip	1,893.40	236.11	3,000.00	8,350.00	5,350.00
862130 Maint- Strc/Impr/Grnd	859.49	125.00	9,500.00	1,500.00	(8,000.00)
862150 Memberships	2,501.10	912.59	1,250.00	3,900.00	2,650.00
862170 Office Expense	9,947.40	6,792.22	5,500.00	5,500.00	-
862183 Legal Fees	1,760.00	10,808.50	15,000.00	15,000.00	-

AIR QUALITY MANAGEMENT DISTRICT

BU 0327 - Air Quality Management District

BUDGET UNIT DETAIL Schedule 15

Fund: 3270 Mendo Co Air Quality Mgmt Dist Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
862187 Education & Training	-	499.00	2,000.00	2,000.00	-
862189 Prof/Spec Svcs- Other	81,571.68	121,201.92	100,000.00	80,953.00	(19,047.00)
862190 Publ/Legal Notice	5,522.85	1,012.50	2,500.00	2,500.00	-
862194 A-87 Costs	34,424.00	40,971.00	44,000.00	55,000.00	11,000.00
862210 Rent/Lease Bldg Grds	(0.01)	49,016.03	42,000.00	50,000.00	8,000.00
862215 Debt Service- Leases	29,436.15	-	-	-	-
862216 Interest Expense- Leases	34.78	-	-	-	-
862220 Small Tool/Instrument	-	50.06	700.00	700.00	-
862227 Software-Long Term	-	-	-	-	-
862228 Software-Short Term	-	-	-	13,000.00	13,000.00
862229 Software-Maintenance	-	-	-	18,130.00	18,130.00
862230 Info Tech Equip	7,898.34	1,471.06	12,850.00	14,196.00	1,346.00
862239 Spec Dept Expense	11,574.89	33,625.84	12,500.00	12,500.00	-
862250 Trans/Travel	13,154.00	5,689.40	2,500.00	9,500.00	7,000.00
862253 Travel Out of County	239.00	813.42	5,000.00	5,000.00	-
862260 Utilities	7,240.67	7,017.97	8,000.00	8,000.00	-
Total Services & Supplies	**227,842.72**	**313,336.69**	**287,860.00**	**327,644.00**	**39,784.00**
Other Charges					**-**
863113 Pmt Other Gov Agency	4,356.00	4,356.00	5,000.00	5,000.00	-
863136 Motor Vehicle Prog Grant	-	-	-	-	-
Total Other Charges	**4,356.00**	**4,356.00**	**5,000.00**	**5,000.00**	**-**
Fixed Assets					**-**
864370 Equipment	-	-	95,000.00	58,941.00	(36,059.00)
Total Fixed Assets	**-**	**-**	**95,000.00**	**58,941.00**	**(36,059.00)**
Expend Transfer & Reimb					**-**
865802 Oper Transfer Out	-	-	-	-	-
Total Expend Transfer & Reimb	**-**	**-**	**-**	**-**	**-**
Total Net Appropriations	**901,116.39**	**1,087,685.72**	**1,317,691.43**	**1,495,063.00**	**177,371.57**
Total Fund Balance (Contribution)	**(332,152.18)**	**(61,363.79)**	**(800.00)**	**(5,527.00)**	**(4,727.00)**



BU 0472 - Air Quality Grant Programs

Budget Unit Overview

The Air Quality Management District (AQMD) was created by the state Legislature in 1971, and is one of 35 Special Air Districts in California. The District is located in the North Coast Air Basin, which consists of Northern Sonoma Air Pollution Control District (APCD), Mendocino County AQMD, and North Coast AQMD. The District has the primary responsibility for the air quality grant programs from the State of California and EPA for activities in Mendocino County. These air quality grants influence health, quality of life, tourism, property, crops, and the economy. This Budget Unit is designed to accept and track all grant programs to ensure ease of reporting. All grants will go to this budget unit, and be administrative funds and/or operational funds will be transferred to the operational budget as needed.

PROGRAM OVERVIEW

- AB923 Motor Vehicle Fees
- PM2.5 Clean Air Action Section 103 Grant Funds
- AB197 Emissions Inventory Grant
- AB 617 Community Air Protection Grant
- AB 856 Equipment Cache Grant
- SB1260 Prescribed Fire Grant
- SB 563 Woodsmoke Reduction Grant
- Carl Moyer Grant Program
- FARMER Grant Program
- AB 2766 Motor Vehicle Fees
- Other Grant Programs TBD

GOALS FOR FY 2025-26

- Implement Amplifund software for better grant tracking.
- Purchase and install 3 new BAMs to provide essential upgrades to regulatory PM2.5 monitoring network.
- Install SASS monitor in Willits to support enhanced air quality monitoring.
- Work with school districts utilize Motor Vehicle grant funds for the purchase of new electric school buses.
- Relocate Prescribed Fire Equipment Cache to current Air Quality office location.

ACCOMPLISHMENTS FOR FY 2024-25

- Expended Woodsmoke and FARMER Grant Funds as appropriate to benefit the community.
- Secured long-term lease at office space that aligns with operational and programmatic needs.
- Obtained new sources of federal funding to upgrade ozone monitoring capabilities.
- Accepted over 150 Woodsmoke Reduction Program grant applications and implemented over 75 woodstove changeouts.
- Maintained designation of clean air attainment status during FY 24/25.

AIR QUALITY MANAGEMENT DISTRICT

BU 0472 - Air Quality Grants Programs

BUDGET UNIT DETAIL Schedule 9

Financing Sources and Uses	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
824100 Interest	-	-	29,151.65	**29,547.61**	395.96
824101 Change in Fair Value Investment	(26,603.46)	-	-	-	-
825150 Motor Vehicle in Lieu	635,366.01	519,402.79	600,000.00	-	(600,000.00)
825490 State Other	126,409.82	2,016,825.18	1,892,203.30	**1,884,055.78**	(8,147.52)
825670 Federal Other Revenue	4,570.67	61,518.00	16,000.00	**20,000.00**	4,000.00
826390 Other Charges	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-
827820 Grant Interest	31,755.25	102,868.30	-	-	-
Total Revenues	**771,498.29**	**2,700,614.27**	**2,537,354.95**	**1,933,603.39**	**(603,751.56)**
Services & Supplies					
862170 Office Expense	-	-	-	-	-
862187 Education & Training	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-
862090 Household Expense	26.96	-	-	-	-
862120 Maintenance - Equipment	7,193.72	6,557.37	10,200.00	-	(10,200.00)
862190 Public & Legal Notice	-	379.90	-	-	-
862230 Info Tech Equip	-	-	-	-	-
862239 Spec Dept Expense	345,563.76	711,058.80	1,054,907.61	**390,769.00**	(664,138.61)
862253 Travel Out of County	-	-	-	-	-
Total Services & Supplies	**352,784.44**	**717,996.07**	**1,065,107.61**	**390,769.00**	**(674,338.61)**
Other Charges					
863113 Payments to Other Governments	-	-	138,195.00	-	(138,195.00)
Total Other Charges	**-**	**-**	**138,195.00**	**-**	**(138,195.00)**
Fixed Assets					
864370 Equipment	-	600.00	-	-	-
Total Fixed Assets	**-**	**600.00**	**-**	**-**	**-**
Expend Transfer & Reimb					
865380 Intrafund Transfers	-	-	-	-	-
865802 Operating Transfer Out	480,155.14	382,500.00	187,800.00	-	(187,800.00)
Total Expend Transfer & Reimb	**480,155.14**	**382,500.00**	**187,800.00**	**-**	**(187,800.00)**
Total Net Appropriations	**832,939.58**	**1,101,096.07**	**1,391,102.61**	**390,769.00**	**(1,000,333.61)**
Total Fund Balance (Contribution)	**61,441.29**	**(1,599,518.20)**	**(1,146,252.34)**	**(1,542,834.39)**	**(396,582.05)**

Prescribe Burn Reporting and Monitoring Support Program – YAPF1260



GRANT OVERVIEW (Administered by BU 0472)

In 2018, the Legislature passed, and the Governor signed, several bills to improve forest resiliency and to reduce the risk of wildfires in California. SB 1260 requires the California Department of Forestry and Fire Protection (CAL FIRE) and the California Air Resources Board (ARB), in coordination with local air districts, to develop and fund a program, upon appropriation by the Legislature, to enhance air quality and smoke monitoring, and to provide a public awareness campaign regarding prescribed burns. The program shall include adequate funding, upon appropriation by the Legislature, for local district participation and implementation costs.

This grant is intended to provide resources to Air Quality Management Districts to implement and manage enhanced smoke management programs. This includes enhanced reporting of prescribed fire activity in their regions, air monitoring of prescribed fires, improved public outreach regarding prescribed fires and benefits associated with prescribed fire in preventing major wildfires, and resources for district staff to attend regional training sessions on different elements of the State's smoke management program. Funding can be utilized for staff time and/or projects.

GRANT INFORMATION

- Grant Inception Date: 7/1/2018
- Current Grant Period: November 27, 2023 to June 30, 2025
- Source of Funds: California Air Resources Board
- Continuity of Grant: Annual Allocation
- Grant Restrictions and Provisions: AB 617 program costs as specified in annual Grant Award Letter.

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 293,347.00
Grant	0.00
Total Revenue	$ 293,347.00

Expenditures	
Salaries & Employee Benefits	$ 14,160.00
Services & Supplies	42,046.65
Total Expenditures	$ 56,206.65

Total	237,140.35

Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit 4720's Schedule 9.



Woodsmoke Reduction Program – YAWS563

GRANT OVERVIEW (Administered by BU 0472)

The Woodsmoke Reduction Program offers financial incentives for homeowners to replace old, inefficient, and highly polluting wood stoves, wood inserts, or fireplaces with cleaner burning and more efficient home heating devices. California residents using uncertified wood stoves or wood inserts or fireplaces as their primary heat source may be eligible for incentives towards the purchase and installation of qualifying devices. The incentive amounts vary depending on the location of the residence and the household income, with some households qualifying for the full replacement cost. The grant funds pay for woodstove replacement vouchers to incentivize replacement of uncertified woodstove, as well as District Staff and costs to implement the program.

GRANT INFORMATION

- Grant Inception Date: July 8, 2018.
- Current Grant Period: June 1, 2023 – June 30, 2025.
- Source of Funds: California Air Resources Board.
- Continuity of Grant: Annual Allocation.
- Grant Restrictions and Provisions: SB 563 program costs as specified in annual Grant Award Letter.

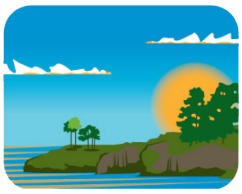
GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 34,631.61
Grant	0.00
Total Revenue	$ 34,631.61
Expenditures	
Services & Supplies	$ 0.00
Salaries & Employee Benefits	13,609.00
Total Expenditures	$ 13,609.00
Total	$ 21,022.61

AQMD Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit0327 / Budget Fund 4720's Schedule 9.



AB 197 Emissions Inventory District Grant

GRANT OVERVIEW (Administered by BU 0472)

The Emissions Inventory District Grant funds a portion of the cost of performing annual emissions inventories mandated by AB 197. This program is mandated by State Law, and this grant is provided to partially fund this effort. The grant reimburses the District for costs associated with reviewing and updating facility information, emission inventory calculations, updating inventory data in CARB CEIDARS system as well as updating Criteria and Toxics information. MCAQMD is required to calculate and report emissions of criteria pollutants and toxic air contaminants from the stationary sources within its jurisdiction to the Air Resources Board.

GRANT INFORMATION

- Grant Inception Date: 07/08/2018.
- Current Grant Period: April 2025 to May 2026.
- Source of Funds: California Air Resources Board.
- Continuity of Grant: Annual Allocation.
- Grant Restrictions and Provisions: AB 197 program costs as specified in annual Grant Award Letter.

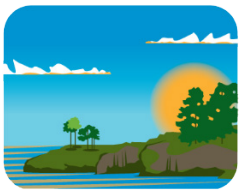
GRANT BUDGET

Revenue		
Anticipated Fund Balance Forward	$	0.00
Grant		8,583.00
Total Revenue		8,583.00
Expenditures		
Services & Supplies	$	0.00
Salaries & Employee Benefits		8,583.00
Total Expenditures	$	8,583.00
Total	$	0.00

AQMD Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit 4720's Schedule 9.



Equipment Cache Grant – YAEC856

Grant Overview (Administered by BU 0472)

The Equipment Cache Grant funds a portion of maintaining a prescribed burn program equipment cache. The grant reimburses the District for costs associated with operating and maintaining the equipment cache, and the costs associated with delivering and tracking equipment loans from the cache. The Equipment Cache Grant is intended to provide resources to Air Quality Management Districts and Air Pollution Control Districts to create and maintain equipment storage caches for air monitoring equipment which will be used to measure emissions from prescribed fires.

GRANT INFORMATION

- Grant Inception Date: 4/1/2019.
- Current Grant Period: April 1, 2023-June 30, 2025.
- Source of Funds: California Air Resources Board.
- Continuity of Grant: Annual Allocation.
- Grant Restrictions and Provisions: AB 856 program costs as specified in annual Grant Award Letter.

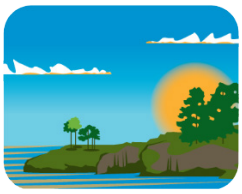
GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 30,300.00
Grant	0.00
Total Revenue	$ 30,300.00
Expenditures	
Services & Supplies	$ 2,000.00
Salaries & Employee Benefits	4,150.59
Total Expenditures	$ 6,150.59
Total	$ 24,149.41

County Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit 0327/Budget Fund 4720's Schedule 9.



AB 617 Community Air Protection Incentives & Implementation Grants

GRANT OVERVIEW (Administered by BU 0472)

AB 617 established a new program, Community Air Protection Program (CAPP), to measure and reduce air pollution from mobile and stationary sources at the neighborhood level in the communities most impacted by air pollutants. The CAPP Program grant is intended to provide resources to local air districts to cover district costs associated with actions to reduce exposure to criteria air pollutants and toxic air contaminants in disadvantaged and low-income communities.

The grant program is separated into two types of activities: Incentives and implementation. Incentives funds provide project funds to reduce emissions and improve public health in communities. Implementation funds provide districts with funding to perform work such as fence line monitoring, deploying community air monitoring systems, developing community emissions reduction programs, and developing expedited schedule for requiring best available retrofit technologies.

GRANT INFORMATION

- Grant Inception Date: 4/1/2020.
- Current Grant Period: 11/30/2023 to 06/30/2028.
- Source of Funds: California Air Resources Board.
- Continuity of Grant: Annual Allocation.
- Grant Restrictions and Provisions: AB 617 program costs as specified in annual Grant Award Letter.

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ $89,480.00
Grant	136,096.30
Total Revenue	$ 225,576.30
Expenditures	
Services & Supplies	$$175,000.00
Salaries and Employee benefits	13,609.00
Total Expenditures	$ 188,609.00
Total	$ 36,967.30

County Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit0327 / Budget Fund 4720's Schedule 9.



CAA Section 103 (PM 2.5 Grant) – YAPM103

GRANT OVERVIEW (Administered by BU 0472)

The Clean Air Act Section 103 Grant funds a portion of PM 2.5 monitoring program costs. This program is mandated by EPA, and this grant is provided to partially fund this effort. The grant reimburses the District for monitoring costs, including equipment maintenance, repairs, calibrations, certifications, and some staffing costs. Periodically, additional funding is provided for major equipment replacement, travel for national air monitoring conferences, and other expenses.

GRANT INFORMATION

- Grant Inception Date: 1/1/2000.
- Current Grant Period: April 1, 2024 to March 31, 2025.
- Source of Funds: EPA through CAPCOA.
- Continuity of Grant: Annual Allocation.
- Grant Restrictions and Provisions: PM 2.5 program costs as specified in annual Grant Award Letter.

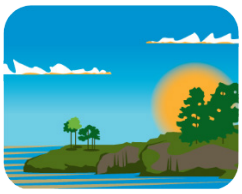
GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 179,130.46
Grant	157,431.00
Total Revenue	$ 336,561.46
Expenditures	
Services & Supplies	$ 63,330.98
Salaries & Employee Benefits	0.00
Total Expenditures	$ 63,330.98
Total	$ 273,230.48

AQMD Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit0327 / Budget Fund 4720's Schedule 9.



Motor Vehicle License Fee – YAMV923

GRANT OVERVIEW (Administered by BU 0472)

The District receives funding from the State Air Board Motor Vehicle Fees program each year for implementation of programs to reduce emissions from motor vehicles. In 2005, the District received Board authorization to implement a $2.00 increase in motor vehicle fees for funding projects to replace older diesel-powered school buses in Mendocino County in accordance with Legislation AB 923.

GRANT INFORMATION

- Grant Inception Date: 2005.
- Current Grant Period: Ongoing Funding.
- Source of Funds: California DMV-Vehicle License Fees.
- Continuity of Grant: Ongoing.
- Program Restrictions and Provisions: Motor Vehicle emissions related projects and activities.

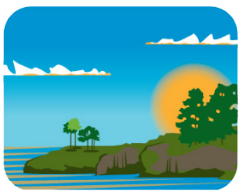
GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 124,890.90
Grant	220,000.00
Total Revenue	$ 344,890.90
Expenditures	
Salaries & Employee Benefits	$ 0
Services & Supplies	1,000.00
Total Expenditures	$ 1,000.00
Total	$ 343,890.90

AQMD Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit0327 / Budget Fund 4720's Schedule 9.



Motor Vehicle License Fee – YAMV2766

Grant Overview (Administered by BU 0472)

The District receives funding from the state Air Resources Board Motor Vehicle Fees Program each year for implementation of programs to reduce emissions from motor vehicles. Fees fund District costs associated with monitoring and emissions reduction work.

GRANT INFORMATION

- Grant Inception Date: 2005.
- Current Grant Period: Ongoing Funding.
- Source of Funds: California DMV-Vehicle License Fees.
- Continuity of Grant: Annual Allocation.
- Program Restrictions and Provisions: Motor Vehicle emissions related projects and activities.

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 26,458.27
Grant	220,000.00
Total Revenue	$ 246.458.27

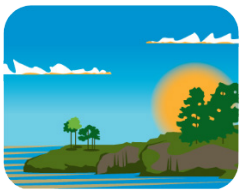
Expenditures	
Services & Supplies	$ 0
Salaries & Benefits	200,000.00
Total Expenditures	$ 200,000.00

Total	$ 46,458.27

AQMD Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit0327 / Budget Fund 4720's Schedule 9.



Carl Moyer Memorial Air Quality Standards Attainment Program – YACM0266

GRANT OVERVIEW (Administered by BU 0472)

The Carl Moyer Memorial Air Quality Standards Attainment Program (Carl Moyer Program) provides grant funding for cleaner-than-required engines, equipment, and other sources of air pollution. Emission reductions funded through the Moyer Program must be permanent, surplus, quantifiable, and enforceable in order to meet the underlying statutory provisions and be State Implementation Plan (SIP)-creditable. To ensure that projects are surplus to regulations, funded projects must not be required by any federal, state or local rule or regulation. In most cases project life – the period in which surplus emission reductions are delivered – must be at least three years, so that the program does not fund actions that would otherwise be taken to comply with regulatory deadlines, as well as to help ensure cost-effectiveness. The grant funds emissions reduction projects and the District's costs associated with implementing the grant program.

GRANT INFORMATION

- Grant Inception Date: 1/1/2012.
- Current Grant Period: February 15, 2025 to December 31, 2033.
- Source of Funds: California Air Resources Board.
- Continuity of Grant: Annual Allocation - Year 27.
- Grant Restrictions and Provisions: Carl Moyer program costs as specified in Annual grant Award Letter. General criteria: Chapter 2 General Criteria

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$ 138,695.00
Grant	200,000.00
Total Revenue	$ 338,695.00

Expenditures	
Services & Supplies	$ 150,000.00
Salaries & Employee Benefits	20,000.00
Total Expenditures	$170,000.000

Total	$ 168,695.00

County Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit0327 / Budget Fund 4720's Schedule 9.



Funding Agricultural Replacement Measures for Emission Reductions (FARMER) Program – YAFA0642

GRANT OVERVIEW (Administered by BU 0472)

The FARMER Program provides funding through local air districts for agricultural harvesting equipment, heavy-duty trucks, agricultural pump engines, tractors, and other equipment used in agricultural operations. The grant funds emissions reduction projects and the District's costs associated with implementing the grant program.

GRANT INFORMATION

- Grant Inception Date: 1/1/2020.
- Current Grant Period: November 2023 to June 2028.
- Source of Funds: California Air Resources Board.
- Continuity of Grant: Annual Allocation.
- Grant Restrictions and Provisions: FARMER Program Guidance as specified in annual Grant Award Letter.

GRANT BUDGET

Revenue	
Anticipated Fund Balance Forward	$1,176,163.19
Grant	0.00
Total Revenue	$1,176,163.19

Expenditures	
Services & Supplies	$ 200,000.00
Salaries & Employee Benefits	47,732.69
Total Expenditures	$ 247,732.69
Total	$ 928,430.50

AQMD Match Required: No

Independent Audit Required: No

This grant is included in Budget Unit0327 / Budget Fund 4720's Schedule 9.

BUDGET UNIT DETAIL Schedule 15

Fund: 3020 Lighting - Alexander Estates Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	11,389.56	12,811.51	12,768.00	13,527.26	759.26
821120 Curr Unsec Prop Tax	307.78	345.89	370.00	357.50	(12.50)
821130 Supplemental Roll Tax	104.93	395.66	113.00	162.56	49.56
821210 Property Tax Prior Secured	-	-	-	-	-
821220 Prior Unsec Prop Tax	3.54	13.17	14.00	16.23	2.23
821700 Highway Property Rental	0.32	0.40	41.00	0.16	(40.84)
824101 Change in Fair Value Investment	252.81	-	-	-	-
825481 Homeowner Exemption	83.72	64.26	-	73.68	73.68
Total Revenues	**12,142.66**	**13,630.89**	**13,306.00**	**14,137.39**	**831.39**
Services & Supplies					
862239 Spec Dept Expense	258.07	272.78	-	-	-
862260 Utilities	14,615.21	17,122.78	17,955.00	20,558.00	2,603.00
Total Services & Supplies	**14,873.28**	**17,395.56**	**17,955.00**	**20,558.00**	**2,603.00**
Total Net Appropriations	**14,873.28**	**17,395.56**	**17,955.00**	**20,558.00**	**2,603.00**
Total Fund Balance (Contribution)	**2,730.62**	**3,764.67**	**4,649.00**	**6,420.61**	**1,771.61**

SPECIAL DISTRICTS

LIGHTING DISTRICT

BU 0303 - Covelo

BUDGET UNIT DETAIL Schedule 15

Fund: 3030 Lighting - Covelo Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	12,956.63	14,327.73	14,287.00	14,155.50	(131.50)
821120 Curr Unsec Prop Tax	340.62	377.23	403.00	382.20	(20.80)
821130 Supplemental Roll Tax	116.24	433.34	125.00	173.79	48.79
821220 Prior Unsec Prop Tax	3.88	14.58	15.00	17.95	2.95
821700 Highway Property Rental	0.35	0.45	-	0.17	0.17
824101 Change in Fair Value Investment	(581.68)	-	-	-	-
825481 Homeowner Exemption	92.66	69.89	45.00	78.76	33.76
Total Revenues	12,928.70	15,223.22	14,875.00	14,808.37	(66.63)
Services & Supplies					
862239 Spec Dept Expense	291.87	306.87	-	-	-
862260 Utilities	5,627.73	6,008.75	6,406.00	6,934.00	528.00
Total Services & Supplies	**5,919.60**	**6,315.62**	**6,406.00**	**6,934.00**	**528.00**
Total Net Appropriations	**5,919.60**	**6,315.62**	**6,406.00**	**6,934.00**	**528.00**
Total Fund Balance (Contribution)	**(7,009.10)**	**(8,907.60)**	**(8,469.00)**	**(7,874.37)**	**594.63**

BUDGET UNIT DETAIL Schedule 15

Fund: 3040 Lighting - Fairview Acres Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	2,668.06	3,461.24	4,276.00	3,726.34	(549.66)
821120 Curr Unsec Prop Tax	72.37	93.97	125.00	93.91	(31.09)
821130 Supplemental Roll Tax	24.65	103.81	33.00	42.71	9.71
821220 Prior Unsec Prop Tax	0.78	2.99	4.00	4.38	0.38
821700 Highway Property Rental	0.08	0.10	-	0.04	0.04
824101 Change in Fair Value Investment	(184.12)	-	-	-	-
825481 Homeowner Exemption	19.70	17.86	14.00	19.36	5.36
Total Revenues	**2,601.52**	**3,679.97**	**4,452.00**	**3,886.74**	**(565.26)**
Services & Supplies					
862239 Spec Dept Expense	61.45	74.39	-	-	-
862260 Utilities	920.84	978.08	1,044.00	1,126.00	82.00
Total Services & Supplies	**982.29**	**1,052.47**	**1,044.00**	**1,126.00**	**82.00**
Total Net Appropriations	**982.29**	**1,052.47**	**1,044.00**	**1,126.00**	**82.00**
Total Fund Balance (Contribution)	**(1,619.23)**	**(2,627.50)**	**(3,408.00)**	**(2,760.74)**	**647.26**

LIGHTING DISTRICT

BU 0305 - Hopland Streets

BUDGET UNIT DETAIL Schedule 15

Fund: 3050 Lighting - Hopland Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	18,642.18	19,365.97	23,936.00	20,675.82	(3,260.18)
821120 Curr Unsec Prop Tax	503.18	521.39	691.00	533.52	(157.48)
821130 Supplemental Roll Tax	171.44	609.68	229.00	242.50	13.50
821220 Prior Unsec Prop Tax	5.83	21.48	28.00	24.61	(3.39)
821700 Highway Property Rental	0.53	0.66	1.00	0.24	(0.76)
824101 Change in Fair Value Investment	(1,521.01)	-	-	-	-
825481 Homeowner Exemption	136.86	95.41	77.00	109.96	32.96
Total Revenues	**17,939.01**	**20,614.59**	**24,962.00**	**21,586.65**	**(3,375.35)**
Services & Supplies					
862239 Spec Dept Expense	420.90	415.36	-	-	-
862260 Utilities	7,631.85	8,453.28	8,950.00	9,550.00	600.00
Total Services & Supplies	**8,052.75**	**8,868.64**	**8,950.00**	**9,550.00**	**600.00**
Total Net Appropriations	**8,052.75**	**8,868.64**	**8,950.00**	**9,550.00**	**600.00**
Total Fund Balance (Contribution)	**(9,886.26)**	**(11,745.95)**	**(16,012.00)**	**(12,036.65)**	**3,975.35**

BUDGET UNIT DETAIL Schedule 15

Fund: 3060 Lighting - Lakewood Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821300 Spec Tax Assmt	3,165.44	3,395.84	4,295.00	5,019.71	724.71
824101 Change in Fair Value Investment	(9.06)	-	-	-	-
Total Revenues	**3,156.38**	**3,395.84**	**4,295.00**	**5,019.71**	**724.71**
Services & Supplies					**-**
862189 Prof/Spec Svcs- Other	63.31	67.91	-	73.71	73.71
862260 Utilities	3,356.30	3,740.69	3,955.00	4,946.00	991.00
Total Services & Supplies	**3,419.61**	**3,808.60**	**3,955.00**	**5,019.71**	**1,064.71**
Total Net Appropriations	**3,419.61**	**3,808.60**	**3,955.00**	**5,019.71**	**1,064.71**
Total Fund Balance (Contribution)	**263.23**	**412.76**	**(340.00)**	**-**	**340.00**

LIGHTING DISTRICT

BU 0307 - Laytonville

BUDGET UNIT DETAIL Schedule 15

Fund: 3070 Lighting - Laytonville Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	6,527.05	6,395.83	7,910.00	6,338.35	(1,571.65)
821120 Curr Unsec Prop Tax	171.98	167.66	222.00	172.71	(49.29)
821130 Supplemental Roll Tax	58.51	199.63	78.00	78.58	0.58
821220 Prior Unsec Prop Tax	2.04	7.23	9.00	7.83	(1.17)
821700 Highway Property Rental	0.18	0.23	-	0.08	0.08
824101 Change in Fair Value Investment	(92.74)	-	-	-	-
825481 Homeowner Exemption	46.80	30.35	25.00	35.62	10.62
Total Revenues	**6,713.82**	**6,800.93**	**8,244.00**	**6,633.17**	**(1,610.83)**
Services & Supplies					
862239 Spec Dept Expense	147.47	136.39	5,320.00	-	(5,320.00)
862260 Utilities	4,616.65	4,462.85	4,943.00	4,395.00	(548.00)
Total Services & Supplies	4,764.12	4,599.24	10,263.00	4,395.00	(5,868.00)
Total Net Appropriations	4,764.12	4,599.24	10,263.00	4,395.00	(5,868.00)
Total Fund Balance (Contribution)	(1,949.70)	(2,201.69)	2,019.00	(2,238.17)	(4,257.17)

BUDGET UNIT DETAIL Schedule 15

Fund: 3110 Lighting - Noyo Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	3,189.87	3,541.60	12,864.00	11,101.96	(1,762.04)
821120 Curr Unsec Prop Tax	119.90	128.57	533.00	409.81	(123.19)
821130 Supplemental Roll Tax	40.90	148.99	171.00	186.30	15.30
821220 Prior Unsec Prop Tax	1.30	5.12	21.00	19.05	(1.95)
821700 Highway Property Rental	0.12	0.15	1.00	0.18	(0.82)
824101 Change in Fair Value Investment	160.99	-	-	-	-
825481 Homeowner Exemption	32.61	23.69	60.00	84.44	24.44
Total Revenues	**3,545.69**	**3,848.12**	**13,650.00**	**11,801.74**	**(1,848.26)**
Services & Supplies					
862239 Spec Dept Expense	113.67	102.29	-	-	-
862260 Utilities	3,639.37	4,013.73	4,291.00	4,603.00	312.00
Total Services & Supplies	**3,753.04**	**4,116.02**	**4,291.00**	**4,603.00**	**312.00**
Total Net Appropriations	**3,753.04**	**4,116.02**	**4,291.00**	**4,603.00**	**312.00**
Total Fund Balance (Contribution)	**207.35**	**267.90**	**(9,359.00)**	**(7,198.74)**	**2,160.26**

SPECIAL DISTRICTS

LIGHTING DISTRICT

BU 0312 - Oak Knoll

BUDGET UNIT DETAIL Schedule 15

Fund: 3120 Lighting - Oak Knoll Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	11,947.14	13,010.24	16,078.00	13,581.49	(2,496.51)
821120 Curr Unsec Prop Tax	323.44	351.46	466.00	364.02	(101.98)
821130 Supplemental Roll Tax	110.18	405.69	147.00	165.45	18.45
821220 Prior Unsec Prop Tax	3.65	13.92	18.00	16.52	(1.48)
821700 Highway Property Rental	0.34	0.42	1.00	0.16	(0.84)
824101 Change in Fair Value Investment	(940.65)	-	-	-	-
825481 Homeowner Exemption	87.96	64.89	52.00	75.02	23.02
Total Revenues	**11,532.06**	**13,846.62**	**16,762.00**	**14,202.66**	**(2,559.34)**
Services & Supplies					
862239 Spec Dept Expense	270.36	278.97	-	-	-
862260 Utilities	3,831.43	4,070.14	4,344.00	4,686.00	342.00
Total Services & Supplies	**4,101.79**	**4,349.11**	**4,344.00**	**4,686.00**	**342.00**
Total Net Appropriations	**4,101.79**	**4,349.11**	**4,344.00**	**4,686.00**	**342.00**
Total Fund Balance (Contribution)	**(7,430.27)**	**(9,497.51)**	**(12,418.00)**	**(9,516.66)**	**2,901.34**

BUDGET UNIT DETAIL Schedule 15

Fund: 3130 Lighting - Riverwood Terrace Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	2,730.09	2,986.70	3,691.00	3,593.93	(97.07)
821120 Curr Unsec Prop Tax	73.89	80.74	107.00	91.52	(15.48)
821130 Supplemental Roll Tax	25.22	93.34	34.00	41.65	7.65
821220 Prior Unsec Prop Tax	0.72	3.08	4.00	3.73	(0.27)
821700 Highway Property Rental	0.08	0.10	-	0.04	0.04
824101 Change in Fair Value Investment	(247.06)	-	-	-	-
825481 Homeowner Exemption	20.12	14.94	12.00	18.88	6.88
Total Revenues	**2,603.06**	**3,178.90**	**3,848.00**	**3,749.75**	**(98.25)**
Services & Supplies					
862239 Spec Dept Expense	61.45	65.09	-	-	-
862260 Utilities	690.61	733.55	783.00	845.00	62.00
Total Services & Supplies	**752.06**	**798.64**	**783.00**	**845.00**	**62.00**
Total Net Appropriations	**752.06**	**798.64**	**783.00**	**845.00**	**62.00**
Total Fund Balance (Contribution)	**(1,851.00)**	**(2,380.26)**	**(3,065.00)**	**(2,904.75)**	**160.25**

SPECIAL DISTRICTS

LIGHTING DISTRICT

BU 0315 - Ukiah Village

BUDGET UNIT DETAIL Schedule 15

Fund: 3150 Lighting - Ukiah Village Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	11,607.85	12,644.11	15,626.00	13,397.05	(2,228.95)
821120 Curr Unsec Prop Tax	314.09	341.54	453.00	353.64	(99.36)
821130 Supplemental Roll Tax	107.02	394.11	143.00	160.71	17.71
821220 Prior Unsec Prop Tax	3.57	13.44	17.00	16.02	(0.98)
821700 Highway Property Rental	0.33	0.41	1.00	0.16	(0.84)
824101 Change in Fair Value Investment	(724.95)	-	-	-	-
825481 Homeowner Exemption	85.44	63.06	51.00	72.88	21.88
Total Revenues	**11,393.35**	**13,456.67**	**16,291.00**	**14,000.46**	**(2,290.54)**
Services & Supplies					
862239 Spec Dept Expense	264.21	269.68	-	-	-
862260 Utilities	4,095.94	4,346.47	4,640.00	5,002.00	362.00
Total Services & Supplies	4,360.15	4,616.15	4,640.00	5,002.00	362.00
Total Net Appropriations	4,360.15	4,616.15	4,640.00	5,002.00	362.00
Total Fund Balance (Contribution)	(7,033.20)	(8,840.52)	(11,651.00)	(8,998.46)	2,652.54

BUDGET UNIT DETAIL Schedule 15

Fund: 3170 Lighting - West Talmage Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	5,682.29	6,269.25	7,747.00	6,711.41	(1,035.59)
821120 Curr Unsec Prop Tax	153.82	169.36	225.00	175.51	(49.49)
821130 Supplemental Roll Tax	52.47	195.01	70.00	79.79	9.79
821220 Prior Unsec Prop Tax	1.78	6.45	8.00	7.86	(0.14)
821700 Highway Property Rental	0.16	0.20	-	0.08	0.08
824101 Change in Fair Value Investment	(425.07)	-	-	-	-
825481 Homeowner Exemption	41.86	31.36	25.00	36.20	11.20
Total Revenues	**5,507.31**	**6,671.63**	**8,075.00**	**7,010.85**	**(1,064.15)**
Services & Supplies					
862239 Spec Dept Expense	129.04	133.29	-	-	-
862260 Utilities	1,908.42	2,039.18	2,174.00	2,354.00	180.00
Total Services & Supplies	**2,037.46**	**2,172.47**	**2,174.00**	**2,354.00**	**180.00**
Total Net Appropriations	**2,037.46**	**2,172.47**	**2,174.00**	**2,354.00**	**180.00**
Total Fund Balance (Contribution)	**(3,469.85)**	**(4,499.16)**	**(5,901.00)**	**(4,656.85)**	**(1,947)**

SPECIAL DISTRICTS

LIGHTING DISTRICT

BU 0325 - Meadowbrook Manor

BUDGET UNIT DETAIL Schedule 15

Fund: 3250 Sanitation - Meadowbrook Manor Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimated	2025-26 Adopted	Change from Prior Year
Revenues					
821110 Curr Secured Prop Tax	2,960.17	3,098.08	3,829.00	3,182.77	(646.23)
821120 Curr Unsec Prop Tax	79.85	83.52	111.00	87.78	(23.22)
821130 Supplemental Roll Tax	27.22	97.58	37.00	39.85	2.85
821220 Prior Unsec Prop Tax	0.80	3.25	4.00	3.86	(0.14)
821700 Highway Property Rental	0.08	0.10	-	0.04	0.04
824101 Change in Fair Value Investment	(300.07)	-	-	-	-
825481 Homeowner Exemption	21.76	15.31	12.00	18.10	6.10
827700 Other	-	-	-	-	-
Total Revenues	**2,789.81**	**3,297.84**	**3,993.00**	**3,332.40**	**(660.60)**
Services & Supplies					
862239 Spec Dept Expense	317.59	565.09	360.00	575.00	215.00
Total Services & Supplies	**317.59**	**565.09**	**360.00**	**575.00**	**215.00**
Total Net Appropriations	**317.59**	**565.09**	**360.00**	**575.00**	**215.00**
Total Fund Balance (Contribution)	**(2,472.22)**	**(2,732.75)**	**(3,633.00)**	**(2,757.40)**	**875.60**

MENDOCINO
1850
COUNTY

CAPITAL IMPROVEMENT PLAN & FIXED ASSETS



Courtesy: Megan Zaied

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CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan Overview

The Capital Improvement Plan (CIP) is a strategic planning tool, which focuses on County-owned infrastructure under the control of the Board of Supervisors and, as such, summarizes in one document the County's overall capital projects and associated funding requirements during a five-year period. The management and funding of these projects is through two Departments and five funds:

Executive Office – Capital Improvement Fund, Capital Projects Fund (Including Jail Expansion, Measure B, and Library Measure O projects), Vehicle Replacement Fund, and Information Technology Reserve

Transportation – Road Fund

CAPITAL IMPROVEMENT PROJECTS

The CIP is a planning tool to be used in the budget process to provide the Board of Supervisors with an understanding of the overall condition of the County's capital facilities and insight into the County's upcoming facility needs and a basis for discussion of funding models to adopt and implement the plan.

Supported by data from recent Space Utilization Analysis, Facility Condition Assessments, the ADA Transition Plan, a Facility Safety and Security Assessment, and a Carbon Reduction/Energy Efficiency Analysis. The plan outlines the most pressing facilities needs of the County. The capital improvement projects identified reflect the County's mandate to maintain existing capital asset and infrastructure in a way that will promote efficient delivery of County services, overcome technological obsolescence, and ensure the health and safety of County staff and the public using the facilities.

Plan Highlights

Several major factors are informing the priorities in the new Five-Year CIP:

1. Board direction to consolidate operations and reduce the county's building footprint.
2. Many years of deferred maintenance leaving many of the County's facilities requiring significant reinvestment in systems and structures.
3. The planned move of the Courthouse by mid-2027 will have major implications for several criminal justice departments requiring relocation and/or other changes to their operations. The County will also have the obligation to determine the disposition of the existing Courthouse.

Beyond these factors, the plan addresses the implementation of Board direction to move away from carbon-based energy sources at new and existing facilities and to reduce the number of facilities owned and operated by the County.

Capital facility decisions are far-reaching and long-term. They represent a significant short- and long-term investment and have an impact on service delivery and budget planning as well as community engagement and the environment far into the future.

Capital facility decisions are far-reaching and long-term.

They represent a significant short- and long-term investment and have an impact on service delivery and budget planning as well as community engagement and the environment far into the future.

The CIP is not a budget document but rather a planning tool to be used in the budget process. This document is intended to provide the Board of Supervisors with an understanding of the overall condition of the County's capital facilities and forward-looking insight into the County's upcoming facility needs and will provide a basis for discussion of funding models to adopt and implement the plan.

CURRENT YEAR PRIORITY PROJECTS

Approved priority projects for FY 2025-26 are projects identified as critical for health, safety and to reduce the County's carbon footprint.

Examples of priority projects in development include:

- Installing Electric Vehicle (EV) Charging stations.
- Replacing failing heating and cooling (HVAC) systems.
- Hazardous tree removal.
- Roof replacement on various buildings.
- Installing solar and backup power.
- Installing generators for critical facilities.
- Planning for relocation of the District Attorney's Office

Capital Improvement Fund

The Capital Improvement Fund provides monies through Budget Unit 1710 for facility enhancements and large-scale maintenance projects including items such as roof repair, parking lot repairs, heating, and cooling (HVAC) upgrades, Americans with Disabilities Act (ADA) retrofits for the removal of barriers to disabled access in County facilities, as well as any other significant facility modification or maintenance costs.

CIP'S IMPACT ON OPERATING BUDGET

While departments may submit facility modification requests to the Executive Office for inclusion during annual budgeting process and critical programmatic needs are funded from time to time including those funded by special department revenues, there is no systematic funding mechanism currently in place to upgrade and replace the County's building infrastructure. As a result, the County must devote increasing resources to responding to equipment and system failures with temporary measures and emergency projects to repair or replace them.

CAPITAL IMPROVEMENT PLAN

Funding Mechanisms

TThe primary method of funding for capital improvement and deferred maintenance projects in the County for the past decade or more has been to utilize one-time funds available at the close of each fiscal year for priority projects identified by Facilities staff. Special department revenues have been used for non-general fund projects. The Board of Supervisors' have established several policies related to Fiscal Stability and Financial Sustainability. While part of this policy directive is the County incurring no additional debt, the condition of existing facilities and operational requirements in the CIP will require difficult decisions to fund or finance the plan.

In recent years, the County has effectively leveraged state and federal programs related to carbon reduction, fire recovery and resilience, pandemic relief funding as well as PG&E settlement funds to complete critical projects with an emphasis on hazard reduction, operational resilience, energy efficiency, fleet electrification, and improved safety and security of County facilities. Some of the completed and in progress projects benefiting from this funding are:

- 911 Communications Equipment and Shelter-Community Development Block Grant
- Microwave Communications Site Hardening – Community Development Block Grant and Pacific Gas & Electric
- Generators for Critical Facilities – Cal OES
- Hazard Mitigation at County Parks – Pacific Gas & Electric and American Rescue Plan Act
- Electric Vehicle (EV) Charging – California Energy Commission
- Bower Park Restoration – California State Parks

County Policy No. 33 offers one way for the County to fund major repair and maintenance of facilities by requiring the County to budget fund maintenance and repairs at a set rate per square foot of occupied facility space. However, the Board of Supervisors has suspended this funding strategy for the Capital Improvement Fund since FY 2007/08.

While one-time funding has been periodically used to support critical projects in recent years, the reserve has not been funded to the extent required to reduce the backlog of deferred maintenance projects.

No CIP funding is included in this year's discretionary general fund budget. Some department projects were budgeted with outside funding sources, and one-time funding from the 2023-24 carryover was directed to the Capital Improvement funding during the 2024-25 Mid-year report to continue existing projects, fund selected deferred maintenance projects, and provide a reserve for unanticipated projects.

Other Financial Options

CERTIFICATES OF PARTICIPATION

Certificates of Participation (COPs) have been used over the past thirty-five years to finance millions of dollars of County facilities. Prior COP's were issued in the early 2000's and are scheduled to be paid off by 2026. The Board of Supervisors approved new COP's to assure local match funding is available for the Jail Expansion Project.

GRANTS

Capital project prioritization may be influenced by the availability of outside funding. Grants are currently funding Mitigation and Resilience, Electric Vehicle Charging and Parks projects. The County contracts with a grant consultant to identify and apply for additional grant funding for projects.

Vehicle Replacement Fund

The County Vehicle Replacement Fund, Budget Unit 0711, was historically replenished throughout the fiscal year from per-mile charges which included estimated costs of vehicle replacement in addition to mileage and maintenance costs. Currently, fees include only direct maintenance and fuel costs.

CAPITAL IMPROVEMENT PLAN & FIXED ASSETS

CAPITAL IMPROVEMENTS – FY 2024-25 COMPLETED PROJECTS LIST

Project No.	Project	Description	Final Cost
CI089	Fort Bragg Justice Center Gate Replacement	Replacement of malfunctioning gate and operator at the Fort Bragg Justice Center	33,396.00
CI091	Animal Shelter Water Damage Repairs 2	Repair of water damage with new flooring and wall finishes at the Animal Shelter	42,663.20
CI092	Juvenile Hall Sallyport Gate Repairs	Replacement of unreliable gate operator, sensors and communications at the Juvenile Hall vehicle gate	34,705.59
CI058	Juvenile Hall A&B Wing Modifications	Replace Chain Link enclosures at Juvenile Hall counselor stations with panels to create a less detention like setting	10,695.35
CI059	Campus Fiber Replacement Admin to 911 Bunker	Replacement of the fiber optic data connection between the Administration Center and the new 911 Communications Facility	31,823.99
CI077	Facilities Preparations for Jail Expansion	Relocation of several Facilities and Fleet structures displaced by the Jail Expansion Project	69,153.94
CI095	Agriculture - Farm Advisor Main Entry Repairs	Replacement and repair of the water damaged entry columns and beams at the Agriculture - Farm Advisor building	289,597.08
CI998	911 & MCSO Communications Bunker and Electrical Upgrades	New hardened and secure communications and data center at the 911 dispatch building including replacement of the obsolete dispatch console, new electrical panels and a full building generator	4,215,939.58
CI088	Replace Damaged Juvenile Hall Basketball Court	Removal and replacement of the Juvenile Hall basketball court that had tree root damage resulting in numerous tripping hazards	180,000.95
CI099	Juvenile Hall Intake Counter & Flooring	Replacement of the workstation counter and flooring at the Juvenile Hall intake and control room	17,988.26
		Total cost of projects completed in FY 2024-25	**4,925,963.94**

CAPITAL IMPROVEMENTS – FY 2025-26 BUDGETED PROJECTS

Funding Source	Detail	Amount	Number of Projects
General Fund	Carry Forward Project Fund Balance	2,133,968	19
General Fund	New Capital Improvement Funding	0	4
General Fund	**Total**	**2,133,968**	**23**
Grant and Non-General Fund	Carry-Forward Projects	4,847,517	9
Grant and Non-General Fund	New Project Requests	743,084	2
Grant and Non-General Fund	Total	5,590,601	11
Total	**Total All Projects**	**7,742,569**	**34**

ROADS & BRIDGES

Corrective Maintenance and Pavement Preservation

The leading purpose of Corrective Maintenance and Pavement Preservation is for combined efforts to apply the most cost-effective methods to treat existing paved surfaces within the County Maintained Road System and extend the useful life of those surfaces. Corrective Maintenance includes Resurfacing, Restoration, and Rehabilitation (RRR) projects. Such projects include "full depth reclamation" (FDR) with foamed asphalt and/or cement, pulverized roadbed or cold planing, followed by a single or double chip seal, or thick asphalt overlays with the application of new pavement at a thickness of two to four inches of hot mix asphalt (HMA). Pavement preservation includes chip seals, rubberized chip seal micro-surfacing, and multi-layer application of all types (cape seal). Funding through the "Road Repair and Accountability Act of 2017", Senate Bill 1 (SB 1), provides for non-General Fund revenue. The Board of Supervisors has directed that the bulk of this funding should be dedicated to Corrective/Preventative Maintenance projects. A five-year average of $4.9 million annually of funding is expected.

Estimated Annual General Fund Expense	**$0**
Estimated Annual Non-General Fund Expense	**$5,718,000**

Disaster Damage Repairs

The main purpose of this work is to repair damage that has occurred after a major disaster, such as storm or fire. These repairs are broken down into two types: (1) emergency opening of roads by debris removal and protective measures to restore the most critical passage of traffic, which are temporary fixes usually done by County road crews and (2) permanent repairs usually done by public contract. This work is primarily funded through Federal disaster assistance funding. Methods of permanent repair include excavation of road surface failure, sub-base and roadway restoration, rock buttress of embankment failure, drilled piles with timber lagging retaining wall, gabion gravity retaining systems, crib walls, mechanically stabilized using earth methods using fabrics and geo-grids, tree removal, culvert replacements, and road repairs.

Estimated Annual General Fund Expense	**$0**
Estimated Annual Non-General Fund Expense	**$1,750,000**

Bridge Replacement & Rehabilitation

The primary purpose of this program is to implement the Federal Highway Association Highway (FHWA) Highway Bridge Program (HBP) that replaces or rehabilitates bridges nationwide at a reimbursement rate of 88.53% or greater through toll credits. Twelve bridges are currently in various stages of design, environmental development, right of way acquisition, and construction, and are scheduled to be built over the next 20 years.

Estimated Annual General Fund Expense	**$0**
Estimated Annual Non-General Fund Expense	**$20,000,000**

State Transportation Improvement Program (STIP)

STIP is a multi-year capital improvement program of transportation projects on and off the State Highway System, funded with revenues from the Transportation Investment Fund and other funding sources.

The North State Intersection and Interchange Improvements STIP project will provide traffic capacity to accommodate projected 2030 traffic volumes along the North State Street corridor, as well as to increase public safety for all users, improve the aesthetics of the corridor by revamping the urban landscape, improve pedestrian and bicycle access along the corridor, accommodate sufficient parking opportunities, and enhance business opportunities along the corridor. The first phase of this project, funded through the 2020 STIP, will install medians, landscape and aesthetic features, and roundabouts at the intersections of North State Street and KUKI Lane and the southbound on/off ramps of U.S. 101. The project approval and environmental documents phase (PA&ED) has been completed. The plans, specifications, and estimate (PS&E) and right of way phases are in progress. Funds for project construction have been programmed for fiscal year 2028-29.

Estimated Annual General Fund Expense	**$0**
Estimated Annual Non-General Fund Expense	**$1,536,000**

Local Transportation Climate Adaptation Program (LTCAP)

The LTCAP grants provide funding for the development and implementation of projects that are intended to adapt to the changing climate, increase climate resiliency, and protect at-risk transportation infrastructure as well as vulnerable and under-resourced communities.

The Redemeyer Road Extension Project will provide an additional thorough connection to improve public safety service and emergency response time through the construction of a roadway to extend Redemeyer Road, County Road (CR) 215A, to the west over the Russian River to intersect with North State Street, CR 104, including the construction of a new bridge across the Russian River and an at-grade crossing over the existing Northwestern Pacific Railroad tracks. LTCAP Cycle 1 funds provide for completion of the PA&ED and PS&E phases at a reimbursement rate of 100%. Cycle 2 funds provide for completion of the right of way and construction phases at a reimbursement rate of 90%.

The Brooktrails Second Access project will provide a new, approximately 2-mile, two-lane arterial local road with paved shoulders and a new local bridge structure over Upp Creek, likely connecting Sherwood Road at the intersection of Primrose Drive to North Main Street in Willits, California. LTCAP Cycle 1 funds provide for completion of the PA&ED and PS&E phases at a reimbursement rate of 100%. The Department continues to seek funds for completion of the right of way and construction phases.

Estimated Annual General Fund Expense	**$0**
Estimated Annual Non-General Fund Expense	**$3,545,000**

FY 2025-26 PROPOSED PROJECTS

Project Description	Proposed Budget	Adopted Budget
Unanticipated Maintenance Projects	110,000	110,000
County Wide Dead and Dying Tree Removal Program	30,000	30,000
Roof Repairs Various Locations	50,000	50,000
Hazardous Electrical Panel Replacement program	15,000	15,000
Painting and Exterior Maintenance Projects	30,0000	30,0000
Flooring and Interior Maintenance Projects	25,000	25,000
Parking Lot and Sidewalk Replacement	50,000	50,000
Parks Maintenance and Repairs	20,000	20,000
Unanticipated Capital Projects	160,000	160,000
Plumbing and HVAC Replacement Various Locations	100,000	100,000
ADA Barrier Removal	30,000	30,000
Willits Justice Center Stucco Repair	80,000	80,000
DA & Criminal Justice Feasibility	50,000	50,000
Facilities Restroom	79,931	79,931
Fire Fuel Reduction- Power Line & Parks	140,000	140,000
911 Call Center Roof Replacement	75,000	75,000
Point Arena Edge Microwave Generator Replacement	35,000	35,000
Juvenile Hall Painting	658,084	658,084
Transportation HVAC Replacement	85,000	85,000
Proposed Projects Total	**1,823,015**	**1,823,015**

FY 2024-25 PROJECTS IN PROGRESS – CARRY FORWARD

1710 CI Projects	Original Budget	Updated Budget	Funding Source
Sanhedrin Repeater Site Tower & Shelter Replacement	554,087	380,000	PG&E + General Fund
Sanel Mountain Microwave Site Hardening	335,620	417,478	CDBG
Sanhedrin Underground Power Line Evaluation and Testing	163,000	163,000	PG&E
Electric Vehicle Charging Stations Administration Center & Yokayo	824,892	824,982	CEC Grant
Mill Creek Park Vault Toilets - Parks Grant	496,892	496,892	Per Capital Grant + General Fund
HGMP Generators for Critical Facilities	80,285	80,285	HGMP Grant + PG&E
Bower Park Improvements	2,200,000	2,422,440	2 Park Grants + General Fund
Sheriff's Warehouse Facility Relocation	250,000	350,000	General Fund
Juvenile Hall New Back-up Generator and Fencing	409,223	409,223	Probation Grant
Sonoma Clean Power Avila Charging Stations	75,000	75,000	General Fund + SCP Incentives
Admin Center Roof Replacement Project Southeast Phase 3	50,000	50,000	General Fund
Seal and Paint Jail Building II Exterior Block	200,000	200,000	General Fund

Museum ADA Entry and Restrooms	50,000	50,000	General Fund
1710 CI Projects in Progress Totals	**5,688,999**	**5,819,300**	
1712 Capital Project SB844	**Original Budget**	**Updated Budget**	**Funding Source**
SB844 Jail Expansion Project	43,980,000	43,980,000	SB844 + General Fund
1712 Capital Project SB844 Totals	**43,980,000**	**43,980,000**	
1713 Capital Projects MHTA	**Original Budget**	**Updated Budget**	**Funding Source**
Psychiatric Health Facility	21,000,000	19,000,000	Measure B + BHCIP Grant
1713 Capital Projects MHTA Totals	**19,000,000**	**19,000,000**	
1715 Capital Projects CLIB	**Original Budget**	**Updated Budget**	**Funding Source**
Willits Library Roof & Solar Project	464,080	464,080	State Library Grant + Measure O
Ukiah Library Branch Feasibility Study	100,000	100,000	Measure O
Ukiah Library Branch Roof Replacement Design	80,000	80,000	Measure O
Willits Library Interior Refresh Design	50,000	50,000	Measure O
1715 Capital Projects CLIB Totals	**694,080**	**694,080**	

CAPITAL PROJECTS

Facilities staff are also actively involved in the two largest County projects in recent memory: The SB 844 Jail Project and the Measure B funded Psychiatric Health Facility at Whitmore Lane, both of which are slated to be completed and occupied in Fiscal Year 2025-26.

COUNTY VEHICLE FLEET

Currently the County fleet consists of three hundred ten (310) "passenger type" vehicles, including Sixty (60) hybrid vehicles consisting of cars, SUVs, and pickup trucks excluding Department of Transportation and heavy equipment. The Departments with the largest vehicle allocations include the Mendocino County Sheriff's Office one hundred twenty-five (125), Social Services fifty-one (51) the average vehicle in the fleet is 9 years old, and the fleet was driven 2,364,516 miles in FY 2024-25.

Target vehicle replacement guidelines are:

Vehicle Type	Miles	Age
Mid-Size Sedan/Hybrid	100,000	5 Years
Full Size Sedan	100,000	5 Years
Police Cruiser / Pursuit	90,000	4 Years
4X4 ½ & 1 Ton Pickup, Van, SUV	90,000	7 Years

INFORMATION TECHNOLOGY RESERVE

The Technology Reserve was established in FY 2000-01 to provide one-time funding commitments for major technological initiatives and computer replacements. The three major programs within the Technology Reserve include the Information Technology projects, the Enterprise Fund (ITSF) comprised of annual recurring expenses and equipment replacement based on the replacement cycles for County Enterprise systems, and the Public Safety Microwave/ Radio Communications Cost Recovery (MCRM) which accounts for the annual share of departments and agencies utilizing the Radio communication system.

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COUNTY

POSITION ALLOCATIONS



Courtesy: Megan Zaied

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
0327	**AIR QUALITY**						
0327	1370	2055	AIR POLLUTION CONTROL OFFICER	55.64	67.64	1.00	## VACANT ##
0327	3346	2059	AIR QUALITY TECHNICIAN	24.67	29.99	1.00	AIR QUALITY TECHNICIAN
0327	4022	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	## VACANT ##
0327	4471	0060	STAFF ASSISTANT III	20.86	25.35	1.00	## VACANT ##
0327	4528	2072	AIR QUALITY ENGINEER II	38.05	46.25	1.00	AIR QUALITY ENGINEER II
0327	4530	2072	AIR QUALITY ENGINEER II	38.05	46.25	1.00	OOC AIR QUALITY ENGINEER 1
			Dept FTE Total			**6.00**	
0377	**MENDOCINO COUNTY FAIR**						
0377	1	0130	FAIR MANAGER	23.00	0.00	1.00	FAIR MANAGER
			Dept FTE Total			**1.00**	
0418	**PH WIC**						
0418	1656	4029	COMMUNITY HEALTH WORKER II	19.14	23.26	1.00	## VACANT ##
0418	3651	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	COMMUNITY HEALTH SERV SPEC I
0418	3770	4094	HEALTH PROGRAM ELIGIBILITY WORKER	18.43	22.41	1.00	HEALTH PROGRAM ELIGIBILITY WRK
0418	3772	4094	HEALTH PROGRAM ELIGIBILITY WORKER	18.43	22.41	1.00	ACTING SR HEALTH PRG ELIG WRKR
0418	4301	4095	SENIOR HEALTH PROGRAM ELIGIBILITY WORKER	20.35	24.73	1.00	SR HEALTH PROGRAM ELIG WORKER
0418	4302	4095	SENIOR HEALTH PROGRAM ELIGIBILITY WORKER	20.35	24.73	1.00	SR HEALTH PROGRAM ELIG WORKER
0418	4573	4003	NUTRITIONIST	31.74	38.59	1.00	NUTRITIONIST
0418	4677	4118	WOMEN INFANTS AND CHILDREN MANAGER	44.23	53.76	1.00	WOMEN INFANTS CHILDREN MGR
0418	4694	0060	STAFF ASSISTANT III	20.86	25.35	1.00	## VACANT ##
0418	4715	4121	LACTATION CONSULTANT	31.83	38.68	1.00	## VACANT ##
0418	4739	4123	REGISTERED DIETICIAN	36.50	44.36	1.00	## VACANT ##
			Dept FTE Total			**11.00**	
0448	**DA RAPE PROSECUTION**						
0448	2364	7086	VICTIM/WITNESS ADVOCATE	22.30	27.10	1.00	VICTIM/WITNESS ADVOCATE
			Dept FTE Total			**1.00**	
0464	**DA VICTIM WITNESS**						
0464	21	7085	VICTIM/WITNESS COORDINATOR	31.39	38.16	1.00	VICTIM/WITNESS ADVOCATE
0464	22	7086	VICTIM/WITNESS ADVOCATE	22.30	27.10	1.00	STAFF ASSISTANT I
0464	2485	0057	STAFF ASSISTANT II	17.14	20.84	1.00	## VACANT ##
0464	2486	7086	VICTIM/WITNESS ADVOCATE	22.30	27.10	1.00	VICTIM/WITNESS ADVOCATE
0464	2487	7086	VICTIM/WITNESS ADVOCATE	22.30	27.10	1.00	## VACANT ##
0464	4675	7221	SENIOR VICTIM/WITNESS ADVOCATE	25.65	31.17	1.00	SR VICTIM/WITNESS ADVOCATE
			Dept FTE Total			**6.00**	
0713	**GENERAL LIABILITY**						
0713	3009	0039	SAFETY OFFICER	31.10	37.79	1.00	SAFETY OFFICER
0713	3929	0039	SAFETY OFFICER	31.10	37.79	0.50	SAFETY OFFICER
0713	4486	0235	RISK MANAGER	44.52	54.12	1.00	RISK MANAGER
			Dept FTE Total			**2.50**	

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
0715	**HEALTH BENEFITS**						
0715	4399	0225	PRINCIPAL ADMINISTRATIVE ANALYST	46.57	56.61	1.00	PRINCIPAL ADMIN ANALYST
0715	4673	0225	PRINCIPAL ADMINISTRATIVE ANALYST	46.57	56.61	1.00	PRINCIPAL ADMIN ANALYST
0715	4737	0012	SENIOR ADMINISTRATIVE ANALYST	42.33	51.46	1.00	ADMINISTRATIVE ANALYST I
0715	4737	0012	SENIOR ADMINISTRATIVE ANALYST	42.33	51.46	0.00	ADMINISTRATIVE ANALYST I
0715	4745	0010	ADMINISTRATIVE ANALYST II	36.57	44.45	1.00	HR ANALYST II
			Dept FTE Total			**4.00**	
1010	**CLERK OF THE BOARD**						
1010	4076	0149	CONF DEPUTY CLERK BOS II	27.48	33.40	1.00	CONF DEPUTY CLERK BOS I
1010	4143	0199	CONF SENIOR DEPUTY CLERK BOS	30.30	36.82	1.00	CONF SR DEPUTY CLERK BOS
			Dept FTE Total			**2.00**	
1015	**BOARD OF SUPERVISORS**						
1015	41	0017	SUPERVISOR	0.00	49.52	1.00	SUPERVISOR
1015	42	0017	SUPERVISOR	0.00	49.52	1.00	SUPERVISOR
1015	43	0017	SUPERVISOR	0.00	49.52	1.00	SUPERVISOR
1015	44	0017	SUPERVISOR	0.00	49.52	1.00	SUPERVISOR
1015	46	0017	SUPERVISOR	0.00	49.52	1.00	SUPERVISOR
			Dept FTE Total			**5.00**	
1020	**EXECUTIVE OFFICE**						
1020	3384	0043	CHIEF EXECUTIVE OFFICER	0.00	120.19	1.00	CHIEF EXECUTIVE OFFICER
1020	3386	0040	DEPUTY CEO	60.73	73.82	1.00	DEPUTY CEO
1020	3387	0040	DEPUTY CEO	60.73	73.82	1.00	ACTING ASST CHIEF EXECUTV OFCR
1020	3612	0012	SENIOR ADMINISTRATIVE ANALYST	42.33	51.46	1.00	SR ADMINISTRATIVE ANALYST
1020	3627	0064	CONF ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	CONF ADMINISTRATIVE ASSISTANT
1020	3900	0040	DEPUTY CEO	60.73	73.82	1.00	OOC DEPUTY CEO
1020	3901	0010	ADMINISTRATIVE ANALYST II	36.57	44.45	1.00	ADMINISTRATIVE ANALYST I
1020	3964	0013	CONF EXECUTIVE COORDINATOR	26.84	32.62	1.00	## VACANT ##
1020	4453	0012	SENIOR ADMINISTRATIVE ANALYST	42.33	51.46	1.00	SR ADMINISTRATIVE ANALYST
1020	4540	0010	ADMINISTRATIVE ANALYST II	36.57	44.45	1.00	ADMINISTRATIVE ANALYST I
1020	4735	0225	PRINCIPAL ADMINISTRATIVE ANALYST	46.57	56.61	1.00	PRINCIPAL ADMIN ANALYST
1020	4743	0010	ADMINISTRATIVE ANALYST II	36.57	44.45	1.00	ADMINISTRATIVE ANALYST II
1020	4744	0010	ADMINISTRATIVE ANALYST II	36.57	44.45	1.00	ADMINISTRATIVE ANALYST I
			Dept FTE Total			**13.00**	
1110	**AUDITOR-CONTROLLER**						
1110	55	0022	ASSISTANT AUDITOR-CONTROLLER	50.01	60.78	1.00	ASST AUDITOR-CONTROLLER
1110	3012	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
1110	3410	0127	ACCOUNT SPECIALIST SUPERVISOR	27.10	32.93	1.00	OOC ACCOUNT SPECIALIST SUPRVSR
1110	3957	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
1110	3958	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
1110	4060	0167	CHIEF DEPUTY AUDITOR-CONTROLLER	41.62	50.59	1.00	CHIEF DEPUTY AUDITOR-CONTROLLR
1110	4524	0241	ACCOUNTANT-AUDITOR II	34.54	41.98	1.00	ACCOUNTANT-AUDITOR I
1110	4533	0197	CONF SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	OOC CONF SR DEPARTMENT ANALYST
1110	4568	0236	AUDITOR-CONTROLLER TREASURER-TAX COLLECTOR	0.00	86.44	1.00	AUDITR-CNTRLLR TRSR-TAX CLLCTR
1110	4666	0249	SENIOR ACCOUNTANT-AUDITOR	38.86	47.23	1.00	SR ACCOUNTANT-AUDITOR
1110	4668	0241	ACCOUNTANT-AUDITOR II	34.54	41.98	1.00	ACCOUNTANT-AUDITOR II

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
1110	**AUDITOR-CONTROLLER**						
1110	4704	0241	ACCOUNTANT-AUDITOR II	34.54	41.98	1.00	ACCOUNTANT-AUDITOR I
			Dept FTE Total			**12.00**	
1120	**ASSESSOR**						
1120	71	0033	CHIEF PROPERTY APPRAISER	43.27	52.59	1.00	SR REAL PROPERTY APPRAISER
1120	73	0035	ASSESSMENT INFORMATION SUPERVISOR	26.92	32.72	1.00	ASSESSMENT INFORMATION SUPRVSR
1120	78	0031	REAL PROPERTY APPRAISER III	34.85	42.35	1.00	REAL PROPERTY APPRAISER I
1120	80	0028	SENIOR AUDITOR-APPRAISER	36.39	44.23	1.00	SR AUDITOR-APPRAISER
1120	85	0032	ASSISTANT ASSESSOR	49.18	59.78	1.00	ASST ASSESSOR
1120	88	0031	REAL PROPERTY APPRAISER III	34.85	42.35	1.00	REAL PROPERTY APPRAISER III
1120	90	0031	REAL PROPERTY APPRAISER III	34.85	42.35	1.00	REAL PROPERTY APPRAISER II
1120	91	0031	REAL PROPERTY APPRAISER III	34.85	42.35	1.00	REAL PROPERTY APPRAISER II
1120	92	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	ADMINISTRATIVE ASSISTANT
1120	1723	0034	ASSESSOR/CLERK RECORDER	0.00	77.45	1.00	ASSESSOR/CLERK RECORDER
1120	2434	0031	REAL PROPERTY APPRAISER III	34.85	42.35	1.00	REAL PROPERTY APPRAISER II
1120	3290	0027	AUDITOR-APPRAISER	32.94	40.04	1.00	AUDITOR-APPRAISER
1120	3363	0037	PROPERTY TAX TECHNICIAN	20.56	24.99	1.00	## VACANT ##
1120	3570	0027	AUDITOR-APPRAISER	32.94	40.04	1.00	AUDITOR-APPRAISER
1120	4253	0205	ASSESSOR-CLERK-RECORDER TECHNICIAN II	22.04	26.80	1.00	## VACANT ##
1120	4286	0213	CADASTRAL MAP & TITLE TECHNICIAN	29.11	35.38	1.00	CADASTRAL MAP & TITLE TECH
1120	4510	0001	REAL PROPERTY APPRAISER TECHNICIAN	24.80	30.14	1.00	REAL PROPERTY APPRAISER TECH
1120	4511	0001	REAL PROPERTY APPRAISER TECHNICIAN	24.80	30.14	1.00	## VACANT ##
1120	4630	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT II
1120	4631	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT II
1120	4632	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT II
1120	4664	0001	REAL PROPERTY APPRAISER TECHNICIAN	24.80	30.14	1.00	REAL PROPERTY APPRAISER TECH
1120	4669	0031	REAL PROPERTY APPRAISER III	34.85	42.35	1.00	REAL PROPERTY APPRAISER I
1120	4670	0031	REAL PROPERTY APPRAISER III	34.85	42.35	1.00	REAL PROPERTY APPRAISER II
			Dept FTE Total			**24.00**	
1130	**TREASURER-TAX COLLECTOR**						
1130	2609	0068	ASSISTANT TREASURER/TAX COLLECTOR	50.50	61.37	1.00	ASST TREASURER-TAX COLLECTOR
1130	4697	0188	TREASURY SPECIALIST II	26.67	32.42	1.00	TREASURY SPECIALIST II
1130	4698	0252	REVENUE RECOVERY SPECIALIST II	27.91	33.94	1.00	REVENUE RECOVERY SPECIALIST II
1130	4699	0252	REVENUE RECOVERY SPECIALIST II	27.91	33.94	1.00	REVENUE RECOVERY SPECIALIST II
1130	4700	0252	REVENUE RECOVERY SPECIALIST II	27.91	33.94	1.00	REVENUE RECOVERY SPECIALIST I
1130	4701	0252	REVENUE RECOVERY SPECIALIST II	27.91	33.94	1.00	REVENUE RECOVERY SPECIALIST I
1130	4702	0214	SENIOR REVENUE RECOVERY SPECIALIST	31.14	37.86	1.00	SR REVENUE RECOVERY SPECIALIST
1130	4703	0214	SENIOR REVENUE RECOVERY SPECIALIST	31.14	37.86	1.00	SR REVENUE RECOVERY SPECIALIST
1130	4705	0253	INVESTMENT OPERATIONS ANALYST	43.38	52.73	1.00	## VACANT ##
1130	4706	0254	CHIEF DEPUTY TREASURER-TAX COLLECTOR	40.66	49.41	1.00	CHIEF DEPUTY TREAS-TAX COLLECT
			Dept FTE Total			**10.00**	

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
1140	**PAYROLL ADMINISTRATION**						
1140	4398	0228	PAYROLL MANAGER	41.62	50.59	1.00	PAYROLL MANAGER
1140	4525	0243	CONF ACCOUNTANT-AUDITOR II	34.53	41.98	1.00	ACTING CONF ACCOUNTANT-AUDITR1
1140	4619	0243	CONF ACCOUNTANT-AUDITOR II	34.53	41.98	1.00	OOC CONF ACCOUNTANT-AUDITOR 2
			Dept FTE Total			**3.00**	
1160	**GENERAL SERVICES**						
1160	4367	0223	STOREKEEPER/MAIL TECHNICIAN II	20.14	24.49	1.00	STOREKEEPER/MAIL TECH II
1160	4395	0151	CONF ACCOUNT SPECIALIST III	22.44	27.27	1.00	CONF ADMINISTRATIVE ASSISTANT
1160	4708	0255	PROCUREMENT AND PURCHASING COOR	39.56	48.09	1.00	PROCUREMENT/PURCHASING COORD
			Dept FTE Total			**3.00**	
1210	**COUNTY COUNSEL**						
1210	210	7019	COUNTY COUNSEL	0.00	96.15	1.00	COUNTY COUNSEL
1210	3212	7023	DEPUTY COUNTY COUNSEL IV	69.04	83.90	1.00	DEPUTY COUNTY COUNSEL IV
1210	3213	7023	DEPUTY COUNTY COUNSEL IV	69.04	83.90	1.00	DEPUTY COUNTY COUNSEL IV
1210	3214	7023	DEPUTY COUNTY COUNSEL IV	69.04	83.90	1.00	DEPUTY COUNTY COUNSEL IV
1210	3215	7023	DEPUTY COUNTY COUNSEL IV	69.04	83.90	1.00	DEPUTY COUNTY COUNSEL IV
1210	3310	0073	CONF LEGAL SECRETARY II	22.04	26.80	1.00	CONF LEGAL SECRETARY II
1210	3311	0073	CONF LEGAL SECRETARY II	22.04	26.80	1.00	CONF LEGAL SECRETARY II
1210	3448	0078	CONF LEGAL SERVICES SUPERVISOR	29.37	35.70	1.00	CONF LEGAL SERVICES SUPERVISOR
1210	4028	7023	DEPUTY COUNTY COUNSEL IV	69.04	83.90	1.00	## VACANT ##
1210	4061	7023	DEPUTY COUNTY COUNSEL IV	69.04	83.90	1.00	DEPUTY COUNTY COUNSEL IV
1210	4150	0202	ASSISTANT COUNTY COUNSEL	76.03	92.41	1.00	ASST COUNTY COUNSEL
1210	4402	0077	CONF LEGAL ASSISTANT	24.17	29.38	1.00	CONF LEGAL ASSISTANT
			Dept FTE Total			**12.00**	
1320	**HUMAN RESOURCES**						
1320	947	0007	DIRECTOR HUMAN RESOURCES	67.41	81.93	1.00	DIRECTOR HUMAN RESOURCES
1320	2152	0048	CONF HUMAN RESOURCES TECHNICIAN	25.33	30.79	1.00	CONF HR TECHNICIAN
1320	3147	0006	SENIOR HUMAN RESOURCES ANALYST	39.94	48.53	1.00	SR HR ANALYST
1320	3560	0048	CONF HUMAN RESOURCES TECHNICIAN	25.33	30.79	1.00	CONF HR TECHNICIAN
1320	3837	0173	HUMAN RESOURCES MANAGER	47.49	57.73	1.00	HR MANAGER
1320	4009	0173	HUMAN RESOURCES MANAGER	47.49	57.73	1.00	HR MANAGER
1320	4071	0173	HUMAN RESOURCES MANAGER	47.49	57.73	1.00	HR ANALYST II
1320	4101	0048	CONF HUMAN RESOURCES TECHNICIAN	25.33	30.79	1.00	CONF HR TECHNICIAN
1320	4102	0038	HUMAN RESOURCES ANALYST II	34.49	41.93	1.00	HR ANALYST II
1320	4104	0038	HUMAN RESOURCES ANALYST II	34.49	41.93	1.00	HR ANALYST I
1320	4105	0038	HUMAN RESOURCES ANALYST II	34.49	41.93	1.00	HR ANALYST II
1320	4264	0207	ASSISTANT DIRECTOR HUMAN RESOURCES	54.56	66.33	1.00	ASST DIRECTOR HUMAN RESOURCES
1320	4521	0234	CONF STAFF SERVICES ADMINISTRATOR	35.60	43.28	1.00	CONF STAFF SERVICES ADMININSTR
1320	4634	0006	SENIOR HUMAN RESOURCES ANALYST	39.94	48.53	1.00	SR HR ANALYST
			Dept FTE Total			**14.00**	

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
1410	**COUNTY CLERK-ELECTION**						
1410	4084	0194	ASSISTANT CLERK-RECORDER REGISTRAR	43.36	52.70	1.00	ASST CLERK-RECORDER REGISTRAR
1410	4635	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
1410	4636	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT II
			Dept FTE Total			**3.00**	
1610	**BUILDINGS & GROUNDS**						
1610	127	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	131	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	133	3013	GROUNDS MAINTENANCE TECHNICIAN III	23.22	28.22	1.00	GROUNDS MAINTENANCE TECH III
1610	134	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	140	3032	CUSTODIAL SUPERVISOR	20.64	25.08	1.00	CUSTODIAL SUPERVISOR
1610	1200	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	1303	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	1509	3035	BUILDING MAINTENANCE MECHANIC III	27.67	33.63	1.00	BUILDING MAINT MECHANIC II
1610	1733	3036	BUILDING MAINTENANCE SUPERVISOR	29.05	35.30	1.00	BUILDING MAINT SUPERVISOR
1610	1943	3013	GROUNDS MAINTENANCE TECHNICIAN III	23.22	28.22	1.00	GROUNDS MAINTENANCE TECH II
1610	2334	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	2648	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	3005	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	3007	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	3008	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	3077	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	3993	3051	FACILITY PROJECT SPECIALIST II	36.86	44.79	1.00	FACILITY PROJECT SPECIALIST I
1610	4108	3035	BUILDING MAINTENANCE MECHANIC III	27.67	33.63	1.00	BUILDING MAINT MECHANIC III
1610	4109	3035	BUILDING MAINTENANCE MECHANIC III	27.67	33.63	1.00	BUILDING MAINT MECHANIC II
1610	4110	3032	CUSTODIAL SUPERVISOR	20.64	25.08	1.00	CUSTODIAL SUPERVISOR
1610	4388	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	STAFF ASSISTANT III
1610	4390	3029	CUSTODIAN	17.81	21.64	1.00	CUSTODIAN
1610	4391	3013	GROUNDS MAINTENANCE TECHNICIAN III	23.22	28.22	1.00	GROUNDS MAINTENANCE TECH III
1610	4542	3035	BUILDING MAINTENANCE MECHANIC III	27.67	33.63	1.00	BUILDING MAINT MECHANIC I
1610	4543	3035	BUILDING MAINTENANCE MECHANIC III	27.67	33.63	1.00	BUILDING MAINT MECHANIC II
1610	4544	3035	BUILDING MAINTENANCE MECHANIC III	27.67	33.63	1.00	BUILDING MAINT MECHANIC II
1610	4545	3035	BUILDING MAINTENANCE MECHANIC III	27.67	33.63	1.00	BUILDING MAINT MECHANIC III
1610	4546	3035	BUILDING MAINTENANCE MECHANIC III	27.67	33.63	1.00	BUILDING MAINT MECHANIC I
1610	4570	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	ADMINISTRATIVE ASSISTANT
1610	4681	3036	BUILDING MAINTENANCE SUPERVISOR	29.05	35.30	1.00	BUILDING MAINT SUPERVISOR
1610	4727	3061	CAPITAL PROJECT MANAGER	46.44	56.45	1.00	CAPITAL PROJECT MANAGER
1610	4728	3062	FLEET AND FACILITIES MAINTENANCE SUPER	46.44	56.45	1.00	FLEET/FACILITIES MAINT SUPERIN
1610	4746	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	DEPARTMENT ANALYST II
			Dept FTE Total			**33.00**	

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
1810	**PROMOTION**						
1810	4660	0010	ADMINISTRATIVE ANALYST II	36.57	44.45	1.00	ADMINISTRATIVE ANALYST II
			Dept FTE Total			**1.00**	
1910	**ENGINEERING & TECHNICAL ASSIST**						
1910	151	2025	CIVIL ENGINEER	43.55	52.94	1.00	ENGINEERING TECHNICIAN I
1910	154	2009	DEPUTY DIRECTOR DOT- LAND IMPROVEMENT	50.35	61.20	1.00	DEPUTY DIR TRANS-LAND IMPROVE
1910	2742	2025	CIVIL ENGINEER	43.55	52.94	1.00	ENGINEER II
1910	3397	2005	DEPUTY COUNTY SURVEYOR	35.52	43.18	1.00	OOC SURVEYOR 1
1910	4039	2008	ENGINEER II	37.78	45.92	1.00	ENGINEER I
			Dept FTE Total			**5.00**	
1920	**RETIREMENT**						
1920	3031	0051	CONF RETIREMENT SPECIALIST II	25.85	31.42	1.00	CONF RETIREMENT SPECIALIST II
1920	3642	0166	EXECUTIVE DIRECTOR	0.00	90.02	1.00	EXECUTIVE DIRECTOR
1920	3998	0190	RETIREMENT FINANCIAL/INVESTMENT OFFICER	59.55	72.39	1.00	RETIREMENT FINACL INVEST OFFCR
1920	4446	0229	CONF RETIREMENT SPECIALIST III	28.52	34.67	1.00	CONF RETIREMENT SPECIALIST I
1920	4447	0229	CONF RETIREMENT SPECIALIST III	28.52	34.67	1.00	CONF RETIREMENT SPECIALIST III
1920	4448	0230	CONF RETIREMENT ANALYST	32.80	39.87	1.00	CONF RETIREMENT ANALYST
1920	4747	0243	CONF ACCOUNTANT-AUDITOR II	34.53	41.98	1.00	## VACANT ##
			Dept FTE Total			**7.00**	
1941	**CLERK RECORDER**						
1941	4254	0205	ASSESSOR-CLERK-RECORDER TECHNICIAN II	22.04	26.80	1.00	ASSESSOR-CLERK-RECORDR TECH II
1941	4255	0205	ASSESSOR-CLERK-RECORDER TECHNICIAN II	22.04	26.80	1.00	ASSESSOR-CLERK-RECORDR TECH II
1941	4256	0205	ASSESSOR-CLERK-RECORDER TECHNICIAN II	22.04	26.80	1.00	ASSESSOR-CLERK-RECORDR TECH II
			Dept FTE Total			**3.00**	
1950	**GRANTS**						
1950	4629	0010	ADMINISTRATIVE ANALYST II	36.57	44.45	1.00	ADMINISTRATIVE ANALYST II
			Dept FTE Total			**1.00**	
1960	**INFORMATION SERVICES**						
1960	2765	0256	CONF NETWORK SYSTEMS ANALYST I	37.05	45.02	1.00	CONF NETWORK SYSTEM ANALYST I
1960	2795	0098	GIS COORDINATOR	40.76	49.55	1.00	GIS COORDINATOR
1960	2795	0098	GIS COORDINATOR	40.76	49.55	0.00	GIS COORDINATOR
1960	3442	0257	CONF NETWORK SYSTEMS ANALYST II	38.91	47.29	1.00	CONF NETWORK SYSTEM ANALYST II
1960	3505	0257	CONF NETWORK SYSTEMS ANALYST II	38.91	47.29	1.00	CONF NETWORK SYSTEM ANALYST II
1960	3582	0093	APPLICATIONS DEVELOPER ANALYST II	37.40	45.45	1.00	INFORMATION SYSTEMS SPECIALIST
1960	3583	0093	APPLICATIONS DEVELOPER ANALYST II	37.40	45.45	1.00	APPLICATIONS DEVEL/ANALYST II
1960	3584	0094	SENIOR APPLICATIONS DEVELOPER ANALYST	41.20	50.07	1.00	SR APPLICATIONS DEVEL/ANALYST
1960	3589	0108	INFORMATION SYSTEMS TECHNICIAN II	28.76	34.96	1.00	INFORMATION SYSTEMS TECH II
1960	3590	0108	INFORMATION SYSTEMS TECHNICIAN II	28.76	34.96	1.00	INFORMATION SYSTEMS TECH II
1960	3595	0108	INFORMATION SYSTEMS TECHNICIAN II	28.76	34.96	1.00	INFORMATION SYSTEMS TECH I
1960	3597	0157	INFORMATION SYSTEMS OPERATIONS MANAGER	55.52	67.49	1.00	INFORMATION SYSTEMS OPERTN MGR
1960	3927	0185	COMMUNICATIONS COORDINATOR	41.20	50.07	1.00	COMMUNICATIONS COORDINATOR
1960	4010	0257	CONF NETWORK SYSTEMS ANALYST II	38.91	47.29	1.00	CONF NETWORK SYSTEM ANALYST II
1960	4063	0094	SENIOR APPLICATIONS DEVELOPER ANALYST	41.20	50.07	1.00	APPLICATIONS DEVEL/ANALYST II
1960	4287	0210	COMMUNICATIONS TECHNICIAN	32.30	39.26	1.00	COMMUNICATIONS TECHNICIAN
1960	4289	0212	INFORMATION SERVICES BUSINESS APPLICATIONS MANAGER	55.52	67.49	1.00	IS BUSINESS APPLICATION MGR

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
1960	**INFORMATION SERVICES**						
1960	4290	0134	ADMINISTRATIVE SERVICES MANAGER I	39.56	48.09	1.00	DEPARTMENT ANALYST I
1960	4368	0158	INFORMATION SYSTEMS SPECIALIST	31.70	38.53	1.00	INFORMATION SYSTEMS SPECIALIST
1960	4393	0210	COMMUNICATIONS TECHNICIAN	32.30	39.26	1.00	COMMUNICATIONS TECHNICIAN
1960	4394	0158	INFORMATION SYSTEMS SPECIALIST	31.70	38.53	1.00	INFORMATION SYSTEMS SPECIALIST
1960	4404	0109	SUPERVISING INFORMATION SYSTEMS TECHNICIAN	31.70	38.53	1.00	SUPERVISING INFO SYSTEMS TECH
1960	4405	0101	INFORMATION SERVICES NETWORK MANAGER	55.52	67.49	1.00	INFORMATION SVCS NETWORK MGR
1960	4514	0238	BUSINESS SYSTEMS ANALYST	37.40	45.45	1.00	BUSINESS SYSTEMS ANALYST
1960	4515	0239	SENIOR BUSINESS SYSTEMS ANALYST	42.99	52.26	1.00	BUSINESS SYSTEMS ANALYST
			Dept FTE Total			**24.00**	
2012	**COURT AB233 PROGRAM**						
2012	4707	0252	REVENUE RECOVERY SPECIALIST II	27.91	33.94	1.00	REVENUE RECOVERY SPECIALIST II
			Dept FTE Total			**1.00**	
2070	**DISTRICT ATTORNEY**						
2070	215	7002	DISTRICT ATTORNEY	0.00	104.51	1.00	DISTRICT ATTORNEY
2070	217	7003	ASSISTANT DISTRICT ATTORNEY	73.08	88.84	1.00	ASST DISTRICT ATTORNEY
2070	1753	7004	CHIEF DEPUTY DISTRICT ATTORNEY	66.92	81.36	1.00	## VACANT ##
2070	1951	7040	DISTRICT ATTORNEY INVESTIGATOR	44.42	54.65	1.00	DISTRICT ATTORNEY INVEST 20%
2070	1953	7044	SUPERVISING DISTRICT ATTORNEY INVESTIGATOR	49.53	60.19	1.00	SUPERVISING DA INVEST 18%
2070	2171	7040	DISTRICT ATTORNEY INVESTIGATOR	44.42	54.65	1.00	DISTRICT ATTORNEY INVEST 20%
2070	2346	0057	STAFF ASSISTANT II	17.14	20.84	1.00	STAFF ASSISTANT II
2070	2447	0055	STAFF ASSISTANT I	16.37	19.90	1.00	STAFF ASSISTANT I
2070	2448	7041	CHIEF DISTRICT ATTORNEY INVESTIGATOR	59.63	72.48	1.00	CHIEF DISTRICT ATTY INVEST 13%
2070	2681	7040	DISTRICT ATTORNEY INVESTIGATOR	44.42	54.65	1.00	DISTRICT ATTORNEY INVEST 15%
2070	3004	7040	DISTRICT ATTORNEY INVESTIGATOR	44.42	54.65	1.00	DISTRICT ATTORNEY INVEST 20%
2070	3186	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	## VACANT ##
2070	3187	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	## VACANT ##
2070	3188	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	DEPUTY DISTRICT ATTORNEY IV
2070	3189	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	DEPUTY DISTRICT ATTORNEY I
2070	3190	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	DEPUTY DISTRICT ATTORNEY III
2070	3191	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	## VACANT ##
2070	3192	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	DEPUTY DISTRICT ATTORNEY I
2070	3193	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	## VACANT ##
2070	3194	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	DEPUTY DISTRICT ATTORNEY II
2070	3195	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	DEPUTY DISTRICT ATTORNEY II
2070	3196	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	DEPUTY DISTRICT ATTORNEY IV
2070	3197	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	DEPUTY DISTRICT ATTORNEY II
2070	3198	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	DEPUTY DISTRICT ATTORNEY IV
2070	3230	0135	ADMINISTRATIVE SERVICES MANAGER II	46.54	56.57	1.00	ADMINISTRATIVE SERVICES MGR I
2070	3313	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2070	3314	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2070	3315	0072	LEGAL SECRETARY II	22.04	26.80	1.00	## VACANT ##
2070	3316	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2070	3317	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
2070	**DISTRICT ATTORNEY**						
2070	3318	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2070	3319	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2070	3320	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2070	3322	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2070	3323	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2070	3340	0076	LEGAL ASSISTANT	24.17	29.38	1.00	## VACANT ##
2070	3349	7000	INVESTIGATIVE TECHNICIAN	34.54	42.00	1.00	INVESTIGATIVE TECH
2070	3389	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2070	3839	7007	DEPUTY DISTRICT ATTORNEY III	54.05	65.71	1.00	## VACANT ##
2070	3875	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	DEPUTY DISTRICT ATTORNEY I
2070	3876	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2070	4034	7008	DEPUTY DISTRICT ATTORNEY IV	63.75	77.48	1.00	## VACANT ##
2070	4135	0135	ADMINISTRATIVE SERVICES MANAGER II	46.54	56.57	1.00	ADMINISTRATIVE SERVICES MGR II
2070	4329	7040	DISTRICT ATTORNEY INVESTIGATOR	44.42	54.65	1.00	DISTRICT ATTORNEY INVEST 18%
2070	4330	0217	SENIOR LEGAL ASSISTANT	26.79	32.57	1.00	## VACANT ##
2070	4331	0081	LEGAL SERVICES SUPERVISOR	29.37	35.70	1.00	LEGAL SERVICES SUPERVISOR
2070	4517	0152	LEGAL ADMINISTRATIVE ASSISTANT	26.79	32.57	1.00	LEGAL ADMINISTRATIVE ASSISTANT
2070	4518	0152	LEGAL ADMINISTRATIVE ASSISTANT	26.79	32.57	1.00	LEGAL ADMINISTRATIVE ASSISTANT
2070	4661	7040	DISTRICT ATTORNEY INVESTIGATOR	44.42	54.65	1.00	## VACANT ##
2070	4716	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST I
			Dept FTE Total			**50.00**	
2080	**PUBLIC DEFENDER**						
2080	1169	7068	PUBLIC DEFENDER	0.00	96.15	1.00	PUBLIC DEFENDER
2080	1170	7069	ASSISTANT PUBLIC DEFENDER	65.49	79.61	1.00	ASST PUBLIC DEFENDER
2080	1552	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	ADMINISTRATIVE ASSISTANT
2080	1553	7027	CHIEF PUBLIC DEFENDER INVESTIGATOR	47.04	57.18	1.00	CHIEF PUBLIC DEFENDER INVESTIG
2080	2378	7028	PUBLIC DEFENDER INVESTIGATOR	40.36	49.07	1.00	PUBLIC DEFENDER INVESTIGATOR
2080	2450	7028	PUBLIC DEFENDER INVESTIGATOR	40.36	49.07	1.00	PUBLIC DEFENDER INVESTIGATOR
2080	3199	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER IV
2080	3200	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER IV
2080	3201	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER III
2080	3202	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER III
2080	3203	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER II
2080	3204	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER IV
2080	3205	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER II
2080	3206	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER II
2080	3207	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER I
2080	3208	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER IV
2080	3326	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2080	3327	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2080	3398	7029	CHIEF DEPUTY PUBLIC DEFENDER	66.92	81.36	1.00	CHIEF DEPUTY PUBLIC DEFENDER
2080	3445	7072	DEPUTY PUBLIC DEFENDER III	54.05	65.71	1.00	DEPUTY PUBLIC DEFENDER III
2080	3948	0057	STAFF ASSISTANT II	17.14	20.84	1.00	STAFF ASSISTANT II
2080	4100	0076	LEGAL ASSISTANT	24.17	29.38	1.00	LEGAL ASSISTANT

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
2080	**PUBLIC DEFENDER**						
2080	4406	7071	DEPUTY PUBLIC DEFENDER II	46.31	56.30	1.00	DEPUTY PUBLIC DEFENDER I
2080	4407	0076	LEGAL ASSISTANT	24.17	29.38	1.00	## VACANT ##
2080	4450	0232	CASEWORKER	26.86	32.64	1.00	CASEWORKER
2080	4717	0079	SUPERVISING LEGAL SECRETARY	24.30	29.54	1.00	SUPERVISING LEGAL SECRETARY
2080	4718	0135	ADMINISTRATIVE SERVICES MANAGER II	46.54	56.57	1.00	ADMINISTRATIVE SERVICES MGR II
			Dept FTE Total			**27.00**	
2085	**ALTERNATE DEFENDER**						
2085	2495	7028	PUBLIC DEFENDER INVESTIGATOR	40.36	49.07	1.00	PUBLIC DEFENDER INVESTIGATOR
2085	2496	7084	ALTERNATE DEFENDER	70.13	85.23	1.00	ALTERNATE DEFENDER
2085	3209	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	## VACANT ##
2085	3210	7073	DEPUTY PUBLIC DEFENDER IV	63.75	77.48	1.00	DEPUTY PUBLIC DEFENDER IV
2085	3569	0152	LEGAL ADMINISTRATIVE ASSISTANT	26.79	32.57	1.00	LEGAL ADMINISTRATIVE ASSISTANT
2085	3949	0057	STAFF ASSISTANT II	17.14	20.84	1.00	STAFF ASSISTANT II
			Dept FTE Total			**6.00**	
2090	**CHILD SUPPORT SERVICES**						
2090	2916	0133	DIRECTOR CHILD SUPPORT SERVICES	64.79	78.75	1.00	DIRECTOR CHILD SUPPORT SERVICE
2090	3108	S506	CHILD SUPPORT SPECIALIST II	27.27	33.14	1.00	CHILD SUPPORT SPECIALIST II
2090	3110	S506	CHILD SUPPORT SPECIALIST II	27.27	33.14	1.00	CHILD SUPPORT SPECIALIST II
2090	3111	S506	CHILD SUPPORT SPECIALIST II	27.27	33.14	1.00	CHILD SUPPORT SPECIALIST II
2090	3112	S506	CHILD SUPPORT SPECIALIST II	27.27	33.14	1.00	CHILD SUPPORT SPECIALIST II
2090	3113	S506	CHILD SUPPORT SPECIALIST II	27.27	33.14	1.00	CHILD SUPPORT SPECIALIST II
2090	3115	S506	CHILD SUPPORT SPECIALIST II	27.27	33.14	1.00	CHILD SUPPORT SPECIALIST II
2090	3128	S508	CHILD SUPPORT SUPERVISOR	34.56	42.02	1.00	CHILD SUPPORT SUPERVISOR
2090	3130	S508	CHILD SUPPORT SUPERVISOR	34.56	42.02	1.00	CHILD SUPPORT SUPERVISOR
2090	3179	S507	CHILD SUPPORT SPECIALIST III	30.05	36.53	1.00	CHILD SUPPORT SPECIALIST III
2090	3180	S509	CHILD SUPPORT ACCOUNT SPECIALIST	32.67	39.70	1.00	CHILD SUPPORT ACCTG SPECIALIST
2090	4276	S507	CHILD SUPPORT SPECIALIST III	30.05	36.53	1.00	CHILD SUPPORT SPECIALIST III
2090	4370	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
			Dept FTE Total			**13.00**	
2310	**SHERIFF CORONER**						
2310	278	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 15%
2310	281	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	SHERIFF'S SERGEANT 13%
2310	283	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 5%
2310	284	7052	SHERIFF-CORONER	0.00	102.57	1.00	SHERIFF CORONER
2310	286	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 15%
2310	287	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	288	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	289	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	## VACANT ##
2310	290	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER
2310	291	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	293	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	## VACANT ##
2310	295	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 8%
2310	296	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 15%
2310	297	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 3%

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
2310	**SHERIFF CORONER**						
2310	298	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 10%
2310	299	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	SHERIFF'S SERGEANT 13%
2310	300	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	301	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	LEGAL SERVICES SUPERVISOR
2310	302	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 5%
2310	304	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 8%
2310	305	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 10%
2310	307	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	## VACANT ##
2310	308	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	## VACANT ##
2310	309	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 13%
2310	310	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 10%
2310	311	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	PUBLIC SAFETY DISPATCHER 10%
2310	312	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 5%
2310	313	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 20%
2310	314	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	SHERIFF'S SERGEANT 18%
2310	317	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER
2310	318	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER
2310	319	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 5%
2310	324	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 5%
2310	325	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	PUBLIC SAFETY DISPATCHER
2310	326	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER
2310	329	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 5%
2310	330	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 15%
2310	331	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER
2310	332	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	338	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	339	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 5%
2310	342	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	PUBLIC SAFETY DISPATCHER 18%
2310	344	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 15%
2310	346	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	348	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	349	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 15%
2310	351	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	352	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	SHERIFF'S SERGEANT 20%
2310	353	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	354	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	PUBLIC SAFETY DISPATCHER
2310	377	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	382	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 8%
2310	401	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	922	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	## VACANT ##
2310	926	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 13%
2310	960	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 8%
2310	961	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 13%
2310	1118	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 5%

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
2310	**SHERIFF CORONER**						
2310	1119	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	1326	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	PUBLIC SAFETY DISPATCHER 15%
2310	1612	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER
2310	1652	7087	PUBLIC SAFETY DISPATCHER SUPERVISOR	29.82	36.25	1.00	PUBLIC SAFETY DISPATCH SPV 7%
2310	1714	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	PUBLIC SAFETY DISPATCHER
2310	1830	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	SHERIFF'S SERGEANT 10%
2310	1831	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	SHERIFF'S SERGEANT 15%
2310	2124	7050	SHERIFF'S CAPTAIN	66.16	80.42	1.00	SHERIFF'S CAPTAIN 17%
2310	2305	7051	SHERIFF'S LIEUTENANT	57.51	69.91	1.00	SHERIFF'S LIEUTENANT 6%
2310	2438	7051	SHERIFF'S LIEUTENANT	57.51	69.91	1.00	SHERIFF'S LIEUTENANT 13%
2310	2438	7051	SHERIFF'S LIEUTENANT	57.51	69.91	0.00	SHERIFF'S LIEUTENANT 13%
2310	2439	7051	SHERIFF'S LIEUTENANT	57.51	69.91	1.00	SHERIFF'S LIEUTENANT 13%
2310	2439	7051	SHERIFF'S LIEUTENANT	57.51	69.91	0.00	SHERIFF'S LIEUTENANT 13%
2310	2504	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	PUBLIC SAFETY DISPATCHER 12%
2310	2505	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	PUBLIC SAFETY DISPATCHER 20%
2310	2750	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	SHERIFF'S SERGEANT 18%
2310	2751	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	SHERIFF'S SERGEANT 10%
2310	2752	7066	SHERIFF'S EVIDENCE TECHNICIAN	24.81	30.15	1.00	SHERIFF'S EVIDENCE TECHNICIAN
2310	3021	7051	SHERIFF'S LIEUTENANT	57.51	69.91	1.00	SHERIFF'S LIEUTENANT 6%
2310	3022	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 13%
2310	3024	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	## VACANT ##
2310	3056	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER
2310	3057	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 15%
2310	3058	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 10%
2310	3069	0096	COMPUTER OPERATIONS MANAGER	55.52	67.49	1.00	COMPUTER OPERATIONS MANAGER
2310	3391	7067	SHERIFF'S EVIDENCE UNIT SUPERVISOR	28.74	34.94	1.00	## VACANT ##
2310	3458	7087	PUBLIC SAFETY DISPATCHER SUPERVISOR	29.82	36.25	1.00	PUBLIC SAFETY DISPATCH SPV 7%
2310	3959	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	SHERIFF'S SERGEANT 10%
2310	3961	7204	DEPUTY SHERIFF CORONER	40.54	49.26	1.00	DEPUTY SHERIFF CORONER 13%
2310	4011	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	PUBLIC SAFETY DISPATCHER 5%
2310	4012	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	## VACANT ##
2310	4017	0092	APPLICATIONS DEVELOPER/ANALYST I	35.63	43.30	1.00	APPLICATIONS DEVEL/ANALYST I
2310	4018	7054	UNDERSHERIFF	67.58	82.14	1.00	UNDERSHERIFF
2310	4141	0103	NETWORK SYSTEMS ANALYST II	38.91	47.29	1.00	NETWORK SYSTEMS ANALYST II
2310	4142	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
2310	4147	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
2310	4260	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
2310	4266	7051	SHERIFF'S LIEUTENANT	57.51	69.91	1.00	SHERIFF'S LIEUTENANT 6%
2310	4272	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2310	4297	7131	SHERIFF'S SERGEANT	49.46	60.12	1.00	SR PROGRAM MANAGER
2310	4300	0079	SUPERVISING LEGAL SECRETARY	24.30	29.54	1.00	SUPERVISING LEGAL SECRETARY
2310	4332	0216	SHERIFF'S LEGAL SPECIALIST	24.17	29.38	1.00	SHERIFF'S LEGAL SPECIALIST
2310	4369	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
2310	4376	0135	ADMINISTRATIVE SERVICES MANAGER II	46.54	56.57	1.00	ADMINISTRATIVE SERVICES MGR II
2310	4411	7074	PUBLIC SAFETY DISPATCHER	25.79	31.34	1.00	PUBLIC SAFETY DISPATCHER 10%
2310	4519	7066	SHERIFF'S EVIDENCE TECHNICIAN	24.81	30.15	1.00	SHERIFF'S EVIDENCE TECHNICIAN

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
2310	**SHERIFF CORONER**						
2310	4605	7065	COMMUNITY SERVICES OFFICER	23.79	28.91	1.00	COMMUNITY SERVICES OFFICER 5%
2310	4606	7065	COMMUNITY SERVICES OFFICER	23.79	28.91	1.00	## VACANT ##
2310	4607	7065	COMMUNITY SERVICES OFFICER	23.79	28.91	1.00	COMMUNITY SERVICES OFFICER 5%
2310	4608	7065	COMMUNITY SERVICES OFFICER	23.79	28.91	1.00	COMMUNITY SERVICES OFFICER
2310	4609	7065	COMMUNITY SERVICES OFFICER	23.79	28.91	1.00	COMMUNITY SERVICES OFFICER 3%
2310	4610	7065	COMMUNITY SERVICES OFFICER	23.79	28.91	1.00	COMMUNITY SERVICES OFFICER
2310	4612	7191	CORONER INVESTIGATIVE TECHNICIAN	30.16	36.66	1.00	CORONER INVESTIGATIVE TECH
2310	4614	0072	LEGAL SECRETARY II	22.04	26.80	1.00	## VACANT ##
2310	4615	0072	LEGAL SECRETARY II	22.04	26.80	1.00	## VACANT ##
2310	4616	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2310	4621	0134	ADMINISTRATIVE SERVICES MANAGER I	39.56	48.09	1.00	ADMINISTRATIVE SERVICES MGR I
2310	4651	7066	SHERIFF'S EVIDENCE TECHNICIAN	24.81	30.15	1.00	SHERIFF'S EVIDENCE TECHNICIAN
2310	4671	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
2310	4748	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	ACTING DEPARTMENT ANALYST II
			Dept FTE Total			**116.00**	
2313	**SHERIFF - COPS PROGRAM AB3229**						
2313	3594	0159	SHERIFF'S TECHNOLOGY SPECIALIST	30.20	36.71	1.00	SHERIFFS TECHNOLOGY SPECIALIST
			Dept FTE Total			**1.00**	
2510	**JAIL**						
2510	378	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 2%
2510	380	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	381	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 2%
2510	383	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 7%
2510	385	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	386	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	ACTING DEPUTY SHERIFF CORNR 5%
2510	388	4021	COOK	23.02	27.97	1.00	COOK
2510	389	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	390	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 7%
2510	391	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 8%
2510	392	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 10%
2510	393	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 2%
2510	394	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 7%
2510	395	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	396	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 7%
2510	397	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	## VACANT ##
2510	399	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 10%
2510	402	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	403	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	404	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 8%
2510	405	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	406	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 8%
2510	410	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	411	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	412	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	414	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 13%
2510	415	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 3%

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
2510			**JAIL**				
2510	417	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	418	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 13%
2510	419	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 2%
2510	421	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	423	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 7%
2510	424	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 8%
2510	426	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	1006	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	## VACANT ##
2510	1086	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 7%
2510	1087	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	1088	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 17%
2510	1089	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 2%
2510	1090	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	1091	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	1093	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 3%
2510	1134	7055	CORRECTIONS SERGEANT	38.21	46.44	1.00	CORRECTIONS SERGEANT 10%
2510	1134	7055	CORRECTIONS SERGEANT	38.21	46.44	0.00	CORRECTIONS SERGEANT 10%
2510	1227	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	1521	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 3%
2510	2160	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	## VACANT ##
2510	2166	7055	CORRECTIONS SERGEANT	38.21	46.44	1.00	CORRECTIONS SERGEANT 7%
2510	2871	7055	CORRECTIONS SERGEANT	38.21	46.44	1.00	CORRECTIONS SERGEANT 7%
2510	3366	7050	SHERIFF'S CAPTAIN	66.16	80.42	1.00	SHERIFF'S CAPTAIN 17%
2510	3441	7047	SHERIFF'S SERVICES TECHNICIAN	18.06	21.96	1.00	SHERIFF'S SERVICES TECHNICIAN
2510	3620	7001	CORRECTIONS LIEUTENANT	46.16	56.11	1.00	CORRECTIONS LIEUTENANT 10%
2510	3621	7055	CORRECTIONS SERGEANT	38.21	46.44	1.00	CORRECTIONS SERGEANT 7%
2510	3621	7055	CORRECTIONS SERGEANT	38.21	46.44	0.00	CORRECTIONS SERGEANT 7%
2510	3622	7055	CORRECTIONS SERGEANT	38.21	46.44	1.00	## VACANT ##
2510	3623	7055	CORRECTIONS SERGEANT	38.21	46.44	1.00	CORRECTIONS SERGEANT 5%
2510	3624	7055	CORRECTIONS SERGEANT	38.21	46.44	1.00	CORRECTIONS SERGEANT 7%
2510	3625	7055	CORRECTIONS SERGEANT	38.21	46.44	1.00	CORRECTIONS SERGEANT 5%
2510	3874	3048	LAUNDRY COORDINATOR	25.30	30.75	1.00	LAUNDRY COORDINATOR
2510	3951	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	3952	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	3953	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 3%
2510	4002	4108	FOOD & LAUNDRY SERVICES SUPERVISOR	29.22	35.51	1.00	FOOD & LAUNDRY SERV SUPERVISOR
2510	4035	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	4058	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
2510	4112	7051	SHERIFF'S LIEUTENANT	57.51	69.91	1.00	CORRECTIONS LIEUTENANT
2510	4267	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	4268	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY 5%
2510	4269	7009	CORRECTIONS DEPUTY	27.95	33.98	1.00	CORRECTIONS DEPUTY
2510	4412	0171	PROGRAM MANAGER	44.23	53.76	1.00	PROGRAM MANAGER
2510	4520	0159	SHERIFF'S TECHNOLOGY SPECIALIST	30.20	36.71	1.00	SHERIFFS TECHNOLOGY SPECIALIST
2510	4569	7048	INMATE SERVICES COORDINATOR	31.39	38.16	1.00	INMATE SERVICES COORDINATOR

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
2510			**JAIL**				
2510	4617	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2510	4749	7055	CORRECTIONS SERGEANT	38.21	46.44	1.00	## VACANT ##
2510	4750	7065	COMMUNITY SERVICES OFFICER	23.79	28.91	1.00	## VACANT ##
2510	4751	7065	COMMUNITY SERVICES OFFICER	23.79	28.91	1.00	## VACANT ##
			Dept FTE Total			**74.00**	
2550			**JUVENILE HALL**				
2550	429	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER
2550	430	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER
2550	431	6002	SUPERVISING YOUTH CORRECTIONS OFFICER	32.40	39.38	1.00	SUPER YOUTH CORRCTNS OFFICER
2550	432	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER
2550	435	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER 3%
2550	438	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER 3%
2550	439	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER
2550	442	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER
2550	2137	6002	SUPERVISING YOUTH CORRECTIONS OFFICER	32.40	39.38	1.00	SUPER YOUTH CORRCTNS OFFICR 3%
2550	2200	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER
2550	2201	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER 3%
2550	2332	6002	SUPERVISING YOUTH CORRECTIONS OFFICER	32.40	39.38	1.00	SUPER YOUTH CORRCTNS OFFICER
2550	2735	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER 5%
2550	2738	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER
2550	2741	6002	SUPERVISING YOUTH CORRECTIONS OFFICER	32.40	39.38	1.00	SUPER YOUTH CORRCTNS OFFICER
2550	2806	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER
2550	2866	6001	YOUTH CORRECTIONS OFFICER	26.61	32.34	1.00	YOUTH CORRECTIONS OFFICER
2550	3824	6008	PROBATION DIVISION MANAGER	48.17	58.56	1.00	PROBATION DIVISION MANAGER
2550	4622	6010	PROBATION ASSISTANT	22.63	27.51	1.00	## VACANT ##
2550	4623	6010	PROBATION ASSISTANT	22.63	27.51	1.00	PROBATION ASSISTANT
			Dept FTE Total			**20.00**	
2560			**PROBATION OFFICE**				
2560	443	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	## VACANT ##
2560	446	6011	CHIEF PROBATION OFFICER	65.08	79.11	1.00	CHIEF PROBATION OFFICER
2560	447	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER II 3%
2560	448	6007	DEPUTY PROBATION OFFICER III	32.51	39.50	1.00	DEPUTY PROBATION OFFICR III 5%
2560	452	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	## VACANT ##
2560	455	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	## VACANT ##
2560	456	6007	DEPUTY PROBATION OFFICER III	32.51	39.50	1.00	DEPUTY PROBATION OFFICR III 3%
2560	456	6007	DEPUTY PROBATION OFFICER III	32.51	39.50	0.00	DEPUTY PROBATION OFFICR III 3%
2560	457	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER II 3%
2560	462	6008	PROBATION DIVISION MANAGER	48.17	58.56	1.00	PROBATION DIVISION MANAGER
2560	463	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER I
2560	464	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	## VACANT ##
2560	466	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER I 3%
2560	467	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	## VACANT ##
2560	1206	0057	STAFF ASSISTANT II	17.14	20.84	1.00	STAFF ASSISTANT II
2560	2026	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	## VACANT ##

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
2560	**PROBATION OFFICE**						
2560	2179	6008	PROBATION DIVISION MANAGER	48.17	58.56	1.00	PROBATION DIVISION MANAGER
2560	2180	6007	DEPUTY PROBATION OFFICER III	32.51	39.50	1.00	DEPUTY PROBATION OFFICR III 3%
2560	2181	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	## VACANT ##
2560	2456	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER II 5%
2560	2457	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER I
2560	2816	6007	DEPUTY PROBATION OFFICER III	32.51	39.50	1.00	DEPUTY PROBATION OFFICR III 5%
2560	2867	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER I 3%
2560	2937	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	## VACANT ##
2560	3026	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER II 3%
2560	3038	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER II
2560	3305	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2560	3306	0072	LEGAL SECRETARY II	22.04	26.80	1.00	## VACANT ##
2560	3307	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2560	3350	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER I 3%
2560	3429	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	## VACANT ##
2560	3430	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER I
2560	3543	0135	ADMINISTRATIVE SERVICES MANAGER II	46.54	56.57	1.00	ADMINISTRATIVE SERVICES MGR II
2560	3630	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
2560	3907	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST II
2560	4091	6013	SUPERVISING DEPUTY PROBATION OFFICER	35.84	43.56	1.00	SUPER DEPUTY PROB OFFICER 5%
2560	4092	6013	SUPERVISING DEPUTY PROBATION OFFICER	35.84	43.56	1.00	SUPER DEPUTY PROB OFFICER 5%
2560	4093	6014	ASSISTANT CHIEF PROBATION OFFICER	53.05	64.47	1.00	ASST CHIEF PROBATION OFFICER
2560	4151	6013	SUPERVISING DEPUTY PROBATION OFFICER	35.84	43.56	1.00	SUPER DEPUTY PROB OFFICER 5%
2560	4152	6013	SUPERVISING DEPUTY PROBATION OFFICER	35.84	43.56	1.00	SUPER DEPUTY PROB OFFICER
2560	4373	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	ADMINISTRATIVE ASSISTANT
2560	4455	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER II
2560	4456	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	## VACANT ##
2560	4457	6006	DEPUTY PROBATION OFFICER II	29.46	35.82	1.00	DEPUTY PROBATION OFFICER II 3%
2560	4624	6010	PROBATION ASSISTANT	22.63	27.51	1.00	## VACANT ##
2560	4625	6010	PROBATION ASSISTANT	22.63	27.51	1.00	PROBATION ASSISTANT
2560	4652	6013	SUPERVISING DEPUTY PROBATION OFFICER	35.84	43.56	1.00	## VACANT ##
2560	4741	0169	STAFF SERVICES ADMINISTRATOR	35.60	43.28	1.00	STAFF SERVICES ADMINISTRATOR
			Dept FTE Total			**47.00**	
2710	**AGRICULTURE**						
2710	470	2015	ASSISTANT AGRICULTURAL COMMISSIONER/SEALER	43.17	52.48	1.00	AGR MEASURE STAND SPCLST II
2710	473	2049	AGRICULTURAL COMMISSIONER/SEALER	60.42	73.44	1.00	AG COMMISSIONER/SEALER
2710	2222	2048	AG MEASUREMENT STANDARDS SPECIALIST III	29.99	36.45	1.00	AGR MEASURE STAND SPCLST III
2710	2734	2048	AG MEASUREMENT STANDARDS SPECIALIST III	29.99	36.45	1.00	AGR MEASURE STAND SPCLST III
2710	4413	0067	OFFICE SERVICES SUPERVISOR	23.74	28.85	1.00	OFFICE SERVICES SUPERVISOR
2710	4672	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
			Dept FTE Total			**6.00**	

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
2810	**CANNABIS PROGRAM**						
2810	4338	2032	PLANNER II	37.30	45.34	1.00	PLANNER II
2810	4496	2035	SENIOR PLANNER	41.09	49.95	1.00	PLANNER III
2810	4497	2032	PLANNER II	37.30	45.34	1.00	OFFICE SERVICES SUPERVISOR
2810	4501	2032	PLANNER II	37.30	45.34	1.00	PLANNER II
2810	4576	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER
			Dept FTE Total			**5.00**	
2830	**OFFICE OF EMERGENCY SERVICES**						
2830	4079	0015	EMERGENCY SERVICES COORDINATOR	41.05	49.89	1.00	EMERGENCY SERVICES COORD
2830	4259	0206	CONF EMERGENCY SERVICES SPECIALIST	32.30	39.27	1.00	CONF EMERGENCY SERVICES SPCLST
2830	4650	0246	CHIEF RECOVERY & RESILIENCY OFFICER	46.57	56.61	1.00	CHIEF RECOVERY RESILIENCY OFCR
			Dept FTE Total			**3.00**	
2851	**PLANNING AND BUILDING**						
2851	477	2041	BUILDING INSPECTOR III	35.95	43.70	1.00	BUILDING INSPECTOR II
2851	479	2033	PLANNER III	39.16	47.61	1.00	PLANNER II
2851	482	2036	DIRECTOR PLANNING & BUILDING	68.11	82.79	1.00	DIRECTOR PLANNING & BLDG
2851	484	2042	CHIEF BUILDING OFFICIAL	47.70	57.98	1.00	CHIEF BUILDING OFFICIAL
2851	486	2033	PLANNER III	39.16	47.61	1.00	PLANNER I
2851	487	2041	BUILDING INSPECTOR III	35.95	43.70	1.00	BUILDING INSPECTOR III
2851	490	2033	PLANNER III	39.16	47.61	1.00	PLANNER I
2851	493	2033	PLANNER III	39.16	47.61	1.00	PLANNER III
2851	494	2033	PLANNER III	39.16	47.61	1.00	## VACANT ##
2851	500	2041	BUILDING INSPECTOR III	35.95	43.70	1.00	BUILDING INSPECTOR II
2851	501	2041	BUILDING INSPECTOR III	35.95	43.70	1.00	BUILDING INSPECTOR I
2851	503	2033	PLANNER III	39.16	47.61	1.00	CARTOGRAPHER PLANNER
2851	1407	2041	BUILDING INSPECTOR III	35.95	43.70	1.00	BUILDING INSPECTOR III
2851	1430	2038	SENIOR BUILDING INSPECTOR	37.72	45.85	1.00	SR BUILDING INSPECTOR
2851	1431	2034	CHIEF PLANNER	47.70	57.98	1.00	## VACANT ##
2851	1836	2035	SENIOR PLANNER	41.09	49.95	1.00	PLANNER II
2851	1837	2035	SENIOR PLANNER	41.09	49.95	1.00	SR PLANNER
2851	2874	2035	SENIOR PLANNER	41.09	49.95	1.00	PLANNER II
2851	2911	2035	SENIOR PLANNER	41.09	49.95	1.00	SR PLANNER
2851	3401	2033	PLANNER III	39.16	47.61	1.00	PLANNER II
2851	3576	0153	COMMISSION SERVICES SUPERVISOR	25.55	31.06	1.00	COMMISSION SERVICES SUPERVISOR
2851	3577	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST I
2851	3965	0135	ADMINISTRATIVE SERVICES MANAGER II	46.54	56.57	1.00	ADMINISTRATIVE SERVICES MGR II
2851	4008	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
2851	4117	2033	PLANNER III	39.16	47.61	1.00	PLANNER III
2851	4133	2041	BUILDING INSPECTOR III	35.95	43.70	1.00	BUILDING INSPECTOR II
2851	4372	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	ACTING COMMISSION SVCS SPRVSR
2851	4374	2067	ASSISTANT DIRECTOR PLANNING & BUILDING	51.60	62.72	1.00	ASST DIRECTOR PLANNING & BLDG
2851	4417	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	## VACANT ##
2851	4418	2033	PLANNER III	39.16	47.61	1.00	PLANNER I
2851	4419	2033	PLANNER III	39.16	47.61	1.00	PLANNER II
2851	4420	2038	SENIOR BUILDING INSPECTOR	37.72	45.85	1.00	## VACANT ##
2851	4421	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
2851	**PLANNING AND BUILDING**						
2851	4466	2070	SUPERVISING CODE ENFORCEMENT OFFICER	35.43	43.06	1.00	SUPERVISING CODE ENFORCE OFFCR
2851	4467	2070	SUPERVISING CODE ENFORCEMENT OFFICER	35.43	43.06	1.00	SUPERVISING CODE ENFORCE OFFCR
2851	4468	2071	CODE ENFORCEMENT MANAGER	43.43	52.82	1.00	CODE ENFORCEMENT MANAGER
2851	4604	2038	SENIOR BUILDING INSPECTOR	37.72	45.85	1.00	SR BUILDING INSPECTOR
2851	4613	2074	SUPERVISING PERMIT TECHNICIAN	31.70	38.53	1.00	SUPERVISING PERMIT TECHNICIAN
2851	4709	2077	PERMIT TECHNICIAN II	27.57	33.52	1.00	## VACANT ##
2851	4710	2077	PERMIT TECHNICIAN II	27.57	33.52	1.00	STAFF ASSISTANT III
2851	4711	2077	PERMIT TECHNICIAN II	27.57	33.52	1.00	STAFF ASSISTANT II
2851	4712	2077	PERMIT TECHNICIAN II	27.57	33.52	1.00	STAFF ASSISTANT III
2851	4713	2077	PERMIT TECHNICIAN II	27.57	33.52	1.00	STAFF ASSISTANT III
2851	4719	2078	CODE ENFORCEMENT OFFICER III	33.57	40.80	1.00	CODE ENFORCEMENT OFFICER II
2851	4720	2078	CODE ENFORCEMENT OFFICER III	33.57	40.80	1.00	CODE ENFORCEMENT OFFICER II
2851	4721	2078	CODE ENFORCEMENT OFFICER III	33.57	40.80	1.00	CODE ENFORCEMENT OFFICER II
2851	4722	2078	CODE ENFORCEMENT OFFICER III	33.57	40.80	1.00	CODE ENFORCEMENT OFFICER I
			Dept FTE Total			**47.00**	
2860	**ANIMAL CARE**						
2860	2083	2052	ANIMAL CONTROL ASSISTANT	16.37	19.90	1.00	ANIMAL CONTROL ASSISTANT
2860	2733	2050	ANIMAL FACILITY ATTENDANT	18.06	21.96	1.00	ANIMAL FACILITY ATTENDANT
2860	2733	2050	ANIMAL FACILITY ATTENDANT	18.06	21.96	0.00	ANIMAL FACILITY ATTENDANT
2860	3156	2050	ANIMAL FACILITY ATTENDANT	18.06	21.96	1.00	ANIMAL FACILITY ATTENDANT
2860	3355	0067	OFFICE SERVICES SUPERVISOR	23.74	28.85	1.00	OFFICE SERVICES SUPERVISOR
2860	3372	2016	ANIMAL CLINIC TECHNICIAN	21.44	26.06	1.00	ANIMAL CLINIC TECHNICIAN
2860	3464	2019	SPAY/NEUTER ADOPTION COORDINATOR	24.22	29.44	1.00	SPAY/NEUTER ADOPTION COORD
2860	4075	2053	ANIMAL PROTECTION OFFICER II	23.79	28.91	1.00	ANIMAL PROTECTION OFFICER II
2860	4138	2018	ANIMAL CONTROL SHELTER SUPERVISOR	25.42	30.89	1.00	ANIMAL CONTROL SHELTER SUPRVSR
2860	4140	2050	ANIMAL FACILITY ATTENDANT	18.06	21.96	1.00	ANIMAL FACILITY ATTENDANT
2860	4252	0203	DIRECTOR ANIMAL CARE	57.70	70.14	1.00	DIRECTOR ANIMAL CARE
2860	4469	2053	ANIMAL PROTECTION OFFICER II	23.79	28.91	1.00	ANIMAL PROTECTION OFFICER I
2860	4470	2053	ANIMAL PROTECTION OFFICER II	23.79	28.91	1.00	ANIMAL PROTECTION OFFICER I
2860	4683	2020	REGISTERED VETERINARY TECHNICIAN	26.30	31.97	1.00	REGISTERED VETERINARY TECH
2860	4752	2050	ANIMAL FACILITY ATTENDANT	18.06	21.96	1.00	## VACANT ##
			Dept FTE Total			**14.00**	
2910	**DISASTER RECOVERY**						
2910	4270	0010	ADMINISTRATIVE ANALYST II	36.57	44.45	1.00	ADMINISTRATIVE ANALYST II
2910	4665	0247	EXECUTIVE DIVISION MANAGER	53.57	65.10	1.00	EXECUTIVE DIVISION MANAGER
2910	4738	0012	SENIOR ADMINISTRATIVE ANALYST	42.33	51.46	1.00	SR ADMINISTRATIVE ANALYST
			Dept FTE Total			**3.00**	
3010	**DOT ADMINISTRATION**						
3010	161	2028	DIRECTOR TRANSPORTATION	75.58	91.88	1.00	DIRECTOR TRANSPORTATION
3010	518	3014	HEAVY EQUIPMENT MECHANIC	25.69	31.23	1.00	## VACANT ##
3010	523	3022	EQUIPMENT SUPERINTENDENT	32.77	39.84	1.00	EQUIPMENT SUPERINTENDENT
3010	544	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	ADMINISTRATIVE ASSISTANT
3010	549	3014	HEAVY EQUIPMENT MECHANIC	25.69	31.23	1.00	PARTS SPECIALIST
3010	600	3014	HEAVY EQUIPMENT MECHANIC	25.69	31.23	1.00	HEAVY EQUIPMENT MECHANIC
3010	601	3005	HEAVY EQUIPMENT SERVICES TECHNICIAN	21.11	25.66	1.00	HEAVY EQUIPMENT SVS TECHNICIAN
3010	604	3014	HEAVY EQUIPMENT MECHANIC	25.69	31.23	1.00	## VACANT ##

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
3010	**DOT ADMINISTRATION**						
3010	953	3015	SENIOR HEAVY EQUIPMENT MECHANIC	28.32	34.43	1.00	SR HEAVY EQUIPMENT MECHANIC
3010	992	2011	DEPUTY DIRECTOR DOT- ADMINISTRATION	46.54	56.57	1.00	DEPUTY DIR TRANS-ADMIN
3010	2313	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
3010	3390	2010	DEPUTY DIRECTOR DOT- ENGINEERING	63.35	77.00	1.00	ACTING DPTY DIR TRANS/ENG
3010	3408	2024	SENIOR ENGINEERING TECHNICIAN	34.30	41.68	1.00	SR ENGINEERING TECHNICIAN
3010	3490	2024	SENIOR ENGINEERING TECHNICIAN	34.30	41.68	1.00	SR ENGINEERING TECHNICIAN
3010	3547	3046	DEPUTY DIRECTOR DOT- MAINTENANCE SVCS	50.35	61.20	1.00	DEPUTY DIR TRANS-MAINT SVCS
3010	3548	3047	MAINTENANCE OPERATIONS COORDINATOR	38.93	47.31	1.00	MAINT OPERATIONS COORDINATOR
3010	3615	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
3010	3628	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST II
3010	3638	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
3010	3909	2026	SENIOR CIVIL ENGINEER	45.66	55.50	1.00	ENGINEERING TECHNICIAN II
3010	3954	2001	ENVIRONMENTAL COMPLIANCE SPECIALIST	31.57	38.38	1.00	ENVIRONMENTAL COMPLIANCE SPEC
3010	4038	2008	ENGINEER II	37.78	45.92	1.00	ENGINEERING TECHNICIAN I
3010	4192	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4194	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER I
3010	4195	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4196	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4197	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4200	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4201	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4202	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4203	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER I
3010	4204	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4206	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4207	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4208	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	## VACANT ##
3010	4195	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	VACANT
3010	4196	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER I
3010	4197	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4200	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4201	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4202	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4203	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER I
3010	4204	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4206	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4207	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4208	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	## VACANT ##
3010	4209	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER I
3010	4210	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4211	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4212	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4213	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4214	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4215	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4216	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER I

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
3010	**DOT ADMINISTRATION**						
3010	4217	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4218	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	## VACANT ##
3010	4220	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4221	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4222	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4223	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	## VACANT ##
3010	4224	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4226	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER IV
3010	4227	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	## VACANT ##
3010	4228	3055	ROAD MAINTENANCE WORKER IV	25.91	31.50	1.00	ROAD MAINTENANCE WORKER III
3010	4235	3056	ROAD MAINTENANCE WORKER V-LEAD	27.22	33.09	1.00	## VACANT ##
3010	4240	3057	ROAD MAINTENANCE SUPERVISOR I	29.74	36.15	1.00	ROAD MAINTENANCE SUPERVISOR I
3010	4242	3057	ROAD MAINTENANCE SUPERVISOR I	29.74	36.15	1.00	## VACANT ##
3010	4244	3058	ROAD MAINTENANCE SUPERVISOR II	32.82	39.89	1.00	ROAD MAINTENANCE SUPERVISOR II
3010	4246	3058	ROAD MAINTENANCE SUPERVISOR II	32.82	39.89	1.00	ROAD MAINTENANCE SUPERVISOR II
3010	4249	3059	ROAD MAINTENANCE SUPERVISOR III	36.15	43.94	1.00	ROAD MAINTENANCE SUPERVISR III
3010	4250	3059	ROAD MAINTENANCE SUPERVISOR III	36.15	43.94	1.00	ROAD MAINTENANCE SUPERVISR III
3010	4251	3059	ROAD MAINTENANCE SUPERVISOR III	36.15	43.94	1.00	ROAD MAINTENANCE SUPERVISR III
3010	4565	3059	ROAD MAINTENANCE SUPERVISOR III	36.15	43.94	1.00	ROAD MAINTENANCE SUPERVISR III
3010	4566	3059	ROAD MAINTENANCE SUPERVISOR III	36.15	43.94	1.00	ROAD MAINTENANCE SUPERVISR III
3010	4684	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST I
3010	4753	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT II
			Dept FTE Total			**65.00**	
4011	**ENVIRONMENTAL HEALTH**						
4011	1337	4039	ENVIRONMENTAL HEALTH SPECIALIST II	30.98	37.66	1.00	ENVIRONMENTAL HEALTH SPEC I
4011	1340	4040	ENVIRONMENTAL HEALTH MANAGER	45.51	55.32	1.00	ENVIRONMENTAL HEALTH MGR
4011	1342	4040	ENVIRONMENTAL HEALTH MANAGER	45.51	55.32	1.00	ENVIRONMENTAL HEALTH MGR
4011	1343	4039	ENVIRONMENTAL HEALTH SPECIALIST II	30.98	37.66	1.00	ENVIRONMENTAL HEALTH SPEC I
4011	1344	4042	DIRECTOR ENVIRONMENTAL HEALTH	51.40	62.48	1.00	DIRECTOR ENVIRONMENTAL HEALTH
4011	1345	4039	ENVIRONMENTAL HEALTH SPECIALIST II	30.98	37.66	1.00	## VACANT ##
4011	1348	4039	ENVIRONMENTAL HEALTH SPECIALIST II	30.98	37.66	1.00	ENVIRONMENTAL HEALTH SPEC I
4011	1417	4039	ENVIRONMENTAL HEALTH SPECIALIST II	30.98	37.66	1.00	ENVIRONMENTAL HEALTH SPEC I
4011	1624	4041	SENIOR ENVIRONMENTAL HEALTH SPECIALIST	32.52	39.53	1.00	ENVIRONMENTAL HEALTH SPEC I
4011	2193	4036	HAZARDOUS MATERIALS OPERATIONS SPECIALIST	32.03	38.93	1.00	HAZARDOUS MATERIAL OPERATN SPC
4011	2642	4039	ENVIRONMENTAL HEALTH SPECIALIST II	30.98	37.66	1.00	ENVIRONMENTAL HEALTH SPEC II
4011	4119	4039	ENVIRONMENTAL HEALTH SPECIALIST II	30.98	37.66	1.00	ENVIRONMENTAL HEALTH TECH
4011	4555	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	ADMINISTRATIVE ASSISTANT
4011	4589	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	ADMINISTRATIVE ASSISTANT
4011	4676	0067	OFFICE SERVICES SUPERVISOR	23.74	28.85	1.00	## VACANT ##
4011	4685	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST I
			Dept FTE Total			**16.00**	

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
4035	**PUBLIC HEALTH**						
4035	1433	4016	COUNTY HEALTH OFFICER	89.05	108.24	1.00	## VACANT ##
4035	1833	4001	LICENSED VOCATIONAL NURSE	26.96	32.76	1.00	LICENSED VOCATIONAL NURSE
4035	3654	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
4035	3655	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	## VACANT ##
4035	3664	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	SR PROGRAM SPECIALIST
4035	3668	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	## VACANT ##
4035	3670	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	PROGRAM SPECIALIST II
4035	3673	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST II
4035	3690	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
4035	3706	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	## VACANT ##
4035	3707	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	SR PROGRAM SPECIALIST
4035	3719	4098	DIRECTOR NURSING-PUBLIC HEALTH	61.42	74.66	1.00	## VACANT ##
4035	3809	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
4035	3819	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	## VACANT ##
4035	3850	4106	SENIOR PUBLIC HEALTH NURSE	48.70	59.20	1.00	PUBLIC HEALTH NURSE
4035	3853	4106	SENIOR PUBLIC HEALTH NURSE	48.70	59.20	1.00	## VACANT ##
4035	3854	4106	SENIOR PUBLIC HEALTH NURSE	48.70	59.20	1.00	LICENSED VOCATIONAL NURSE
4035	3856	4105	SUPERVISING PUBLIC HEALTH NURSE	54.62	66.39	1.00	## VACANT ##
4035	3858	4105	SUPERVISING PUBLIC HEALTH NURSE	54.62	66.39	1.00	SUPERVISING PH NURSE
4035	3861	4106	SENIOR PUBLIC HEALTH NURSE	48.70	59.20	1.00	ACTING SUPERVISING PH NURSE
4035	3864	4106	SENIOR PUBLIC HEALTH NURSE	48.70	59.20	1.00	REGISTERED NURSE
4035	3921	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
4035	4021	0191	VITAL STATISTICS TECHNICIAN	21.44	26.06	1.00	OOC VITAL STATISTIC TECHNICIAN
4035	4118	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	## VACANT ##
4035	4280	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST II
4035	4303	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	## VACANT ##
4035	4304	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	DEPARTMENT ANALYST II
4035	4333	4095	SENIOR HEALTH PROGRAM ELIGIBILITY WORKER	20.35	24.73	1.00	SR HEALTH PROGRAM ELIG WORKER
4035	4381	4114	DISASTER RECOVERY UNIT NURSE MANAGER	51.88	63.06	1.00	DISASTER RECVRY UNIT NURSE MGR
4035	4426	4102	COMMUNITY HEALTH SERVICES SPECIALIST II	21.44	26.06	1.00	ACTING PROGRAM SPECIALIST 1
4035	4428	4082	SUPERVISING HEALTH PROGRAM COORDINATOR	36.50	44.36	1.00	SUPERVISING HEALTH PROG COORD
4035	4489	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	OOC DEPARTMENT ANALYST 2
4035	4549	0161	ADMINISTRATIVE SECRETARY	24.32	29.57	1.00	## VACANT ##
4035	4554	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	## VACANT ##
4035	4579	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	SR DEPARTMENT ANALYST
4035	4583	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
4035	4586	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	SR PROGRAM SPECIALIST
4035	4595	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	PROGRAM SPECIALIST I
4035	4601	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	STAFF ASSISTANT III
4035	4602	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	PROGRAM SPECIALIST II
4035	4620	0135	ADMINISTRATIVE SERVICES MANAGER II	46.54	56.57	1.00	ACTING STAFF SERVICES MGR II
4035	4628	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
4035	4659	4117	EPIDEMIOLOGIST	39.56	48.09	1.00	## VACANT ##

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
4035			**PUBLIC HEALTH**				
4035	4678	4119	MATERNAL CHILD ADOLESCENT HEALTH/PERINATAL SERVICES	56.86	69.12	1.00	ACTING DIRECTOR NURSING-PUBHLT
4035	4714	4120	COMMUNICABLE DISEASE INVESTIGATOR	29.66	36.06	1.00	COMMUNICABLE DISEASE INVESTGTR
4035	4729	4122	CHILDREN'S SERVICES SPECIALIST	23.00	27.96	1.00	CHILDREN'S SERVICES SPECIALIST
4035	4730	4122	CHILDREN'S SERVICES SPECIALIST	23.00	27.96	1.00	CHILDREN'S SERVICES SPECIALIST
4035	4731	0245	PRINCIPAL DEPARTMENT ANALYST	39.55	48.08	1.00	PRINCIPAL DEPARTMENT ANALYST
4035	4742	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST I
			Dept FTE Total			**49.00**	
4049			**SUBSTANCE USE DISORDER TRTMNT**				
4049	2191	4031	SENIOR COMMUNITY HEALTH WORKER	21.11	25.66	1.00	SR COMMUNITY HLTH WORKER
4049	3645	0060	STAFF ASSISTANT III	20.86	25.35	1.00	## VACANT ##
4049	3647	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
4049	3666	4090	SUBSTANCE ABUSE COUNSELOR II	25.71	31.26	1.00	SUBSTANCE ABUSE COUNSELOR II
4049	3678	4093	SUBSTANCE ABUSE PROGRAM & SERVICES MANAGER	45.92	55.82	1.00	SR DEPARTMENT ANALYST
4049	3679	4093	SUBSTANCE ABUSE PROGRAM & SERVICES MANAGER	45.92	55.82	1.00	SUBSTANCE ABUSE PRG & SVCS MGR
4049	3684	4090	SUBSTANCE ABUSE COUNSELOR II	25.71	31.26	1.00	SUBSTANCE ABUSE COUNSELOR II
4049	3685	4090	SUBSTANCE ABUSE COUNSELOR II	25.71	31.26	1.00	SUBSTANCE ABUSE COUNSELOR I
4049	3688	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	STAFF SERVICES ADMINISTRATOR
4049	3689	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST I
4049	3692	4090	SUBSTANCE ABUSE COUNSELOR II	25.71	31.26	1.00	SUBSTANCE ABUSE COUNSELOR I
4049	3693	4090	SUBSTANCE ABUSE COUNSELOR II	25.71	31.26	1.00	SUBSTANCE ABUSE COUNSELOR II
4049	3696	4090	SUBSTANCE ABUSE COUNSELOR II	25.71	31.26	1.00	SUBSTANCE ABUSE COUNSELOR II
4049	3698	4090	SUBSTANCE ABUSE COUNSELOR II	25.71	31.26	1.00	SUBSTANCE ABUSE COUNSELOR II
4049	3709	4091	SENIOR SUBSTANCE ABUSE COUNSELOR	28.35	34.47	1.00	SR SUBSTANCE ABUSE COUNSELOR
4049	3712	4091	SENIOR SUBSTANCE ABUSE COUNSELOR	28.35	34.47	1.00	SUBSTANCE ABUSE COUNSELOR II
4049	3716	4092	SUBSTANCE ABUSE TREATMENT SUPERVISOR	31.28	38.02	1.00	SUBSTANCE ABUSE TRMT SPVSR
4049	3717	4092	SUBSTANCE ABUSE TREATMENT SUPERVISOR	31.28	38.02	1.00	SUBSTANCE ABUSE TRMT SPVSR
4049	4311	4031	SENIOR COMMUNITY HEALTH WORKER	21.11	25.66	1.00	SR COMMUNITY HLTH WORKER
4049	4537	4031	SENIOR COMMUNITY HEALTH WORKER	21.11	25.66	1.00	## VACANT ##
			Dept FTE Total			**20.00**	
4050			**MENTAL HEALTH**				
4050	2329	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
4050	2529	4050	MENTAL HEALTH CLINICIAN II	34.66	42.13	1.00	MENTAL HEALTH CLINICIAN I
4050	2976	4050	MENTAL HEALTH CLINICIAN II	34.66	42.13	1.00	## VACANT ##
4050	2977	4050	MENTAL HEALTH CLINICIAN II	34.66	42.13	1.00	DEPARTMENT ANALYST I
4050	3432	4050	MENTAL HEALTH CLINICIAN II	34.66	42.13	1.00	DEPARTMENT ANALYST I
4050	3571	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST II
4050	3599	0184	DEPARTMENT APPLICATIONS SPECIALIST	24.83	30.18	1.00	DEPARTMENT APPLICATION SPCLST
4050	3648	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
4050	3659	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	STAFF SERVICES ADMINISTRATOR
4050	3667	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	STAFF SERVICES ADMINISTRATOR
4050	3722	4099	DEPUTY DIRECTOR MENTAL HEALTH CLINICAL SVCS	53.36	64.87	1.00	PROGRAM MANAGER
4050	3724	4100	MENTAL HEALTH CLINICAL MANAGER	49.59	60.28	1.00	MENTAL HEALTH CLINICAL MANAGER
4050	3726	0161	ADMINISTRATIVE SECRETARY	24.32	29.57	1.00	ADMINISTRATIVE SECRETARY
4050	3729	4087	MENTAL HEALTH REHABILITATION SPECIALIST	28.29	34.38	1.00	## VACANT ##

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
4050	**MENTAL HEALTH**						
4050	3731	4087	MENTAL HEALTH REHABILITATION SPECIALIST	28.29	34.38	1.00	MENTAL HEALTH REHAB SPECIALIST
4050	3735	4087	MENTAL HEALTH REHABILITATION SPECIALIST	28.29	34.38	1.00	## VACANT ##
4050	3736	4087	MENTAL HEALTH REHABILITATION SPECIALIST	28.29	34.38	1.00	## VACANT ##
4050	3737	4087	MENTAL HEALTH REHABILITATION SPECIALIST	28.29	34.38	1.00	## VACANT ##
4050	3762	4096	SUPERVISING MENTAL HEALTH CLINICIAN	36.37	44.22	1.00	SR DEPARTMENT ANALYST
4050	3764	4096	SUPERVISING MENTAL HEALTH CLINICIAN	36.37	44.22	1.00	SR PROGRAM SPECIALIST
4050	3804	S586	STAFF SERVICES MANAGER II	46.54	56.57	1.00	## VACANT ##
4050	3813	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER
4050	4158	S541	SECRETARY	22.05	26.81	1.00	SECRETARY
4050	4159	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
4050	4161	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
4050	4162	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
4050	4163	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	OOC PROGRAM SPECIALIST 2
4050	4493	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	COMPLIANCE MANAGER
4050	4512	0237	DEPUTY DIRECTOR BHRS OPERATIONS	51.75	62.89	1.00	DEPUTY DIR BHRS-OPERATIONS
4050	4534	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	ACTING PRINCIPAL DEPT ANALYST
4050	4536	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
4050	4597	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	DEPARTMENT ANALYST I
4050	4598	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
4050	4599	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER
4050	4600	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	## VACANT ##
4050	4626	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	ACTING SR DEPARTMENT ANALYST
4050	4640	0169	STAFF SERVICES ADMINISTRATOR	35.60	43.28	1.00	## VACANT ##
4050	4679	0248	DIRECTOR HEALTH SERVICES	78.17	95.01	1.00	DIRECTOR HEALTH SERVICES
4050	4733	0245	PRINCIPAL DEPARTMENT ANALYST	39.55	48.08	1.00	PRINCIPAL DEPARTMENT ANALYST
4050	4734	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
4050	4754	0245	PRINCIPAL DEPARTMENT ANALYST	39.55	48.08	1.00	## VACANT ##
			BU FTE Total			**41.00**	
4051	**MENTAL HEALTH SVCS ACCT**						
4051	3727	4087	MENTAL HEALTH REHABILITATION SPECIALIST	28.29	34.38	1.00	MENTAL HEALTH REHAB SPECIALIST
4051	3801	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	SR PROGRAM SPECIALIST
4051	3808	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	SR PROGRAM SPECIALIST
4051	4641	0169	STAFF SERVICES ADMINISTRATOR	35.60	43.28	1.00	ACTING PROGRAM MANAGER
4051	4642	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	## VACANT ##
4051	4649	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	PROGRAM SPECIALIST I
			Dept FTE Total			**6.00**	
4075	**HOUSING**						
4075	4432	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
4075	4433	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
			Dept FTE Total			**2.00**	
4510	**SOLID WASTE**						
4510	4378	2068	SENIOR ENVIRONMENTAL COMPLIANCE SPECIALIST	34.74	42.22	1.00	SR ENVIRONMENTAL COMPLNC SPEC
4510	4379	3028	DEPUTY DIRECTOR DOT- SOLID WASTE & WATER AGENCY	50.35	61.20	1.00	DEPUTY DIR TRANS-SLDWST/WTR AG
			Dept FTE Total			**2.00**	

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
5010	**SOCIAL SERVICES**						
5010	703	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	707	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER IV-A
5010	708	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	710	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER II
5010	711	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III-DIF
5010	713	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	## VACANT ##
5010	714	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER III
5010	717	0124	ACCOUNT SPECIALIST II	20.29	24.66	1.00	SCREENER
5010	719	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	STAFF ASSISTANT III
5010	721	S511	ELIGIBILITY SPECIALIST SUPERVISOR	29.98	36.44	1.00	ELIGIBILITY SPECIALIST SUPRVSR
5010	722	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER III
5010	723	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	724	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER IV-B
5010	728	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	729	0127	ACCOUNT SPECIALIST SUPERVISOR	27.10	32.93	1.00	ACCOUNT SPECIALIST SUPERVISOR
5010	738	0127	ACCOUNT SPECIALIST SUPERVISOR	27.10	32.93	1.00	ACCOUNT SPECIALIST SUPERVISOR
5010	739	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	741	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	SOCIAL WORKER SUPERVISOR I DIF
5010	742	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	## VACANT ##
5010	743	0124	ACCOUNT SPECIALIST II	20.29	24.66	1.00	ACCOUNT SPECIALIST II
5010	749	S511	ELIGIBILITY SPECIALIST SUPERVISOR	29.98	36.44	1.00	ELIGIBILITY SPECIALIST SUPRVSR
5010	750	0169	STAFF SERVICES ADMINISTRATOR	35.60	43.28	1.00	STAFF SERVICES ADMINISTRATOR
5010	759	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER III
5010	764	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	767	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	## VACANT ##
5010	768	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	774	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER II
5010	776	S549	SOCIAL WORKER SUPERVISOR I	35.50	43.15	1.00	EMPLOY & TRAINING SUPERVISOR
5010	777	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	## VACANT ##
5010	781	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	## VACANT ##
5010	784	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	787	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	SOCIAL WORKER SUPERVISOR I DIF
5010	789	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	## VACANT ##
5010	790	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	792	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	## VACANT ##
5010	793	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	794	0127	ACCOUNT SPECIALIST SUPERVISOR	27.10	32.93	1.00	ACCOUNT SPECIALIST SUPERVISOR
5010	795	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER II
5010	796	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	799	S511	ELIGIBILITY SPECIALIST SUPERVISOR	29.98	36.44	1.00	ELIGIBILITY SPECIALIST SUPRVSR
5010	802	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	816	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER II
5010	819	S511	ELIGIBILITY SPECIALIST SUPERVISOR	29.98	36.44	1.00	ELIGIBILITY SPECIALIST SUPRVSR
5010	823	S546	SOCIAL WORKER III	30.20	36.72	1.00	ACTING SOCIAL WORKER 3

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
5010	**SOCIAL SERVICES**						
5010	825	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	826	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER IV-B
5010	828	S511	ELIGIBILITY SPECIALIST SUPERVISOR	29.98	36.44	1.00	ELIGIBILITY SPECIALIST SUPRVSR
5010	968	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST II
5010	969	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER IV-D
5010	970	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	973	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	1011	S511	ELIGIBILITY SPECIALIST SUPERVISOR	29.98	36.44	1.00	ELIGIBILITY SPECIALIST SUPRVSR
5010	1012	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	## VACANT ##
5010	1075	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	## VACANT ##
5010	1111	S511	ELIGIBILITY SPECIALIST SUPERVISOR	29.98	36.44	1.00	ELIGIBILITY SPECIALIST SUPRVSR
5010	1113	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	1115	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT I
5010	1188	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	1191	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	## VACANT ##
5010	1192	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	## VACANT ##
5010	1193	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	## VACANT ##
5010	1242	S549	SOCIAL WORKER SUPERVISOR I	35.50	43.15	1.00	SOCIAL WORKER SUPERVISOR I
5010	1243	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	OOC SOCIAL WORKER ASSISTANT 2
5010	1257	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	1288	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	1317	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	## VACANT ##
5010	1320	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	1424	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	1426	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT I
5010	1428	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	1429	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	1467	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	1468	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	1472	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	1477	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
5010	1480	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	1641	S557	DEPUTY DIRECTOR SOCIAL SERVICES	53.95	65.57	1.00	DEPUTY DIR SOCIAL SERVICES
5010	1642	0171	PROGRAM MANAGER	44.23	53.76	1.00	PROGRAM MANAGER
5010	1645	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER II
5010	1675	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	## VACANT ##
5010	1688	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	1689	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	1690	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	1694	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	## VACANT ##
5010	1695	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	1696	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER IV-B
5010	1706	0169	STAFF SERVICES ADMINISTRATOR	35.60	43.28	1.00	STAFF SERVICES ADMINISTRATOR
5010	1775	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER II
5010	1776	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	## VACANT ##

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
5010	**SOCIAL SERVICES**						
5010	1778	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	1787	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT I
5010	1788	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	1790	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER II
5010	1792	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	ACTING SR PRG MGR-FAM/CHILDSVC
5010	1816	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
5010	1820	S514	EMPLOYMENT & TRAINING SUPERVISOR	33.72	40.99	1.00	EMPLOY & TRAINING SUPERVISOR
5010	1865	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	1866	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST I
5010	1868	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	1869	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	1877	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	ACTING SOCIAL WORKER SUPERV 1
5010	1878	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	1879	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	1979	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	DEPARTMENT ANALYST II
5010	1980	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	1983	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	## VACANT ##
5010	1984	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	1985	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	1986	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	1987	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	1988	0062	SUPERVISING STAFF ASSISTANT	21.90	26.63	1.00	SUPERVISING STAFF ASSISTANT
5010	1992	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR PROGRAM SPECIALIST
5010	1993	0171	PROGRAM MANAGER	44.23	53.76	1.00	PROGRAM MANAGER
5010	2015	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	2018	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER I
5010	2019	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER I
5010	2020	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III-DIF
5010	2021	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER II
5010	2022	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III
5010	2025	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	2094	S517	EMPLOYMENT & TRAINING WORKER III	29.32	35.65	1.00	EMPLOY & TRAINING WORKER III
5010	2105	0179	DEPUTY PUBLIC GUARDIAN/ADM	32.58	39.61	1.00	## VACANT ##
5010	2118	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	## VACANT ##
5010	2138	S514	EMPLOYMENT & TRAINING SUPERVISOR	33.72	40.99	1.00	EMPLOY & TRAINING SUPERVISOR
5010	2139	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III-DIF
5010	2140	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III
5010	2157	0169	STAFF SERVICES ADMINISTRATOR	35.60	43.28	1.00	STAFF SERVICES ADMINISTRATOR
5010	2177	0177	VETERANS SERVICES OFFICER	32.52	39.53	1.00	VETERANS SERVICES OFFICER
5010	2202	0169	STAFF SERVICES ADMINISTRATOR	35.60	43.28	1.00	STAFF SERVICES ADMINISTRATOR
5010	2204	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	SOCIAL WORKER SUPERVISOR I
5010	2213	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
5010	2243	S557	DEPUTY DIRECTOR SOCIAL SERVICES	53.95	65.57	1.00	DEPUTY DIR SOC SVCS-CHILDREN'S
5010	2244	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER-FAM/CHLDSVC
5010	2260	S516	EMPLOYMENT & TRAINING WORKER II	26.67	32.41	1.00	EMPLOY & TRAINING WORKER II
5010	2297	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	SOCIAL WORKER SUPERVISOR I DIF

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
5010	**SOCIAL SERVICES**						
5010	2304	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III-DIF
5010	2315	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	2318	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	2319	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	SOCIAL WORKER SUPERVISOR II-A
5010	2320	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	## VACANT ##
5010	2326	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER
5010	2356	0171	PROGRAM MANAGER	44.23	53.76	1.00	PROGRAM MANAGER
5010	2476	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	2479	S516	EMPLOYMENT & TRAINING WORKER II	26.67	32.41	1.00	EMPLOY & TRAINING WORKER II
5010	2498	0176	VETERANS SERVICE REPRESENTATIVE	23.08	28.05	1.00	VETERANS SERVICES REPRESENTATV
5010	2522	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER
5010	2523	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
5010	2525	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	OOC SOCIAL WORKER ASSISTANT 2
5010	2545	S516	EMPLOYMENT & TRAINING WORKER II	26.67	32.41	1.00	EMPLOY & TRAINING WORKER II
5010	2546	S516	EMPLOYMENT & TRAINING WORKER II	26.67	32.41	1.00	EMPLOY & TRAINING WORKER II
5010	2547	S516	EMPLOYMENT & TRAINING WORKER II	26.67	32.41	1.00	EMPLOY & TRAINING WORKER II
5010	2549	S516	EMPLOYMENT & TRAINING WORKER II	26.67	32.41	1.00	EMPLOY & TRAINING WORKER II
5010	2551	S516	EMPLOYMENT & TRAINING WORKER II	26.67	32.41	1.00	EMPLOY & TRAINING WORKER II
5010	2556	S516	EMPLOYMENT & TRAINING WORKER II	26.67	32.41	1.00	EMPLOY & TRAINING WORKER II
5010	2558	S516	EMPLOYMENT & TRAINING WORKER II	26.67	32.41	1.00	EMPLOY & TRAINING WORKER II
5010	2561	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	2562	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST II
5010	2564	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	2570	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	2572	S517	EMPLOYMENT & TRAINING WORKER III	29.32	35.65	1.00	EMPLOY & TRAINING WORKER II
5010	2576	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	PROGRAM SPECIALIST I
5010	2577	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	PROGRAM SPECIALIST I
5010	2578	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	DEPARTMENT ANALYST II
5010	2595	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER I
5010	2599	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	2603	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER IV-C
5010	2605	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	2635	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	SOCIAL WORKER SUPERVISOR I DIF
5010	2638	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	2639	S557	DEPUTY DIRECTOR SOCIAL SERVICES	53.95	65.57	1.00	DEPUTY DIR SOCIAL SERVICES
5010	2652	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III
5010	2653	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	## VACANT ##
5010	2655	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	## VACANT ##
5010	2656	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III
5010	2657	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III
5010	2658	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	2661	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	ACTING SOCIAL WORKER 1
5010	2662	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	SOCIAL WORKER SUPERVISOR I DIF
5010	2665	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	2667	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	2673	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST II

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
5010	**SOCIAL SERVICES**						
5010	2709	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT II
5010	2716	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	2718	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER II
5010	2720	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III
5010	2721	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER I
5010	2723	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER IV-B
5010	2725	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER I
5010	2727	0127	ACCOUNT SPECIALIST SUPERVISOR	27.10	32.93	1.00	## VACANT ##
5010	2729	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	SOCIAL WORKER SUPERVISOR I
5010	2812	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	2813	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT II
5010	2814	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
5010	2851	0169	STAFF SERVICES ADMINISTRATOR	35.60	43.28	1.00	DEPARTMENT ANALYST II
5010	2852	0169	STAFF SERVICES ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
5010	2855	0176	VETERANS SERVICE REPRESENTATIVE	23.08	28.05	1.00	VETERANS SERVICES REPRESENTATV
5010	3020	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	3090	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT I
5010	3091	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	3092	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	3093	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5010	3094	0124	ACCOUNT SPECIALIST II	20.29	24.66	1.00	ACCOUNT SPECIALIST II
5010	3243	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	OOC ACCOUNT SPECIALIST 3
5010	3262	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	3263	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	## VACANT ##
5010	3266	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	3271	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	## VACANT ##
5010	3289	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	## VACANT ##
5010	3395	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	## VACANT ##
5010	3413	S570	WELFARE INVESTIGATOR II	39.52	48.03	1.00	WELFARE INVESTIGATOR II 15%
5010	3414	S570	WELFARE INVESTIGATOR II	39.52	48.03	1.00	## VACANT ##
5010	3416	S567	CHIEF WELFARE INVESTIGATOR	53.05	64.47	1.00	CHIEF WELFARE INVESTIGATOR 3%
5010	3434	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
5010	3450	S517	EMPLOYMENT & TRAINING WORKER III	29.32	35.65	1.00	EMPLOY & TRAINING WORKER III
5010	3474	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III
5010	3475	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	SR PROGRAM SPECIALIST
5010	3493	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER I
5010	3516	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
5010	3519	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST II
5010	3523	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
5010	3530	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	SOCIAL WORKER SUPERVISOR I
5010	3531	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	SOCIAL WORKER SUPERVISOR I
5010	3581	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	## VACANT ##
5010	3618	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	## VACANT ##
5010	3633	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
5010	3634	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
5010	3635	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	DEPARTMENT ANALYST II

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
5010	**SOCIAL SERVICES**						
5010	3757	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
5010	3761	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
5010	3780	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	PROGRAM SPECIALIST II
5010	3797	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
5010	3816	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
5010	3818	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
5010	3944	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	3945	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST II
5010	3969	S540	SCREENER	19.78	24.05	1.00	SCREENER
5010	3971	S540	SCREENER	19.78	24.05	1.00	SCREENER
5010	3972	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER II
5010	3973	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III-DIF
5010	3975	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III
5010	3976	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	3977	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	3978	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	3981	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	3982	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	## VACANT ##
5010	3984	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	3985	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	3986	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	3987	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	3988	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST I
5010	3989	S512	ELIGIBILITY SPECIALIST II	23.49	28.54	1.00	ELIGIBILITY SPECIALIST II
5010	4015	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST I
5010	4016	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
5010	4037	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST II
5010	4040	0060	STAFF ASSISTANT III	20.86	25.35	1.00	## VACANT ##
5010	4042	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	OOC SOCIAL WORKER ASSISTANT 2
5010	4044	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER III-DIF
5010	4048	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER
5010	4051	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
5010	4055	S568	VOCATIONAL ASSISTANT	18.35	22.30	1.00	VOCATIONAL ASSISTANT
5010	4056	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM SPECIALIST I
5010	4057	S551	SOCIAL WORKER SUPERVISOR II-A	37.24	45.26	1.00	## VACANT ##
5010	4095	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	## VACANT ##
5010	4098	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER
5010	4099	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
5010	4125	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
5010	4156	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST II
5010	4164	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	SR PROGRAM SPECIALIST
5010	4166	0161	ADMINISTRATIVE SECRETARY	24.32	29.57	1.00	ADMINISTRATIVE ASSISTANT
5010	4168	S541	SECRETARY	22.05	26.81	1.00	SECRETARY
5010	4170	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER-FAM/CHLDSVC
5010	4172	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	SR PROGRAM SPECIALIST
5010	4175	S541	SECRETARY	22.05	26.81	1.00	SECRETARY

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
5010	**SOCIAL SERVICES**						
5010	4177	0168	PROGRAM ADMINISTRATOR	35.60	43.28	1.00	PROGRAM ADMINISTRATOR
5010	4179	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER III
5010	4182	S552	SOCIAL WORKER IV-B	34.98	42.53	1.00	SOCIAL WORKER III-DIF
5010	4183	4011	REGISTERED NURSE	37.97	46.14	1.00	REGISTERED NURSE
5010	4184	0161	ADMINISTRATIVE SECRETARY	24.32	29.57	1.00	ADMINISTRATIVE SECRETARY
5010	4186	0135	ADMINISTRATIVE SERVICES MANAGER II	46.54	56.57	1.00	ADMINISTRATIVE SERVICES MGR II
5010	4188	4011	REGISTERED NURSE	37.97	46.14	1.00	SOCIAL WORKER III
5010	4189	4011	REGISTERED NURSE	37.97	46.14	1.00	REGISTERED NURSE
5010	4284	7023	DEPUTY COUNTY COUNSEL IV	69.04	83.90	1.00	DEPUTY COUNTY COUNSEL II
5010	4315	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT III
5010	4318	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER
5010	4320	0062	SUPERVISING STAFF ASSISTANT	21.90	26.63	1.00	SUPERVISING STAFF ASSISTANT
5010	4323	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER III
5010	4324	S570	WELFARE INVESTIGATOR II	39.52	48.03	1.00	ACTING CHIEF WELFARE INVESTIGA
5010	4325	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	PROGRAM SPECIALIST I
5010	4326	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	SR PROGRAM SPECIALIST
5010	4327	S546	SOCIAL WORKER III	30.20	36.72	1.00	SOCIAL WORKER I
5010	4346	S511	ELIGIBILITY SPECIALIST SUPERVISOR	29.98	36.44	1.00	ELIGIBILITY SPECIALIST SUPRVSR
5010	4348	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
5010	4350	0072	LEGAL SECRETARY II	22.04	26.80	1.00	## VACANT ##
5010	4352	0072	LEGAL SECRETARY II	22.04	26.80	1.00	LEGAL SECRETARY II
5010	4353	0079	SUPERVISING LEGAL SECRETARY	24.30	29.54	1.00	OOC SUPERVISING LEGAL SECRETRY
5010	4354	4102	COMMUNITY HEALTH SERVICES SPECIALIST II	21.44	26.06	1.00	COMMUNITY HEALTH SERV SPEC I
5010	4358	S540	SCREENER	19.78	24.05	1.00	SCREENER
5010	4359	S540	SCREENER	19.78	24.05	1.00	STAFF ASSISTANT II
5010	4361	S540	SCREENER	19.78	24.05	1.00	SCREENER
5010	4435	0164	PROGRAM SPECIALIST II	27.27	33.14	1.00	PROGRAM SPECIALIST II
5010	4437	S598	SOCIAL WORKER IV-C	36.75	44.68	1.00	SOCIAL WORKER III-DIF
5010	4438	S598	SOCIAL WORKER IV-C	36.75	44.68	1.00	SOCIAL WORKER II
5010	4441	S598	SOCIAL WORKER IV-C	36.75	44.68	1.00	SOCIAL WORKER II
5010	4442	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT II
5010	4443	0165	SENIOR PROGRAM SPECIALIST	30.05	36.53	1.00	SR PROGRAM SPECIALIST
5010	4449	0231	DIRECTOR SOCIAL SERVICES	68.79	83.61	1.00	DIRECTOR SOCIAL SERVICES
5010	4473	0108	INFORMATION SYSTEMS TECHNICIAN II	28.76	34.96	1.00	INFORMATION SYSTEMS TECH II
5010	4474	0108	INFORMATION SYSTEMS TECHNICIAN II	28.76	34.96	1.00	INFORMATION SYSTEMS TECH II
5010	4475	0158	INFORMATION SYSTEMS SPECIALIST	31.70	38.53	1.00	INFORMATION SYSTEMS TECH II
5010	4476	0257	CONF NETWORK SYSTEMS ANALYST II	38.91	47.29	1.00	CONF NETWORK SYSTEM ANALYST I
5010	4478	0143	DEPARTMENT ANALYST II	32.64	39.67	1.00	DEPARTMENT ANALYST II
5010	4479	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SR DEPARTMENT ANALYST
5010	4481	S584	SOCIAL WORKER IV-D	38.55	46.85	1.00	SOCIAL WORKER III
5010	4483	S586	STAFF SERVICES MANAGER II	46.54	56.57	1.00	STAFF SERVICES MANAGER II
5010	4516	0141	ASSISTANT DIRECTOR SOCIAL SERVICES	63.16	76.77	1.00	ASST DIRECTOR SOCIAL SERVICES
5010	4558	0125	ACCOUNT SPECIALIST III	22.44	27.27	1.00	ACCOUNT SPECIALIST III
5010	4559	S511	ELIGIBILITY SPECIALIST SUPERVISOR	29.98	36.44	1.00	EMPLOY & TRAINING WORKER III
5010	4561	S511	ELIGIBILITY SPECIALIST SUPERVISOR	29.98	36.44	1.00	ELIGIBILITY SPECIALIST SUPRVSR
5010	4562	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	ADMINISTRATIVE ASSISTANT

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
5010	**SOCIAL SERVICES**						
5010	4563	S540	SCREENER	19.78	24.05	1.00	SCREENER
5010	4564	S540	SCREENER	19.78	24.05	1.00	SCREENER
5010	4643	0063	ADMINISTRATIVE ASSISTANT	22.05	26.81	1.00	ADMINISTRATIVE ASSISTANT
5010	4646	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST I
5010	4647	S528	ELIGIBILITY SPECIALIST III	25.89	31.47	1.00	ELIGIBILITY SPECIALIST III
5010	4648	0086	SENIOR DEPARTMENT ANALYST	35.99	43.74	1.00	SOCIAL WORKER II
5010	4726	0170	SENIOR PROGRAM MANAGER	46.44	56.45	1.00	SR PROGRAM MANAGER-FAM/CHLDSVC
			Dept FTE Total			**326.00**	
5170	**IN HOME SUPPORTIVE SVCS**						
5170	1116	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
5170	2478	S542	SOCIAL WORKER ASSISTANT II	22.20	26.99	1.00	SOCIAL WORKER ASSISTANT II
			Dept FTE Total			**2.00**	
6110	**LIBRARY**						
6110	851	8005	BOOKMOBILE DRIVER	20.15	24.50	1.00	BOOKMOBILE DRIVER
6110	852	8007	LIBRARIAN II	27.74	33.73	1.00	LIBRARIAN II
6110	1669	8003	LIBRARY TECHNICIAN	18.07	21.98	1.00	LIBRARY TECHNICIAN
6110	1945	8007	LIBRARIAN II	27.74	33.73	1.00	LIBRARIAN II
6110	3478	8010	LIBRARY BRANCH MANAGER- MLS	35.68	43.37	1.00	LIBRARY BRANCH MGR-MLS
6110	3479	8010	LIBRARY BRANCH MANAGER- MLS	35.68	43.37	1.00	LIBRARY BRANCH MGR-MLS
6110	3480	8012	LIBRARY ASSOCIATE	21.98	26.71	1.00	LIBRARY ASSOCIATE
6110	3483	8013	SENIOR LIBRARY TECHNICIAN	20.46	24.86	1.00	SR LIBRARY TECHNICIAN
6110	3617	8003	LIBRARY TECHNICIAN	18.07	21.98	0.50	LIBRARY TECHNICIAN
6110	3902	8010	LIBRARY BRANCH MANAGER- MLS	35.68	43.37	1.00	LIBRARY BRANCH MGR-MLS
6110	3910	8007	LIBRARIAN II	27.74	33.73	1.00	LIBRARIAN II
6110	3911	8001	LIBRARY ASSISTANT	16.37	19.90	1.00	LIBRARY ASSISTANT
6110	3912	8001	LIBRARY ASSISTANT	16.37	19.90	1.00	LIBRARY ASSISTANT
6110	3913	8001	LIBRARY ASSISTANT	16.37	19.90	1.00	LIBRARY ASSISTANT
6110	3914	8001	LIBRARY ASSISTANT	16.37	19.90	1.00	LIBRARY ASSISTANT
6110	3916	8001	LIBRARY ASSISTANT	16.37	19.90	0.50	LIBRARY ASSISTANT- 24 HRS
6110	3919	8001	LIBRARY ASSISTANT	16.37	19.90	0.50	LIBRARY ASSISTANT
6110	3919	8001	LIBRARY ASSISTANT	16.37	19.90	0.00	LIBRARY ASSISTANT
6110	3920	8001	LIBRARY ASSISTANT	16.37	19.90	1.00	LIBRARY ASSISTANT
6110	3926	8003	LIBRARY TECHNICIAN	18.07	21.98	1.00	LIBRARY TECHNICIAN
6110	3940	8007	LIBRARIAN II	27.74	33.73	1.00	OOC LIBRARIAN 2
6110	3955	8007	LIBRARIAN II	27.74	33.73	1.00	LIBRARIAN II
6110	3962	0135	ADMINISTRATIVE SERVICES MANAGER II	46.54	56.57	1.00	ADMINISTRATIVE SERVICES MGR II
6110	4090	8010	LIBRARY BRANCH MANAGER- MLS	35.68	43.37	1.00	LIBRARY BRANCH MGR NON-MLS
6110	4145	8013	SENIOR LIBRARY TECHNICIAN	20.46	24.86	1.00	SR LIBRARY TECHNICIAN
6110	4146	8013	SENIOR LIBRARY TECHNICIAN	20.46	24.86	1.00	OOC SR LIBRARY TECHNICIAN
6110	4539	8001	LIBRARY ASSISTANT	16.37	19.90	0.50	LIBRARY ASSISTANT
6110	4603	0067	OFFICE SERVICES SUPERVISOR	23.74	28.85	1.00	OFFICE SERVICES SUPERVISOR
6110	4654	8001	LIBRARY ASSISTANT	16.37	19.90	0.50	LIBRARY ASSISTANT
6110	4655	8001	LIBRARY ASSISTANT	16.37	19.90	0.50	LIBRARY ASSISTANT
6110	4656	8001	LIBRARY ASSISTANT	16.37	19.90	0.50	LIBRARY ASSISTANT
6110	4657	8001	LIBRARY ASSISTANT	16.37	19.90	0.50	LIBRARY ASSISTANT
6110	4658	8001	LIBRARY ASSISTANT	16.37	19.90	0.50	LIBRARY ASSISTANT

POSITION ALLOCATIONS

Budget Unit	Pos #	Job Class	Allocated Classification	Step One	Step Five	Alloc FTE	Incumbent Classification
6110			**LIBRARY**				
6110	4667	8011	COUNTY LIBRARIAN/DIRECTOR	53.97	65.59	1.00	COUNTY LIBRARIAN/DIRECTOR
6110	4688	8013	SENIOR LIBRARY TECHNICIAN	20.46	24.86	0.50	SR LIBRARY TECHNICIAN
6110	4689	8013	SENIOR LIBRARY TECHNICIAN	20.46	24.86	0.75	SR LIBRARY TECHNICIAN
6110	4690	8013	SENIOR LIBRARY TECHNICIAN	20.46	24.86	0.50	SR LIBRARY TECHNICIAN
6110	4691	8013	SENIOR LIBRARY TECHNICIAN	20.46	24.86	1.00	SR LIBRARY TECHNICIAN
6110	4692	8013	SENIOR LIBRARY TECHNICIAN	20.46	24.86	1.00	SR LIBRARY TECHNICIAN
6110	4693	8013	SENIOR LIBRARY TECHNICIAN	20.46	24.86	1.00	SR LIBRARY TECHNICIAN
6110	4755	8007	LIBRARIAN II	27.74	33.73	1.00	OOC DEPARTMENT APPLICATION SPC
			Dept FTE Total			**34.25**	
6210			**FARM ADVISOR**				
6210	853	0067	OFFICE SERVICES SUPERVISOR	23.74	28.85	1.00	## VACANT ##
6210	4134	2013	SENIOR AGRICULTURAL TECHNICIAN	22.37	27.18	1.00	SR AGRICULTURE TECH
6210	4522	0060	STAFF ASSISTANT III	20.86	25.35	1.00	STAFF ASSISTANT II
			Dept FTE Total			**3.00**	
7110			**MUSEUM**				
7110	2490	8004	MUSEUM CURATOR	29.34	35.66	1.00	MUSEUM CURATOR
7110	4509	0055	STAFF ASSISTANT I	16.37	19.90	1.00	STAFF ASSISTANT I
7110	4736	0135	ADMINISTRATIVE SERVICES MANAGER II	46.54	56.57	1.00	ACTING ADMINISTRATV SVCS MGR 2
7110	4756	0124	ACCOUNT SPECIALIST II	20.29	24.66	0.50	## VACANT ##
			Dept FTE Total			**3.50**	
			Grand Total Allocated FTE			**1,209.25**	

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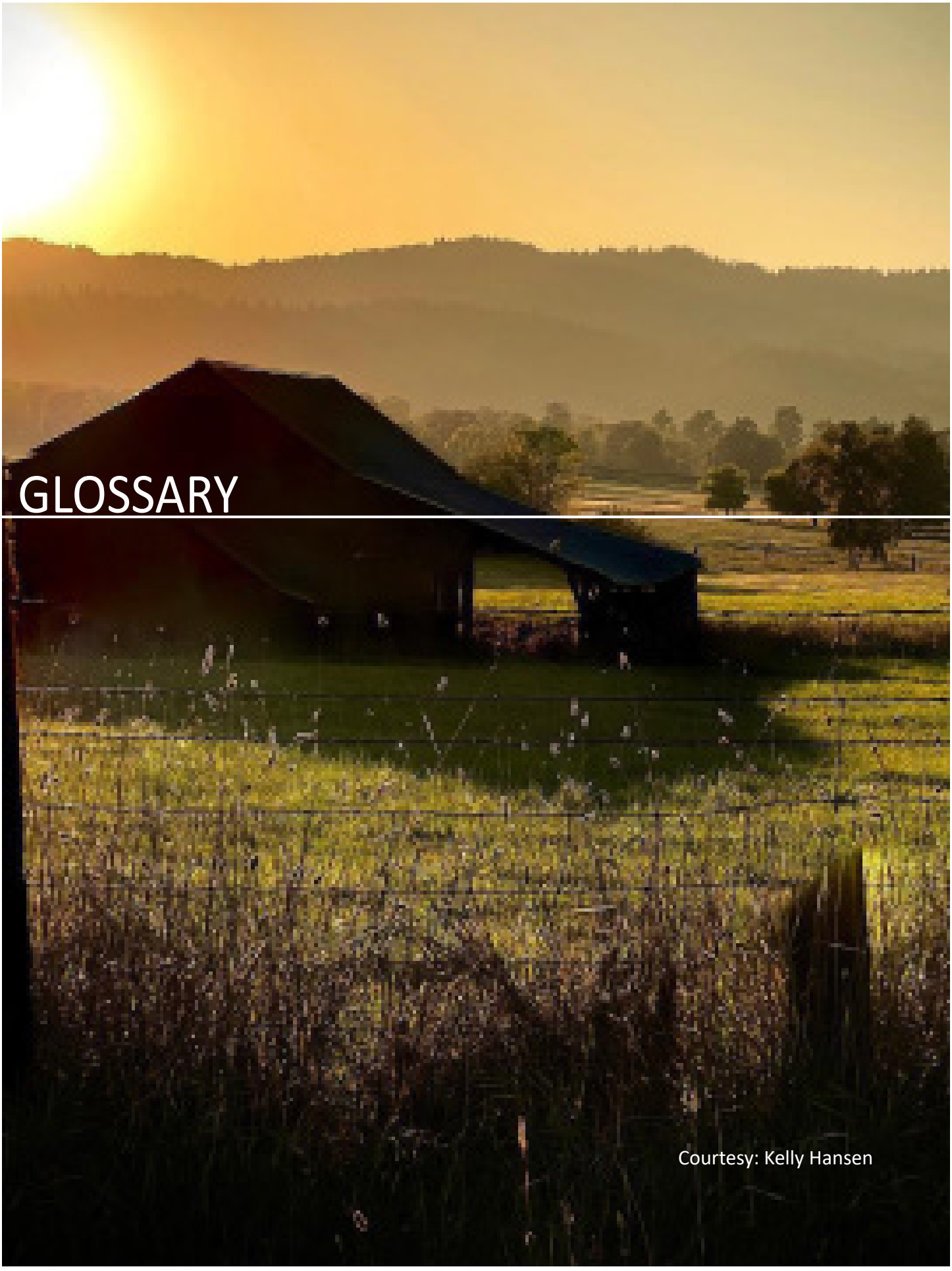
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GLOSSARY



Courtesy: Kelly Hansen

GLOSSARY OF TERMS AND ACRONYMS

A-87: This alpha/numeric designation refers to the Federal Office of Management and Budget Circular No. A-87, which establishes cost principles for the allocation of central administrative and overhead expenses to County departments related to federally funded grants or programs.

AB: Acronym for California State Assembly Bill.

ACA: Acronym for Affordable Care Act.

ACS: Acronym for Animal Care Services.

ACCOUNT STRING: A record of monetary transaction maintained in the accounting ledger. It may be a classification of expenditure or revenue. Example: "Office Expense" is an account in the Services & Supplies (2000 Series) expenditure category.

ACCRUAL BASIS OF ACCOUNTING: A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows. Please also refer to MODIFIED ACCRUAL.

ACTIVE TRANSPORTATION PROGRAM: The Active Transportation Program (ATP) grant funds the Safe Routes to Schools (SRTS) non-infrastructure project. The goal is to develop and sustain a comprehensive Safe Routes to School program that will lead to increased walking and biking throughout the County. Services will include the development of Safe Routes to Schools language in district wellness policies, school and community task forces to provide guidance and oversight, assessment of school routes, school-based safety education, walk and bike to school activities/ events, advocacy for the development of SRTS language in school district wellness policies and infrastructure improvement to sustain the program.

ADAP: Acronym for AIDS Drug Assistance Program. This program is administered by Public Health Budget Unit 0488-HIV Services.

ADJUSTED BUDGET: The final budget as amended through formal action of the Board of Supervisors after formal adoption.

AED: Acronym for Automated External Defibrillator, see BU 4016-Emergency Medical Services.

ALLOCATED POSITIONS: All positions included in the County's salary resolution. Appropriations may not be made to fund all allocated positions.

APPROPRIATION: An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

AOT: Acronym for Assisted Outpatient Treatment.

APS: Acronym for Adult Protective Services.

ARRA: Acronym for American Recovery and Reinvestment Act of 2009.

ASSESSED VALUATION: A valuation set upon real estate or other property by the Assessor's Office as a basis for levying taxes.

ASIST: Acronym for Suicide Intervention Skills Trainings, which is administered by Behavioral Health and Recovery Services Budget Unit 4051-Mental Health Services Act.

AT HOME: The Treatment for Homeless grant- Access to Treatment & Housing Opportunities in the Mendocino Environment (AT HOME) pro-vided intensive case management and integrated behavioral health treatments for homeless persons in Ukiah and Fort Bragg with both substance abuse and mental health disorders, enhanced with wraparound services and access to housing resources to support client participation and retention in treatment. This grant ended in FY 2013-14.

AVAILABLE FUND BALANCE: That portion of the fund balance which is unencumbered and available for financing expenditures and other funding requirements.

AUMENTUM PROPERTY TAX SYSTEM: See Auditor's Office Budget Unit 1110-Auditor-Controller.

BALANCED BUDGET: A proposed or adopted financial plan in which the carry-forward balance plus current-year revenues equal or exceed the planned expenditures.

BAMC: Acronym for Broadband Alliance of Mendocino County, see Planning and Building Services, BU 1810-Economic Development.

BASELINE BUDGET: Baseline is generally considered to be the financial and staff resources needed to provide the same level of ongoing services included in the prior year's budget.

BHC: Acronym for Behavioral Health Court

BHRS: Acronym for Behavioral Health and Recovery Services, is the internal name for Mental Health Services, see Budget Unit 4050-Mental Health Services.

BIOTERRORISM ACT: The Public Health Emergency Preparedness (PHEP) grant is used to aid the Health & Human Services Agency (HHSA), Public Health address infrastructure issues for preparedness. This includes planning, assessment, and implementation of activities to develop Public Health's capacity to respond to all-hazards incidents.

BOARD: This term, used throughout this document, refers to the five-member Board of Supervisors of Mendocino County.

BOND: A bond is a debt obligation, similar to an IOU. When a bond is purchased, money is being lent to a government, municipality, corporation, federal agency or other entity known as the issuer. In return for the loan, the issuer promises to pay a specified rate of interest during the life of the bond and to repay the face value of the bond (the principal) when it matures, or comes due.

BSCC: Acronym for Board of State and Community Corrections.

GLOSSARY OF TERMS AND ACRONYMS

BUDGET: The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

BUDGET ADOPTION: A formal process by which the budget is approved by the Board of Supervisors.

BUDGET UNIT (BU): Classification into appropriate, identified, or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

BUDGETARY CONTROL: The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAFR: Acronym for Comprehensive Annual Financial Report.

CalOES: Acronym for California Office of Emergency Services, see Transportation Department Budget Unit 3030-Storm Damage.

CAMS: Acronym for Cascade Software Systems Inc. See Executive Office Budget Unit 1160-Central Services.

CALRECYCLE: The CalEPA Department of Resources Recycling and Recovery (CalRecycle) administers the Waste Tire Enforcement grant program to provide funding for the enforcement of waste tire permitting, hauling and storage laws and regulations.

CAPITAL EXPENDITURE: Expenditures creating future benefits. A capital expenditure is incurred when the County adds value to an existing fixed asset with a useful life that extends beyond the taxable year and can be used to acquire or upgrade physical assets such as equipment, property, or industrial buildings.

CAPITAL OUTLAY: Expenditures which result in the acquisition of or addition to fixed assets.

CAPITAL PROJECT: A program itemizing the County's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.

CASA: Acronym for Court Appointed Special Advocate, see Treasurer-Tax Collector's Office Budget Unit 2012-Court Collections-AB233 Program.

CASGEM: Acronym for California Statewide Groundwater Elevation Monitoring, see Executive Office Budget Unit 0326-Water Agency.

CASH: An asset account reflecting currency, coin, checks, postal and express money orders and bankers' drafts.

CASH FLOW: The net cash available for expenditures at any given point.

CBO: Acronym for Community Based Organizations.

CCS: Acronym for California Children's Services, see Budget Unit 4080-California Children's Services.

CCP: Acronym for Community Corrections Partnership.

CD: Acronym for Communicable Disease (referenced in Budget Unit 4013-Public Health Nursing).

CDAA: Acronym for California Disaster Assistance Act, see Transportation Department Budget Unit 3030-Storm Damage.

CDBG: Acronym for Community Development Block Grant.

CDI: Acronym for California Department of Insurance.

CEQA: Acronym for California Environmental Quality Act.

CEO: Acronym for Chief Executive Officer. The CEO has overall responsibility for sound and effective management of County government, pursuant to Board policy and the adopted budget. The CEO has the responsibility and authority to manage and administer the affairs of the County, to provide planning which integrates all County activities, and to serve the Board as its chief of staff in both internal and intergovernmental affairs. Mendocino County Code 2.28 covers the specifics of this position.

CERTIFICATES OF PARTICIPATION ("COPs"): Certificates issued for the purpose of financing the acquisition or construction of capital assets (infrastructure and public facilities).

CFP: Acronym for Courts Facilities Payment.

CGAP: Acronym for Coalition for Gang Awareness and Prevention.

CHAIR: Refers to a member of the Board of Supervisors who, elected annually by the Board, acts as presiding officer over meetings of the Board of Supervisors and acts as the ceremonial head of the organization.

CHDP: Acronym for Child Health and Disability Prevention, referenced in Public Health Budget Unit 4080-California Children's Services.

CHIP: Acronym for Community Health Improvement Plan. See Public Health Budget Unit 4013-Public Health Nursing.

CHNA: Acronym for Community Health Needs Assessment. See Public Health Budget Unit 4013-Public Health Nursing.

CMSP: Acronym for County Medical Services Program, see Public Health Budget Unit 4070-Hospital & Medical Services Program.

COMMET: Acronym for County Of Mendocino Marijuana Eradication Team. See Sheriff's Office Budget Unit 2310-Sheriff-Coroner and Budget Unit 0466-DEA-COMMET grant.

GLOSSARY OF TERMS AND ACRONYMS

COMMUNITY SERVICES DISTRICT: A governmental agency in the unincorporated area of the county that provides city-like services and sets policies, ordinances, and regulations for the benefit of its residents. A Community Services District may be an independent district, which means it has its own independently-elected Board of Directors; or it may be a dependent district, where the County Board of Supervisors serves as the Board of Directors.

CONTINGENCY: An amount appropriated for unforeseen expenditure requirements.

CONTRACTED SERVICES: Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

COPs: Acronym for Certificates Of Participation. Certificates issued for the purpose of financing the acquisition or construction of capital assets (infrastructure and public facilities).

COPS: Acronym for Citizen's Options for Public Safety, see Sheriff's Office Budget Unit 2313-Sheriff-Coroner—COPS.

COST APPLIED: Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

COUNTYWIDE COST ALLOCATION PLAN: The documentation, approved by the State Controller's Office, identifying the process whereby County central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, as directed by the Federal Office of Budget and Management Circular No. A-87.

CPS: Acronym for Child Protective Services.

COVID-19: Corona virus disease of 2019.

CSAC-EIA: Acronym for California State Association of Counties-Excess Insurance Authority. A joint powers authority, member-directed risk sharing pool of counties and public entities providing risk coverage programs & risk management services.

CSS: Acronym for Community Services and Support, which is administered by Behavioral Health and Recovery Services Budget Unit 4051-Mental Health Services Act.

CQI: Acronym for Continuous Quality Improvement; see Public Health Budget Unit 4016-Emergency Medical Services.

CURRENT REVENUE: Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

CWS: Acronym for Child Welfare Services.

DA: Acronym for District Attorney.

DEBT SERVICE: The payment of matured interest and principal on debt, or the accumulation of money for meeting such payments during any given accounting period.

DEFICIT: Insufficient revenues or other available funds to fully fund expenditures and other disbursements during a fiscal year.

DEH: Acronym for Division of Environmental Health.

DELINQUENT TAXES: Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

DEPARTMENT: A designation used by County management to organize and manage programs of a similar nature. For example, Road Maintenance, Storm Damage and the Round Valley and Little River Airports are managed by the Department of Transportation. The word department can be interchanged with "agency" and "office."

DEPARTMENT HEAD: A County official either appointed by the Board of Supervisors or the Chief Executive Officer, elected by Mendocino County voters, and in the case of Probation – appointed by Mendocino County Superior Court judges.

DEPRECIATION: A reduction in value over time of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

DFC: Acronym for Drug Free Communities.

DISASTER SERVICE WORKER (DSW): See Sheriff's Office Budget Unit 2830-Emergency Services.

DISASTER RECOVERY: See Executive Office Budget Unit 2910-Disaster Recovery.

DISCRETIONARY REVENUE: Unencumbered and undesignated revenues which have not been reserved for any special purpose nor set aside for any specific program; not restricted by legal or contractual requirements.

DIVISION: A sub-unit of a County department, agency or office, typically organized for the purpose of providing a specific set of services or functions.

DOC: Acronym for Department Operation Center, see Public Health Budget Unit 4016-Emergency Medical Services.

DOT: Acronym for Directly Observed Therapy (referenced in Public Health Budget Unit 4013-Public Health Nursing).

DSA: Acronym for Deputy Sheriffs' Association.

DSW: Acronym for Disaster Service Worker. See Sheriff's Office Budget Unit 2830-Emergency Services.

EAP: Acronym for Employee Assistance Program. Human Resources provides administrative support to this program.

EARMARKED FUNDS: Revenues designated by statute or Constitution for a specific purpose.

EIR: Acronym for Environmental Impact Report.

GLOSSARY OF TERMS AND ACRONYMS

EMCC: Acronym for Emergency Medical Care Committee, mentioned in Public Health Budget Unit 4016-Emergency Medical Services.

EMERGENCY OPERATIONS PLAN (EOP): See Budget Unit 2830-Emergency Services.

EMPLOYEE BENEFITS: Amounts paid on behalf of employees. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, workers' compensation payments, and unemployment insurance payments.

EMS: Acronym for Emergency Medical Services, see Budget Unit 4016-Emergency Medical Services.

EMSAAC: Acronym for Emergency Medical Services Administrators Association of California, see Budget Unit 4016-Emergency Medical Services.

EMS-C: Acronym for Emergency Medical Services for Children, see Budget Unit 4016-Emergency Medical Services.

ENCUMBRANCE: An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balance are reduced by the amount of outstanding encumbrances.

EOA: Acronym for Exclusive Operating Area. See Public Health Budget Unit 4016-Emergency Medical Services.

EOC: Acronym for Emergency Operations Center. See Executive Office Budget Unit 2830-Emergency Services.

EOP: Acronym for Emergency Operations Plan. See Executive Office Budget Unit 2830-Emergency Services.

EPA: Acronym for U.S. Environmental Protection Agency.

ERAF: Acronym for Education Revenue Augmentation Fund. Property tax allocated to fund school districts.

ESTIMATED ACTUAL: An estimate that is developed prior to the close of the fiscal year that includes the actual revenues and expenditures that are expected to be realized in a budget for the entire fiscal year. Estimated Actuals are generally first developed for the Mid-Year Budget Review and then further refined for 3rd Quarter.

EXPENDITURE: The payment or recording of the liability for the cost of goods delivered or services rendered during the fiscal year.

EXPENDITURE TRANSFERS: Reimbursement of funds to a provider budget unit for services/supplies received by another budget unit; transactions of this nature are limited to budgets within the same fund. Also known as "cost reimbursements."

EXTRA HELP: Personnel employed on a temporary, limited-term basis usually for the purpose of performing work during peak workload periods, or for covering the absences of regular employees. Extra Help employees receive no benefits.

FDDC: Acronym for Family Dependency Drug Court.

FEES, CHARGES AND ASSESSMENTS: As distinguished from a tax, a fee is a charge imposed on an individual for a services provided to that person. A fee may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee is charged, plus overhead. Assessments are charges levied to pay for public improvements or services within a predetermined district or area, according to the benefit the parcel receives from the Improvement or services. The rules and procedures for assessments are provided by the California Constitution, Article XI, Section 7 (Prop. 218).

FEMA: Acronym for U.S. Department of Homeland Security's Federal Emergency Management Agency, see Transportation Department Budget Unit 3030-Storm Damage and Executive Office Budget Unit 2910-Disaster Recovery.

FHWA: Acronym for Federal Highway Administration, see Transportation Department Budget Unit 3030-Storm Damage.

FICA CONTRIBUTION: The amount contributed by the County as the employer's share of Social Security taxes (Federal Insurance Contributions Act).

FINAL BUDGET: The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the recommended budget, together with the subsequent additions, cancellations, or transfers. The Board of Supervisors adopts the Final Budget by July 1st of each year. By statute, the Board of Supervisors must approve a final budget by October 2 of each year.

FISCAL YEAR: A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. In California, the fiscal year is July 1 through June 30.

FIXED ASSET: A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of $2,000.

FTE: Acronym for Full-Time Equivalent.

FULL-TIME EQUIVALENT (FTE): A method of quantifying and allocating staffing levels, based on a full-time (FTE) work schedule. One worker may perform functions for several programs, and that person's salary and benefits would be divided among those programs for funding according to how much of the person's time is spent for each program. For example, a person who devoted 3 days of work per week to one program would be assessed against that program as 0.6 (24 hours divided by 40) FTE.

FUND: An accounting entity in which expenditures and available financing balance with each other, comparable to an individual bank account. Funds are established to account for specific activities and are subject to special limitations.

GLOSSARY OF TERMS AND ACRONYMS

FUND BALANCE: Fund balance is the difference between assets and liabilities in a governmental fund. Fund balance is required to be reported in two components—designated and undesignated. When fund balance is designated, it either means that the resources are in a form that cannot be appropriated and spent (such as inventory) or that the resources are legally limited to being used for a particular purpose. The portion of fund balance that is not reserved is fittingly called undesignated fund balance. It represents resources that can be used for any purpose of the fund they are reported in. Undesignated fund balance in the general fund can be used for any purpose at all.

GA: Acronym for General Assistance, see Social Services Budget Unit 5190-General Assistance.

GAAP: Acronym for Generally Accepted Accounting Principles. Uniform standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GR: Acronym for General Relief, see Social Services Budget Unit 5190-General Assistance.

GENERAL FUND: The main operating fund used to account for Countywide financial resources and liabilities, except those that require separate fund accounting. Major sources of county general fund revenue include sales and use tax, property tax, the vehicle license fee subvention from the state, and local taxes, including business license tax, hotel tax, and franchise fees.

GENERAL PURPOSE REVENUE: Property taxes and non-program revenues which are not restricted for a specific purpose. (The term General Purpose Revenue has the same meaning as Discretionary Revenue.)

GENERAL RESERVE: An account for funds that are reserved for use only in the event of severe financial hardship, natural catastrophes, or other extreme emergency situations.

GIS: Acronym for Geographic Information System. A technology that enables the analysis of data from a geographical perspective.

GOVERNMENTAL FUND: The governmental fund category includes the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds. Governmental Funds are typically used to account for tax-supported (I.e., governmental) activities.

GRANT: A monetary contribution by a government or an organization to financially support a particular function or purpose. Grants usually require a percentage match of local resources.

GSA: Acronym for Groundwater Sustainability Agency, see Executive Office Budget Unit 0326-Water Agency.

GSP: Acronym for Groundwater Sustainability Plan, see Executive Office Budget Unit 0326-Water Agency.

HCP: Acronym for HIV Care Program, which is a grant used to track reported cases and enroll people with HIV/AIDS to assist them in accessing medications. This program is administered by Public Health Budget Unit 0488-HIV Services.

HEP: Acronym for Public Health Emergency Preparedness. This grant is administered through Public Health Budget Unit 0478-Bioterrorism Act.

HHSA: Acronym for Health and Human Services Agency. HHSA's three branches are: Public Health, Behavioral Health & Recovery Services, and Social Services.

HIPAA: Acronym for Health Insurance Portability and Accountability Act. Offers protections for millions of American workers that improve portability and continuity of health insurance coverage.

HMGP: Acronym for Hazard Mitigation Grant Program: a grant administered by Disaster Recovery.

HRSA: Acronym for Health Resources Services Administration.

HSGP: Acronym Homeland Security Grant Program

ICS: Acronym for Incident Command System, see Sheriff's Office Budget Unit 2830-Emergency Services.

ICWA: Acronym for Indian Child Welfare Act.

IGP: Acronym for Industrial General Permit, see Transportation Department Budget Unit 4510/4511-Solid Waste/Landfill Closure.

IGT: Acronym for Inter-Governmental Transfer. Public Health maximizes realignment funds by participating in the IGT opportunity with Partnership HealthPlan of California to access additional Medi-Cal funding to provide services to Medi-Cal eligible beneficiaries.

IHSS: Acronym for In Home Support Services.

INTERGOVERNMENTAL REVENUE: Counties also receive a substantial amount of revenue from other government agencies, principally the state and federal governments. These revenues include general or categorical support monies called "subventions," as well as grants for specific projects, and reimbursements for the cost of some state mandates.

IS: Acronym for Information Services, a County division within the Executive Office.

iSERIES EQUIPMENT: IBM Server dedicated to our County Property System. Note: this is an upgrade to our existing server that has reached end of life.

IT MASTER PLAN: The IT Master Plan is intended to serve many purposes including: assessment of existing state of County technology, identify needs, provide recommendations for best practices/improvements, develop budget timelines.

GLOSSARY OF TERMS AND ACRONYMS

IZ: Acronym for Immunization (referenced in Public Health Budget Unit 4013-Public Health Nursing).

JAG: Acronym for The Edward Byrne Memorial Justice Assistance Grant

JBCT: Acronym for Jail-Based Competency Treatment Program.

JJCPA: Acronym for Juvenile Justice Crime Prevention Act, see Budget Unit 2561-Juvenile Justice Crime Prevention Act.

JPA: Acronym for Joint Powers Authority.

KIN-GAP: Kinship Guardianship Assistance Payment Program (Kin-GAP) The Kinship Guardianship Assistance Payment (Kin-GAP) Program was established by Senate Bill 1901 (Chapter 1055, Statutes of 1998). The Kin-GAP Program offers a subsidy to children who leave the juvenile court system to live with a relative legal guardian.

LAFCO: Acronym for Local Agency Formation Commission. LAFCO is a State-mandated independent entity responsible for the formation and modification of the boundaries of local agencies.

LEA: Acronym for Law Enforcement Agencies.

LEMSA: Acronym for Local Emergency Medical Service Agency, see Budget Unit 4016-Emergency Medical Services.

LIABILITY: An obligation to pay for or provide services to another entity as a result of a past transaction.

LTBI: Acronym for Latent Tuberculosis Infection (referenced in Public Health Budget Unit 4013-Public Health Nursing).

LPS: Acronym for Lantermam Petris-Short which is a title for matters relating to conservatorships of gravely disabled persons.

MADDY EMERGENCY MEDICAL SERVICES FUND (SB12): The Maddy Emergency Medical Services Fund (SB12) is used to reimburse physicians, surgeons and hospitals for patients who do not pay for emergency medical services and for other emergency medical service purposes defined by existing legislation.

MAINTENANCE OF EFFORT (MOE): A Federal and/or State requirement that the County provide a certain level of financial support for a program from local tax revenues. The amount of support is referred to as the Maintenance of Effort (MOE) level.

MANDATED PROGRAMS: Mandated programs are those programs and services that the County is required to provide by specific State and/or Federal law. The State or Federal government may or may not provide funding for the mandated program or service.

MATCH: The term "match" refers to the percentage of local discretionary County monies in the General Fund that by law must be used to match a certain amount of State and/or Federal funds. For example, for some of the welfare aid payments the County must match every 95 State dollars they receive with 5 dollars from the County's General Fund.

MID-YEAR ADJUSTMENT: Board approved changes to a department's budget after the adoption of the final budget.

MLAS: Acronym for Mendo-Lake Alternative Services, see Treasurer-Tax Collector's Office Budget Unit 2012-Court Collections-AB233 Program.

MODIFIED ACCRUAL: Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

MOE: A Federal and/or State requirement that the County provide a certain level of financial support for a program from local tax revenues. The amount of support is referred to as the Maintenance of Effort (MOE) level.

MOU: Acronym for Memorandum of Understanding.

MSWMA: Acronym for Mendocino Solid Waste Management Authority, see Transportation Department Budget Unit 4510/4511-Solid Waste/Landfill Closure.

MCACE: Acronym for Mendocino County Association of Confidential Employees.

MCAH: Acronym for Maternal, Child and Adolescent Health, which collaborates with other partners to address prenatal substance abuse prevention.

MCDoT: Acronym for Mendocino County Department of Transportation.

MCLEMA: Acronym for Mendocino County Law Enforcement Management Association.

MCOG: Acronym for Mendocino Council of Governments.

MCPAA: Acronym for Mendocino County Public Attorneys Association.

MCPEA: Acronym for Mendocino County Probation Employees Association.

MCRCD: Acronym for Mendocino County Resource Conservation District.

MCWA: Acronym for Mendocino County Water Agency.

MCWOW: Acronym for Mendocino County Working on Wellness. This program is administered by Human Resources staff.

MCYP: Acronym for Mendocino County Youth Program.

MEDI-CAL: Federal-State health insurance program for low income people.

GLOSSARY OF TERMS AND ACRONYMS

MEASURE B: Mendocino County Mental Health Treatment act. Measure B imposes a half cent (0.5%) sales tax to support mental health services in Mendocino County.

MPAR: Acronym for Mendocino Partner Against Recidivism Program

NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS): See Sheriff's Office Budget Unit 2830–Emergency Services.

NBNCBC: Acronym for North Bay North Coast Broadband Consortium, see Planning and Building Services, Budget Unit 1810-Economic Development.

NEOGov: Program used for application for employment. See Human Resource Department Budget Unit 1320-Human Resources.

NEOPB: Acronym for Nutrition Education and Obesity Prevention Branch program which improves community nutrition knowledge and increases access to healthy foods, while delivering nutrition education to vulnerable population groups. This program is administered by Public Health, Budget Unit 4010-Supplemental Nutrition Assistance Program Education (SNAP-Ed) Grant.

NET COUNTY COST (NCC): The cost to the General Fund reflecting total expenditures less expenditure reimbursements and revenues. The Net County Cost is the amount of discretionary funding allocated to a department.

NPDES: Acronym for National Pollutant Discharge Elimination System, see Executive Office Budget Unit 0326-Water Agency.

OPERATING TRANSFERS IN: Payment received for services and/or supplies expended for another institution, agency or person. Transfers of revenues and appropriations between funds.

OPERATING TRANSFERS OUT: Expenditures for services and/or supplies which correspond to Operating Transfers In.

OVERHEAD: Those costs necessary in providing goods/service that are not directly traceable to the goods/service, such as rent, utilities, management and supervision.

PANDEMIC: a disease outbreak that spreads across countries or continents.

PAPU: Acronym for Prevention and Planning Unit. This unit, administered by Public Health, uses evidence-based best practices to address individual, social and environmental factors that underlie and contribute to chronic disease in Mendocino County preventing and reducing substance abuse.

PBS: Acronym for Planning and Building Services.

PEG: Acronym for Public Education Government.

PEI: Acronym for Prevention and Early Intervention, which is administered by Behavioral Health and Recovery Services Budget Unit 4051-Mental Health Services Act.

PERFORMANCE INDICATOR: A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

PFC: Acronym for Public Facilities Corporation.

PHB: Acronym for Partnership for Healthy Babies, which addresses prenatal substance abuse prevention.

PHN: Acronym for Public Health Nurse.

POB: Acronym for Pension Obligation Bond (see Budget Unit 8011-Debt Service-Pension Obligation Bonds).

PROGRAM REVENUE: Revenue that is derived from and dedicated to specific program operations.

PROPERTY TAX: The property tax is a tax imposed on real property and tangible personal property. Property tax is levied as a percentage of the assessed valuation of a real estate parcel. California Constitution Article XIIA (Prop. 13) limits the property tax to a maximum 1 percent of assessed value, not including voter approved rates to fund debt. The assessed value of property is capped at the 1975-76 base year rate plus inflation – or 2 percent per year.

PROPOSED BUDGET: The working document for the fiscal year under discussion. The County Executive Office presents a proposed budget for the Board of Supervisors to consider in June of each year and the Board of Supervisors holds final public hearings and adopts the budget for the next fiscal year.

PROPOSITION 13: A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: (1) a 1 percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness; (2) assessment restrictions establishing 1975 level values for all property, with allowable increase of 2 percent annually and reappraisal to current value upon change in ownership and new construction; (3) a two-thirds vote requirement to increase State taxes; and (4) a two-thirds vote of the electorate for local agencies to impose "special taxes.

PROPOSITION 63: Passed by the voters in November of 2004, established a State personal income tax surcharge of 1% on taxpayers with annual taxable incomes of more than $1 million. Funds resulting from the surcharge are to be used to expand County Mental Health Programs.

PROPOSITION 172: Passed in November of 1996, this measure established a one-half cent sales tax whose proceeds are used to fund eligible public safety activities.

PROPRIETARY FUND: A business-like fund of a state or local government which include enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee. Internal service funds account for goods and services provided by one department or agency to another department or agency of the governmental unit (or to other governmental units) on a cost-reimbursement basis.

GLOSSARY OF TERMS AND ACRONYMS

PTAF: Acronym for Property Tax Administration Fees.

PUE: Acronym for Pest Management, and Pesticide Use Enforcement. A core program used by the Department of Agriculture/Weights and Measures to complete its mission as a Sealer.

R3MP: Acronym for Russian River Regional Monitoring Program

REDWOOD QUALITY MANAGEMENT COMPANY (RQMC): Is contracted i to administer the youth and adult population with mental health services in Mendocino County.

REIMBURSEMENT: Payment received for services/ supplies expended for another institution, agency, or person.

RESERVE: An amount set aside from the County's operating funds to meet emergency expenditure requirements, capital funding, or insurance and liability requirements.

RESTRICTED REVENUE: Funds restricted by legal or contractual requirements for specific uses.

REVENUE: Money received to finance ongoing County services. Examples: Property taxes, sales taxes, fees, and State and Federal grants.

RFP: Acronym for Request for Proposal.

RQMC: Acronym for Redwood Quality Management Company which is contracted to administer the youth and adult population with mental health services in Mendocino County.

SALARIES AND EMPLOYEE BENEFITS: An object of expenditure that establishes all expenditures for employee related costs.

SALARY SAVINGS: The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

SALES TAX: The sales tax that an individual pays on a purchase is collected by the state Board of Equalization and includes, a state sales tax, the locally levied, "Bradley Burns" sales tax and several other components. The sales tax is imposed on the total retail price of any tangible personal property. Sales tax revenue is general purpose revenue and is deposited into a county's general fund.

SAMHSA: Acronym for Substance Abuse & Mental Health Services Act, see Behavioral Health and Recovery Services Budget Unit 4049-Grant 0444.

SB: Acronym for California State Senate Bill.

SECURED ROLL: Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

SIP: Acronym for State Implementation Plan. A State Implementation Plan (SIP) is a collection of regulations and documents used by a state, territory, or local air district to implement, maintain, and enforce the National Ambient Air Quality Standards, or NAAQS, and to fulfill other requirements of the Clean Air Act.

SGMA: Acronym for Sustainable Groundwater Management Act, see Transportation Department Budget Unit 0326-Water Agency.

SMEDD: Acronym for Sonoma Mendocino Economic Development District, see Planning and Building Services, Budget Unit 1810-Economic Development.

SNAP: Acronym for Spay Neuter Assistance Program, see Animal Care Budget Unit 2861-Mobile Spay and Neuter Program.

SNAP-Ed: Acronym for Supplemental Nutrition Assistance Education Program, administered by Public Health Budget Unit 4010-Supplemental Nutrition Assistance Program Education Grant.

SPECIAL DISTRICT: A unit of local government generally organized to perform a function(s) for a specific geographic area, such as street lighting, water supply, or fire protection. Special districts may be dependent upon the County for administration, or may operate independently.

SPECIAL REVENUE FUND: An account established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.

SPENDING LIMITS: Refers to the Gann Initiative (Proposition 4 on the November, 1979, ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by the consumer price index (CPI) and population changes. Also known as "Gann limits."

STOP Act: STOP is an acronym for Sober Truth on Preventing Underage Drinking, which is a grant to prevent and reduce alcohol use among teens.

SUDT: Acronym for Substance Use Disorder Treatment is administered by Behavioral Health and Recovery Services Budget Unit 4012-Substance Use Disorder Treatment (formerly Alcohol and Other Drug Program).

SUPPLEMENTAL TAX ROLL: The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs.

TANF: TANF is an acronym for Temporary Assistance to Needy Families; see Budget Unit 5010–Social Services.

TAX LEVY: Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

GLOSSARY OF TERMS AND ACRONYMS

TAXES: A tax is a charge for public services and facilities that provide general benefits. There need not be a direct relation between an individual taxpayer's relative benefit and the tax paid. Counties may impose any tax not otherwise prohibited by State law (Government Code §37100.5). However, the State has reserved a number of taxes for its own purposes, including taxes on cigarettes, alcohol and personal income. The California Constitution distinguishes between a general tax and a special tax. General tax revenues may be used for any purpose. A majority of voters must approve a new general tax or increase. Special tax revenues must be used for a specific purpose, and two-thirds of voters must approve a new special tax or its increase.

TEETER PLAN: A plan whereby 100% of the "secured" property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning only 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes. When appropriately managed, Teeter Plans typically benefit County finances.

TMDL: Acronym for Total Maximum Daily Limit, see Public Health Budget Unit 4011-Environmental Health.

TRANSIENT OCCUPANCY TAX: A County tax based on the privilege of occupancy at any lodging. Each transient is subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator and shall make payment to the operator of the lodging at the time the rent is paid. Lodging includes but is not limited to any hotel/motel, inn, tourist housing, rooming house, apartment house, dormitory, public or private club, or mobile home.

TRUST FUND: A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

TYLER CONTENT MANAGER: Software used with the County Finance System (Munis) for the purpose of document scanning and retention.

UAAL: Acronym for Unfunded Accrued Actuarial Liability (see Budget Unit 8011-Debt Services-Pension Obligation Bonds).

UCCE: Acronym for University of California Cooperative Extension. Its mission is accomplished through Budget Unit 6210-Farm Advisor.

UNFUNDED MANDATE: A requirement from the State or Federal government that the County perform a task or provide a service, provide it in a certain way, or perform a task to meet a certain standard, without compensation from the higher level of government.

UNINCORPORATED AREA: The areas of the County outside city boundaries.

UNSECURED ROLL: A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by those assessed.

UVAP: Acronym for Ukiah Valley Area Plan.

UVBGSA: Acronym for Ukiah Valley Basin Groundwater Sustainability Agency. See Executive Offive Budget Unit 0326-Water Agency.

VEHICLE LICENSE FEE (VLF): An annual fee on the ownership of a licensed vehicle in California, in place of taxing vehicles as personal property. The VLF is paid to the California Department of Motor Vehicles at the time of annual vehicle registration. The fee is charged in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees.

WET: Acronym for Workforce Education and Training, which is administered by Behavioral Health and Recovery Services Budget Unit 4051-Mental Health Services Act.

WIA: Acronym for Workforce Investment Act. Purpose is to consolidate, coordinate, and improve employment training, literacy, and vocational rehabilitation programs in the United States.

WIB: Acronym for Workforce Investment Board. The WIA required that all local regions create a Workforce Investment Board (WIB), comprised of local business and community members, to oversee and implement the WIA Programs. In addition to statutory roles, the Mendocino County WIB was designated by the Board of Supervisors to serve as the County's Comprehensive Economic Development Strategy (CEDS) Committee.

WIOA: Acronym for Workforce Innovation and Opportunity Act. This program replaced WIA or the Workforce Investment Act on July 22, 2014. WIOA added requirements of a single state plan covering all core programs authorized under the bill to provide workforce training and development in local communities.

WISC: Acronym for Willits Integrated Services Center.

WPC: Acronym for Whole Person Care Pilot Program see Public Health Budget Unit 4072.

YEAR-END: For the purpose of the County budget, this term refers to June 30 (the end of the fiscal year).



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