

**County of Mendocino
State of California
All Funds Summary
CEO Proposed Budget for Fiscal Year 2025-26**

Fund Name	Total Financing Sources				Total Financing Uses		
	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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Governmental Funds:							
County General Fund	1,000,000	5,157,737	242,042,414	248,200,151	248,200,151	0	248,200,151
Special Revenue Funds	50,155,634	0	187,894,974	238,050,608	205,434,875	32,615,733	238,050,608
Capital Projects Funds	5,836,282	0	22,232,932	28,069,214	22,208,560	5,860,654	28,069,214
Debt Service Funds	19,130,645	0	11,463,685	30,594,330	10,464,233	20,130,097	30,594,330
Admin Advance Trust Funds	2,526,143	0	64,189,019	66,715,162	64,045,683	2,669,479	66,715,162
Realignment Funds	22,463,004	0	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	0	491,426	34,588,831	35,080,257	35,080,257	0	35,080,257
Special Districts	912,490	0	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

County of Mendocino
State of California
Governmental Funds Summary
CEO Proposed Budget for Fiscal Year 2025-26

County Funds	Available Financing				Requirements		
	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
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
County Operating Funds:							
1100 County General Fund	1,000,000	5,157,737	242,042,414	248,200,151	248,200,151	0	248,200,151
Total General Fund	1,000,000	5,157,737	242,042,414	248,200,151	248,200,151	0	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		0	85,654	0	85,654	85,654
1208 Special Aviation Fund-Little River	102,631		0	102,631	0	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	94,225	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	0	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)	0	5,470,203	4,126,257	4,793,709	(667,452)	4,126,257
1227 Whole Person Care	(18,579)	0	0	(18,579)	0	(18,579)	(18,579)
1228 Enforcement - Cannabis	472,509	0	0	472,509	0	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	0		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	0	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	0	15,000,000	18,447,653	15,000,000	3,447,653	18,447,653
1301 Capital Projects - MH Treatment Act	(63)	0	5,100,000	5,099,937	5,100,000	(63)	5,099,937
1302 Capital Projects - Housing	(36,335)	0	0	(36,335)	0	(36,335)	(36,335)
1303 Capital Investment - Library	2,425,027	0	2,132,932	4,557,959	2,108,560	2,449,399	4,557,959
Total Capital Projects Fund	5,836,282	0	22,232,932	28,069,214	22,208,560	5,860,654	28,069,214
Debt Service Funds:							
1400 Debt Service Fund	11,645,320	0	2,970,487	14,615,807	2,661,994	11,953,813	14,615,807
1410 Pension Obligation Bonds Fund	7,485,325	0	8,493,198	15,978,523	7,802,239	8,176,284	15,978,523
Total Debt Service Funds	19,130,645	0	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)	0	28,269,966	26,765,259	28,269,966	(1,504,707)	26,765,259
2321 AFDC	1,741,136	0	16,418,941	18,160,077	16,418,941	1,741,136	18,160,077
2322 Medical	2,438,629	0	8,905,397	11,344,026	8,905,397	2,438,629	11,344,026
2323 Food Stamps	(63,387)	0	7,986,330	7,922,943	7,986,330	(63,387)	7,922,943
2324 Child Support	(85,527)	0	2,608,385	2,522,858	2,465,049	57,809	2,522,858
Total Admin Advance Trust Funds	2,526,143	0	64,189,019	66,715,162	64,045,683	2,669,479	66,715,162
Realignment Funds							
2850 Public Health Realignment	3,856,040	0	3,593,071	7,449,111	4,462,239	2,986,872	7,449,111
2851 Public Health Realignment Match Fund	347,945	0	347,945	695,890	347,945	347,945	695,890
2852 Welfare Realignment	614,601	0	18,496,050	19,110,651	18,496,050	614,601	19,110,651
2853 Mental Health Realignment	174,854	0	3,558,323	3,733,177	3,558,323	174,854	3,733,177
2854 Mental Health Realignment Match Fund	28,840	0	28,840	57,680	28,840	28,840	57,680
2855 Child Care Service Realignment	696,545	0	111,111	807,656	88,039	719,617	807,656
2856 Local Innovation Realignment 2011	244,658	0	0	244,658	0	244,658	244,658
2857 Juvenile Justice Innovation Realignment 2011	1,112,323	0	1,272,063	2,384,386	1,273,914	1,110,472	2,384,386
2858 Local Comm Corr Realignment 2011	4,046,877	0	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	0	0	2,709,043	730,272	1,978,771	2,709,043
2860 District Attorney/Public Defender Realignment	219,492	0	200,000	419,492	200,000	219,492	419,492
2861 Trial Court Security Realignment 2011	133,039	0	1,752,685	1,885,724	1,752,685	133,039	1,885,724
2862 Welfare Realignment 2011	262,109	0	16,781,282	17,043,391	16,781,282	262,109	17,043,391
2864 Mental Health Realignment 2011	6,335,277	0	9,383,092	15,718,369	9,383,092	6,335,277	15,718,369
2865 Reserve Account Realignment	1,681,360	0	0	1,681,360	169,000	1,512,360	1,681,360
Total Realignment Funds	22,463,004	0	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

2024-25 Appropriations Limit

115,364,103

Appropriations Subject to Limitations

86,161,832

County of Mendocino
State of California
Estimated Fund Balance - Governmental Funds
As of June 30, 2025

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	
(1)	(2)	(3)	(4)	(5)	(6)
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	0	8,360,525
1201 Accumulated Capital Outlay Fund	2,001,913	0	0	0	2,001,913
1202 Landfill Closure Fund	5,598,591	0	0	6,046,356	(447,765)
1204 Grant Administration	(27,323)	0	0	0	(27,323)
1205 Library Fund	2,706,670	4,700	295	31,099	2,670,576
1206 Fish and Game Fund	83,724	0	0	0	83,724
1207 Spec Aviation Fund-Round Valley	85,654	0	0	0	85,654
1208 Spec Aviation Fund-Little River	102,631	0	0	0	102,631
1209 Juvenile & Youth Programs	1,075,451	0	0	0	1,075,451
1210 Supp Law Enforcement Fund	315,994	0	0	0	315,994
1211 Probation COPS AB1913/CPA	1,077,557	0	0	0	1,077,557
1213 Animal Care Mobile Spay Program	44,671	0	0	0	44,671
1216 Sheriff Special Projects	112,607	0	0	0	112,607
1217 Recorder's Modernization	311,713	0	0	0	311,713
1218 Micrographics Fund	120,499	0	0	0	120,499
1220 Assessor Property Characteristics	308,410	0	0	0	308,410
1221 Mental Health Fund	(8,643,919)	0	0	0	(8,643,919)
1222 General Plan Update Fund	2,068,989	0	0	0	2,068,989
1223 Mental Health Services Act	10,450,984	0	0	1,018,338	9,432,646
1224 Mental Health Treatment Act (Mea B)	43,333,986	13,293	0	10,221,541	33,099,152
1225 Disaster Recovery	8,661,894	0	0	0	8,661,894
1226 Intergovernmental Transfers	10,776,949	0	0	12,120,895	(1,343,946)
1227 Whole Person Care	309	0	0	18,888	(18,579)
1228 Enforcement - Cannabis	472,509	0	0	0	472,509
1229 Substance Use Disorder Treatment	(10,581,929)	0	0	0	(10,581,929)
1230 Opioid Abatement	28,403	0	0	0	28,403
1235 Public Health Services	0	0	0	0	0
1240 Fire Protection	461,813	0	0	0	461,813
2330 Transitional Housing	321,762	0	0	0	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	0	0	0	3,447,653
1301 Capital Projects - MH Treatment Act	(63)	0	0	0	(63)
1302 Capital Projects - Acquisitions	(36,335)	0	0	0	(36,335)
1303 Capital Investment - Library	2,425,027	0	0	0	2,425,027
Total Capital Projects Fund	5,836,282	0	0	0	5,836,282
Debt Service Funds					
1400 Debt Service Fund	11,645,320	0	0	0	11,645,320
1410 Pension Obligation Bonds Fund	7,485,325	0	0	0	7,485,325
Total Debt Service Funds	19,130,645	0	0	0	19,130,645
Admin Advance Trust Funds					
2320 Welfare Administration	(1,504,707)	0	0	0	(1,504,707)
2321 AFDC	1,741,136	0	0	0	1,741,136
2322 Medical	2,438,629	0	0	0	2,438,629
2323 Food Stamps	(63,387)	0	0	0	(63,387)
2324 Child Support	(85,527)	0	0	0	(85,527)
Total Admin Advance Trust Funds	2,526,143	0	0	0	2,526,143
Realignment Funds					
2850 Public Health Realignment	3,856,040	0	0	0	3,856,040
2851 Public Health Realignment Match Fund	347,945	0	0	0	347,945
2852 Welfare Realignment	614,601	0	0	0	614,601
2853 Mental Health Realignment	174,854	0	0	0	174,854
2854 Mental Health Realignment Match Fund	28,840	0	0	0	28,840
2855 Child Care Service Realignment	696,545	0	0	0	696,545
2856 Local Innovation Realignment 2011	244,658	0	0	0	244,658
2857 Juvenile Justice Innovation Realignment 2011	1,112,323	0	0	0	1,112,323
2858 Local Comm Corr Realignment 2011	4,046,877	0	0	0	4,046,877
2859 Local Law Enf Svc Realignment 2011	2,709,043	0	0	0	2,709,043
2860 District Attorney/Public Defender Realignment 2011	219,492	0	0	0	219,492
2861 Trial Court Security Realignment 2011	133,039	0	0	0	133,039
2862 Welfare Realignment 2011	262,109	0	0	0	262,109
2864 Mental Health Realignment 2011	6,335,277	0	0	0	6,335,277
2865 Reserve Account Realignment	1,681,360	0	0	0	1,681,360
Total Realignment Funds	22,463,004	0	0	0	22,463,004
Total Governmental Funds	156,098,053	1,433,455	14,928,029	38,624,861	101,111,709

County of Mendocino
State of California
Detail of Provisions for Reserves/Designations by Governmental Funds
CEO Proposed Budget for Fiscal Year 2025-26

Description - Purpose	Reserve/ Designated June 30, 2025	Amount Made Available For Financing by Cancellation		Increases or New Reserves/Designations To Be Provided in Budget Year		Total Reserves Designations for Budget Year
		Proposed	Adopted	Proposed	Adopted	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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				0
Reserve for Teeter	325,844	325,844				0
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				0
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	0					0
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	0					0
Designated for Juvenile Justice Block Grant	0					0
PROPOSED Designated for Capital Improvements for Facilities leased by Non-County Agencies	0					0
Total General Fund	23,281,255	5,157,737	0	0	0	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	0					0
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
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 Intergovernmental 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	0	0	0	0	30,271,635
Capital Project Fund						
Capital Project Fund						
Designated for Capital Projects	0					0
Total Capital Project Fund	0	0	0	0	0	0
Debt Service Funds						
General Debt Service Fund - COPs						
Designated for Debt Service	0					0
Pension Obligation Bond Fund						
Designated for Debt Service	0					0
Total Debt Service Funds	0	0	0	0	0	0
Total Governmental Funds	53,552,889	5,157,737	0	0	0	48,395,152

County of Mendocino
State of California
Summary of Additional Financing Sources
Governmental Funds
CEO Proposed Budget for Fiscal Year 2025-26

Description	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
Summary by Source						
821110 Current Secured Property Tax	41,989,223	45,150,818	46,786,160	47,782,191	47,870,351	-
821120 Current Unsecured Prop Tax	1,161,595	1,231,030	1,294,728	1,235,500	1,235,500	-
821 Taxes (Other than Current Prop)	60,230,782	59,914,048	56,326,254	53,916,421	54,361,421	-
Total Taxes	103,381,601	106,295,897	104,407,142	102,934,112	103,467,272	-
822 Licenses & Permits	4,768,990	4,607,664	5,129,339	5,010,491	5,106,044	-
823 Fines, Forfeitures, & Penalties	1,274,591	839,256	1,221,668	757,196	823,196	-
824 Use of Money & Property	2,352,352	5,625,903	2,116,299	5,903,193	5,903,193	-
825 Aid from Other Govtl Agencies	185,362,413	217,450,811	285,630,864	276,283,380	278,933,089	-
826 Charges for Current Services	28,017,276	36,927,468	29,758,438	28,263,825	28,405,272	-
827 Other Revenues	169,888,613	32,550,376	206,011,979	163,716,738	165,530,216	-
Total Summary by Source	495,045,836	404,297,374	634,275,728	582,868,935	588,168,282	-
Summary by Fund						
1100 County General	238,840,150	244,132,871	255,510,741	237,082,281	242,042,414	-
1200 Roads	17,566,079	20,866,396	36,934,883	43,465,208	43,465,208	-
1201 Accumulated Capital Outlay	1,494,009	3,960,191	6,546,758	5,525,000	4,870,701	-
1202 Landfill Closure	1,062,920	1,414,361	2,518,921	902,592	935,358	-
1204 Grants Administration	62,087	143,773	187,695	192,747	192,747	-
1205 County Library	4,767,514	5,333,441	5,107,641	5,114,756	5,114,756	-
1206 Fish & Game	6,564	7,371	34,798	5,186	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	836,579	-
1210 Supp Law Enforcement Svcs	214,212	246,604	188,750	248,883	248,883	-
1211 Probation COPS AB1913	250,061	271,451	246,980	245,910	245,910	-
1213 Mobile Spay/Neuter Program	84,132	12,532	39,200	49,700	49,700	-
1216 Sheriff Special Projects	99,492	13,182	2,300	1,450	1,450	-
1217 Recorder Modernization	64,594	65,996	58,500	56,000	56,000	-
1218 Micrographics	27,226	28,149	20,500	20,500	20,500	-
1220 Assessor Prop Characteristics	30,930	37,281	33,500	27,000	27,000	-
1221 Mental Health Service	27,050,699	41,043,785	49,053,175	43,283,375	43,283,375	-
1222 General Plan Update	326,066	388,092	327,906	724,211	724,211	-
1223 Mental Health Services Act	4,921,019	14,824,601	19,674,108	19,967,852	19,967,852	-
1224 Mental Health Treatment	8,381,235	3,637,397	12,224,704	6,628,126	6,628,126	-
1225 Disaster Recovery	14,641,965	6,270,443	7,758,675	9,023,031	8,573,031	-
1226 Intergovernmental Tran	6,273,027	1,477,536	2,692,376	5,470,203	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	29,510,245	-
1230 Opioid Abatement	(18,652)	(790,458)	484,454	756,535	756,535	-
1235 Public Health	-	-	-	11,039,194	11,039,194	-
1240 Fire Agency Support	1,754,987	5,542,187	4,307,466	4,505,000	4,428,000	-
1300 Capital Projects	2,985,364	6,306,681	31,797,228	15,000,000	15,000,000	-
1301 Capital Projects	882,750	1,460,040	21,388,147	5,100,000	5,100,000	-
1302 Capital Projects	1,819,054	(24,091)	-	-	-	-
1303 Capital Investments - Library	469,466	1,957,535	2,233,722	2,132,932	2,132,932	-
1400 Debt Service	24,977,677	3,188,772	2,867,326	2,970,484	2,970,487	-
1410 Pension Obligation Bonds	7,770,126	7,361,096	7,998,767	8,493,198	8,493,198	-
2320 Welfare Administration	25,386,883	-	32,031,298	26,924,590	28,269,966	-
2321 AFDC	15,926,643	-	11,388,030	16,549,944	16,418,941	-
2322 MediCal	6,284,079	-	6,851,500	8,417,516	8,905,397	-
2323 Food Stamps	7,880,945	-	7,108,304	7,786,623	7,986,330	-
2324 Child Support	2,561,881	-	2,674,225	2,608,385	2,608,385	-
2330 Transitional Housing	-	699,745	1,493,422	1,444,224	1,444,224	-
2850 Public Health Realignment	4,212,069	3,760,371	3,624,208	3,593,071	3,593,071	-
2851 Public Health Realignment Match	-	347,945	347,945	347,945	347,945	-
2852 Welfare Realignment	18,921,496	-	18,257,370	18,505,545	18,496,050	-
2853 Mental Health Realignment	3,605,403	-	3,558,323	3,558,323	3,558,323	-
2854 Mental Health Realignment Match	-	28,840	28,840	28,840	28,840	-
2855 Child Care Service Realignment	111,111	18,797	15,318	111,111	111,111	-
2856 Local Innovation Realignment 2011	120,056	-	-	-	-	-
2857 Juvenile Justice Realignment 2011	733,011	-	727,062	1,272,063	1,272,063	-
2858 Local Comm Corr Realignment 2011	4,640,733	-	4,105,989	4,820,796	4,820,796	-
2859 Local Law Enf Svc Realignment 2011	951,180	-	900,426	604,722	-	-
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	1,752,685	-
2862 Welfare Realignment 2011	17,619,150	-	16,188,626	16,781,282	16,781,282	-
2864 Mental Health Realignment 2011	15,069,720	-	9,076,559	9,383,092	9,383,092	-
Total Summary by Fund	495,045,836	404,297,374	634,275,728	582,868,935	588,168,282	-

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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
1100-General Fund						
Taxes						
Property Tax Current Secured						
Non-Departmental Revenue	41,758,381	44,903,683	46,537,528	47,524,000	47,612,160	-
Emergency Medical Services	230,842	247,135	248,632	258,191	258,191	-
Property Tax Current Unsecured						
Non-Departmental Revenue	1,155,297	1,224,304	1,289,728	1,230,500	1,230,500	-
Emergency Medical Services	6,298	6,727	5,000	5,000	5,000	-
Supplemental Roll Tax						
Non-Departmental Revenue	369,771	1,342,840	579,765	800,000	800,000	-
Emergency Medical Services	2,168	7,814	-	-	-	-
Property Tax Prior Secured						
Teeter Plan	-	-	-	-	-	-
Property Tax Prior Unsecured						
Non-Departmental Revenue	17,265	51,826	67,596	51,500	51,500	-
Emergency Medical Services	72	269	200	200	200	-
Penalty & Cost on Delinquencies						
Non-Departmental Revenue	928,890	983,460	900,000	900,000	900,000	-
Treasurer-Tax Collector	59,844	-	-	-	-	-
Teeter Plan	1,817,704	2,823,771	1,500,000	-	-	-
Sales & Use Tax						
Non-Departmental Revenue	9,001,373	12,322,086	10,771,230	11,376,891	11,376,891	-
Sales Tax - Public Safety						
Miscellaneous Budget	485,516	399,929	400,000	392,341	584,836	-
District Attorney	1,026,167	913,398	903,000	885,709	693,214	-
Mendocino County Sheriff	4,373,694	3,893,052	3,928,000	3,854,818	3,854,818	-
Mendocino County Jail & Rehab	3,313,473	2,949,342	2,935,000	2,880,318	2,880,318	-
Probation Officer	998,923	892,535	903,000	886,176	886,176	-
Timber Yield Tax						
Non-Departmental Revenue	604,544	504,506	715,930	515,000	515,000	-
Trans Occup Tax-Campgrounds/RV Parks						
Non-Departmental Revenue	548,225	607,762	505,000	505,000	505,000	-
Highway Property Rental						
Non-Departmental Revenue	1,117	1,424	532	-	-	-
Emergency 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	7,600,000	-
Property Transfer Tax						
Non-Departmental Revenue	630,144	579,558	540,000	540,000	540,000	-
Prop Tax In-Lieu of VLF						
Non-Departmental Revenue	13,454,243	14,136,324	14,815,627	14,000,000	14,000,000	-
Williamson Act Replacement Tax						
Non-Departmental Revenue	720,140	952,715	832,767	600,000	600,000	-
Cannabis Business Tax						
Non-Departmental Revenue	3,129,574	1,714,404	1,000,000	1,000,000	1,445,000	-
Total Taxes	92,184,202	98,799,743	96,978,535	95,805,644	96,338,804	-
Licenses & Permits						
Animal License						
Animal Care	295,956	264,820	240,000	250,000	250,000	-
Business License						
Treasurer-Tax Collector	132,082	132,400	120,000	120,000	120,000	-
Cannabis Facility Bus. License						
Treasurer-Tax Collector	11,400	8,745	2,000	5,000	5,000	-
Planning & Building Services	3,789	6,315	3,500	4,000	4,000	-
Franchise						
Non-Departmental Revenue	1,320,931	1,315,046	1,317,933	1,300,000	1,300,000	-
Mobile Home Set Up Fee						
Planning & Building Services	14,446	12,980	15,000	17,000	17,000	-
Construction Permit						
Planning & Building Services	1,577,686	1,514,226	1,650,000	1,700,000	1,700,000	-
Zoning Permit						
Planning & Building Services	157,897	149,125	150,000	180,000	180,000	-
Other Permit						
Mendocino County Sheriff	810	1,450	1,000	1,000	1,000	-
Agriculture Department	2,845	2,874	2,500	2,500	2,500	-
Planning & Building Services	26,712	23,654	38,000	22,000	22,000	-
General Relief	2,076	1,988	-	-	-	-
Gun Permit						
Mendocino County Sheriff	26,817	26,542	30,000	30,000	30,000	-
Marriage License, GC 26840.3						
Clerk-Recorder	25,244	23,972	22,500	22,500	22,500	-

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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
Lumber Mill Permit						
Treasurer-Tax Collector	665	595	500	500	500	-
Variance & Use Permit						
Planning & Building Services	268,022	220,399	240,000	230,000	230,000	-
Land Use Fee						
Environmental Health	557,250	567,917	1,026,406	740,491	836,044	-
Coastal Zone Permit						
Planning & Building Services	267,366	241,662	245,000	295,000	295,000	-
Total Licenses & Permits	4,691,992	4,514,711	5,104,339	4,919,991	5,015,544	-
Fines, Forfeitures & Penalties						
Vehicle Code Fine						
Court Collections-AB233 Program	299,907	311,808	211,500	211,500	211,500	-
25% Extra Fine						
Court Collections-AB233 Program	98,188	92,528	65,000	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	1,500	-
Criminal Justice Construction Fund						
Information Services	12,080	11,680	-	-	-	-
Conflict Defender	135,900	131,400	130,000	130,000	130,000	-
Mendocino County Sheriff	120,800	116,800	120,000	120,000	120,000	-
Probation Officer	24,160	23,360	20,000	20,000	20,000	-
Warrant System Update						
Mendocino County Sheriff	254	-	200	200	200	-
Other Court Fine						
Court Collections-AB233 Program	15,398	15,344	13,000	13,000	13,000	-
County Commission of City Fine						
Court Collections-AB233 Program	1,157	440	500	500	500	-
Miscellaneous Court Fine						
Court Collections-AB233 Program	-	-	-	-	-	-
District Attorney	5,434	11,978	20,000	10,000	10,000	-
Mendocino County Sheriff	20,104	20,285	300	300	300	-
Mendocino County Jail & Rehabilitation	14,424	13,999	13,000	13,000	13,000	-
Probation Officer	4,121	4,000	2,500	2,500	2,500	-
Agriculture Department	1,500	250	500	1,000	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	1,000	-
Mendocino County Sheriff	9	4	-	-	-	-
Forfeiture & Penalty						
Board of Supervisors	-	-	-	-	-	-
County Clerk-Elections	-	70	-	-	-	-
Court Collections-AB233 Program	-	-	-	-	-	-
Mendocino County Sheriff	180	220	125	125	125	-
Planning & Building Services	428,561	39,733	75,000	75,000	141,000	-
Animal Care	-	-	-	-	-	-
Social Services	-	-	7,000	-	-	-
Asset Forfeiture						
District Attorney	29,044	-	-	-	-	-
Mendocino County Sheriff	-	-	500,563	50,000	50,000	-
Probation Officer	-	-	-	-	-	-
Total Fines, Forfeitures & Penalties	1,251,798	802,854	1,182,255	714,625	780,625	-
Use of Money & Property						
Interest						
Non-Departmental Revenue	1,867,644	3,024,045	1,266,000	1,500,000	1,500,000	-
Teeter Plan	-	-	-	3,000,000	3,000,000	-
Child Support Services	16,568	11,769	8,000	5,000	5,000	-
Change in Fair Value Investment						
Non-Departmental Revenue	(156,961)	-	-	-	-	-
Endowment Fund						
Cultural Services	-	5,594	9,000	13,000	13,000	-

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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
Rents & Concessions						
Facilities	1,530	22,955	5,000	5,000	5,000	-
DOT-Round Valley Airport	2,100	2,100	2,100	4,200	4,200	-
DOT-Mendocino County Airport	38,974	60,897	42,600	54,560	54,560	-
Social Services	89,736	94,119	110,000	110,000	110,000	-
Cultural Services	20,369	24,298	24,293	25,022	25,022	-
Total Use of Money & Property	1,879,959	3,245,775	1,466,993	4,716,782	4,716,782	-
Aid from Other Governmental Agencies						
Motor Vehicle License Fee						
Non-Departmental Revenue	78,478	94,658	120,998	120,000	120,000	-
District Attorney	133,217	102,800	100,000	100,000	100,000	-
Social Services	909,337	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	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						
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	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	200,000	-
State Reimis - EC Poisons						
Agriculture Department	120,975	90,000	117,000	100,000	100,000	-
Pesticide Regulatory						
Agriculture Department	-	-	-	-	-	-
State Aid for Veterans Affairs						
Social Services	123,278	119,494	85,944	116,676	116,676	-
County Hospital						
Emergency Medical Services	-	114,256	-	116,817	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	275,000	-
Emergency Medical Services	1,713	1,238	1,500	1,500	1,500	-
State Youthful Offender						
Juvenile Hall	-	212,989	-	-	-	-
Probation Officer	-	410,598	-	-	-	-

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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
State Other						
Non-Departmental Revenue	130,000	130,000	-	-	-	-
County Clerk-Elections	-	-	-	5,070	5,070	-
Facilities	17,989	23,959	30,000	82,665	82,665	-
Land Improvement	10,098	-	-	-	-	-
Court Collections-AB233 Prog	9,805	(6,510)	7,200	7,200	7,200	-
District Attorney	51,298	143,935	271,308	272,000	272,000	-
Public Defender	28,308	23,253	-	-	-	-
Alternate Defender	-	-	-	-	-	-
Mendocino County Sheriff	714,681	583,880	668,000	645,500	645,500	-
Mendocino County Jail & Rehabilitation	1,027,916	896,354	1,073,530	765,109	765,109	-
Juvenile Hall	103,571	203,595	-	-	-	-
Probation Officer	1,861,712	1,953,319	1,420,973	1,324,177	1,324,177	-
Agriculture Department	92,255	59,974	71,504	59,276	59,276	-
Office of Emergency Services	774	136,181	-	-	-	-
Planning & Building Services	-	67,168	1,608,000	1,453,000	1,453,000	-
DOT-Round Valley Airport	-	1,864	-	3,325	3,325	-
DOT-Little River Airport	-	4,108	-	115,813	79,138	-
Public Health	321,422	1,208,047	909,307	-	-	-
Environmental Health	5,438	77,807	46,646	19,240	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	110,000	-
Social Services	-	-	-	-	-	-
Federal Welfare Administration						
Social Services	-	16,933,552	-	-	-	-
In Home Support Services	160,297	123,579	216,716	165,518	165,518	-
Title IV-E						
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	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	76,700	-
Mendocino County Jail & Rehab	9,075	-	-	15,000	15,000	-
Mendocino County Jail & Rehabilitation	-	-	-	-	-	-
Agriculture Department	111,036	87,491	137,000	145,660	145,660	-
Office of Emergency Services	169,151	205,862	142,812	140,488	140,488	-
DOT-Round Valley Airport	1,000	37,273	207,000	66,500	66,500	-
DOT-Mendocino County Airport	52,000	91,152	135,000	2,316,262	2,316,262	-
Public Health	1,748,796	630,931	406,389	-	-	-
Environmental Health	-	25,772	-	29,225	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	10,835,060	11,997,025	-

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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
Charges for Current Services						
Tax Deeded Administration Fee						
Treasurer-Tax Collector	910	770	1,000	1,000	1,000	-
50% Redemption Fee						
Treasurer-Tax Collector	11,160	15,794	16,000	16,000	16,000	-
Release of Lien						
Treasurer-Tax Collector	2,780	1,340	1,000	3,000	3,000	-
Debt Service Fee						
Auditor-Controller	218,566	224,498	223,595	270,000	270,000	-
PTR Screening Fee						
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	150,000	-
Election Services						
Human Resources	-	-	-	-	-	-
County Clerk-Elections	183,952	60,158	269,124	13,500	13,500	-
Treasurer Cost Reimbursement						
Treasurer-Tax Collector	278,921	219,878	286,100	385,037	385,037	-
Legal Services						
County Counsel	13,106	23,033	11,168	33,000	33,000	-
State Aid Child Support						
Child Support Services	-	922,717	-	-	-	-
Legal Services Reimbursement						
County Counsel	5,282	19,864	-	1,000	1,000	-
Court Collections-AB233 Program	-	-	-	-	-	-
Public Defender	-	-	-	35,469	35,469	-
Final Map Filing Fee						
Land Improvement	-	-	2,000	24,296	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	3,120	-
Planning & Engineering						
Planning & Building Services	69,234	66,923	80,000	82,000	82,000	-
Record-Survey Exam Fee						
County Clerk - Election	-	-	-	-	-	-
Land Improvement	38,427	44,385	20,000	166,821	166,821	-
Tentative Map Subdivision						
County Clerk - Election	-	-	-	-	-	-
Land Improvement	44,370	46,312	40,000	25,404	25,404	-
Environmental Impact Fee						
Planning & Building Services	79,140	59,834	75,000	60,000	60,000	-
General Plan Amendment						
Planning & Building Services	-	9,241	15,000	15,000	15,000	-
Other Permit Fee						
Planning & Building Services	35,822	26,875	32,000	35,000	35,000	-
Abandoned Vehicle Abatement Fee						
Planning & Building Services	48,810	24,132	-	38,000	38,000	-
General Plan Maintenance Fee						
Planning & Building Services	373,373	97,916	70,000	40,000	40,000	-
Agricultural Services						
Agriculture Department	-	150	-	-	-	-
Agriculture Certification						
Agriculture Department	1,648	1,726	600	800	800	-
Inspect/Test Weights & Measures						
Agriculture Department	150,329	343,459	175,000	175,000	175,000	-
Cannabis Application/Inspect						
Agriculture Department	-	-	-	-	-	-
Cannabis Management	162,861	221,711	250,257	259,746	259,746	-

County of Mendocino
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Detail of Financing Sources by Fund and Account
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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
Civil Fee Sheriff						
Mendocino County Sheriff	29,168	34,752	55,000	50,000	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	20,000	-
Humane Services						
Animal Care	46,986	28,407	30,000	30,000	30,000	-
Incinerator Services						
Animal Care	4,604	3,859	4,000	4,000	4,000	-
Domestic Animal Control Contract						
Mendocino County Sheriff	-	-	-	-	-	-
Animal Care	175,793	63,320	67,000	58,000	58,000	-
Law Enforcement Services						
Mendocino County Sheriff	39,114	92,010	90,000	70,000	70,000	-
Sheriff Willits Contract						
Mendocino County Sheriff	-	-	-	10,000	10,000	-
Sheriff Point Arena Contract						
Mendocino County Sheriff	95,808	91,667	100,000	100,000	100,000	-
Restitution 11470.2						
Mendocino County Sheriff	222,000	77,766	30,000	20,000	20,000	-
Recorder Service Fee						
Clerk-Recorder	755	705	500	500	500	-
Recording Fee						
Clerk-Recorder	218,875	200,563	195,000	195,000	195,000	-
Court Collections-AB233 Program	35,378	32,209	40,000	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	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	138,583	-
Interfund Revenue - Engineering						
County Clerk-Elections	-	-	-	-	-	-
Land Improvement	107,791	157,400	146,319	224,876	224,876	-
Interfund Revenue - Printing						
Central Services	6,903	2,085	19,400	4,000	4,000	-
Interfund Revenue - Xerox						
Central Services	12,954	12,869	28,300	13,000	13,000	-
Interfund Revenue - Garage						
Fleet Management	121,069	56,392	62,126	57,211	57,211	-
Interfund Revenue - Janitor						
Facilities	1,011,751	677,235	610,200	737,320	737,320	-
Interfund Revenue - Legal						
County Counsel	350,964	258,647	340,000	400,000	400,000	-
Consumer Protection Program						
Environmental Health	502,221	817,119	744,630	621,331	809,089	-
Hazardous Material Program						
Environmental Health	-	1,373,839	967,410	1,266,952	614,125	-
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	5,000	-
Solid Waste Fee						
Environmental Health	14,665	225,621	400,735	312,670	152,550	-
California Childrens Services						
Public Health - CCS	-	-	-	-	-	-
Support in Juvenile Hall						
Juvenile Hall	-	-	-	-	-	-
Driving Under Influence						

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Alcohol/Other Drug Program	19,462	-	-	-	-	-
Parks & Recreation Fee						
Facilities	17,619	(105)	9,552	6,035	6,035	-
Parks	-	23,993	6,173	-	-	-
Cultural Services-Museum	-	-	-	-	-	-
Collection Fee						
Treasurer-Tax Collector	19,310	44,750	35,000	35,000	35,000	-
Court Collections-AB233 Program	147,263	89,670	30,000	30,000	30,000	-
Social Services	54,034	31,584	55,000	50,000	50,000	-
Drug Testing Program						
Probation Officer	-	-	-	-	-	-
Other Charges						
Clerk of the Board	5,845	12,735	9,200	7,500	7,500	-
Executive Office	83,194	70	-	-	-	-
Auditor-Controller	4,804	2,378	3,000	5,000	5,000	-
Assessor	8,144	8,430	8,500	8,500	8,500	-
Treasurer-Tax Collector	35,425	35,660	30,000	30,000	30,000	-
Payroll Administration	1,801	-	-	-	-	-
Central Services	10,715	12,529	33,500	11,000	11,000	-
County Counsel	186,539	139,719	136,383	78,000	78,000	-
Human Resources	63,215	121,467	749,732	732,628	732,628	-
County Clerk-Elections	-	-	-	-	-	-
Facilities	171,727	130,428	27,500	52,900	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	3,700	-
Mendocino County Jail & Rehabilitation	142,427	288,491	139,950	168,789	168,789	-
Juvenile Hall	525	64,101	40,000	152,000	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	8,417	-
Planning & Building Services	1,150,827	1,103,341	712,000	712,000	712,000	-
Animal Care	65,376	117,338	60,000	70,000	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	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	500,000	-
Social Services Administration	706,972	630,844	1,250,000	1,008,000	1,008,000	-
HHS Administration	5,388	4,973	-	-	-	-
Cultural Services	286	2,199	1,000	500	500	-
Conservator Service Fee						
Social Services	-	-	72,000	-	-	-
Data Processing Services						
Information Services	450,115	182,223	237,370	163,970	163,970	-
Collection Service						
Probation Officer	(2)	-	-	-	-	-
County Cost Plan Charges						
Non-Departmental Revenue	3,331,979	6,183,483	6,805,555	5,100,000	5,850,000	-
Returned Check Charge						
Treasurer-Tax Collector	1,075	4,475	3,000	3,000	3,000	-
Clerk-Recorder	50	100	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	8,000	-
County 30% State PA						
Courts - AB233 Program	172,700	156,464	111,000	111,000	111,000	-
Traffic School Fee						
Courts - AB233 Program	349,286	519,475	320,000	320,000	320,000	-
Traffic School \$24						
Courts - AB233 Program	55,388	81,340	50,000	50,000	50,000	-
Total Charges for Current Services	15,321,962	18,545,093	17,794,978	15,727,675	15,852,486	-

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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
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	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	9,000	-
Treasurer-Tax Collector	-	-	-	-	-	-
Payroll Administration	11	-	-	-	-	-
Central Services	17,575	14,495	26,400	-	-	-
County Counsel	3	15	-	200	200	-
Human Resources	-	-	-	-	-	-
Fleet Management	85	11,060	20,972	-	-	-
Misc Budget	-	-	-	-	-	-
Clerk-Recorder	74,591	74,999	68,000	68,000	68,000	-
District Attorney	8,463	32,069	25,000	25,000	25,000	-
Mendocino County Sheriff	1,806	1,511	1,100	1,100	1,100	-
Planning & Building Services	10,099	7,263	10,000	10,000	10,000	-
Animal Care	273	95	-	-	-	-
DOT-Round Valley Airport	1,292	2,877	500	500	500	-
DOT-Mendocino County Airport	23,917	11,968	16,000	16,000	16,000	-
Solid Waste	97	147	200	-	-	-
Public Health Administration	-	-	-	190,020	190,020	-
Sale of Map - Surveyor						
Land Improvement	15	176	250	250	250	-
Sale of Map - Assessor						
Assessor	-	110	150	150	150	-
Other						
Non-Departmental Revenue	(582,750)	165,240	200,000	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	2,500	-
Fleet Management	430	2,154	-	-	-	-
Economic Development	34,000	-	-	-	-	-
Clerk-Recorder	216	134	100	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	100,000	-
Mendocino County Jail & Rehabilitation	20,392	48,216	50,000	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	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	8,500	-
Cancelled Outlawed Warrant						
Auditor-Controller	-	-	30,000	50,000	50,000	-

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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
General Relief Refund						
General Relief	32,626	40,338	51,143	40,413	40,413	-
Donation						
Mendocino County Sheriff	1,025	-	500	500	500	-
Probation Officer	-	-	-	-	-	-
Animal Care	2,143	1,139	2,000	1,500	1,500	-
Public Health Nursing	-	-	-	-	-	-
Cultural Services	23,880	17,946	8,000	6,000	6,000	-
Civil Assessment PC 1214.1						
Probation Officer	-	-	-	-	-	-
Vending Machine						
Central Services	-	-	-	-	-	-
Tobacco Settlement						
Non-Departmental Revenue	893,613	796,935	755,985	900,000	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	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	830,000	255,940	-
Retirement Administration	23,946	-	-	-	-	-
Misc Budget	-	-	-	-	-	-
Clerk-Recorder	15,202	36,476	14,500	264,500	264,500	-
Information Services	105,965	-	-	-	-	-
Court Collections-AB233 Program	8,743	-	-	-	-	-
District Attorney	337,171	15,826	220,546	220,000	220,000	-
Public Defender	137,587	-	197,617	307,661	200,000	-
Alternate Defender	43,261	-	-	-	-	-
Child Support Services	2,636,749	85,389	2,674,225	2,608,385	2,465,049	-
Mendocino County Sheriff	3,324,420	51,567	2,681,600	1,752,685	1,752,685	-
Mendocino County Jail & Rehab	1,625,192	-	1,867,127	1,843,806	1,993,807	-
Juvenile Hall	324,117	283,435	1,401,963	1,739,159	1,739,159	-
Probation Officer	2,125,535	65,333	3,155,454	3,207,540	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	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	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	53,938,509	54,551,325	-
HHSA Administration	-	-	-	-	-	-
Cal Works/Foster Care	26,233,786	-	30,188,052	30,306,245	30,916,254	-
In Home Support Services	6,063,832	-	6,554,806	5,554,806	6,856,443	-

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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
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	104,362,504	107,341,148	-
Total General Fund	238,840,150	244,132,871	255,510,741	237,082,281	242,042,414	-
Special Revenue Funds						
1200-Road Fund						
Taxes						
Transportation Funds						
Admin/Road Maint	60,000	54,000	54,000	54,000	54,000	-
Total Taxes	60,000	54,000	54,000	54,000	54,000	-
Licenses & Permits						
Transportation Permit Fee						
Admin/Road Maint	10,040	17,826	10,000	10,000	10,000	-
Co Highway Encroachment Permit						
Admin/Road Maint	63,623	74,369	10,000	75,000	75,000	-
Total Licenses & Permits	73,663	92,195	20,000	85,000	85,000	-
Fines, Forfeitures & Penalties						
Vehicle Code Fine						
Admin/Road Maint	8,258	3,309	10,000	5,000	5,000	-
Total Fines, Forfeitures & Penalties	8,258	3,309	10,000	5,000	5,000	-
Use of Money & Property						
Interest						
Admin/Road Maint	96,078	112,752	20,000	100,000	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	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	1,923,773	-
State Highway Users Tax						
Admin/Road Maint	1,237,586	1,269,262	1,338,678	1,329,529	1,329,529	-
State Collier Unruh						
Admin/Road Maint	372,850	389,997	404,193	410,317	410,317	-
State Transportation STPd(1)						
Admin/Road Maint	169,609	171,906	171,392	171,392	171,392	-
State RMRA SB1						
Admin/Road Maint	4,734,081	5,455,021	5,413,423	5,546,354	5,546,354	-
State Aid for Disaster						
Storm Damage	179,856	206,217	423,027	163,491	163,491	-
Prop 111 State Gas Tax						
Admin/Road Maint	1,117,647	1,184,953	1,210,680	1,240,849	1,240,849	-
State Other						
Federal & State Programs	-	261,618	6,492,074	5,018,951	5,018,951	-
State Exchange Program						
Admin/Road Maint	602,390	602,390	602,390	602,390	602,390	-
Federal Forest Reserve						
Admin/Road Maint	136,666	149,857	500	500	500	-
Federal Other Revenue						
Road Admin and Maintenance	-	-	-	-	-	-
Transportation-Storm Damage	1,379,443	1,255,619	2,809,193	1,431,203	1,431,203	-
Federal & State Programs	1,291,584	2,964,571	10,717,759	19,409,499	19,409,499	-
Flood Control Lands						
Admin/Road Maint	-	-	500	500	500	-
Other Governmental Agency Aid						
Federal & State Programs	48,602	-	994,174	1,101,000	1,101,000	-
Total Aid from Other Govtl Agencies	13,001,328	15,836,091	32,456,322	38,349,748	38,349,748	-
Charges for Current Services						
Interfund Revenue - DOT						
Admin/Road Maint	243,513	210,360	192,241	277,550	277,550	-
Other Charges						
Admin/Road Maint	-	13,063	4,000	4,000	4,000	-
Total Charges for Current Services	243,513	223,422	196,241	281,550	281,550	-

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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
Other Revenues						
Sale of Fixed Assets						
Admin/Road Maint	-	-	5,000	5,000	5,000	-
Other Sales						
Admin/Road Maint	1,352	1,460	1,000	5,600	5,600	-
Other						
Admin/Road Maint	98	-	500	500	500	-
Operating Transfer In						
Admin/Road Maint	4,183,822	4,543,167	4,171,820	4,578,810	4,578,810	-
Federal & State Programs	-	-	-	-	-	-
Total Other Revenues	4,185,271	4,544,627	4,178,320	4,589,910	4,589,910	-
Total Road Fund	17,566,079	20,866,396	36,934,883	43,465,208	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	2,430,000	-
Other Government Agency Aid						
Capital Improvements	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	128,545	656,418	2,114,640	2,430,000	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	300,000	375,000	-
Operating Transfer In						
Capital Improvements	1,144,714	3,111,989	4,214,097	2,795,000	2,065,701	-
Total Other Revenues	1,144,714	3,276,540	4,432,118	3,095,000	2,440,701	-
Total Capital Improvement Fund	1,494,009	3,960,191	6,546,758	5,525,000	4,870,701	-
1202-Landfill Closure Fund						
Use of Money & Property						
Interest						
Landfill Closure	75,137	132,649	15,000	25,000	25,000	-
Change in Fair Value Investment						
Landfill Closure	21,441	-	-	-	-	-
Total Use of Money & Property	96,578	132,649	15,000	25,000	25,000	-
Charges for Current Services						
Caspar/Fort Bragg Refuse						
Landfill Closure	104,579	145,272	50,000	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	50,000	-
Other Revenues						
Operating Transfer In						
Landfill Closure	23,687	274,221	1,673,921	827,592	860,358	-
Total Other Revenues	23,687	274,221	1,673,921	827,592	860,358	-
Total Landfill Closure Fund	1,062,920	1,414,361	2,518,921	902,592	935,358	-
1204-Grants Administration						
Use of Money & Property						
Change in Fair Value Investment						
Grants Administration	1,408	-	-	-	-	-
Total Use of Money & Property	1,408	-	-	-	-	-

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Aid from Other Governmental Agencies

State Other						
Grants Administration	45,799	88,912	179,343	188,046	188,046	-
Total Aid from Other Govtl Agencies	45,799	88,912	179,343	188,046	188,046	-

Charges for Current Services

Other Charges						
Grants Administration	14,880	46,962	8,352	4,701	4,701	-
Total Charges for Current Services	14,880	46,962	8,352	4,701	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	192,747	-
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1205-Library Fund

Taxes

Sales & Use Tax						
Mendocino County Library	3,070,185	2,958,947	2,980,024	2,831,023	2,831,023	-
Total Taxes	3,070,185	2,958,947	2,980,024	2,831,023	2,831,023	-

Use of Money & Property

Interest						
Mendocino County Library	30,023	60,291	30,000	50,000	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	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

Library Services						
Mendocino County Library	16,614	18,921	18,400	18,453	18,453	-
Total Charges for Current Services	16,614	18,921	18,400	18,453	18,453	-

Other Revenues

Other Sales						
Mendocino County Library	6,538	6,175	6,720	4,393	4,393	-
Other						
Mendocino County Library	-	-	5,000	-	-	-
Donation						
Mendocino County Library	1,114	6,594	10,050	5,000	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	2,205,887	-
Total Other Revenues	1,592,506	2,257,953	2,041,267	2,215,280	2,215,280	-

Total Library Fund	4,767,514	5,333,441	5,107,641	5,114,756	5,114,756	-
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1206-Fish & Game Fund

Fines, Forfeitures & Penalties

Other Court Fine						
Fish & Game	5,476	4,061	4,500	4,000	4,000	-
Total Fines, Forfeitures & Penalties	5,476	4,061	4,500	4,000	4,000	-

Use of Money & Property

Interest						
Fish & Game	1,931	3,310	1,200	1,186	1,186	-
Change in Fair Value Investment						
Fish & Game	(842)	-	-	-	-	-
Total Use of Money & Property	1,088	3,310	1,200	1,186	1,186	-

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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	5,186	-
1207-Special Aviation Fund - Round Valley						
Use of Money & Property						
Aid from Other Governmental Agencies						
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	836,579	-
Total Aid from Other Govtl Agencies	865,247	304,002	332,044	836,579	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	836,579	-
1210-Supp Law Enforcement-AB3229 COPS Prog						
Use of Money & Property						
Interest						
Mendocino County Sheriff-COPS Program	6,143	10,742	3,000	5,000	5,000	-
Mendocino County Jail & Rehab-COPS Prog	1,496	2,615	750	1,000	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	6,000	-
Aid from Other Governmental Agencies						
State Other						
Mendocino County Sheriff-COPS Program	165,271	186,159	150,000	202,883	202,883	-
Mendocino County Jail & Rehab-COPS Prog	41,148	47,088	35,000	40,000	40,000	-
Total Aid from Other Govtl Agencies	206,419	233,247	185,000	242,883	242,883	-

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Other Revenues						
Operating Transfer In						
Mendocino County Sheriff-COPS Program	4,372	-	-	-	-	-
Total Other Revenues	4,372	-	-	-	-	-
Total Supp Law Enfrmnt-AB3229 COPS Prog	214,212	246,604	188,750	248,883	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	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	1,000	-
Aid from Other Governmental Agencies						
State Other						
Juvenile Justice Crime Pr	245,980	245,234	245,980	244,910	244,910	-
Total Aid from Other Govtl Agencies	245,980	245,234	245,980	244,910	244,910	-
Total Probation-JJCPA Fund	250,061	271,451	246,980	245,910	245,910	-
1213-Mobile Spay & Neuter Fund						
Licenses & Permits						
Animal License						
Mobile Spay/Neuter	3,335	758	5,000	5,500	5,500	-
Total Licenses & Permits	3,335	758	5,000	5,500	5,500	-
Use of Money & Property						
Interest						
Mobile Spay/Neuter	1,757	1,114	200	200	200	-
Change in Fair Value Investment						
Mobile Spay/Neuter	900	-	-	-	-	-
Total Use of Money & Property	2,657	1,114	200	200	200	-
Charges for Current Services						
Humane Services						
Mobile Spay/Neuter	3,978	1,105	3,500	3,500	3,500	-
Other Charges						
Mobile Spay/Neuter	54,092	9,554	30,000	40,000	40,000	-
Total Charges for Current Services	58,070	10,659	33,500	43,500	43,500	-
Other Revenues						
Other						
Mobile Spay/Neuter	20,000	-	-	-	-	-
Donation						
Mobile Spay/Neuter	70	-	500	500	500	-
Operating Transfer In						
Mobile Spay/Neuter	-	-	-	-	-	-
Total Other Revenues	20,070	-	500	500	500	-
Total Mobile Spay & Neuter Fund	84,132	12,532	39,200	49,700	49,700	-
1216-Sheriff Special Projects Fund						
Use of Money & Property						
Interest						
Sheriff Special Projects	1,049	2,999	900	1,200	1,200	-
Change in Fair Value Investment						
Sheriff Special Projects	(2,160)	-	-	-	-	-
Total Use of Money & Property	(1,112)	2,999	900	1,200	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						
Sheriff Special Projects	24,779	10,183	1,400	250	250	-
Total Other Revenues	24,779	10,183	1,400	250	250	-
Total Sheriff Spec Projects Fund	99,492	13,182	2,300	1,450	1,450	-

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1217-Recorder Modernization Fund						
Use of Money & Property						
Interest						
Modernization	3,817	8,149	3,500	1,000	1,000	-
Change in Fair Value Investment						
Modernization	(2,309)	-	-	-	-	-
Total Use of Money & Property	1,508	8,149	3,500	1,000	1,000	-
Charges for Current Services						
Recorder Modernization Fee						
Modernization	48,581	44,677	40,000	40,000	40,000	-
Other Charges						
Modernization	14,505	13,170	15,000	15,000	15,000	-
Total Charges for Current Services	63,086	57,847	55,000	55,000	55,000	-
Total Recorder Modernization Fund	64,594	65,996	58,500	56,000	56,000	-
1218-Micrographics Fund						
Use of Money & Property						
Interest						
Micrographics	1,447	2,950	500	500	500	-
Change in Fair Value Investment						
Micrographics	(669)	-	-	-	-	-
Total Use of Money & Property	778	2,950	500	500	500	-
Charges for Current Services						
Recorder Modernization Fee						
Micrographics	-	-	-	-	-	-
Micrographic Fee						
Micrographics	11,786	10,957	8,000	8,000	8,000	-
Total Charges for Current Services	11,786	10,957	8,000	8,000	8,000	-
Other Revenues						
Other Sales						
Micrographics	14,663	14,243	12,000	12,000	12,000	-
Total Other Revenues	14,663	14,243	12,000	12,000	12,000	-
Total Micrographics Fund	27,226	28,149	20,500	20,500	20,500	-
1220-Assessor Property Characteristics Fund						
Use of Money & Property						
Interest						
Property Characteristics	4,544	8,571	3,500	2,000	2,000	-
Change in Fair Value Investment						
Property Characteristics	899	-	-	-	-	-
Total Use of Money & Property	5,443	8,571	3,500	2,000	2,000	-
Other Revenues						
Other Sales						
Property Characteristics	25,488	28,710	30,000	25,000	25,000	-
Total Other Revenues	25,488	28,710	30,000	25,000	25,000	-
Total Prop Characteristics Fund	30,930	37,281	33,500	27,000	27,000	-
1221-Mental Health Service Fund						
Use of Money & Property						
Interest						
Mental Health Service	(5,038)	22,286	-	53,142	53,142	-
Change in Fair Value Investment						
Mental Health Service	6,205	-	-	-	-	-
Total Use of Money & Property	1,167	22,286	-	53,142	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	749,688	-
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	-	-	23,981,550	23,981,550	-

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Realignment Mental Health						
Mental Health Service	1,813,107	3,579,855	-	21,532	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	1,218,299	-
Federal Other Revenue						
Mental Health Service	563,491	511,511	738,546	222,501	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	26,193,570	-
Charges for Current Services						
Mental Health Service						
Mental Health Service	-	-	-	50,000	50,000	-
Other Charges						
Mental Health Service	1,795,208	2,059,826	830,168	717,686	734,322	-
Total Charges for Current Services	1,795,208	2,059,826	830,168	767,686	784,322	-
Other Revenues						
Other Sales						
Mental Health Service	-	-	-	-	-	-
Other						
Mental Health Service	95,823	280,924	100,000	150,000	150,000	-
Donation						
Mental Health Service	-	-	-	-	-	-
Other						
Mental Health Service	25,696	-	-	-	-	-
Operating Transfer In						
Mental Health Service	10,078,546	-	16,452,298	16,118,977	16,102,341	-
Medi-Cal						
Mental Health Service	-	-	-	-	-	-
Total Other Revenues	10,200,065	280,924	16,552,298	16,268,977	16,252,341	-
Total Mental Health Service Fund	27,050,699	41,043,785	49,053,175	43,283,375	43,283,375	-
1222-General Plan Update Fund						
Use of Money & Property						
Interest						
Planning & Building - Special	32,522	61,407	19,100	29,658	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	29,658	-
Charges for Current Services						
Environ Impact Report						
Planning & Building - Special	40,000	4,411	-	-	-	-
Micrographic Fee						
Planning & Building - Special	154,440	241,461	170,000	581,000	581,000	-
AB717 Continuing Education & Training						
Planning & Building - Special	88,792	82,707	85,000	113,000	113,000	-
SB 1186 Fee						
Planning & Building - Special	-	80	100	180	180	-
Other Charges						
Planning & Building - Special	320	264	300	373	373	-
Total Charges for Current Services	283,552	328,923	255,400	694,553	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	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	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	104,000	-

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Aid from Other Governmental Agencies						
State Aid Mental Health						
Mental Health Services Act	-	8,596,804	7,096,483	6,249,880	6,249,880	-
State Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	-	-	408,389	408,389	-
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	-	-	13,204,583	13,204,583	-
Total Aid from Other Govtl Agencies	-	8,596,804	7,096,483	19,862,852	19,862,852	-
Charges for Current Services						
Other Charges						
Mental Health Services Act	190,667	5,987,831	-	1,000	1,000	-
Total Charges for Current Services	190,667	5,987,831	-	1,000	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	-	-	-
Total Mental Health Services Act Fund	4,921,019	14,824,601	19,674,108	19,967,852	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	2,356,097	-
Total Taxes	8,067,213	2,526,081	2,407,901	2,356,097	2,356,097	-
Use of Money & Property						
Interest						
Mental Health Treatment	578,779	1,104,624	444,656	583,375	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	3,150	-
Total Use of Money & Property	230,162	1,107,079	446,656	586,525	586,525	-
Aid from Other Governmental Agencies						
State Other						
Mental Health Treatment	-	-	9,368,147	3,681,904	3,681,904	-
Total Aid from Other Govtl Agencies	-	-	9,368,147	3,681,904	3,681,904	-
Charges for Current Services						
Other Charges						
Mental Health Treatment	83,860	4,237	2,000	3,600	3,600	-
Total Charges for Current Services	83,860	4,237	2,000	3,600	3,600	-
Total Mental Health Treatment Fund	8,381,235	3,637,397	12,224,704	6,628,126	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	2,282,745	-
Federal Other Revenue						
Disaster Recovery	11,902,830	4,627,669	6,155,078	6,290,286	6,290,286	-
Total Aid from Other Govtl Agencies	14,037,139	5,225,934	7,687,618	8,573,031	8,573,031	-
Charges for Current Services						
Other Charges						
Disaster Recovery	7,115	6,958	-	-	-	-
Total Charges for Current Services	7,115	6,958	-	-	-	-

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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	450,000	-	-
Total Other Revenues	693,164	1,037,551	71,057	450,000	-	-
Total Disaster Recovery Fund	14,641,965	6,270,443	7,758,675	9,023,031	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	3,670,203	-
Total Aid from Other Govtl Agencies	4,535,054	855,550	1,272,724	3,670,203	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						
Intergov Transfer (IGT)	1,879,532	621,986	1,350,000	1,800,000	1,800,000	-
Total Other Revenues	1,879,532	621,986	1,350,000	1,800,000	1,800,000	-
Total Intergovernment Transfer Fund	6,273,027	1,477,536	2,692,376	5,470,203	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	-	-	-	-

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1228-Enforcement-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	-	-	-	-	-	-
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	11,448	-
County Alcohol Education						
Substance Use Disorder Trtmnt	-	9,566	11,347	11,347	11,347	-
Drug Abuse Education						
Substance Use Disorder Trtmnt	-	1,167	2,118	2,118	2,118	-
Total Fines, Forfeitures & Penalties	-	20,272	24,913	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	3,978,622	-
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	-	-	18,899,695	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	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	242,084	-
Total Aid from Other Govtl Agencies	-	28,089,833	41,096,041	23,973,667	23,973,667	-
Charges for Current Services						
Drug Diversion Service						
Substance Use Disorder Trtmnt	-	7,219	15,000	15,000	15,000	-
Driving Under Influence						
Substance Use Disorder Trtmnt	-	19,260	20,989	22,989	22,989	-
Other Charges						
Substance Use Disorder Trtmnt	36,134	585,461	606,188	365,945	365,945	-
Total Charges for Current Services	36,134	611,940	642,177	403,934	403,934	-
Other Revenues						
Other						
Substance Use Disorder Trtmnt	-	-	-	2,841,764	2,841,764	-
Operating Transfer In						
Substance Use Disorder Trtmnt	-	-	1,071,889	1,787,199	1,787,199	-
Medi-Cal						
Substance Use Disorder Trtmnt	-	776,395	478,768	478,768	478,768	-
Total Other Revenues	-	776,395	1,550,657	5,107,731	5,107,731	-
Total Substance Use Disorder Treatment	37,882	29,498,440	43,313,788	29,510,245	29,510,245	-

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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	756,535	-
Operating Transfer In						
Opioid Abatement	-	-	-	-	-	-
Total Other Revenues	-	(821,168)	484,454	756,535	756,535	-
Total Opioid Abatement Support	(18,652)	(790,458)	484,454	756,535	756,535	-
1235-Public Health Service Fund						
Fines, Forfeitures & Penalties						
Change in Fair Value Investment						
Public Health Service	-	-	-	168	168	-
Total Fines, Forfeitures & Penalties	-	-	-	168	168	-
Aid from Other Governmental Agencies						
State Aid California Children						
Public Health Service	-	-	-	381,072	381,072	-
Non-County Hospital						
Public Health Service	-	-	-	40,000	40,000	-
EMS-Physician Svcs						
Public Health Service	-	-	-	103,683	103,683	-
State Other						
Public Health Service	-	-	-	2,854,089	2,854,089	-
Federal Other Revenue						
Public Health Service	-	-	-	1,822,361	1,822,361	-
Total Aid from Other Govtl Agencies	-	-	-	5,201,205	5,201,205	-
Charges for Current Services						
Health-Vital Statistics						
Public Health Service	-	-	-	42,000	42,000	-
Nursing Fee						
Public Health Service	-	-	-	1,540	1,540	-
Other Charges						
Public Health Service	-	-	-	204,554	204,554	-
Total Charges for Current Services	-	-	-	248,094	248,094	-
Other Revenues						
Other Sales						
Public Health Service	-	-	-	582	582	-
Other						
Public Health Service	-	-	-	1,500	1,500	-
Grant Revenue						
Public Health Service	-	-	-	-	-	-
Operating Transfer In						
Public Health Service	-	-	-	5,587,460	5,587,460	-
Grant Interest						
Public Health Service	-	-	-	185	185	-
Total Other Revenues	-	-	-	5,589,727	5,589,727	-
Total Public Health Service Fund	-	-	-	11,039,194	11,039,194	-
1240-Fire Agency Support						
Use of Money & Property						
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	-	-	-	-

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Other Revenues						
Operating Transfer In						
Fire Agency Support	1,789,113	5,488,027	4,307,466	4,505,000	4,428,000	-
Total Other Revenues	1,789,113	5,488,027	4,307,466	4,505,000	4,428,000	-
Total Fire Agency Support	1,754,987	5,542,187	4,307,466	4,505,000	4,428,000	-
2330 Transitional Housing						
Aid from Other Governmental Agencies						
Federal Aid Child Support						
Transitional Housing	-	-	1,193,422	643,194	643,194	-
Total Aid from Other Govtl Agencies	-	-	1,193,422	643,194	643,194	-
Charges for Current Services						
Other Charges						
Transitional Housing	-	399,745	-	501,030	501,030	-
Total Charges for Current Services	-	399,745	-	501,030	501,030	-
Other Revenues						
Operating Transfer In						
Transitional Housing	-	300,000	300,000	300,000	300,000	-
Total Other Revenues	-	300,000	300,000	300,000	300,000	-
Total Transitional Housing Fund	-	699,745	1,493,422	1,444,224	1,444,224	-
Total Special Revenue Funds	91,156,468	135,758,516	193,622,543	189,043,507	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						
State Other						
Capital Projects	-	4,716,737	18,247,228	15,000,000	15,000,000	-
Total Aid from Other Govtl Agencies	-	4,716,737	18,247,228	15,000,000	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	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	5,100,000	-
Total Other Revenues	886,405	1,460,040	21,388,147	5,100,000	5,100,000	-
Total Capital Projects-MHTA Fund	882,750	1,460,040	21,388,147	5,100,000	5,100,000	-

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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						
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	1,887,348	-
Total Taxes	-	1,957,126	1,986,682	1,887,348	1,887,348	-
Aid from Other Governmental Agencies						
State Other						
Capital Investments - Library	-	-	-	-	-	-
State Other						
Capital Investments - Library	-	-	247,040	245,584	245,584	-
Total Aid from Other Govtl Agencies	-	-	247,040	245,584	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	2,132,932	-
Total Capital Projects Funds	6,156,634	9,700,166	55,419,097	22,232,932	22,232,932	-
1400 Debt Service Fund						
Fines, Forfeitures & Penalties						
Criminal Justice Construction Fund						
Debt Service- COPs	9,060	8,760	-	8,490	8,490	-
Total Fines, Forfeitures & Penalties	9,060	8,760	-	8,490	8,490	-
Use of Money & Property						
Interest						
Debt Service	193,536	503,020	-	300,000	300,000	-
Change in Fair Value Investment						
Debt Service	60,221	(45,753)	-	-	-	-
Total Use of Money & Property	253,756	457,267	-	300,000	300,000	-
Aid from Other Governmental Agencies						
Other Governmental Agency Aid						
Debt Service	-	60,798	-	25,000	25,000	-
Total Aid from Other Govtl Agencies	-	60,798	-	25,000	25,000	-
Other Revenues						
Operating Transfer In						
Debt Service	2,217,754	2,661,947	2,867,326	2,636,994	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	2,636,994	2,636,997	-
Total Debt Service Fund	24,977,677	3,188,772	2,867,326	2,970,484	2,970,487	-

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1410 Pension Obligation Bond Fund						
Use of Money & Property						
Interest						
Pension Obligation Bonds	(36,701)	(71,514)	-	(75,000)	(75,000)	-
Change in Fair Value Investment						
Pension Obligation Bonds	(1,440)	-	-	-	-	-
Total Use of Money & Property	(38,142)	(71,514)	-	(75,000)	(75,000)	-
Charges for Current Services						
County Share Retirement						
Pension Obligation Bonds	7,808,268	7,432,610	7,998,767	8,568,198	8,568,198	-
Total Charges for Current Services	7,808,268	7,432,610	7,998,767	8,568,198	8,568,198	-
Total Pension Obligation Bond Fund	7,770,126	7,361,096	7,998,767	8,493,198	8,493,198	-
Total Debt Service Funds	32,747,802	10,549,868	10,866,093	11,463,682	11,463,685	-
2320 Welfare Administration						
Aid from Other Governmental Agencies						
State Welfare Administration						
Welfare Administration	11,661,409	-	5,071,864	5,057,589	5,665,558	-
Federal Welfare Administration						
Welfare Administration	13,725,474	-	18,617,725	15,887,900	16,312,595	-
Title IV-E						
Welfare Administration	-	-	-	40,000	40,000	-
Health Related Funds						
Welfare Administration	-	-	8,341,709	5,939,101	6,251,813	-
Total Aid from Other Govtl Agencies	25,386,883	-	32,031,298	26,924,590	28,269,966	-
Other Revenues						
Operating Transfer In						
Welfare Administration	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Welfare Administration Fund	25,386,883	-	32,031,298	26,924,590	28,269,966	-
2321 AFDC						
Aid from Other Governmental Agencies						
State AFDC						
AFDC	103,250	-	-	10,964,102	10,833,099	-
Federal AFDC						
AFDC	10,014,048	-	11,388,030	-	-	-
Total Aid from Other Govtl Agencies	10,117,298	-	11,388,030	10,964,102	10,833,099	-
Other Revenues						
Operating Transfer In						
AFDC	5,809,345	-	-	5,585,842	5,585,842	-
Total Other Revenues	5,809,345	-	-	5,585,842	5,585,842	-
Total AFDC Fund	15,926,643	-	11,388,030	16,549,944	16,418,941	-
2322 Medical						
Aid from Other Governmental Agencies						
Health Related Funds						
Medi-Cal	6,284,079	-	6,851,500	8,417,516	8,905,397	-
Total Aid from Other Govtl Agencies	6,284,079	-	6,851,500	8,417,516	8,905,397	-
Other Revenues						
Operating Transfer In						
Medi-Cal	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Medi-Cal Fund	6,284,079	-	6,851,500	8,417,516	8,905,397	-

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2323 Food Stamps						
Aid from Other Governmental Agencies						
State Welfare Administration						
Food Stamps	3,030,168	-	-	2,416,828	2,478,781	-
Federal Welfare Administration						
Food Stamps	4,850,777	-	3,868,224	5,369,795	5,507,549	-
Title IV-E						
Food Stamps	-	-	3,240,080	-	-	-
Total Aid from Other Govtl Agencies	7,880,945	-	7,108,304	7,786,623	7,986,330	-
Other Revenues						
Operating Transfer In						
Food Stamps	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Food Stamps Fund	7,880,945	-	7,108,304	7,786,623	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	1,721,534	-
Total Aid from Other Govtl Agencies	1,716,460	-	1,764,989	1,721,534	1,721,534	-
Charges for Current Services						
State Aid Child Support						
Child Support	845,421	-	909,236	886,851	886,851	-
Total Charges for Current Services	845,421	-	909,236	886,851	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	2,608,385	-
Total Admin Advance Trust Funds	58,040,431	-	60,053,357	62,287,058	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	3,593,071	-
Total Aid from Other Govtl Agencies	4,212,069	1,110,323	3,452,775	3,593,071	3,593,071	-
Charges for Current Services						
State Aid Child Support						
Public 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	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	347,945	-
Total Other Revenues	-	347,945	347,945	347,945	347,945	-
Total Public Health Realignment Match Fund	-	347,945	347,945	347,945	347,945	-

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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	-	-	18,505,545	18,496,050	-
Total Aid from Other Govtl Agencies	18,921,496	-	18,257,370	18,505,545	18,496,050	-
Other Revenues						
Operating Transfer In						
Welfare Realignment	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Welfare Realignment Fund	18,921,496	-	18,257,370	18,505,545	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	3,558,323	-
Total Aid from Other Govtl Agencies	3,605,403	-	3,558,323	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	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	28,840	-
Total Other Revenues	-	28,840	28,840	28,840	28,840	-
Total Mental Health Realignment Match Fund	-	28,840	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	111,111	-
Total Other Revenues	111,111	18,797	-	111,111	111,111	-
Total Child Care Service Realignment Fund	111,111	18,797	15,318	111,111	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	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Local Innovation Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Local Innovation Realignment 2011 Fund	120,056	-	-	-	-	-

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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	17,013	-
State (YOBG) Youthful Offender						
Juvenile Justice Realignment 2011	733,011	-	727,062	1,255,050	1,255,050	-
Total Aid from Other Govtl Agencies	733,011	-	727,062	1,272,063	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	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	4,820,796	-
Total Aid from Other Govtl Agencies	4,640,733	-	4,105,989	4,820,796	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	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						
Local Law Enf Svc Realignment 2011	-	-	-	249,371	-	-
Juvenile Reentry						
Local Law Enf Svc Realignment 2011	-	-	-	668	-	-
Juvenile Probation Activities						
Local Law Enf Svc Realignment 2011	-	-	-	305,408	-	-
State (YOBG) Youthful Offender						
Local Law Enf Svc Realignment 2011	-	-	-	49,275	-	-
Total Aid from Other Govtl Agencies	951,180	-	900,426	604,722	-	-
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	604,722	-	-
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	273,159	-	220,546	-	200,000	-

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
CEO Proposed Budget for Fiscal Year 2025-26

Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
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	1,752,685	-
Total Aid from Other Govtl Agencies	1,847,262	-	1,752,685	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	1,752,685	-
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	16,781,282	-
Total Aid from Other Govtl Agencies	17,619,150	-	16,188,626	16,781,282	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	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	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	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	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	60,759,475	60,345,258	-
TOTAL ALL FUNDS	495,045,836	404,297,374	634,275,728.21	582,868,935	588,168,282	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2025-26

Financing Uses Classification	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
SALARIES & EMPLOYEE BENEFITS						
861011 Regular Employees	84,222,480	83,477,618	90,442,135	96,446,125	93,186,024	-
861012 Extra Help	1,916,593	2,008,635	1,975,644	1,785,727	1,785,727	-
861013 Overtime Regular Employees	5,911,782	5,665,562	5,180,418	5,096,676	5,096,676	-
861021 Co Contrib to Retirement	32,731,089	29,427,195	34,367,694	37,448,766	34,737,917	-
861022 Co Contrib to OASDI	5,290,669	5,230,459	5,935,468	6,084,939	5,876,837	-
861023 Co Contrib to OASDI-Medicare	1,291,911	1,274,365	1,400,594	1,480,460	1,432,135	-
861024 Co Contrib to Retire Increment	2,983,007	7,614,578	9,377,233	11,085,598	9,781,861	-
861030 Co Contrib to Emp Insurance	12,258,794	13,969,615	16,859,495	17,646,561	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	4,635,722	4,065,244	-
Total Salaries & Employee Benefits	151,662,337	153,478,400	170,354,935	181,710,574	173,573,399	-
SERVICES & SUPPLIES						
862050 Clothing & Personal Items	70,088	55,386	87,015	100,966	100,966	-
862060 Communications	907,470	853,776	974,688	948,374	947,874	-
862061 Communications Lease	-	3,029	-	-	-	-
862062 Communications Microwave	550,972	552,932	128,851	511,159	511,159	-
862080 Food	682,210	868,536	821,660	869,700	869,700	-
862090 Household Expense	1,408,170	1,471,046	1,538,302	1,661,482	1,674,710	-
862101 Insurance - General	3,411,359	4,052,526	4,806,701	5,195,431	5,195,431	-
862109 Insurance - Other	232,952	178,366	269,056	251,174	251,174	-
862110 Jury & Witness Expense	56,568	51,216	65,361	68,540	68,540	-
862120 Maintenance - Equipment	1,108,710	942,365	764,895	840,363	840,363	-
862121 Maintenance - Eq Microwave	-	-	-	-	-	-
862130 Maint - Struct Impr & Grounds	1,373,014	1,252,005	1,834,206	1,483,464	1,483,464	-
862135 Corrective Maintenance	3,635,064	4,680,964	7,400,000	5,400,000	5,400,000	-
862140 Medical Dental & Lab Supplies	125,143	106,624	126,031	134,176	134,176	-
862150 Memberships	210,896	257,252	262,213	310,731	310,031	-
862160 Miscellaneous Expense	104,959	49,102	103,283	91,317	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	1,395,674	1,363,766	-
862171 Paper Supplies	30,634	31,317	42,500	39,000	39,000	-
862172 Office Expense - Fedex/UPS	14,547	17,951	20,000	22,300	22,300	-
862176 Fuel Expense	668,822	670,359	714,750	660,136	660,136	-
862181 Auditing & Fiscal Services	133,589	160,553	132,175	135,200	135,200	-
862182 Data Processing Services	508,245	369,384	388,435	362,996	194,996	-
862183 Legal Fees	382,620	405,947	337,500	433,901	433,901	-
862184 Arch Eng & Plan Services	1,122,586	1,831,154	6,679,535	7,481,953	7,481,953	-
862185 Medical & Dental Services	5,833,262	6,181,928	6,481,437	6,426,371	6,426,371	-
862186 Indigent Burial	88,635	58,165	100,000	100,000	100,000	-
862187 Education & Training	741,307	655,883	747,876	832,558	765,298	-
862188 Printing	138,018	59,012	85,000	55,000	55,000	-
862189 Professional & Spec Services	16,468,550	36,509,238	60,871,052	46,612,650	46,042,276	-
862190 Publication & Legal Notices	131,464	103,809	156,495	156,924	141,924	-
862193 Construction Contracts	1,859,065	2,873,845	14,003,950	27,085,470	26,473,470	-
862194 A-87 Costs	2,781,841	5,597,801	5,520,091	4,928,118	4,928,118	-
862196 Collection Expense Fines	3,785	2,091	2,035	5,000	5,000	-
862200 Rents & Leases Equipment	60,426	84,000	108,035	131,620	131,620	-
862201 Rents & Leases Copiers	128,536	97,840	94,850	118,124	118,124	-
862210 Rents & Leases Bldg/Grds	227,687	407,020	462,589	434,523	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	76,610	73,110	-
862227 Software-Long Term	304,374	282,593	2,424,632	1,362,706	1,380,562	-
862228 Software-Short Term	4,081	183,472	258,954	349,644	354,864	-
862229 Software-Maintenance	5,472	333,894	343,556	393,444	475,877	-
862230 Info Technology Equipment	2,518,594	3,318,024	2,113,195	3,130,129	2,649,837	-
862231 Election Supplies & Services	237,419	128,292	277,589	211,775	211,775	-
862232 Law Enforce Supplies & Svcs	661,123	677,721	803,912	758,044	758,044	-
862239 Special Department Expense	17,469,689	14,052,739	11,322,307	8,632,666	8,575,156	-
862240 Special Departmental Fund	-	60	5,000	5,000	5,000	-
862250 Transportation & Travel	1,940,640	1,151,720	2,091,056	1,828,201	1,822,973	-
862253 Trans & Travel Out of County	358,501	445,645	796,736	790,603	757,603	-
862260 Utilities	2,324,051	2,194,917	2,533,930	2,692,318	2,692,318	-
Total Services & Supplies	74,528,379	97,781,785	140,623,252	135,515,535	133,551,650	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2025-26

Financing Uses Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
OTHER CHARGES						
863111 Public Assistance Payment	7,524,119	8,698,304	9,281,856	10,080,012	10,065,012	-
863112 Pmts to Private Institution	371,698	204,651	1,462,707	1,095,450	1,055,450	-
863113 Pmts Other Govtl Agency	5,037,426	23,718,616	24,333,860	26,968,577	27,084,072	-
863115 Service Connected Expense	1,047,050	568,841	685,500	684,100	684,100	-
863116 Child Care Services - MOE	258,745	430,708	495,327	730,000	730,000	-
863118 Family Services	4,149,433	3,913,727	5,326,845	5,650,577	5,626,247	-
863119 Supp & Care Persons - Other	61,917	63,493	115,955	96,755	96,755	-
863121 Independent Living Skills	40,886	34,557	65,000	61,286	61,286	-
863122 Aid to Adopted Children	8,829,730	9,358,732	8,870,304	9,970,392	9,970,392	-
863124 GR/SSI/SSP Applicants	69,046	82,489	91,200	72,000	72,000	-
863126 Cal-Learn Program Services	480	630	10,000	2,500	2,500	-
863127 Foster Care Payments	9,552,197	10,700,424	12,035,892	11,305,980	10,880,088	-
863131 Family Preservation	-	22,802	260,433	147,947	147,947	-
863132 Family Track	617,594	585,691	300,000	312,830	312,830	-
863133 Office of Education Contract	411,347	294,351	410,400	150,000	50,000	-
863135 Job Alliance Program Services	1,465,837	538,816	678,477	1,174,156	1,174,156	-
863138 Welfare to Work 15%	351,811	351,281	687,000	212,012	212,012	-
863139 In Home Supportive Services	6,062,973	6,302,698	6,554,806	7,582,582	6,846,444	-
863140 IHSS Public Authority	9,578	12,269	28,600	15,000	15,000	-
863151 Non-County Formula Hospital	-	-	-	-	-	-
863152 Non-County Contract Hospital	7,307	-	40,000	40,000	40,000	-
863154 Physician Services - EMS	279,948	116,535	345,000	272,500	272,500	-
863160 Accute Hospitalization	-	-	2,847,000	2,500,000	2,500,000	-
863162 Residential Care	3,235,105	3,918,866	4,824,550	3,400,160	3,400,160	-
863164 Organizational	16,708,718	18,948,762	24,796,469	28,880,698	28,880,698	-
863280 Contrib to Other Agencies	4,737,560	6,373,952	1,489,420	1,812,023	1,812,023	-
863310 Interest	2,857,385	2,953,535	2,162,761	1,979,983	1,979,983	-
863311 Principal	24,854,042	9,328,662	8,490,000	9,965,000	9,965,000	-
863312 Cost of Issuance	378,793	-	-	-	-	-
863330 Rights of Way	1,404	21,499	220,000	300,000	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	125,462,520	124,236,655	-
FIXED ASSETS						
864350 Land	-	-	-	-	-	-
864355 Leasehold Improvements	-	6,808	125,000	145,000	145,000	-
864360 Structures & Improvements	2,994,158	4,122,007	6,983,162	8,380,000	7,665,701	-
864365 Construction in Progress	2,439,504	5,647,306	51,853,869	20,100,000	20,100,000	-
864370 Equipment	1,807,421	615,894	3,420,968	1,563,212	1,468,212	-
Total Fixed Assets	7,241,084	10,392,015	62,382,999	30,188,212	29,378,913	-
EXPENDITURE TRANSFER & REIMBURSEMENT						
865380 Intrafund Transfer	(14,507,553)	(11,182,217)	(8,005,682)	(7,163,177)	(7,123,177)	-
865802 Operating Transfer Out	150,198,228	32,946,012	204,355,089	155,261,590	158,294,037	-
Total Expend Transfer & Reimb	135,690,674	21,763,796	196,349,407	148,098,413	151,170,860	-
CONTINGENCY						
869991 Appropriation for Contingency	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	468,044,601	390,960,888	686,619,954	620,975,253	611,911,477	-
LESS: REVENUES						
821110 Property Tax Current Secured	41,989,223	45,150,818	46,786,160	47,782,191	47,870,351	-
821120 Property Tax Current Unsecured	1,161,595	1,231,030	1,294,728	1,235,500	1,235,500	-
821130 Supplemental Roll Tax	371,939	1,350,653	579,765	800,000	800,000	-
821210 Property Tax Prior Secured	-	-	-	-	-	-
821220 Property Tax Prior Unsecured	17,337	52,095	67,796	51,700	51,700	-
821400 Penalty & Cost on Delinquencies	2,806,438	3,807,231	2,400,000	900,000	900,000	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2025-26

Financing Uses Classification	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
821500 Sales & Use Tax	20,138,772	19,764,239	18,145,837	18,451,359	18,451,359	-
821501 Transportation Funds	60,000	54,000	54,000	54,000	54,000	-
821510 Sales Tax - Public Safety	10,197,773	9,048,256	9,069,000	8,899,362	8,899,362	-
821600 Timber Yield Tax	604,544	504,506	715,930	515,000	515,000	-
821699 Trans Occup Tax-Campgrds/RV Parks	548,225	607,762	505,000	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	7,600,000	-
821702 Property Transfer Tax	630,144	579,558	540,000	540,000	540,000	-
821704 Prop Tax In-Lieu of VLF	13,454,243	14,136,324	14,815,627	14,000,000	14,000,000	-
821706 Williamson Act Replacement Tax	720,140	952,715	832,767	600,000	600,000	-
821707 Cannabis Business Tax	3,129,574	1,714,404	1,000,000	1,000,000	1,445,000	-
822100 Animal License	299,291	265,578	245,000	255,500	255,500	-
822200 Business License	132,082	132,400	120,000	120,000	120,000	-
822204 Cannabis Facility Bus License	15,189	15,060	5,500	9,000	9,000	-
822210 Franchise	1,320,931	1,315,046	1,317,933	1,300,000	1,300,000	-
822250 Mobile Home Setup Fee	14,446	12,980	15,000	17,000	17,000	-
822300 Construction Permit	1,577,686	1,514,226	1,650,000	1,700,000	1,700,000	-
822500 Zoning Permit	157,897	149,125	150,000	180,000	180,000	-
822600 Other Permit	32,443	29,966	41,500	25,500	25,500	-
822601 Gun Permit	26,817	26,542	30,000	30,000	30,000	-
822602 Marriage License GC 26840.3	25,244	23,972	22,500	22,500	22,500	-
822603 Lumber Mill Permit	665	595	500	500	500	-
822605 Variance & Use Permit	268,022	220,399	240,000	230,000	230,000	-
822606 Land Use Fee	557,250	567,917	1,026,406	740,491	836,044	-
822608 Transportation Permit Fee	10,040	17,826	10,000	10,000	10,000	-
822609 Coastal Zone Permit	267,366	241,662	245,000	295,000	295,000	-
822610 Co Hwy Encroachment Permit	63,623	74,369	10,000	75,000	75,000	-
823100 Vehicle Code Fine	308,165	315,117	221,500	216,500	216,500	-
823101 25% Extra Fine	98,188	92,528	65,000	65,000	65,000	-
823102 Co 50% City VC Fine	-	-	-	-	-	-
823103 Co Parking Surcharge	3,029	5,900	1,500	1,500	1,500	-
823110 Criminal Justice Constr Fund	302,000	292,000	270,000	278,490	278,490	-
823130 Warrant System	254	-	200	200	200	-
823200 Other Court Fine	20,874	19,405	17,500	17,000	17,000	-
823203 Co Commission on City Fine	1,157	440	500	500	500	-
823204 Miscellaneous Court Fine	56,395	50,942	36,867	26,968	26,968	-
823205 Drug/Alcohol Fine	10,712	9,540	11,448	11,448	11,448	-
823206 County Alcohol Education	10,363	9,566	11,347	11,347	11,347	-
823207 Drug Abuse Education	2,251	1,167	2,118	2,118	2,118	-
823210 Fine Judicial District	3,419	2,629	1,000	1,000	1,000	-
823300 Forfeiture & Penalty	428,741	40,023	82,125	75,125	141,125	-
823310 Asset Forfeiture	29,044	-	500,563	50,000	50,000	-
824100 Interest	3,093,786	5,459,239	1,921,306	5,688,261	5,688,261	-
824101 Change in Fair Value Investment	(895,222)	(45,753)	-	-	-	-
824110 Endowment Fund	-	5,594	9,000	13,000	13,000	-
824200 Rents & Concessions	153,789	206,822	185,993	201,932	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	1,923,773	-
825130 State Highway Users Tax	1,237,586	1,269,262	1,338,678	1,329,529	1,329,529	-
825140 State Collier Unruh	372,850	389,997	404,193	410,317	410,317	-
825150 Motor Vehicle License Fee	1,121,032	1,106,795	1,130,335	1,129,337	1,129,337	-
825180 Transportation STPd(1)	169,609	171,906	171,392	171,392	171,392	-
825190 State RMRA SB1	4,734,081	5,455,021	5,413,423	5,546,354	5,546,354	-
825210 State Welfare Administration	14,858,556	9,694,221	5,288,580	7,642,419	8,312,341	-
825241 State AFDC	103,250	5,851,402	-	10,964,102	10,833,099	-
825250 State Aid California Children	340,294	311,317	-	381,072	381,072	-
825330 State Aid Mental Health	4,671,959	16,905,000	7,096,483	15,632,972	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	5,136,699	-
825333 Federal Medi-Cal Mental Health	-	-	-	56,085,828	56,085,828	-
825341 Realignment Health Services	22,108,337	24,250,064	37,914,089	20,374,353	20,374,353	-
825342 Realignment Mental Health	15,882,277	4,573,289	12,634,882	3,579,855	3,579,855	-
825343 Realignment Public Assistance	18,921,496	13,895,220	-	18,505,545	18,496,050	-
825344 2011 Realignment Pub Safety	7,917,191	5,210,789	6,979,646	6,573,481	6,773,481	-
825380 Juvenile Justice Growth	-	-	-	249,371	-	-
825381 Juvenile Reentry	-	-	-	17,681	17,013	-
825382 Juvenile Probation Activities	-	-	-	305,408	-	-
825393 State Aid - Drug & Alcohol	1,933,370	12,476,563	29,542,290	853,266	853,266	-
825398 SB90 Reimbursement	91,085	95,375	-	60,000	60,000	-
825410 State Aid for Agriculture	-	-	-	-	-	-
825411 State Aid Agriculture Gas Tax	379,237	509,713	325,000	200,000	200,000	-
825412 State Reimis - EC Poisons	120,975	90,000	117,000	100,000	100,000	-
825413 Pesticide Regulatory	-	-	-	-	-	-
825460 State Aid for Disaster	179,856	206,217	423,027	163,491	163,491	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2025-26

Financing Uses Classification	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26	
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted	Budget
825470 State Aid for Veterans Affairs	123,278	119,494	85,944	116,676	116,676	-	-
825472 County Hospital	-	114,256	-	116,817	116,817	-	-
825473 Non-County Hospital	7,307	-	40,000	40,000	40,000	-	-
825475 EMS - Physician Services	247,897	162,024	299,905	103,683	103,683	-	-
825481 Homeowners Prop Tax Relief	296,815	214,277	250,235	276,500	276,500	-	-
825487 Prop 111 State Gas Tax	1,117,647	1,184,953	1,210,680	1,240,849	1,240,849	-	-
825489 State Youthful Offender	733,011	623,587	727,062	1,304,325	1,255,050	-	-
825490 State Other	11,224,846	28,174,495	61,836,793	39,503,975	39,467,300	-	-
825491 State Exchange Program	602,390	602,390	602,390	602,390	602,390	-	-
825496 State Library Grant	33,040	30,858	284,990	245,584	245,584	-	-
825510 Federal Welfare Administration	18,736,548	17,057,132	22,702,665	21,423,213	21,985,662	-	-
825518 Title IV-E	-	49,827	3,240,080	40,000	40,000	-	-
825520 Health Related Funds	6,284,079	10,185,235	15,193,209	14,356,617	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	500	-	-
825650 Federal Grazing Fee	436	-	462	-	-	-	-
825660 Federal Land In Lieu Tax	1,639,881	885,835	664,376	850,000	850,000	-	-
825670 Federal Other Revenue	23,258,108	15,188,006	25,944,663	35,877,972	35,877,972	-	-
825676 Flood Control Lands	-	-	500	500	500	-	-
825686 Federal Aid Child Support	1,716,460	1,827,560	1,764,989	1,721,534	1,721,534	-	-
825810 Other Govt Agency Aid	862,735	890,054	1,954,590	1,126,000	2,324,640	-	-
826112 Tax Deeded Admin Fee	910	770	1,000	1,000	1,000	-	-
826113 50% Redemption Fee	11,160	15,794	16,000	16,000	16,000	-	-
826114 Release of Lien	2,780	1,340	1,000	3,000	3,000	-	-
826115 Debt Service Fee	218,566	224,498	223,595	270,000	270,000	-	-
826117 PTR Screening Fee	-	-	-	-	-	-	-
826118 Cite Processing Fee	5	-	-	-	-	-	-
826120 Accounting Fee	100,429	343,016	100,000	150,000	150,000	-	-
826140 Election Services	183,952	60,158	269,124	13,500	13,500	-	-
826151 Treasurer Cost Reimbursement	278,921	219,878	286,100	385,037	385,037	-	-
826161 Legal Services	13,106	23,033	11,168	33,000	33,000	-	-
826162 State Aid Child Support	845,421	922,717	909,236	886,851	886,851	-	-
826163 Legal Services Reimbursement	5,282	19,864	-	36,469	36,469	-	-
826171 Final Map Filing Fee	-	-	2,000	24,296	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	3,120	-	-
826180 Planning & Engineering	69,234	66,923	80,000	82,000	82,000	-	-
826181 Record - Survey Exam Fee	38,427	44,385	20,000	166,821	166,821	-	-
826182 Tentative Map Subdivision	44,370	46,312	40,000	25,404	25,404	-	-
826184 Environmental Impact Report	119,140	64,245	75,000	60,000	60,000	-	-
826185 General Plan Amendment	-	9,241	15,000	15,000	15,000	-	-
826186 Other Permit Fee	35,822	26,875	32,000	35,000	35,000	-	-
826187 Abandoned Vehicle Abate Fee	48,810	24,132	-	38,000	38,000	-	-
826188 General Plan Maintenance Fee	373,373	97,916	70,000	40,000	40,000	-	-
826200 Agricultural Services	-	150	-	-	-	-	-
826201 Agriculture Certification	1,648	1,726	600	800	800	-	-
826202 Insp/Test Weights & Measures	150,329	343,459	175,000	175,000	175,000	-	-
826205 Cannabis Application/Inspect	162,861	221,711	250,257	259,746	259,746	-	-
826223 Civil Fee Sheriff	29,168	34,752	55,000	50,000	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	20,000	-	-
826240 Humane Services	50,964	29,512	33,500	33,500	33,500	-	-
826241 Incinerator Services	4,604	3,859	4,000	4,000	4,000	-	-
826242 Domestic Animal Care	175,793	63,320	67,000	58,000	58,000	-	-
826250 Law Enforcement Services	39,114	92,010	90,000	70,000	70,000	-	-
826253 Sheriff Willits Contract	-	-	-	10,000	10,000	-	-
826254 Sheriff Point Arena Contract	95,808	91,667	100,000	100,000	100,000	-	-
826255 Recorder Modernization Fee	48,581	44,677	40,000	40,000	40,000	-	-
826258 Restitution 11470.2	222,000	77,766	30,000	20,000	20,000	-	-
826259 Recorder Service Fee	755	705	500	500	500	-	-
826260 Micrographic Fee	166,226	252,418	178,000	589,000	589,000	-	-
826261 Recording Fee	254,253	232,772	235,000	235,000	235,000	-	-
826263 Health - Vital Statistics	62,606	61,805	50,000	42,000	42,000	-	-
826264 AB717 Continuing Education	88,792	82,707	85,000	113,000	113,000	-	-
826265 Drug Diversion Service	7,261	7,219	15,000	15,000	15,000	-	-
826266 Clerk Fee	44,555	41,536	40,000	40,000	40,000	-	-
826268 Work Furlough	-	-	-	-	-	-	-
826269 Work Release	-	-	-	-	-	-	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2025-26

Financing Uses Classification	2022-23	2023-24	2024-25	2025-26	2025-26	2025-26
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
826270 Electronic Monitoring F	-	-	-	-	-	-
826272 Interfund Revenue - DOT	289,349	258,332	296,791	416,133	416,133	-
826273 Interfund Revenue - Engineering	107,791	157,400	146,319	224,876	224,876	-
826274 Interfund Revenue - Printing	6,903	2,085	19,400	4,000	4,000	-
826275 Interfund Revenue - Xerox	12,954	12,869	28,300	13,000	13,000	-
826276 Interfund Revenue - Garage	121,069	56,392	62,126	57,211	57,211	-
826277 Interfund Revenue - Janitor	1,011,751	677,235	610,200	737,320	737,320	-
826278 Interfund Revenue - Legal	350,964	258,647	340,000	400,000	400,000	-
826283 Consumer Protection Program	502,221	817,119	744,630	621,331	809,089	-
826284 SB 1186 Fee	-	80	100	180	180	-
826285 Hazardous Material Program	-	1,373,839	967,410	1,266,952	614,125	-
826290 Mental Health Service	-	-	-	50,000	50,000	-
826300 Nursing Fee	1,550	1,605	2,000	1,540	1,540	-
826310 Caspar/Fort Bragg Refuse	112,889	154,164	55,000	55,000	55,000	-
826315 Solid Waste Fee	14,665	225,621	400,735	312,670	152,550	-
826330 California Childrens Services	-	-	-	-	-	-
826346 Support in Juvenile Hall	-	-	-	-	-	-
826348 Driving Under Influence	19,462	19,260	20,989	22,989	22,989	-
826370 Library Services	16,614	18,921	18,400	18,453	18,453	-
826375 Parks & Recreation Fee	17,619	23,888	15,725	6,035	6,035	-
826380 Collection Fee	220,606	166,003	120,000	115,000	115,000	-
826385 Drug Testing Program	-	-	-	-	-	-
826390 Other Charges	9,015,670	14,232,479	6,623,394	5,456,823	5,473,459	-
826391 Conservator Service Fee	-	-	72,000	-	-	-
826392 Data Processing Services	450,115	182,223	237,370	163,970	163,970	-
826399 Collection Service	(2)	-	-	-	-	-
826400 County Share Retirement	7,808,268	7,432,610	7,998,767	8,568,198	8,568,198	-
826402 County Cost Plan Charges	3,331,979	6,183,483	6,805,555	5,100,000	5,850,000	-
826404 Returned Check Charge	1,202	4,595	3,144	3,100	3,100	-
826405 Payment Plan Process Fee	5,629	5,833	10,000	8,000	8,000	-
826504 County 30% State PA	172,700	156,464	111,000	111,000	111,000	-
826505 Traffic School Fee	349,286	519,475	320,000	320,000	320,000	-
826506 Traffic School \$24	55,388	81,340	50,000	50,000	50,000	-
827400 Prior Year Revenue	22,351	1,654	-	1,000	1,000	-
827500 Sale of Fixed Assets	5,523	12,550	15,000	5,000	5,000	-
827600 Other Sales	194,137	216,131	226,892	367,395	367,395	-
827601 Sale of Map - Surveyor	15	176	250	250	250	-
827602 Sale of Map - Assessor	-	110	150	150	150	-
827700 Other	(13,892)	784,553	840,540	3,655,164	3,729,402	-
827703 Cancel Outlawed Warrant	-	-	30,000	50,000	50,000	-
827704 General Relief Refund	32,626	40,338	51,143	40,413	40,413	-
827707 Donation	53,011	35,861	22,450	13,750	13,750	-
827711 Civil Assmt PC 1214.1	-	-	-	-	-	-
827713 Vending Machine	-	-	-	-	-	-
827715 Tobacco Settlement	893,613	796,935	755,985	900,000	900,000	-
827716 Opioid Settlement	130,752	(712,449)	484,454	756,535	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	157,448,128	158,687,368	-
827803 Loan/Bond Proceeds	20,855,000	-	-	-	-	-
827805 Medi-Cal	221,564	776,395	478,768	478,768	478,768	-
827812 Premium on Debt Issued	1,642,106	-	-	-	-	-
827820 Grant Interest	-	-	-	185	185	-
TOTAL REVENUES	495,045,836	404,297,374	634,275,728	582,868,935	588,168,282	-
TOTAL NET COUNTY COST (CONTRIBUTION)	(27,001,234)	(13,336,486)	52,344,226	38,106,318	23,743,195	-

County of Mendocino
State of California
Summary of Financing Requirements by Function & Fund
CEO Proposed Budget for Fiscal Year 2025-26

Description	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
Summary by Function						
1 General Government	59,745,359	61,632,302	111,278,910	80,950,127	79,186,334	-
2 Public Protection	102,964,786	95,381,467	124,703,185	128,237,569	122,334,774	-
3 Public Ways and Facilities	16,692,597	19,406,043	40,732,354	48,523,974	48,494,066	-
4 Health and Sanitation	94,882,160	108,099,994	197,749,738	150,550,042	150,198,495	-
5 Public Assistance	165,134,218	89,294,962	188,519,520	195,945,003	195,015,519	-
6 Education	5,270,593	4,873,609	5,991,488	5,871,494	5,809,748	-
7 Recreation and Culture	798,658	657,004	428,648	432,812	408,308	-
8 Debt Service	22,556,231	11,615,508	17,216,111	10,464,233	10,464,233	-
Total Financing Uses by Function	468,044,601	390,960,888	686,619,954	620,975,253	611,911,477	0
Appropriations for Contingencies						
General Fund	0	0	0	0	0	0
Total Appropriations for Contingencies	0	0	0	0	0	0
Subtotal Financing Uses	468,044,601	390,960,888	686,619,954	620,975,253	611,911,477	0
Provisions for Reserves and Designations						
1100 General Fund	0	0	0	0	0	0
1200 Road Fund	0	0	0	0	0	0
1205 County Library	0	0	0	0	0	0
1300 Capital Projects	0	0	0	0	0	0
1400 Debt Service	0	0	0	0	0	0
Total Reserves and Designations	0	0	0	0	0	0
Total Financing Uses	468,044,601	390,960,888	686,619,954	620,975,253	611,911,477	0
Summary by Fund						
1100 County General	243,763,418.56	240,939,087.10	259,480,985	260,469,021	248,200,151	-
1200 Roads	16,354,767.24	19,037,863.64	39,980,599	45,576,781	45,546,873	-
1201 Accumulated Capital Outlay	3,369,163.86	4,340,601.81	6,281,788	7,490,000	6,775,701	-
1202 Landfill Closure	821,641.84	976,948.21	1,338,491	5,343,884	5,343,884	-
1204 Grants Administration	79,362.53	144,894.55	179,343	192,747	192,747	-
1205 County Library	5,038,718.14	4,621,727.96	5,671,120	5,486,427	5,463,043	-
1206 Fish & Game	1,660.48	53,810.52	29,817	5,186	5,186	-
1207 Aviation - Round Valley	-	-	20,000	-	-	-
1208 Aviation - Mendocino County Airport	-	-	20,000	-	-	-
1209 Juvenile & Youth Programs	49,382.87	283,434.77	508,715	507,440	507,440	-
1210 Supp Law Enforcement Services	201,032.27	376,511.73	257,160	282,883	282,883	-
1211 Probation COPS AB1913	48,306.18	65,332.51	194,986	263,272	263,272	-
1213 Mobile Spay/Neuter Program	125,548.31	9,442.82	43,017	49,225	49,225	-
1216 Sheriff Special Projects	21,695.20	37,738.17	62,000	60,000	60,000	-
1217 Recorder Modernization	-	36,475.92	14,500	250,000	264,500	-
1218 Micrographics	9,417.46	9,872.82	15,000	15,000	15,000	-
1220 Assessor Property Characteristics	-	45,790.49	20,000	20,000	-	-
1221 Mental Health Service	27,287,254.15	43,035,504.65	57,894,148	43,283,375	43,283,375	-
1222 General Plan Update	79,636.63	586,535.33	856,000	724,211	724,211	-
1223 Mental Health Services Act	5,381,314.19	9,592,656.56	23,885,574	25,539,307	25,537,191	-
1224 Mental Health Services Treatment	1,519,745.04	2,201,018.95	29,739,277	6,164,052	6,314,052	-
1225 Disaster Recovery	13,552,100.87	5,769,411.03	14,310,132	10,882,566	12,377,392	-
1226 Intergovernmental	4,621,837.45	2,687,084.07	5,691,539	4,616,474	4,793,709	-
1227 Whole Person Care	472,877.70	452,019.46	-	-	-	-
1228 Enforcement - Cannabis	562,058.64	17,802.92	-	-	-	-
1229 Substance Use Disorder Treatment	36,133.73	29,426,869.56	43,313,786	29,510,245	29,510,245	-
1230 Opioid Abatement	-	-	484,454	1,098,295	1,098,295	-
1235 Public Health	-	-	-	11,079,948	11,047,057	-
1240 Fire Agency Support	1,555,888.14	5,319,186.85	4,307,466	4,505,000	4,428,000	-
1300 Capital Projects	466,471.41	4,176,973.60	30,465,722	15,000,000	15,000,000	-
1301 Capital Projects	886,405.14	1,460,040.26	21,388,147	5,100,000	5,100,000	-
1302 Capital Projects	2,092,116.73	10,292.50	-	-	-	-
1303 Capital Investment - Library	-	7,626.56	806,080	2,108,560	2,108,560	-
1400 Debt Service	14,718,257.29	3,796,792.70	9,210,669	2,661,994	2,661,994	-
1410 Pension Obligation Bonds	7,837,974.02	7,818,715.50	8,005,442	7,802,239	7,802,239	-
2320 Welfare Administration	26,279,382	-	32,031,298	26,924,590	28,269,966	-
2321 AFDC	15,147,569	-	11,388,030	16,549,944	16,418,941	-
2322 MediCal	6,058,095	-	6,851,500	8,417,516	8,905,397	-
2323 Food Stamps	7,118,516	-	7,108,304	7,786,623	7,986,330	-
2324 Child Support	2,561,881	85,389	2,674,225	2,608,385	2,465,049	-
2330 Transitional Housing	-	636,051.85	1,636,671	1,551,594	1,551,594	-
2850 Public Health Realignment	3,252,423	2,780,285	3,033,448	4,312,238	4,462,239	-
2851 Public Health Realignment Match	-	-	-	347,945	347,945	-
2852 Welfare Realignment	18,697,517	-	18,257,370	18,505,545	18,496,050	-
2853 Mental Health Realignment	3,605,403	-	3,558,323	3,558,323	3,558,323	-
2854 Mental Health Realignment Match	-	-	-	28,840	28,840	-
2855 Child Care Service Realignment	-	105,272	109,282	88,039	88,039	-
2856 Local Innovation Realignment 2011	-	-	-	-	-	-
2857 Juvenile Justice Realignment 2011	608,737	-	727,062	1,273,914	1,273,914	-
2858 Local Comm Corr Realignment 2011	3,211,691	-	4,112,238	4,286,294	4,286,294	-
2859 Local Law Enf Svc Realignment 2011	-	-	900,426	730,272	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	1,752,685	-
2862 Welfare Realignment 2011	16,278,556	-	16,188,626	16,781,282	16,781,282	-
2864 Mental Health Realignment 2011	12,285,920	-	11,593,965	9,383,092	9,383,092	-
2865 Mental Health Realignment 2011 Reser	-	-	-	-	169,000	-
Total Financing Uses	468,044,601	390,960,888	686,619,954	620,975,253	611,911,477	0

County of Mendocino
State of California
Summary of County Financing Requirements
CEO Proposed Budget for Fiscal Year 2025-26

Description	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget	Fund
1 General Government							
101 General - Legislative & Admin							
1010 Clerk of the Board	461,130	413,049	716,246	643,901	617,352	0	1100
1015 Board of Supervisors	981,943	999,748	946,657	1,035,542	969,219	0	1100
1020 Executive Office	1,680,637	933,338	1,206,999	1,544,876	1,431,657	0	1100
101 General - Legislative & Admin	3,123,711	2,346,135	2,869,902	3,224,319	3,018,228	0	
102 General - Finance							
1000 Nondepartmental Revenue	17,495,830	19,420,190	19,834,707	14,108,707	15,152,325	0	1100
1110 Auditor-Controller	1,749,742	1,656,943	1,712,554	2,041,980	1,911,075	0	1100
1120 Assessor	2,154,610	2,510,279	2,497,190	3,366,179	3,126,972	0	1100
1122 Property Characteristics	0	45,790	20,000	20,000	0	0	1220
1130 Treasurer-Tax Collector	866,598	1,124,738	1,376,119	1,767,168	1,657,203	0	1100
1140 Payroll Administration	357,243	586,002	498,064	490,428	461,549	0	1100
1150 Fiscal Services	50,509	799,162	786,951	886,612	825,267	0	1100
1160 Central Services	625,617	592,925	495,468	490,720	464,455	0	1100
102 General - Finance	23,300,149	26,736,029	27,221,054	23,171,794	23,598,846	0	
103 General - Counsel							
1210 County Counsel	1,918,609	1,892,544	2,160,758	2,402,145	2,172,522	0	1100
103 General - Counsel	1,918,609	1,892,544	2,160,758	2,402,145	2,172,522	0	
104 General - Personnel							
1320 Human Resources	1,890,944	2,011,159	2,700,649	3,044,846	2,763,135	0	1100
4025 Employee Wellness/Asst	67,405	-19	0	0	0	0	1100
104 General - Personnel	1,958,350	2,011,140	2,700,649	3,044,846	2,763,135	0	
105 General - Elections							
1410 County Clerk-Election	629,317	571,713	760,188	745,736	716,775	0	1100
105 General - Elections	629,317	571,713	760,188	745,736	716,775	0	
107 General - Property Management							
1610 Facilities	6,160,581	6,043,330	6,362,631	6,751,663	6,363,164	0	1100
1710 Capital Improvements	3,369,164	4,340,602	6,281,788	7,490,000	6,775,701	0	1201
1712 Capital Projects	466,471	4,176,974	30,465,722	15,000,000	15,000,000	0	1300
1713 Capital Projects	886,405	1,460,040	21,388,147	5,100,000	5,100,000	0	1301
1714 Capital Projects	2,092,117	10,293	0	0	0	0	1302
1715 Capital Investment - Library	0	7,627	806,080	2,108,560	2,108,560	0	1303
107 General - Property Management	12,974,738	16,038,865	65,304,368	36,450,223	35,347,425	0	
109 General - Promotion							
1810 Economic Development	879,754	342,040	135,196	164,883	153,410	0	1100
109 General - Promotion	879,754	342,040	135,196	164,883	153,410	0	
110 General - Other							
1620 Fleet Management	303,167	935,855	248,249	109,386	109,386	0	1100
1910 Transportation/Land Impr	1,261,855	1,321,514	2,250,019	2,260,634	1,424,442	0	1100
1920 Retirement Administration	838,079	829,256	960,416	0	1,198,640	0	1100
1930 Teeter Plan Debt Service	5,621,080	1,812,451	0	1,500,000	1,500,000	0	1100
1940 Miscellaneous Budget	1,633,309	1,645,836	1,404,458	1,669,074	1,754,809	0	1100
1941 Clerk-Recorder	460,780	490,568	472,636	761,801	682,700	0	1100
1942 Recorder-Modernization	0	36,476	14,500	250,000	264,500	0	1217
1944 Micrographics	9,417	9,873	15,000	15,000	15,000	0	1218
1950 Grants Administration	79,363	144,895	179,343	192,747	192,747	0	1204
1960 Information Services	4,753,683	4,467,113	4,582,174	4,987,539	4,273,770	0	1100
110 General - Other	14,960,733	11,693,836	10,126,795	11,746,181	11,415,994	0	
1 General Government	59,745,359	61,632,302	111,278,910	80,950,127	79,186,334	0	
2 Public Protection							
201 Public Protection - Judicial							
2010 Court Collection Program	0	(10,993)	0	0	0	0	1100
2012 Court Coll-AB233 Prog	915,763	1,084,286	897,100	868,496	858,576	0	1100
2060 Grand Jury	49,387	39,929	100,574	68,979	68,979	0	1100
2070 District Attorney	7,110,671	7,304,920	8,458,061	8,652,835	7,963,575	0	1100
2075 Dist Atty/Public Def Realignm	137,462	15,826	220,546	0	200,000	0	2860
2080 Public Defender	3,841,062	4,250,030	4,721,529	4,884,506	4,523,554	0	1100
2085 Alternate Defender	1,082,656	1,119,607	1,192,944	1,272,093	1,198,441	0	1100
2086 Conflict Defender	283,375	323,113	275,000	350,000	350,000	0	1100
2090 Child Support Services	2,500,029	2,570,252	2,512,225	2,433,385	2,290,049	0	1100
2091 Child Support	2,561,881	85,389	2,674,225	2,608,385	2,465,049	0	2324
4086 Child Care Service Realignm	0	105,272	109,282	88,039	88,039	0	2855

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Description	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget	Fund
2319 Trial Court Security Realignm	1,847,262	0	1,752,685	1,752,685	1,752,685	0	2861
2569 Local Law Enf Svc Realignme	0	0	900,426	730,272	730,272	0	2859
201 Public Protection - Judicial	20,329,548	16,887,632	23,814,596	23,709,675	22,489,220	0	
202 Public Protection - Police Protection							
2310 Sheriff-Coroner	26,781,475	27,234,711	31,144,973	33,795,706	30,983,259	0	1100
2313 Sheriff COPS Program	193,378	232,647	207,160	207,883	207,883	0	1210
2315 Sheriff Special Projects	21,695	37,738	62,000	60,000	60,000	0	1216
202 Public Protection - Police Protection	26,996,548	27,505,096	31,414,133	34,063,589	31,251,142	0	
203 Public Protection - Detention							
2510 Jail and Rehabilitation	16,580,312	17,990,178	20,133,600	21,970,974	20,696,828	0	1100
2511 Jail & Rehab Ctr /COPS	7,654	143,865	50,000	75,000	75,000	0	1210
2537 Local Comm Corr Realignme	3,211,691	0	4,112,238	4,286,294	4,286,294	0	2858
2538 Local Innovation Realignment	0	0	0	0	0	0	2856
2550 Juvenile Hall	2,513,559	2,909,227	4,048,258	4,445,612	4,220,854	0	1100
2551 Juvenile & Youth Programs	49,383	283,435	508,715	507,440	507,440	0	1209
2554 Juvenile Justice Realignment	608,737	0	727,062	1,273,914	1,273,914	0	2857
2560 Probation Officer	6,760,806	6,685,808	7,663,602	8,153,144	7,642,217	0	1100
2561 Juvenile Justice	48,306	65,333	194,986	263,272	263,272	0	1211
203 Public Protection - Detention	29,780,449	28,077,844	37,438,461	40,975,650	38,965,818	0	
204 Public Protection - Fire Protection							
2610 Fire Agency Support	1,555,888	5,319,187	4,307,466	4,505,000	4,428,000	0	1240
204 Public Protection - Fire Protection	1,555,888	5,319,187	4,307,466	4,505,000	4,428,000	0	
206 Public Protection - Protection							
2710 Agriculture	1,159,341	1,109,382	1,147,694	1,304,592	1,230,867	0	1100
206 Public Protection - Protection	1,159,341	1,109,382	1,147,694	1,304,592	1,230,867	0	
207 Public Protection - Other Protection							
2810 Cannabis Management	1,789,451	1,000,203	1,022,976	1,414,210	1,279,900	0	1100
2811 Enforcement - Cannabis	562,059	17,803	0	0	0	0	1228
2830 Emergency Services	328,808	546,999	370,734	430,153	401,240	0	1100
2840 Fish & Game	1,660	53,811	29,817	5,186	5,186	0	1206
2851 Plan & Bldg Services	7,300,861	6,857,622	8,096,564	8,142,469	7,420,239	0	1100
2852 Plan & Bldg - Special Fund	79,637	586,535	856,000	724,211	724,211	0	1222
2860 Animal Care	1,964,767	1,640,500	1,851,595	2,031,043	1,712,335	0	1100
2861 Mobile Spay/Neuter	125,548	9,443	43,017	49,225	49,225	0	1213
2910 Disaster Recovery	13,552,101	5,769,411	14,310,132	10,882,566	12,377,392	0	1225
207 Public Protection - Other Protection	25,704,892	16,482,326	26,580,836	23,679,063	23,969,728	0	
2 Public Protection	105,526,667	95,381,467	124,703,185	128,237,569	122,334,774	0	
3 Public Ways & Facilities							
301 Public Ways & Fac - Public Ways							
3010 Road Administration & Maint	9,684,761	9,484,644	12,179,468	12,169,056	12,139,148	0	1200
3030 Storm Damage	1,097,081	1,027,101	3,525,291	1,751,538	1,751,538	0	1200
301 Public Ways & Fac - Pub Ways	10,781,842	10,511,744	15,704,759	13,920,594	13,890,686	0	
302 Public Ways & Fac - Transportation							
3041 Federal and State Programs	5,572,926	8,526,119	24,275,840	31,656,187	31,656,187	0	1200
3050 DOT - Round Valley Airport	178,813	95,411	282,006	161,177	161,177	0	1100
3060 DOT - Little River Airport	159,017	272,768	429,749	2,786,016	2,786,016	0	1100
3080 RV Airport - Special Aviation	0	0	20,000	0	0	0	1207
3090 LR Airport - Special Aviation	0	0	20,000	0	0	0	1208
302 Public Ways & Fac - Transportation	5,910,755	8,894,298	25,027,595	34,603,380	34,603,380	0	
3 Public Ways & Facilities	16,692,597	19,406,043	40,732,354	48,523,974	48,494,066	0	
4 Health & Sanitation							
401 Health & Sanitation - Health							
4010 Public Health Admin-Health	3,902,725	6,701,731	4,229,395	0	0	0	1100
4011 Environmental Health	3,168,182	2,951,738	3,287,139	3,757,096	2,966,446	0	1100
4013 Public Health Nursing	3,614,966	2,737,672	4,638,994	0	0	0	1100
4016 Emergency Medical Services	1,712,898	1,056,945	1,465,012	1,583,325	1,580,199	0	1100
4025 Employee Wellness/Assistan	332,851	439,619	504,798	0	0	0	1100
4035 Public Health Services	0	0	0	11,079,948	11,047,057	0	1235
4049 Substance Use Disorder Trea	36,134	29,426,870	43,313,786	29,510,245	29,510,245	0	1100
4045 Opioid Abatement	0	0	484,454	1,098,295	1,098,295	0	1230
4081 Public Health Realignment	3,252,423	2,780,285	3,033,448	4,312,238	4,462,239	0	2850

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Description	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget	Fund
4082 Realignment Health Services	0	0	0	347,945	347,945	0	2851
401 Health & Sanitation - Health	16,020,180	46,094,859	60,957,026	51,689,092	51,012,426	0	
402 Health & Sanitation - Hospital							
4070 County Medical Services	287,256	171,254	339,905	0	0	0	1100
4071 Intergov Transfer	4,621,837	2,687,084	5,691,539	4,616,474	4,793,709	0	1226
4072 Whole Person Care	472,878	452,019	0	0	0	0	1227
4073 Transitional Housing	760,503	873,118	0	0	0	0	1100
402 Health & Sanitation - Hospital	6,142,473	4,183,475	6,031,444	4,616,474	4,793,709	0	
403 Health & Sanitation - CCS							
4080 California Childrens Svcs	1,156,752	1,221,170	1,836,075	0	0	0	1100
403 Health & Sanitation - CCS	1,156,752	1,221,170	1,836,075	0	0	0	
404 Health & Sanitation - Sanitation							
4010 Public Health Admin-Sanitic	0	0	0	0	0	0	1100
4510 Transportation-Solid Waste	515,597	794,289	915,416	943,603	943,603	0	1100
4511 Landfill Closure	821,642	976,948	1,338,491	5,343,884	5,343,884	0	1202
404 Health & Sanitation - Sanitation	1,337,239	1,771,237	2,253,907	6,287,487	6,287,487	0	
405 Health & Sanitation - SUD							
4012 Substance Use Disorder	3,867,324	72	0	0	0	0	1100
405 Health & Sanitation - SUD	3,867,324	72	0	0	0	0	
406 Health & Sanitation - Mental Health							
4050 Mental Health	27,287,254	43,035,505	57,894,148	43,283,375	43,283,375	0	1221
4051 Mental Health Services Act	5,381,314	9,592,657	23,885,574	25,539,307	25,537,191	0	1223
4052 MH Services Treatment	1,519,745	2,201,019	29,739,277	6,164,052	6,314,052	0	1224
4084 MH Realignment	3,605,403	0	3,558,323	3,558,323	3,558,323	0	2853
4085 Realignment Health Services	0	0	0	28,840	28,840	0	2854
4095 MH Realignment 2011	12,285,920	0	11,593,965	9,383,092	9,383,092	0	2864
406 Health & Sanitation - Mental Health	50,079,636	54,829,180	126,671,287	87,956,989	88,104,873	0	
4 Health & Sanitation	78,603,604	108,099,994	197,749,738	150,550,042	150,198,495	0	
5 Public Assistance							
501 Public Assistance - Administration							
5010 Social Services Admin	55,755,754	52,920,669	57,494,006	59,821,974	58,008,054	0	1100
5020 Health & Human Svcs Adm	5,388	4,973	0	0	0	0	1100
5030 Welfare Administration	26,279,382	0	32,031,298	26,924,590	28,269,966	0	2320
501 Public Assistance - Administration	82,040,525	52,925,641	89,525,304	86,746,564	86,278,020	0	
502 Public Assistance - Aid Program							
5031 AFDC	15,147,569	0	11,388,030	16,549,944	16,418,941	0	2321
4096 Mental Health Realignment 21	0	0	0	0	169,000	0	2865
5032 MediCal	6,058,095	0	6,851,500	8,417,516	8,905,397	0	2322
5033 Food Stamps	7,118,516	0	7,108,304	7,786,623	7,986,330	0	2323
5035 Welfare Realignment 2011	16,278,556	0	16,188,626	16,781,282	16,781,282	0	2862
5036 Welfare Realignment	18,697,517	0	18,257,370	18,505,545	18,496,050	0	2852
5130 CalWorks/Foster Care	26,306,046	28,757,460	30,188,052	31,356,384	30,915,492	0	1100
5170 In Home Support Services	6,617,464	6,568,280	6,998,238	7,926,101	7,189,963	0	1100
502 Public Assistance - Aid Program	96,223,763	35,325,740	96,980,120	107,323,395	106,862,455	0	
503 Public Assistance - General Relief							
5190 General Relief	586,605	407,529	377,425	323,450	323,450	0	1100
503 Public Assistance - General Relief	586,605	407,529	377,425	323,450	323,450	0	
506 Public Assistance - Other Assistance							
4075 Transitional Housing	0	636,052	1,636,671	1,551,594	1,551,594	0	2330
506 Public Assistance - Other Assistance	0	636,052	1,636,671	1,551,594	1,551,594	0	
5 Public Assistance	178,850,892	89,294,962	188,519,520	195,945,003	195,015,519	0	
6 Education							
602 Education - Library Services							
6110 Library	5,038,718	4,621,728	5,671,120	5,486,427	5,463,043	0	1205
602 Education - Library Services	5,038,718	4,621,728	5,671,120	5,486,427	5,463,043	0	
603 Education - Agricultural Education							
6210 Farm Advisor	231,874	251,881	320,368	385,067	346,705	0	1100

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Description	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget	Fund
603 Education - Agricultural Education	231,874	251,881	320,368	385,067	346,705	0	
6 Education	5,270,593	4,873,609	5,991,488	5,871,494	5,809,748	0	
7 Recreation & Culture							
701 Recreation & Culture - Recreation							
7010 Parks	301,483	106,661	7,006	0	0	0	1100
701 Recreation & Culture - Recreation	301,483	106,661	7,006	0	0	0	
702 Recreation & Culture - Culture							
7110 Cultural Services	497,175	550,342	421,642	432,812	408,308	0	1100
702 Recreation & Culture - Culture	497,175	550,342	421,642	432,812	408,308	0	
7 Recreation & Culture	798,658	657,004	428,648	432,812	408,308	0	
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	2,661,994	0	1400
8011 Pension Obligation Bonds	7,837,974	7,818,716	8,005,442	7,802,239	7,802,239	0	1410
801 Debt Service - Retire LT Debt	22,556,231	11,615,508	17,216,111	10,464,233	10,464,233	0	
8 Debt Service	22,556,231	11,615,508	17,216,111	10,464,233	10,464,233	0	
9 Contingencies							
999 Miscellaneous							
9995 Provision for Contingencies	0	0	0	0	0	0	1100
999 Miscellaneous	0	0	0	0	0	0	
9 Contingencies	0	0	0	0	0	0	
Grand Total Budget Requirements	468,044,601	390,960,888	686,619,954	620,975,253	611,911,477	0	