

RESOLUTION NO. 25-105

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

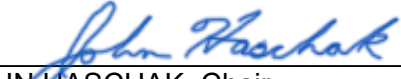
ATTEST: DARCIE ANTLE
Clerk of the Board



Deputy

APPROVED AS TO FORM:
CHARLOTTE E. SCOTT
County Counsel





JOHN HASCHAK, Chair
Mendocino County Board of Supervisors

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

BY: DARCIE ANTLE
Clerk of the Board



Deputy

Fiscal Year 2025-26 Budget Adoption Resolution – Exhibit A

Exhibit A: Updated Budget Schedules

State Controller
County Budget Act
2010

County of Mendocino
State of California
All Funds Summary
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 1

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

State Controller
County Budget Act
2010

County of Mendocino
State of California
Governmental Funds Summary
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 2

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 3

County Funds	Fund Balance 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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 4

Description - Purpose (1)	Reserve/ Designated June 30, 2025 (2)	Amount Made Available For Financing by Cancellation		Increases or New Reserves/Designations To Be Provided in Budget Year		Total Reserves Designations for Budget Year (7)
		Proposed (3)	Adopted (4)	Proposed (5)	Adopted (6)	
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	3,298,283			0
Reserve for Teeter	325,844	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	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	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	5,157,737	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	5,157,737	0	0	48,395,152

State Controller
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County of Mendocino
State of California
Summary of Additional Financing Sources
Governmental Funds
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 5

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	47,870,351
821120 Current Unsecured Prop Tax	1,161,595	1,231,030	1,294,728	1,235,500	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	54,361,421
Total Taxes	103,381,601	106,295,897	104,407,142	102,934,112	103,467,272	103,467,272
822 Licenses & Permits	4,768,990	4,607,664	5,129,339	5,010,491	5,106,044	5,106,044
823 Fines, Forfeitures, & Penalties	1,274,591	839,256	1,221,668	757,196	823,196	823,196
824 Use of Money & Property	2,352,352	5,625,903	2,116,299	5,903,193	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	278,933,089
826 Charges for Current Services	28,017,276	36,927,468	29,758,438	28,263,825	28,405,272	28,405,272
827 Other Revenues	169,888,613	32,550,376	206,011,979	163,716,738	165,530,216	165,530,216
Total Summary by Source	495,045,836	404,297,374	634,275,728	582,868,935	588,168,282	588,168,282
Summary by Fund						
1100 County General	238,840,150	244,132,871	255,510,741	237,082,281	242,042,414	242,042,414
1200 Roads	17,566,079	20,866,396	36,934,883	43,465,208	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	4,870,701
1202 Landfill Closure	1,062,920	1,414,361	2,518,921	902,592	935,358	935,358
1204 Grants Administration	62,087	143,773	187,695	192,747	192,747	192,747
1205 County Library	4,767,514	5,333,441	5,107,641	5,114,756	5,114,756	5,114,756
1206 Fish & Game	6,564	7,371	34,798	5,186	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	836,579
1210 Supp Law Enforcement Svcs	214,212	246,604	188,750	248,883	248,883	248,883
1211 Probation COPS AB1913	250,061	271,451	246,980	245,910	245,910	245,910
1213 Mobile Spay/Neuter Program	84,132	12,532	39,200	49,700	49,700	49,700
1216 Sheriff Special Projects	99,492	13,182	2,300	1,450	1,450	1,450
1217 Recorder Modernization	64,594	65,996	58,500	56,000	56,000	56,000
1218 Micrographics	27,226	28,149	20,500	20,500	20,500	20,500
1220 Assessor Prop Characteristics	30,930	37,281	33,500	27,000	27,000	27,000
1221 Mental Health Service	27,050,699	41,043,785	49,053,175	43,283,375	43,283,375	43,283,375
1222 General Plan Update	326,066	388,092	327,906	724,211	724,211	724,211
1223 Mental Health Services Act	4,921,019	14,824,601	19,674,108	19,967,852	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	6,628,126
1225 Disaster Recovery	14,641,965	6,270,443	7,758,675	9,023,031	8,573,031	8,573,031
1226 Intergovernmental Tran	6,273,027	1,477,536	2,692,376	5,470,203	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	29,510,245
1230 Opioid Abatement	(18,652)	(790,458)	484,454	756,535	756,535	756,535
1235 Public Health	-	-	-	11,039,194	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	4,428,000
1300 Capital Projects	2,985,364	6,306,681	31,797,228	15,000,000	15,000,000	15,000,000
1301 Capital Projects	882,750	1,460,040	21,388,147	5,100,000	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	2,132,932
1400 Debt Service	24,977,677	3,188,772	2,867,326	2,970,484	2,970,487	2,970,487
1410 Pension Obligation Bonds	7,770,126	7,361,096	7,998,767	8,493,198	8,493,198	8,493,198
2320 Welfare Administration	25,386,883	-	32,031,298	26,924,590	28,269,966	28,269,966
2321 AFDC	15,926,643	-	11,388,030	16,549,944	16,418,941	16,418,941
2322 MediCal	6,284,079	-	6,851,500	8,417,516	8,905,397	8,905,397
2323 Food Stamps	7,880,945	-	7,108,304	7,786,623	7,986,330	7,986,330
2324 Child Support	2,561,881	-	2,674,225	2,608,385	2,608,385	2,608,385
2330 Transitional Housing	-	699,745	1,493,422	1,444,224	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	3,593,071
2851 Public Health Realignment Match	-	347,945	347,945	347,945	347,945	347,945
2852 Welfare Realignment	18,921,496	-	18,257,370	18,505,545	18,496,050	18,496,050
2853 Mental Health Realignment	3,605,403	-	3,558,323	3,558,323	3,558,323	3,558,323
2854 Mental Health Realignment Match	-	28,840	28,840	28,840	28,840	28,840
2855 Child Care Service Realignment	111,111	18,797	15,318	111,111	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	1,272,063
2858 Local Comm Corr Realignment 2011	4,640,733	-	4,105,989	4,820,796	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	200,000
2861 Trial Court Security Realignment 2011	1,847,262	-	1,752,685	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	16,781,282
2864 Mental Health Realignment 2011	15,069,720	-	9,076,559	9,383,092	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	588,168,282

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

County Budget Form
Schedule 6

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	47,612,160
Emergency Medical Services	230,842	247,135	248,632	258,191	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	1,230,500
Emergency Medical Services	6,298	6,727	5,000	5,000	5,000	5,000
Supplemental Roll Tax						
Non-Departmental Revenue	369,771	1,342,840	579,765	800,000	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	51,500
Emergency Medical Services	72	269	200	200	200	200
Penalty & Cost on Delinquencies						
Non-Departmental Revenue	928,890	983,460	900,000	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	11,376,891
Sales Tax - Public Safety						
Miscellaneous Budget	485,516	399,929	400,000	392,341	584,836	584,836
District Attorney	1,026,167	913,398	903,000	885,709	693,214	693,214
Mendocino County Sheriff	4,373,694	3,893,052	3,928,000	3,854,818	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	2,880,318
Probation Officer	998,923	892,535	903,000	886,176	886,176	886,176
Timber Yield Tax						
Non-Departmental Revenue	604,544	504,506	715,930	515,000	515,000	515,000
Trans Occup Tax-Campgrounds/RV Parks						
Non-Departmental Revenue	548,225	607,762	505,000	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	7,600,000
Property Transfer Tax						
Non-Departmental Revenue	630,144	579,558	540,000	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	14,000,000
Williamson Act Replacement Tax						
Non-Departmental Revenue	720,140	952,715	832,767	600,000	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	1,445,000
Total Taxes	92,184,202	98,799,743	96,978,535	95,805,644	96,338,804	96,338,804
Licenses & Permits						
Animal License						
Animal Care	295,956	264,820	240,000	250,000	250,000	250,000
Business License						
Treasurer-Tax Collector	132,082	132,400	120,000	120,000	120,000	120,000
Cannabis Facility Bus. License						
Treasurer-Tax Collector	11,400	8,745	2,000	5,000	5,000	5,000
Planning & Building Services	3,789	6,315	3,500	4,000	4,000	4,000
Franchise						
Non-Departmental Revenue	1,320,931	1,315,046	1,317,933	1,300,000	1,300,000	1,300,000
Mobile Home Set Up Fee						
Planning & Building Services	14,446	12,980	15,000	17,000	17,000	17,000
Construction Permit						
Planning & Building Services	1,577,686	1,514,226	1,650,000	1,700,000	1,700,000	1,700,000
Zoning Permit						
Planning & Building Services	157,897	149,125	150,000	180,000	180,000	180,000
Other Permit						
Mendocino County Sheriff	810	1,450	1,000	1,000	1,000	1,000
Agriculture Department	2,845	2,874	2,500	2,500	2,500	2,500
Planning & Building Services	26,712	23,654	38,000	22,000	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	30,000
Marriage License, GC 26840.3						
Clerk-Recorder	25,244	23,972	22,500	22,500	22,500	22,500

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County of Mendocino
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Schedule 6

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	500
Variance & Use Permit						
Planning & Building Services	268,022	220,399	240,000	230,000	230,000	230,000
Land Use Fee						
Environmental Health	557,250	567,917	1,026,406	740,491	836,044	836,044
Coastal Zone Permit						
Planning & Building Services	267,366	241,662	245,000	295,000	295,000	295,000
Total Licenses & Permits	4,691,992	4,514,711	5,104,339	4,919,991	5,015,544	5,015,544
Fines, Forfeitures & Penalties						
Vehicle Code Fine						
Court Collections-AB233 Program	299,907	311,808	211,500	211,500	211,500	211,500
25% Extra Fine						
Court Collections-AB233 Program	98,188	92,528	65,000	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	1,500
Criminal Justice Construction Fund						
Information Services	12,080	11,680	-	-	-	-
Conflict Defender	135,900	131,400	130,000	130,000	130,000	130,000
Mendocino County Sheriff	120,800	116,800	120,000	120,000	120,000	120,000
Probation Officer	24,160	23,360	20,000	20,000	20,000	20,000
Warrant System Update						
Mendocino County Sheriff	254	-	200	200	200	200
Other Court Fine						
Court Collections-AB233 Program	15,398	15,344	13,000	13,000	13,000	13,000
County Commission of City Fine						
Court Collections-AB233 Program	1,157	440	500	500	500	500
Miscellaneous Court Fine						
Court Collections-AB233 Program	-	-	-	-	-	-
District Attorney	5,434	11,978	20,000	10,000	10,000	10,000
Mendocino County Sheriff	20,104	20,285	300	300	300	300
Mendocino County Jail & Rehabilitation	14,424	13,999	13,000	13,000	13,000	13,000
Probation Officer	4,121	4,000	2,500	2,500	2,500	2,500
Agriculture Department	1,500	250	500	1,000	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	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	125
Planning & Building Services	428,561	39,733	75,000	75,000	141,000	141,000
Animal Care	-	-	-	-	-	-
Social Services	-	-	7,000	-	-	-
Asset Forfeiture						
District Attorney	29,044	-	-	-	-	-
Mendocino County Sheriff	-	-	500,563	50,000	50,000	50,000
Probation Officer	-	-	-	-	-	-
Total Fines, Forfeitures & Penalties	1,251,798	802,854	1,182,255	714,625	780,625	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	1,500,000
Teeter Plan	-	-	-	3,000,000	3,000,000	3,000,000
Child Support Services	16,568	11,769	8,000	5,000	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	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	5,000
DOT-Round Valley Airport	2,100	2,100	2,100	4,200	4,200	4,200
DOT-Mendocino County Airport	38,974	60,897	42,600	54,560	54,560	54,560
Social Services	89,736	94,119	110,000	110,000	110,000	110,000
Cultural Services	20,369	24,298	24,293	25,022	25,022	25,022
Total Use of Money & Property	1,879,959	3,245,775	1,466,993	4,716,782	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	120,000
District Attorney	133,217	102,800	100,000	100,000	100,000	100,000
Social Services	909,337	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	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	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	200,000
State Reimis - EC Poisons						
Agriculture Department	120,975	90,000	117,000	100,000	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	116,676
County Hospital						
Emergency Medical Services	-	114,256	-	116,817	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	275,000
Emergency Medical Services	1,713	1,238	1,500	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	5,070
Facilities	17,989	23,959	30,000	82,665	82,665	82,665
Land Improvement	10,098	-	-	-	-	-
Court Collections-AB233 Prog	9,805	(6,510)	7,200	7,200	7,200	7,200
District Attorney	51,298	143,935	271,308	272,000	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	645,500
Mendocino County Jail & Rehabilitation	1,027,916	896,354	1,073,530	765,109	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	1,324,177
Agriculture Department	92,255	59,974	71,504	59,276	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	1,453,000
DOT-Round Valley Airport	-	1,864	-	3,325	3,325	3,325
DOT-Little River Airport	-	4,108	-	115,813	79,138	79,138
Public Health	321,422	1,208,047	909,307	-	-	-
Environmental Health	5,438	77,807	46,646	19,240	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	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	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	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	76,700
Mendocino County Jail & Rehab	9,075	-	-	15,000	15,000	15,000
Mendocino County Jail & Rehabilitation	-	-	-	-	-	-
Agriculture Department	111,036	87,491	137,000	145,660	145,660	145,660
Office of Emergency Services	169,151	205,862	142,812	140,488	140,488	140,488
DOT-Round Valley Airport	1,000	37,273	207,000	66,500	66,500	66,500
DOT-Mendocino County Airport	52,000	91,152	135,000	2,316,262	2,316,262	2,316,262
Public Health	1,748,796	630,931	406,389	-	-	-
Environmental Health	-	25,772	-	29,225	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	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	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	1,000
50% Redemption Fee						
Treasurer-Tax Collector	11,160	15,794	16,000	16,000	16,000	16,000
Release of Lien						
Treasurer-Tax Collector	2,780	1,340	1,000	3,000	3,000	3,000
Debt Service Fee						
Auditor-Controller	218,566	224,498	223,595	270,000	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	150,000
Election Services						
Human Resources	-	-	-	-	-	-
County Clerk-Elections	183,952	60,158	269,124	13,500	13,500	13,500
Treasurer Cost Reimbursement						
Treasurer-Tax Collector	278,921	219,878	286,100	385,037	385,037	385,037
Legal Services						
County Counsel	13,106	23,033	11,168	33,000	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	1,000
Court Collections-AB233 Program	-	-	-	-	-	-
Public Defender	-	-	-	35,469	35,469	35,469
Final Map Filing Fee						
Land Improvement	-	-	2,000	24,296	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						
County Clerk-Election	-	-	500	-	-	-
Basic Improvement Inspection Fee						
Land Improvement	-	-	1,000	-	-	-
Subdivision Agreement Processing Fee						
Land Improvement	-	-	1,000	3,120	3,120	3,120
Planning & Engineering						
Planning & Building Services	69,234	66,923	80,000	82,000	82,000	82,000
Record-Survey Exam Fee						
County Clerk - Election	-	-	-	-	-	-
Land Improvement	38,427	44,385	20,000	166,821	166,821	166,821
Tentative Map Subdivision						
County Clerk - Election	-	-	-	-	-	-
Land Improvement	44,370	46,312	40,000	25,404	25,404	25,404
Environmental Impact Fee						
Planning & Building Services	79,140	59,834	75,000	60,000	60,000	60,000
General Plan Amendment						
Planning & Building Services	-	9,241	15,000	15,000	15,000	15,000
Other Permit Fee						
Planning & Building Services	35,822	26,875	32,000	35,000	35,000	35,000
Abandoned Vehicle Abatement Fee						
Planning & Building Services	48,810	24,132	-	38,000	38,000	38,000
General Plan Maintenance Fee						
Planning & Building Services	373,373	97,916	70,000	40,000	40,000	40,000
Agricultural Services						
Agriculture Department	-	150	-	-	-	-
Agriculture Certification						
Agriculture Department	1,648	1,726	600	800	800	800
Inspect/Test Weights & Measures						
Agriculture Department	150,329	343,459	175,000	175,000	175,000	175,000
Cannabis Application/Inspect						
Agriculture Department	-	-	-	-	-	-
Cannabis Management	162,861	221,711	250,257	259,746	259,746	259,746

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Civil Fee Sheriff						
Mendocino County Sheriff	29,168	34,752	55,000	50,000	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	20,000
Humane Services						
Animal Care	46,986	28,407	30,000	30,000	30,000	30,000
Incinerator Services						
Animal Care	4,604	3,859	4,000	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	58,000
Law Enforcement Services						
Mendocino County Sheriff	39,114	92,010	90,000	70,000	70,000	70,000
Sheriff Willits Contract						
Mendocino County Sheriff	-	-	-	10,000	10,000	10,000
Sheriff Point Arena Contract						
Mendocino County Sheriff	95,808	91,667	100,000	100,000	100,000	100,000
Restitution 11470.2						
Mendocino County Sheriff	222,000	77,766	30,000	20,000	20,000	20,000
Recorder Service Fee						
Clerk-Recorder	755	705	500	500	500	500
Recording Fee						
Clerk-Recorder	218,875	200,563	195,000	195,000	195,000	195,000
Court Collections-AB233 Program	35,378	32,209	40,000	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	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	138,583
Interfund Revenue - Engineering						
County Clerk-Elections	-	-	-	-	-	-
Land Improvement	107,791	157,400	146,319	224,876	224,876	224,876
Interfund Revenue - Printing						
Central Services	6,903	2,085	19,400	4,000	4,000	4,000
Interfund Revenue - Xerox						
Central Services	12,954	12,869	28,300	13,000	13,000	13,000
Interfund Revenue - Garage						
Fleet Management	121,069	56,392	62,126	57,211	57,211	57,211
Interfund Revenue - Janitor						
Facilities	1,011,751	677,235	610,200	737,320	737,320	737,320
Interfund Revenue - Legal						
County Counsel	350,964	258,647	340,000	400,000	400,000	400,000
Consumer Protection Program						
Environmental Health	502,221	817,119	744,630	621,331	809,089	809,089
Hazardous Material Program						
Environmental Health	-	1,373,839	967,410	1,266,952	614,125	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	5,000
Solid Waste Fee						
Environmental Health	14,665	225,621	400,735	312,670	152,550	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	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	35,000
Court Collections-AB233 Program	147,263	89,670	30,000	30,000	30,000	30,000
Social Services	54,034	31,584	55,000	50,000	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	7,500
Executive Office	83,194	70	-	-	-	-
Auditor-Controller	4,804	2,378	3,000	5,000	5,000	5,000
Assessor	8,144	8,430	8,500	8,500	8,500	8,500
Treasurer-Tax Collector	35,425	35,660	30,000	30,000	30,000	30,000
Payroll Administration	1,801	-	-	-	-	-
Central Services	10,715	12,529	33,500	11,000	11,000	11,000
County Counsel	186,539	139,719	136,383	78,000	78,000	78,000
Human Resources	63,215	121,467	749,732	732,628	732,628	732,628
County Clerk-Elections	-	-	-	-	-	-
Facilities	171,727	130,428	27,500	52,900	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	3,700
Mendocino County Jail & Rehabilitation	142,427	288,491	139,950	168,789	168,789	168,789
Juvenile Hall	525	64,101	40,000	152,000	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	8,417
Planning & Building Services	1,150,827	1,103,341	712,000	712,000	712,000	712,000
Animal Care	65,376	117,338	60,000	70,000	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	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	500,000
Social Services Administration	706,972	630,844	1,250,000	1,008,000	1,008,000	1,008,000
HHSA Administration	5,388	4,973	-	-	-	-
Cultural Services	286	2,199	1,000	500	500	500
Conservator Service Fee						
Social Services	-	-	72,000	-	-	-
Data Processing Services						
Information Services	450,115	182,223	237,370	163,970	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	5,850,000
Returned Check Charge						
Treasurer-Tax Collector	1,075	4,475	3,000	3,000	3,000	3,000
Clerk-Recorder	50	100	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	8,000
County 30% State PA						
Courts - AB233 Program	172,700	156,464	111,000	111,000	111,000	111,000
Traffic School Fee						
Courts - AB233 Program	349,286	519,475	320,000	320,000	320,000	320,000
Traffic School \$24						
Courts - AB233 Program	55,388	81,340	50,000	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	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	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	9,000
Treasurer-Tax Collector	-	-	-	-	-	-
Payroll Administration	11	-	-	-	-	-
Central Services	17,575	14,495	26,400	-	-	-
County Counsel	3	15	-	200	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	68,000
District Attorney	8,463	32,069	25,000	25,000	25,000	25,000
Mendocino County Sheriff	1,806	1,511	1,100	1,100	1,100	1,100
Planning & Building Services	10,099	7,263	10,000	10,000	10,000	10,000
Animal Care	273	95	-	-	-	-
DOT-Round Valley Airport	1,292	2,877	500	500	500	500
DOT-Mendocino County Airport	23,917	11,968	16,000	16,000	16,000	16,000
Solid Waste	97	147	200	-	-	-
Public Health Administration	-	-	-	190,020	190,020	190,020
Sale of Map - Surveyor						
Land Improvement	15	176	250	250	250	250
Sale of Map - Assessor						
Assessor	-	110	150	150	150	150
Other						
Non-Departmental Revenue	(582,750)	165,240	200,000	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	2,500
Fleet Management	430	2,154	-	-	-	-
Economic Development	34,000	-	-	-	-	-
Clerk-Recorder	216	134	100	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	100,000
Mendocino County Jail & Rehabilitation	20,392	48,216	50,000	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	300
Employee Wellness	-	4,570	4,700	-	-	-
Transportation-Solid Waste	34,985	43,869	189,993	-	-	-
Social Services	-	-	-	-	-	-
CalWorks/Foster Care	-	-	-	-	(762)	(762)
Cultural Services	10,286	13,214	12,520	8,500	8,500	8,500
Cancelled Outlawed Warrant						
Auditor-Controller	-	-	30,000	50,000	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	40,413
Donation						
Mendocino County Sheriff	1,025	-	500	500	500	500
Probation Officer	-	-	-	-	-	-
Animal Care	2,143	1,139	2,000	1,500	1,500	1,500
Public Health Nursing	-	-	-	-	-	-
Cultural Services	23,880	17,946	8,000	6,000	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	900,000
Opioid Settlement						
Non-Departmental Revenue	130,752	108,719	-	-	500,000	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	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	255,940
Retirement Administration	23,946	-	-	-	-	-
Misc Budget	-	-	-	-	-	-
Clerk-Recorder	15,202	36,476	14,500	264,500	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	220,000
Public Defender	137,587	-	197,617	307,661	200,000	200,000
Alternate Defender	43,261	-	-	-	-	-
Child Support Services	2,636,749	85,389	2,674,225	2,608,385	2,465,049	2,465,049
Mendocino County Sheriff	3,324,420	51,567	2,681,600	1,752,685	1,752,685	1,752,685
Mendocino County Jail & Rehab	1,625,192	-	1,867,127	1,843,806	1,993,807	1,993,807
Juvenile Hall	324,117	283,435	1,401,963	1,739,159	1,739,159	1,739,159
Probation Officer	2,125,535	65,333	3,155,454	3,207,540	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	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	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	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	54,551,325
HHSA Administration	-	-	-	-	-	-
Cal Works/Foster Care	26,233,786	-	30,188,052	30,306,245	30,916,254	30,916,254
In Home Support Services	6,063,832	-	6,554,806	5,554,806	6,856,443	6,856,443

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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	107,341,148
Total General Fund	238,840,150	244,132,871	255,510,741	237,082,281	242,042,414	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	54,000
Total Taxes	60,000	54,000	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	10,000
Co Highway Encroachment Permit						
Admin/Road Maint	63,623	74,369	10,000	75,000	75,000	75,000
Total Licenses & Permits	73,663	92,195	20,000	85,000	85,000	85,000
Fines, Forfeitures & Penalties						
Vehicle Code Fine						
Admin/Road Maint	8,258	3,309	10,000	5,000	5,000	5,000
Total Fines, Forfeitures & Penalties	8,258	3,309	10,000	5,000	5,000	5,000
Use of Money & Property						
Interest						
Admin/Road Maint	96,078	112,752	20,000	100,000	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	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	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	1,329,529
State Collier Unruh						
Admin/Road Maint	372,850	389,997	404,193	410,317	410,317	410,317
State Transportation STPd(1)						
Admin/Road Maint	169,609	171,906	171,392	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	5,546,354
State Aid for Disaster						
Storm Damage	179,856	206,217	423,027	163,491	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	1,240,849
State Other						
Federal & State Programs	-	261,618	6,492,074	5,018,951	5,018,951	5,018,951
State Exchange Program						
Admin/Road Maint	602,390	602,390	602,390	602,390	602,390	602,390
Federal Forest Reserve						
Admin/Road Maint	136,666	149,857	500	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	1,431,203
Federal & State Programs	1,291,584	2,964,571	10,717,759	19,409,499	19,409,499	19,409,499
Flood Control Lands						
Admin/Road Maint	-	-	500	500	500	500
Other Governmental Agency Aid						
Federal & State Programs	48,602	-	994,174	1,101,000	1,101,000	1,101,000
Total Aid from Other Govt Agencies	13,001,328	15,836,091	32,456,322	38,349,748	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	277,550
Other Charges						
Admin/Road Maint	-	13,063	4,000	4,000	4,000	4,000
Total Charges for Current Services	243,513	223,422	196,241	281,550	281,550	281,550

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Other Revenues						
Sale of Fixed Assets						
Admin/Road Maint	-	-	5,000	5,000	5,000	5,000
Other Sales						
Admin/Road Maint	1,352	1,460	1,000	5,600	5,600	5,600
Other						
Admin/Road Maint	98	-	500	500	500	500
Operating Transfer In						
Admin/Road Maint	4,183,822	4,543,167	4,171,820	4,578,810	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	4,589,910
Total Road Fund	17,566,079	20,866,396	36,934,883	43,465,208	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	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	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	375,000
Operating Transfer In						
Capital Improvements	1,144,714	3,111,989	4,214,097	2,795,000	2,065,701	2,065,701
Total Other Revenues	1,144,714	3,276,540	4,432,118	3,095,000	2,440,701	2,440,701
Total Capital Improvement Fund	1,494,009	3,960,191	6,546,758	5,525,000	4,870,701	4,870,701
1202-Landfill Closure Fund						
Use of Money & Property						
Interest						
Landfill Closure	75,137	132,649	15,000	25,000	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	25,000
Charges for Current Services						
Caspar/Fort Bragg Refuse						
Landfill Closure	104,579	145,272	50,000	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	50,000
Other Revenues						
Operating Transfer In						
Landfill Closure	23,687	274,221	1,673,921	827,592	860,358	860,358
Total Other Revenues	23,687	274,221	1,673,921	827,592	860,358	860,358
Total Landfill Closure Fund	1,062,920	1,414,361	2,518,921	902,592	935,358	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	188,046
Total Aid from Other Govtl Agencies	45,799	88,912	179,343	188,046	188,046	188,046
Charges for Current Services						
Other Charges						
Grants Administration	14,880	46,962	8,352	4,701	4,701	4,701
Total Charges for Current Services	14,880	46,962	8,352	4,701	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	192,747
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	2,831,023
Total Taxes	3,070,185	2,958,947	2,980,024	2,831,023	2,831,023	2,831,023
Use of Money & Property						
Interest						
Mendocino County Library	30,023	60,291	30,000	50,000	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	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	18,453
Total Charges for Current Services	16,614	18,921	18,400	18,453	18,453	18,453
Other Revenues						
Other Sales						
Mendocino County Library	6,538	6,175	6,720	4,393	4,393	4,393
Other						
Mendocino County Library	-	-	5,000	-	-	-
Donation						
Mendocino County Library	1,114	6,594	10,050	5,000	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	2,205,887
Total Other Revenues	1,592,506	2,257,953	2,041,267	2,215,280	2,215,280	2,215,280
Total Library Fund	4,767,514	5,333,441	5,107,641	5,114,756	5,114,756	5,114,756
1206-Fish & Game Fund						
Fines, Forfeitures & Penalties						
Other Court Fine						
Fish & Game	5,476	4,061	4,500	4,000	4,000	4,000
Total Fines, Forfeitures & Penalties	5,476	4,061	4,500	4,000	4,000	4,000
Use of Money & Property						
Interest						
Fish & Game	1,931	3,310	1,200	1,186	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	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	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	836,579
Total Aid from Other Govtl Agencies	865,247	304,002	332,044	836,579	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	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	5,000
Mendocino County Jail & Rehab-COPS Prog	1,496	2,615	750	1,000	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	6,000
Aid from Other Governmental Agencies						
State Other						
Mendocino County Sheriff-COPS Program	165,271	186,159	150,000	202,883	202,883	202,883
Mendocino County Jail & Rehab-COPS Prog	41,148	47,088	35,000	40,000	40,000	40,000
Total Aid from Other Govtl Agencies	206,419	233,247	185,000	242,883	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 Enfrmt-AB3229 COPS Prog	214,212	246,604	188,750	248,883	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	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	1,000
Aid from Other Governmental Agencies						
State Other						
Juvenile Justice Crime Pr	245,980	245,234	245,980	244,910	244,910	244,910
Total Aid from Other Govtl Agencies	245,980	245,234	245,980	244,910	244,910	244,910
Total Probation-JJCPA Fund	250,061	271,451	246,980	245,910	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	5,500
Total Licenses & Permits	3,335	758	5,000	5,500	5,500	5,500
Use of Money & Property						
Interest						
Mobile Spay/Neuter	1,757	1,114	200	200	200	200
Change in Fair Value Investment						
Mobile Spay/Neuter	900	-	-	-	-	-
Total Use of Money & Property	2,657	1,114	200	200	200	200
Charges for Current Services						
Humane Services						
Mobile Spay/Neuter	3,978	1,105	3,500	3,500	3,500	3,500
Other Charges						
Mobile Spay/Neuter	54,092	9,554	30,000	40,000	40,000	40,000
Total Charges for Current Services	58,070	10,659	33,500	43,500	43,500	43,500
Other Revenues						
Other						
Mobile Spay/Neuter	20,000	-	-	-	-	-
Donation						
Mobile Spay/Neuter	70	-	500	500	500	500
Operating Transfer In						
Mobile Spay/Neuter	-	-	-	-	-	-
Total Other Revenues	20,070	-	500	500	500	500
Total Mobile Spay & Neuter Fund	84,132	12,532	39,200	49,700	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	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	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	250
Total Other Revenues	24,779	10,183	1,400	250	250	250
Total Sheriff Spec Projects Fund	99,492	13,182	2,300	1,450	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	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	1,000
Charges for Current Services						
Recorder Modernization Fee						
Modernization	48,581	44,677	40,000	40,000	40,000	40,000
Other Charges						
Modernization	14,505	13,170	15,000	15,000	15,000	15,000
Total Charges for Current Services	63,086	57,847	55,000	55,000	55,000	55,000
Total Recorder Modernization Fund	64,594	65,996	58,500	56,000	56,000	56,000
1218-Micrographics Fund						
Use of Money & Property						
Interest						
Micrographics	1,447	2,950	500	500	500	500
Change in Fair Value Investment						
Micrographics	(669)	-	-	-	-	-
Total Use of Money & Property	778	2,950	500	500	500	500
Charges for Current Services						
Recorder Modernization Fee						
Micrographics	-	-	-	-	-	-
Micrographic Fee						
Micrographics	11,786	10,957	8,000	8,000	8,000	8,000
Total Charges for Current Services	11,786	10,957	8,000	8,000	8,000	8,000
Other Revenues						
Other Sales						
Micrographics	14,663	14,243	12,000	12,000	12,000	12,000
Total Other Revenues	14,663	14,243	12,000	12,000	12,000	12,000
Total Micrographics Fund	27,226	28,149	20,500	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	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	2,000
Other Revenues						
Other Sales						
Property Characteristics	25,488	28,710	30,000	25,000	25,000	25,000
Total Other Revenues	25,488	28,710	30,000	25,000	25,000	25,000
Total Prop Characteristics Fund	30,930	37,281	33,500	27,000	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	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	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	749,688
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	-	-	23,981,550	23,981,550	23,981,550

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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
Realignment Mental Health						
Mental Health Service	1,813,107	3,579,855	-	21,532	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	1,218,299
Federal Other Revenue						
Mental Health Service	563,491	511,511	738,546	222,501	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	26,193,570
Charges for Current Services						
Mental Health Service						
Mental Health Service	-	-	-	50,000	50,000	50,000
Other Charges						
Mental Health Service	1,795,208	2,059,826	830,168	717,686	734,322	734,322
Total Charges for Current Services	1,795,208	2,059,826	830,168	767,686	784,322	784,322
Other Revenues						
Other Sales						
Mental Health Service	-	-	-	-	-	-
Other						
Mental Health Service	95,823	280,924	100,000	150,000	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	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	16,252,341
Total Mental Health Service Fund	27,050,699	41,043,785	49,053,175	43,283,375	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	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	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	581,000
AB717 Continuing Education & Training						
Planning & Building - Special	88,792	82,707	85,000	113,000	113,000	113,000
SB 1186 Fee						
Planning & Building - Special	-	80	100	180	180	180
Other Charges						
Planning & Building - Special	320	264	300	373	373	373
Total Charges for Current Services	283,552	328,923	255,400	694,553	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	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	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	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	6,249,880
State Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	-	-	408,389	408,389	408,389
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	-	-	13,204,583	13,204,583	13,204,583
Total Aid from Other Govtl Agencies	-	8,596,804	7,096,483	19,862,852	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	1,000
Total Charges for Current Services	190,667	5,987,831	-	1,000	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	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	2,356,097
Total Taxes	8,067,213	2,526,081	2,407,901	2,356,097	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	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	3,150
Total Use of Money & Property	230,162	1,107,079	446,656	586,525	586,525	586,525
Aid from Other Governmental Agencies						
State Other						
Mental Health Treatment	-	-	9,368,147	3,681,904	3,681,904	3,681,904
Total Aid from Other Govtl Agencies	-	-	9,368,147	3,681,904	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	3,600
Total Charges for Current Services	83,860	4,237	2,000	3,600	3,600	3,600
Total Mental Health Treatment Fund	8,381,235	3,637,397	12,224,704	6,628,126	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	2,282,745
Federal Other Revenue						
Disaster Recovery	11,902,830	4,627,669	6,155,078	6,290,286	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	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	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	3,670,203
Total Aid from Other Govtl Agencies	4,535,054	855,550	1,272,724	3,670,203	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	1,800,000
Total Other Revenues	1,879,532	621,986	1,350,000	1,800,000	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	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	11,448
County Alcohol Education						
Substance Use Disorder Trtmnt	-	9,566	11,347	11,347	11,347	11,347
Drug Abuse Education						
Substance Use Disorder Trtmnt	-	1,167	2,118	2,118	2,118	2,118
Total Fines, Forfeitures & Penalties	-	20,272	24,913	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	3,978,622
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	-	-	18,899,695	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	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	242,084
Total Aid from Other Govtl Agencies	-	28,089,833	41,096,041	23,973,667	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	15,000
Driving Under Influence						
Substance Use Disorder Trtmnt	-	19,260	20,989	22,989	22,989	22,989
Other Charges						
Substance Use Disorder Trtmnt	36,134	585,461	606,188	365,945	365,945	365,945
Total Charges for Current Services	36,134	611,940	642,177	403,934	403,934	403,934
Other Revenues						
Other						
Substance Use Disorder Trtmnt	-	-	-	2,841,764	2,841,764	2,841,764
Operating Transfer In						
Substance Use Disorder Trtmnt	-	-	1,071,889	1,787,199	1,787,199	1,787,199
Medi-Cal						
Substance Use Disorder Trtmnt	-	776,395	478,768	478,768	478,768	478,768
Total Other Revenues	-	776,395	1,550,657	5,107,731	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	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	756,535
Operating Transfer In						
Opioid Abatement	-	-	-	-	-	-
Total Other Revenues	-	(821,168)	484,454	756,535	756,535	756,535
Total Opioid Abatement Support	(18,652)	(790,458)	484,454	756,535	756,535	756,535
1235-Public Health Service Fund						
Fines, Forfeitures & Penalties						
Change in Fair Value Investment						
Public Health Service	-	-	-	168	168	168
Total Fines, Forfeitures & Penalties	-	-	-	168	168	168
Aid from Other Governmental Agencies						
State Aid California Children						
Public Health Service	-	-	-	381,072	381,072	381,072
Non-County Hospital						
Public Health Service	-	-	-	40,000	40,000	40,000
EMS-Physician Svcs						
Public Health Service	-	-	-	103,683	103,683	103,683
State Other						
Public Health Service	-	-	-	2,854,089	2,854,089	2,854,089
Federal Other Revenue						
Public Health Service	-	-	-	1,822,361	1,822,361	1,822,361
Total Aid from Other Govtl Agencies	-	-	-	5,201,205	5,201,205	5,201,205
Charges for Current Services						
Health-Vital Statistics						
Public Health Service	-	-	-	42,000	42,000	42,000
Nursing Fee						
Public Health Service	-	-	-	1,540	1,540	1,540
Other Charges						
Public Health Service	-	-	-	204,554	204,554	204,554
Total Charges for Current Services	-	-	-	248,094	248,094	248,094
Other Revenues						
Other Sales						
Public Health Service	-	-	-	582	582	582
Other						
Public Health Service	-	-	-	1,500	1,500	1,500
Grant Revenue						
Public Health Service	-	-	-	-	-	-
Operating Transfer In						
Public Health Service	-	-	-	5,587,460	5,587,460	5,587,460
Grant Interest						
Public Health Service	-	-	-	185	185	185
Total Other Revenues	-	-	-	5,589,727	5,589,727	5,589,727
Total Public Health Service Fund	-	-	-	11,039,194	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	4,428,000
Total Other Revenues	1,789,113	5,488,027	4,307,466	4,505,000	4,428,000	4,428,000
Total Fire Agency Support	1,754,987	5,542,187	4,307,466	4,505,000	4,428,000	4,428,000
2330 Transitional Housing						
Aid from Other Governmental Agencies						
Federal Aid Child Support						
Transitional Housing	-	-	1,193,422	643,194	643,194	643,194
Total Aid from Other Govtl Agencies	-	-	1,193,422	643,194	643,194	643,194
Charges for Current Services						
Other Charges						
Transitional Housing	-	399,745	-	501,030	501,030	501,030
Total Charges for Current Services	-	399,745	-	501,030	501,030	501,030
Other Revenues						
Operating Transfer In						
Transitional Housing	-	300,000	300,000	300,000	300,000	300,000
Total Other Revenues	-	300,000	300,000	300,000	300,000	300,000
Total Transitional Housing Fund	-	699,745	1,493,422	1,444,224	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	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	15,000,000
Total Aid from Other Govtl Agencies	-	4,716,737	18,247,228	15,000,000	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	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	5,100,000
Total Other Revenues	886,405	1,460,040	21,388,147	5,100,000	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	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	1,887,348
Total Taxes	-	1,957,126	1,986,682	1,887,348	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	245,584
Total Aid from Other Govtl Agencies	-	-	247,040	245,584	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	2,132,932
Total Capital Projects Funds	6,156,634	9,700,166	55,419,097	22,232,932	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	8,490
Total Fines, Forfeitures & Penalties	9,060	8,760	-	8,490	8,490	8,490
Use of Money & Property						
Interest						
Debt Service	193,536	503,020	-	300,000	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	300,000
Aid from Other Governmental Agencies						
Other Governmental Agency Aid						
Debt Service	-	60,798	-	25,000	25,000	25,000
Total Aid from Other Govtl Agencies	-	60,798	-	25,000	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	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	2,636,997
Total Debt Service Fund	24,977,677	3,188,772	2,867,326	2,970,484	2,970,487	2,970,487

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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
1410 Pension Obligation Bond Fund						
Use of Money & Property						
Interest						
Pension Obligation Bonds	(36,701)	(71,514)	-	(75,000)	(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)	(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	8,568,198
Total Charges for Current Services	7,808,268	7,432,610	7,998,767	8,568,198	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	8,493,198
Total Debt Service Funds	32,747,802	10,549,868	10,866,093	11,463,682	11,463,685	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	5,665,558
Federal Welfare Administration						
Welfare Administration	13,725,474	-	18,617,725	15,887,900	16,312,595	16,312,595
Title IV-E						
Welfare Administration	-	-	-	40,000	40,000	40,000
Health Related Funds						
Welfare Administration	-	-	8,341,709	5,939,101	6,251,813	6,251,813
Total Aid from Other Govtl Agencies	25,386,883	-	32,031,298	26,924,590	28,269,966	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	28,269,966
2321 AFDC						
Aid from Other Governmental Agencies						
State AFDC						
AFDC	103,250	-	-	10,964,102	10,833,099	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	10,833,099
Other Revenues						
Operating Transfer In						
AFDC	5,809,345	-	-	5,585,842	5,585,842	5,585,842
Total Other Revenues	5,809,345	-	-	5,585,842	5,585,842	5,585,842
Total AFDC Fund	15,926,643	-	11,388,030	16,549,944	16,418,941	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	8,905,397
Total Aid from Other Govtl Agencies	6,284,079	-	6,851,500	8,417,516	8,905,397	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	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	2,478,781
Federal Welfare Administration						
Food Stamps	4,850,777	-	3,868,224	5,369,795	5,507,549	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	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	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	1,721,534
Total Aid from Other Govtl Agencies	1,716,460	-	1,764,989	1,721,534	1,721,534	1,721,534
Charges for Current Services						
State Aid Child Support						
Child Support	845,421	-	909,236	886,851	886,851	886,851
Total Charges for Current Services	845,421	-	909,236	886,851	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	2,608,385
Total Admin Advance Trust Funds	58,040,431	-	60,053,357	62,287,058	64,189,019	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	3,593,071
Total Aid from Other Govtl Agencies	4,212,069	1,110,323	3,452,775	3,593,071	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	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	347,945
Total Other Revenues	-	347,945	347,945	347,945	347,945	347,945
Total Public Health Realignment Match Fund	-	347,945	347,945	347,945	347,945	347,945

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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
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	18,496,050
Total Aid from Other Govtl Agencies	18,921,496	-	18,257,370	18,505,545	18,496,050	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	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	3,558,323
Total Aid from Other Govtl Agencies	3,605,403	-	3,558,323	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	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	28,840
Total Other Revenues	-	28,840	28,840	28,840	28,840	28,840
Total Mental Health Realignment Match Fund	-	28,840	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	111,111
Total Other Revenues	111,111	18,797	-	111,111	111,111	111,111
Total Child Care Service Realignment Fund	111,111	18,797	15,318	111,111	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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Source Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
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	17,013
State (YOBG) Youthful Offender						
Juvenile Justice Realignment 2011	733,011	-	727,062	1,255,050	1,255,050	1,255,050
Total Aid from Other Govtl Agencies	733,011	-	727,062	1,272,063	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	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	4,820,796
Total Aid from Other Govtl Agencies	4,640,733	-	4,105,989	4,820,796	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	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	200,000
Total Aid from Other Govtl Agencies	273,159	-	220,546	-	200,000	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	200,000

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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
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	1,752,685
Total Aid from Other Govtl Agencies	1,847,262	-	1,752,685	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	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	16,781,282
Total Aid from Other Govtl Agencies	17,619,150	-	16,188,626	16,781,282	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	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	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	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	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	60,345,258
TOTAL ALL FUNDS	495,045,836	404,297,374	634,275,728.21	582,868,935	588,168,282	588,168,282

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Budget Summary by Line Item
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County Budget Form
Schedule 6D

Financing Uses Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
SALARIES & EMPLOYEE BENEFITS						
861011 Regular Employees	84,222,480	83,477,618	90,442,135	96,446,125	93,186,024	93,186,024
861012 Extra Help	1,916,593	2,008,635	1,975,644	1,785,727	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	5,096,676
861021 Co Contrib to Retirement	32,731,089	29,427,195	34,367,694	37,448,766	34,737,917	34,737,917
861022 Co Contrib to OASDI	5,290,669	5,230,459	5,935,468	6,084,939	5,876,837	5,876,837
861023 Co Contrib to OASDI-Medicare	1,291,911	1,274,365	1,400,594	1,480,460	1,432,135	1,432,135
861024 Co Contrib to Retire Increment	2,983,007	7,614,578	9,377,233	11,085,598	9,781,861	9,781,861
861030 Co Contrib to Emp Insurance	12,258,794	13,969,615	16,859,495	17,646,561	17,610,978	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	4,065,244
Total Salaries & Employee Benefits	151,662,337	153,478,400	170,354,935	181,710,574	173,573,399	173,573,399
SERVICES & SUPPLIES						
862050 Clothing & Personal Items	70,088	55,386	87,015	100,966	100,966	100,966
862060 Communications	907,470	853,776	974,688	948,374	947,874	947,874
862061 Communications Lease	-	3,029	-	-	-	-
862062 Communications Microwave	550,972	552,932	128,851	511,159	511,159	511,159
862080 Food	682,210	868,536	821,660	869,700	869,700	869,700
862090 Household Expense	1,408,170	1,471,046	1,538,302	1,661,482	1,674,710	1,674,710
862101 Insurance - General	3,411,359	4,052,526	4,806,701	5,195,431	5,195,431	5,195,431
862109 Insurance - Other	232,952	178,366	269,056	251,174	251,174	251,174
862110 Jury & Witness Expense	56,568	51,216	65,361	68,540	68,540	68,540
862120 Maintenance - Equipment	1,108,710	942,365	764,895	840,363	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	1,483,464
862135 Corrective Maintenance	3,635,064	4,680,964	7,400,000	5,400,000	5,400,000	5,400,000
862140 Medical Dental & Lab Supplies	125,143	106,624	126,031	134,176	134,176	134,176
862150 Memberships	210,896	257,252	262,213	310,731	310,031	310,031
862160 Miscellaneous Expense	104,959	49,102	103,283	91,317	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	1,363,766
862171 Paper Supplies	30,634	31,317	42,500	39,000	39,000	39,000
862172 Office Expense - Fedex/UPS	14,547	17,951	20,000	22,300	22,300	22,300
862176 Fuel Expense	668,822	670,359	714,750	660,136	660,136	660,136
862181 Auditing & Fiscal Services	133,589	160,553	132,175	135,200	135,200	135,200
862182 Data Processing Services	508,245	369,384	388,435	362,996	194,996	194,996
862183 Legal Fees	382,620	405,947	337,500	433,901	433,901	433,901
862184 Arch Eng & Plan Services	1,122,586	1,831,154	6,679,535	7,481,953	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	6,426,371
862186 Indigent Burial	88,635	58,165	100,000	100,000	100,000	100,000
862187 Education & Training	741,307	655,883	747,876	832,558	765,298	765,298
862188 Printing	138,018	59,012	85,000	55,000	55,000	55,000
862189 Professional & Spec Services	16,468,550	36,509,238	60,871,052	46,612,650	46,042,276	46,042,276
862190 Publication & Legal Notices	131,464	103,809	156,495	156,924	141,924	141,924
862193 Construction Contracts	1,859,065	2,873,845	14,003,950	27,085,470	26,473,470	26,473,470
862194 A-87 Costs	2,781,841	5,597,801	5,520,091	4,928,118	4,928,118	4,928,118
862196 Collection Expense Fines	3,785	2,091	2,035	5,000	5,000	5,000
862200 Rents & Leases Equipment	60,426	84,000	108,035	131,620	131,620	131,620
862201 Rents & Leases Copiers	128,536	97,840	94,850	118,124	118,124	118,124
862210 Rents & Leases Bldg/Grds	227,687	407,020	462,589	434,523	397,173	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	73,110
862227 Software-Long Term	304,374	282,593	2,424,632	1,362,706	1,380,562	1,380,562
862228 Software-Short Term	4,081	183,472	258,954	349,644	354,864	354,864
862229 Software-Maintenance	5,472	333,894	343,556	393,444	475,877	475,877
862230 Info Technology Equipment	2,518,594	3,318,024	2,113,195	3,130,129	2,649,837	2,649,837
862231 Election Supplies & Services	237,419	128,292	277,589	211,775	211,775	211,775
862232 Law Enforce Supplies & Svcs	661,123	677,721	803,912	758,044	758,044	758,044
862239 Special Department Expense	17,469,689	14,052,739	11,322,307	8,632,666	8,575,156	8,575,156
862240 Special Departmental Fund	-	60	5,000	5,000	5,000	5,000
862250 Transportation & Travel	1,940,640	1,151,720	2,091,056	1,828,201	1,822,973	1,822,973
862253 Trans & Travel Out of County	358,501	445,645	796,736	790,603	757,603	757,603
862260 Utilities	2,324,051	2,194,917	2,533,930	2,692,318	2,692,318	2,692,318
Total Services & Supplies	74,528,379	97,781,785	140,623,252	135,515,535	133,551,650	133,551,650

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

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

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825470 State Aid for Veterans Affairs	123,278	119,494	85,944	116,676	116,676	116,676
825472 County Hospital	-	114,256	-	116,817	116,817	116,817
825473 Non-County Hospital	7,307	-	40,000	40,000	40,000	40,000
825475 EMS - Physician Services	247,897	162,024	299,905	103,683	103,683	103,683
825481 Homeowners Prop Tax Relief	296,815	214,277	250,235	276,500	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	1,240,849
825489 State Youthful Offender	733,011	623,587	727,062	1,304,325	1,255,050	1,255,050
825490 State Other	11,224,846	28,174,495	61,836,793	39,503,975	39,467,300	39,467,300
825491 State Exchange Program	602,390	602,390	602,390	602,390	602,390	602,390
825496 State Library Grant	33,040	30,858	284,990	245,584	245,584	245,584
825510 Federal Welfare Administration	18,736,548	17,057,132	22,702,665	21,423,213	21,985,662	21,985,662
825518 Title IV-E	-	49,827	3,240,080	40,000	40,000	40,000
825520 Health Related Funds	6,284,079	10,185,235	15,193,209	14,356,617	15,157,210	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	500
825650 Federal Grazing Fee	436	-	462	-	-	-
825660 Federal Land In Lieu Tax	1,639,881	885,835	664,376	850,000	850,000	850,000
825670 Federal Other Revenue	23,258,108	15,188,006	25,944,663	35,877,972	35,877,972	35,877,972
825676 Flood Control Lands	-	-	500	500	500	500
825686 Federal Aid Child Support	1,716,460	1,827,560	1,764,989	1,721,534	1,721,534	1,721,534
825810 Other Govt Agency Aid	862,735	890,054	1,954,590	1,126,000	2,324,640	2,324,640
826112 Tax Deeded Admin Fee	910	770	1,000	1,000	1,000	1,000
826113 50% Redemption Fee	11,160	15,794	16,000	16,000	16,000	16,000
826114 Release of Lien	2,780	1,340	1,000	3,000	3,000	3,000
826115 Debt Service Fee	218,566	224,498	223,595	270,000	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	150,000
826140 Election Services	183,952	60,158	269,124	13,500	13,500	13,500
826151 Treasurer Cost Reimbursement	278,921	219,878	286,100	385,037	385,037	385,037
826161 Legal Services	13,106	23,033	11,168	33,000	33,000	33,000
826162 State Aid Child Support	845,421	922,717	909,236	886,851	886,851	886,851
826163 Legal Services Reimbursement	5,282	19,864	-	36,469	36,469	36,469
826171 Final Map Filing Fee	-	-	2,000	24,296	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	3,120
826180 Planning & Engineering	69,234	66,923	80,000	82,000	82,000	82,000
826181 Record - Survey Exam Fee	38,427	44,385	20,000	166,821	166,821	166,821
826182 Tentative Map Subdivision	44,370	46,312	40,000	25,404	25,404	25,404
826184 Environmental Impact Report	119,140	64,245	75,000	60,000	60,000	60,000
826185 General Plan Amendment	-	9,241	15,000	15,000	15,000	15,000
826186 Other Permit Fee	35,822	26,875	32,000	35,000	35,000	35,000
826187 Abandoned Vehicle Abate Fee	48,810	24,132	-	38,000	38,000	38,000
826188 General Plan Maintenance Fee	373,373	97,916	70,000	40,000	40,000	40,000
826200 Agricultural Services	-	150	-	-	-	-
826201 Agriculture Certification	1,648	1,726	600	800	800	800
826202 Insp/Test Weights & Measures	150,329	343,459	175,000	175,000	175,000	175,000
826205 Cannabis Application/Inspect	162,861	221,711	250,257	259,746	259,746	259,746
826223 Civil Fee Sheriff	29,168	34,752	55,000	50,000	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	20,000
826240 Humane Services	50,964	29,512	33,500	33,500	33,500	33,500
826241 Incinerator Services	4,604	3,859	4,000	4,000	4,000	4,000
826242 Domestic Animal Care	175,793	63,320	67,000	58,000	58,000	58,000
826250 Law Enforcement Services	39,114	92,010	90,000	70,000	70,000	70,000
826253 Sheriff Willits Contract	-	-	-	10,000	10,000	10,000
826254 Sheriff Point Arena Contract	95,808	91,667	100,000	100,000	100,000	100,000
826255 Recorder Modernization Fee	48,581	44,677	40,000	40,000	40,000	40,000
826258 Restitution 11470.2	222,000	77,766	30,000	20,000	20,000	20,000
826259 Recorder Service Fee	755	705	500	500	500	500
826260 Micrographic Fee	166,226	252,418	178,000	589,000	589,000	589,000
826261 Recording Fee	254,253	232,772	235,000	235,000	235,000	235,000
826263 Health - Vital Statistics	62,606	61,805	50,000	42,000	42,000	42,000
826264 AB717 Continuing Education	88,792	82,707	85,000	113,000	113,000	113,000
826265 Drug Diversion Service	7,261	7,219	15,000	15,000	15,000	15,000
826266 Clerk Fee	44,555	41,536	40,000	40,000	40,000	40,000
826268 Work Furlough	-	-	-	-	-	-
826269 Work Release	-	-	-	-	-	-

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Financing Uses Classification	2022-23 Actual	2023-24 Actual	2024-25 Estimate	2025-26 Requested Budget	2025-26 Proposed Budget	2025-26 Adopted Budget
826270 Electronic Monitoring F	-	-	-	-	-	-
826272 Interfund Revenue - DOT	289,349	258,332	296,791	416,133	416,133	416,133
826273 Interfund Revenue - Engineering	107,791	157,400	146,319	224,876	224,876	224,876
826274 Interfund Revenue - Printing	6,903	2,085	19,400	4,000	4,000	4,000
826275 Interfund Revenue - Xerox	12,954	12,869	28,300	13,000	13,000	13,000
826276 Interfund Revenue - Garage	121,069	56,392	62,126	57,211	57,211	57,211
826277 Interfund Revenue - Janitor	1,011,751	677,235	610,200	737,320	737,320	737,320
826278 Interfund Revenue - Legal	350,964	258,647	340,000	400,000	400,000	400,000
826283 Consumer Protection Program	502,221	817,119	744,630	621,331	809,089	809,089
826284 SB 1186 Fee	-	80	100	180	180	180
826285 Hazardous Material Program	-	1,373,839	967,410	1,266,952	614,125	614,125
826290 Mental Health Service	-	-	-	50,000	50,000	50,000
826300 Nursing Fee	1,550	1,605	2,000	1,540	1,540	1,540
826310 Caspar/Fort Bragg Refuse	112,889	154,164	55,000	55,000	55,000	55,000
826315 Solid Waste Fee	14,665	225,621	400,735	312,670	152,550	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	22,989
826370 Library Services	16,614	18,921	18,400	18,453	18,453	18,453
826375 Parks & Recreation Fee	17,619	23,888	15,725	6,035	6,035	6,035
826380 Collection Fee	220,606	166,003	120,000	115,000	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	5,473,459
826391 Conservator Service Fee	-	-	72,000	-	-	-
826392 Data Processing Services	450,115	182,223	237,370	163,970	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	8,568,198
826402 County Cost Plan Charges	3,331,979	6,183,483	6,805,555	5,100,000	5,850,000	5,850,000
826404 Returned Check Charge	1,202	4,595	3,144	3,100	3,100	3,100
826405 Payment Plan Process Fee	5,629	5,833	10,000	8,000	8,000	8,000
826504 County 30% State PA	172,700	156,464	111,000	111,000	111,000	111,000
826505 Traffic School Fee	349,286	519,475	320,000	320,000	320,000	320,000
826506 Traffic School \$24	55,388	81,340	50,000	50,000	50,000	50,000
827400 Prior Year Revenue	22,351	1,654	-	1,000	1,000	1,000
827500 Sale of Fixed Assets	5,523	12,550	15,000	5,000	5,000	5,000
827600 Other Sales	194,137	216,131	226,892	367,395	367,395	367,395
827601 Sale of Map - Surveyor	15	176	250	250	250	250
827602 Sale of Map - Assessor	-	110	150	150	150	150
827700 Other	(13,892)	784,553	840,540	3,655,164	3,729,402	3,729,402
827703 Cancel Outlawed Warrant	-	-	30,000	50,000	50,000	50,000
827704 General Relief Refund	32,626	40,338	51,143	40,413	40,413	40,413
827707 Donation	53,011	35,861	22,450	13,750	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	900,000
827716 Opioid Settlement	130,752	(712,449)	484,454	756,535	1,256,535	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	158,687,368
827803 Loan/Bond Proceeds	20,855,000	-	-	-	-	-
827805 Medi-Cal	221,564	776,395	478,768	478,768	478,768	478,768
827812 Premium on Debt Issued	1,642,106	-	-	-	-	-
827820 Grant Interest	-	-	-	185	185	185
TOTAL REVENUES	495,045,836	404,297,374	634,275,728	582,868,935	588,168,282	588,168,282
TOTAL NET COUNTY COST (CONTRIBUTION)	(27,001,234)	(13,336,486)	52,344,226	38,106,318	23,743,195	23,743,195

State Controller
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County of Mendocino
State of California
Summary of Financing Requirements by Function & Fund
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 7

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	79,186,334
2 Public Protection	102,964,786	95,381,467	124,703,185	128,237,569	122,334,774	122,334,774
3 Public Ways and Facilities	16,692,597	19,406,043	40,732,354	48,523,974	48,494,066	48,494,066
4 Health and Sanitation	94,882,160	108,099,994	197,749,738	150,550,042	150,198,495	150,198,495
5 Public Assistance	165,134,218	89,294,962	188,519,520	195,945,003	195,015,519	195,015,519
6 Education	5,270,593	4,873,609	5,991,488	5,871,494	5,809,748	5,809,748
7 Recreation and Culture	798,658	657,004	428,648	432,812	408,308	408,308
8 Debt Service	22,556,231	11,615,508	17,216,111	10,464,233	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	611,911,477
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	611,911,477
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	611,911,477
Summary by Fund						
1100 County General	243,763,418.56	240,939,087.10	259,480,985	260,469,021	248,200,151	248,200,151
1200 Roads	16,354,767.24	19,037,863.64	39,980,599	45,576,781	45,546,873	45,546,873
1201 Accumulated Capital Outlay	3,369,163.86	4,340,601.81	6,281,788	7,490,000	6,775,701	6,775,701
1202 Landfill Closure	821,641.84	976,948.21	1,338,491	5,343,884	5,343,884	5,343,884
1204 Grants Administration	79,362.53	144,894.55	179,343	192,747	192,747	192,747
1205 County Library	5,038,718.14	4,621,727.96	5,671,120	5,486,427	5,463,043	5,463,043
1206 Fish & Game	1,660.48	53,810.52	29,817	5,186	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	507,440
1210 Supp Law Enforcement Services	201,032.27	376,511.73	257,160	282,883	282,883	282,883
1211 Probation COPS AB1913	48,306.18	65,332.51	194,986	263,272	263,272	263,272
1213 Mobile Spay/Neuter Program	125,548.31	9,442.82	43,017	49,225	49,225	49,225
1216 Sheriff Special Projects	21,695.20	37,738.17	62,000	60,000	60,000	60,000
1217 Recorder Modernization	-	36,475.92	14,500	250,000	264,500	264,500
1218 Micrographics	9,417.46	9,872.82	15,000	15,000	15,000	15,000
1220 Assessor Property Characteristics	-	45,790.49	20,000	-	-	-
1221 Mental Health Service	27,287,254.15	43,035,504.65	57,894,148	43,283,375	43,283,375	43,283,375
1222 General Plan Update	79,636.63	586,535.33	856,000	724,211	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	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	6,314,052
1225 Disaster Recovery	13,552,100.87	5,769,411.03	14,310,132	10,882,566	12,377,392	12,377,392
1226 Intergovernmental	4,621,837.45	2,687,084.07	5,691,539	4,616,474	4,793,709	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	29,510,245
1230 Opioid Abatement	-	-	484,454	1,098,295	1,098,295	1,098,295
1235 Public Health	-	-	-	11,079,948	11,047,057	11,047,057
1240 Fire Agency Support	1,555,888.14	5,319,186.85	4,307,466	4,505,000	4,428,000	4,428,000
1300 Capital Projects	466,471.41	4,176,973.60	30,465,722	15,000,000	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	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	2,108,560
1400 Debt Service	14,718,257.29	3,796,792.70	9,210,669	2,661,994	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	7,802,239
2320 Welfare Administration	26,279,382	-	32,031,298	26,924,590	28,269,966	28,269,966
2321 AFDC	15,147,569	-	11,388,030	16,549,944	16,418,941	16,418,941
2322 MediCal	6,058,095	-	6,851,500	8,417,516	8,905,397	8,905,397
2323 Food Stamps	7,118,516	-	7,108,304	7,786,623	7,986,330	7,986,330
2324 Child Support	2,561,881	85,389	2,674,225	2,608,385	2,465,049	2,465,049
2330 Transitional Housing	-	636,051.85	1,636,671	1,551,594	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	4,462,239
2851 Public Health Realignment Match	-	-	-	347,945	347,945	347,945
2852 Welfare Realignment	18,697,517	-	18,257,370	18,505,545	18,496,050	18,496,050
2853 Mental Health Realignment	3,605,403	-	3,558,323	3,558,323	3,558,323	3,558,323
2854 Mental Health Realignment Match	-	-	-	28,840	28,840	28,840
2855 Child Care Service Realignment	-	105,272	109,282	88,039	88,039	88,039
2856 Local Innovation Realignment 2011	-	-	-	-	-	-
2857 Juvenile Justice Realignment 2011	608,737	-	727,062	1,273,914	1,273,914	1,273,914
2858 Local Comm Corr Realignment 2011	3,211,691	-	4,112,238	4,286,294	4,286,294	4,286,294
2859 Local Law Enf Svc Realignment 2011	-	-	900,426	730,272	730,272	730,272
2860 District Atty/Public Def Realign 2011	137,462	15,826	220,546	-	200,000	200,000
2861 Trial Court Security Realignment 2011	1,847,262	-	1,752,685	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	16,781,282
2864 Mental Health Realignment 2011	12,285,920	-	11,593,965	9,383,092	9,383,092	9,383,092
2865 Mental Health Realignment 2011 Reser	-	-	-	-	169,000	169,000
Total Financing Uses	468,044,601	390,960,888	686,619,954	620,975,253	611,911,477	611,911,477

State Controller
County Budget Act
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County of Mendocino
State of California
Summary of County Financing Requirements
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 8

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

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County of Mendocino
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Summary of County Financing Requirements
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 8

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	1,752,685	2861
2569 Local Law Enf Svc Realignme	0	0	900,426	730,272	730,272	730,272	2859
201 Public Protection - Judicial	20,329,548	16,887,632	23,814,596	23,709,675	22,489,220	22,489,220	
202 Public Protection - Police Protection							
2310 Sheriff-Coroner	26,781,475	27,234,711	31,144,973	33,795,706	30,983,259	30,983,259	1100
2313 Sheriff COPS Program	193,378	232,647	207,160	207,883	207,883	207,883	1210
2315 Sheriff Special Projects	21,695	37,738	62,000	60,000	60,000	60,000	1216
202 Public Protection - Police Protection	26,996,548	27,505,096	31,414,133	34,063,589	31,251,142	31,251,142	
203 Public Protection - Detention							
2510 Jail and Rehabilitation	16,580,312	17,990,178	20,133,600	21,970,974	20,696,828	20,696,828	1100
2511 Jail & Rehab Ctr /COPS	7,654	143,865	50,000	75,000	75,000	75,000	1210
2537 Local Comm Corr Realignment	3,211,691	0	4,112,238	4,286,294	4,286,294	4,286,294	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	4,220,854	1100
2551 Juvenile & Youth Programs	49,383	283,435	508,715	507,440	507,440	507,440	1209
2554 Juvenile Justice Realignment	608,737	0	727,062	1,273,914	1,273,914	1,273,914	2857
2560 Probation Officer	6,760,806	6,685,808	7,663,602	8,153,144	7,642,217	7,642,217	1100
2561 Juvenile Justice	48,306	65,333	194,986	263,272	263,272	263,272	1211
203 Public Protection - Detention	29,780,449	28,077,844	37,438,461	40,975,650	38,965,818	38,965,818	
204 Public Protection - Fire Protection							
2610 Fire Agency Support	1,555,888	5,319,187	4,307,466	4,505,000	4,428,000	4,428,000	1240
204 Public Protection - Fire Protection	1,555,888	5,319,187	4,307,466	4,505,000	4,428,000	4,428,000	
206 Public Protection - Protection							
2710 Agriculture	1,159,341	1,109,382	1,147,694	1,304,592	1,230,867	1,230,867	1100
206 Public Protection - Protection	1,159,341	1,109,382	1,147,694	1,304,592	1,230,867	1,230,867	
207 Public Protection - Other Protection							
2810 Cannabis Management	1,789,451	1,000,203	1,022,976	1,414,210	1,279,900	1,279,900	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	401,240	1100
2840 Fish & Game	1,660	53,811	29,817	5,186	5,186	5,186	1206
2851 Plan & Bldg Services	7,300,861	6,857,622	8,096,564	8,142,469	7,420,239	7,420,239	1100
2852 Plan & Bldg - Special Fund	79,637	586,535	856,000	724,211	724,211	724,211	1222
2860 Animal Care	1,964,767	1,640,500	1,851,595	2,031,043	1,712,335	1,712,335	1100
2861 Mobile Spay/Neuter	125,548	9,443	43,017	49,225	49,225	49,225	1213
2910 Disaster Recovery	13,552,101	5,769,411	14,310,132	10,882,566	12,377,392	12,377,392	1225
207 Public Protection - Other Protection	25,704,892	16,482,326	26,580,836	23,679,063	23,969,728	23,969,728	
2 Public Protection	105,526,667	95,381,467	124,703,185	128,237,569	122,334,774	122,334,774	
3 Public Ways & Facilities							
301 Public Ways & Fac - Public Ways							
3010 Road Administration & Maint	9,684,761	9,484,644	12,179,468	12,169,056	12,139,148	12,139,148	1200
3030 Storm Damage	1,097,081	1,027,101	3,525,291	1,751,538	1,751,538	1,751,538	1200
301 Public Ways & Fac - Pub Ways	10,781,842	10,511,744	15,704,759	13,920,594	13,890,686	13,890,686	
302 Public Ways & Fac - Transportation							
3041 Federal and State Programs	5,572,926	8,526,119	24,275,840	31,656,187	31,656,187	31,656,187	1200
3050 DOT - Round Valley Airport	178,813	95,411	282,006	161,177	161,177	161,177	1100
3060 DOT - Little River Airport	159,017	272,768	429,749	2,786,016	2,786,016	2,786,016	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	34,603,380	
3 Public Ways & Facilities	16,692,597	19,406,043	40,732,354	48,523,974	48,494,066	48,494,066	
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	2,966,446	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	1,580,199	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	11,047,057	1235
4049 Substance Use Disorder Trea	36,134	29,426,870	43,313,786	29,510,245	29,510,245	29,510,245	1100
4045 Opioid Abatement	0	0	484,454	1,098,295	1,098,295	1,098,295	1230
4081 Public Health Realignment	3,252,423	2,780,285	3,033,448	4,312,238	4,462,239	4,462,239	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	347,945	2851
401 Health & Sanitation - Health	16,020,180	46,094,859	60,957,026	51,689,092	51,012,426	51,012,426	
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	4,793,709	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	4,793,709	
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	943,603	1100
4511 Landfill Closure	821,642	976,948	1,338,491	5,343,884	5,343,884	5,343,884	1202
404 Health & Sanitation - Sanitation	1,337,239	1,771,237	2,253,907	6,287,487	6,287,487	6,287,487	
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	43,283,375	1221
4051 Mental Health Services Act	5,381,314	9,592,657	23,885,574	25,539,307	25,537,191	25,537,191	1223
4052 MH Services Treatment	1,519,745	2,201,019	29,739,277	6,164,052	6,314,052	6,314,052	1224
4084 MH Realignment	3,605,403	0	3,558,323	3,558,323	3,558,323	3,558,323	2853
4085 Realignment Health Services	0	0	0	28,840	28,840	28,840	2854
4095 MH Realignment 2011	12,285,920	0	11,593,965	9,383,092	9,383,092	9,383,092	2864
406 Health & Sanitation - Mental Health	50,079,636	54,829,180	126,671,287	87,956,989	88,104,873	88,104,873	
4 Health & Sanitation	78,603,604	108,099,994	197,749,738	150,550,042	150,198,495	150,198,495	
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	58,008,054	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	28,269,966	2320
501 Public Assistance - Administration	82,040,525	52,925,641	89,525,304	86,746,564	86,278,020	86,278,020	
502 Public Assistance - Aid Program							
5031 AFDC	15,147,569	0	11,388,030	16,549,944	16,418,941	16,418,941	2321
4096 Mental Health Realignment 21	0	0	0	0	169,000	169,000	2865
5032 MediCal	6,058,095	0	6,851,500	8,417,516	8,905,397	8,905,397	2322
5033 Food Stamps	7,118,516	0	7,108,304	7,786,623	7,986,330	7,986,330	2323
5035 Welfare Realignment 2011	16,278,556	0	16,188,626	16,781,282	16,781,282	16,781,282	2862
5036 Welfare Realignment	18,697,517	0	18,257,370	18,505,545	18,496,050	18,496,050	2852
5130 CalWorks/Foster Care	26,306,046	28,757,460	30,188,052	31,356,384	30,915,492	30,915,492	1100
5170 In Home Support Services	6,617,464	6,568,280	6,998,238	7,926,101	7,189,963	7,189,963	1100
502 Public Assistance - Aid Program	96,223,763	35,325,740	96,980,120	107,323,395	106,862,455	106,862,455	
503 Public Assistance - General Relief							
5190 General Relief	586,605	407,529	377,425	323,450	323,450	323,450	1100
503 Public Assistance - General Relief	586,605	407,529	377,425	323,450	323,450	323,450	
506 Public Assistance - Other Assistance							
4075 Transitional Housing	0	636,052	1,636,671	1,551,594	1,551,594	1,551,594	2330
506 Public Assistance - Other Assistance	0	636,052	1,636,671	1,551,594	1,551,594	1,551,594	
5 Public Assistance	178,850,892	89,294,962	188,519,520	195,945,003	195,015,519	195,015,519	
6 Education							
602 Education - Library Services							
6110 Library	5,038,718	4,621,728	5,671,120	5,486,427	5,463,043	5,463,043	1205
602 Education - Library Services	5,038,718	4,621,728	5,671,120	5,486,427	5,463,043	5,463,043	
603 Education - Agricultural Education							
6210 Farm Advisor	231,874	251,881	320,368	385,067	346,705	346,705	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	346,705	
6 Education	5,270,593	4,873,609	5,991,488	5,871,494	5,809,748	5,809,748	
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	408,308	1100
702 Recreation & Culture - Culture	497,175	550,342	421,642	432,812	408,308	408,308	
7 Recreation & Culture	798,658	657,004	428,648	432,812	408,308	408,308	
8 Debt Service							
801 Debt Service - Retirement of Long Term Debt							
8010 General Debt Service	14,718,257	3,796,793	9,210,669	2,661,994	2,661,994	2,661,994	1400
8011 Pension Obligation Bonds	7,837,974	7,818,716	8,005,442	7,802,239	7,802,239	7,802,239	1410
801 Debt Service - Retire LT Debt	22,556,231	11,615,508	17,216,111	10,464,233	10,464,233	10,464,233	
8 Debt Service	22,556,231	11,615,508	17,216,111	10,464,233	10,464,233	10,464,233	
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	611,911,477	

0711 - VEHICLE REPLACEMENT FUND
Darcie Antle, Chief Executive Officer

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Budget Unit Financing Uses Detail
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Classification:

Function: 0
Activity: 0

Budget Unit: 0711 Vehicle Replacement
Fund: 7110 Vehicle Replacement

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	4,933.04	11,870.75	-	12,000.00	12,000.00	12,000.00
824101 Change in Fair Value Investment	(2,495.73)	-	-	-	-	-
826406 Sheriff Veh Replacement	-	29,782.13	10,125.00	8,000.00	8,000.00	8,000.00
827500 Sale of Fixed Asset	122,848.92	62,440.95	13,500.00	4,000.00	4,000.00	4,000.00
827802 Operating Transfer In	-	25,000.00	25,000.00	30,000.00	25,000.00	25,000.00
Total Operating Revenues	125,286.23	129,093.83	48,625.00	54,000.00	49,000.00	49,000.00
Operating Expenses						
Services & Supplies						
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Other Charges						
863370 Depreciation Expense	12,032.36	-	-	-	-	-
Total Other Charges	12,032.36	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	51,000.00	-	-	-	-
Total Expend Transfer & Reimb	-	51,000.00	-	-	-	-
Total Operating Expenses	12,032.36	51,000.00	-	-	-	-
Net Operating Expense (Income)	(113,253.87)	(78,093.83)	(48,625.00)	(54,000.00)	(49,000.00)	(49,000.00)
Change in Net Assets - Loss (Gain)	(113,253.87)	(78,093.83)	(48,625.00)	(54,000.00)	(49,000.00)	(49,000.00)

0712 - UNEMPLOYMENT INSURANCE PROGRAM
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

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Classification:

Function: 0
Activity: 0

Budget Unit: 0712 Unemployment Insurance
Fund: 7120 Unemployment Insurance

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	12,451.13	17,644.63	-	10,000.00	10,000.00	10,000.00
824101 Change in Fair Value Investment	(4,829.04)	-	-	-	-	-
826401 I.S.F. Services	150,000.00	-	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Operating Revenues	157,622.09	17,644.63	-	10,000.00	10,000.00	10,000.00
Operating Expenses						
Services & Supplies						
862103 Insurance - Unemp	158,150.01	192,041.00	220,000.00	200,000.00	200,000.00	200,000.00
862189 Prof/Spec Svcs - Other	215.27	-	-	-	-	-
Total Services & Supplies	158,365.28	192,041.00	220,000.00	200,000.00	200,000.00	200,000.00
Total Operating Expenses	158,365.28	192,041.00	220,000.00	200,000.00	200,000.00	200,000.00
Net Operating Expense (Income)	743.19	174,396.37	220,000.00	190,000.00	190,000.00	190,000.00
Change in Net Assets - Loss (Gain)	743.19	174,396.37	220,000.00	190,000.00	190,000.00	190,000.00

0713 - GENERAL LIABILITY INSURANCE - RISK MANAGEMENT
Darcie Antle, Chief Executive Officer

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Classification:

Function: 0
Activity: 0

Budget Unit: 0713 General Liability Insurance
Fund: 7130 General Liability Insurance

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	4,220.50	(20,586.83)	10,000.00	10,000.00	10,000.00	10,000.00
824101 Change in Fair Value Investment	(1,173.06)	-	-	-	-	-
825810 Other Govt Aid	-	209,395.50	-	-	-	-
826401 I.S.F. Services	3,422,752.00	4,065,748.00	4,815,892.00	5,212,674.00	5,211,704.00	5,211,704.00
827700 Other	7.00	-	-	-	-	-
827802 Operating Transfer In	4,775.00	-	-	-	-	-
Total Operating Revenues	3,430,581.44	4,254,556.67	4,825,892.00	5,222,674.00	5,221,704.00	5,221,704.00
Operating Expenses						
Salaries & Employee Benefits						
861011 Regular Employees	107,162.05	123,609.42	105,406.00	103,787.00	103,787.00	103,787.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	209.10	-	-	-	-
861021 Co Cont Retirement	24,319.98	36,005.77	35,565.00	35,356.00	35,356.00	35,356.00
861022 Co Cont OASDI	4,231.97	7,133.22	6,535.00	6,249.00	6,249.00	6,249.00
861023 Co Cont Medicare	1,274.52	1,796.89	1,528.00	1,462.00	1,462.00	1,462.00
861024 Co Cont Retire Incr	2,612.00	9,095.85	9,605.00	10,461.00	10,461.00	10,461.00
861030 Co Cont Health Ins	6,180.12	6,586.86	7,103.00	6,259.00	6,259.00	6,259.00
861031 Co Cont Unemp Ins	123.00	-	300.00	300.00	300.00	300.00
Total Salaries & Employee Benefits	145,903.64	184,437.11	166,042.00	163,874.00	163,874.00	163,874.00
Services & Supplies						
862060 Communications	534.29	1,080.45	1,000.00	1,000.00	1,000.00	1,000.00
862101 Insurance - General	2,521,238.54	3,013,764.06	3,896,850.00	4,317,800.00	4,317,800.00	4,317,800.00
862120 Maintenance - Equipment	150.00	5,590.57	-	-	-	-
862150 Memberships	671.00	571.00	500.00	500.00	500.00	500.00
862170 Office Expense	7,284.54	23,160.60	2,500.00	2,500.00	2,500.00	2,500.00
862183 Legal Fees	348,242.52	257,854.99	400,000.00	400,000.00	400,000.00	400,000.00
862187 Education & Training	-	-	1,500.00	1,500.00	1,500.00	1,500.00
862189 Prof & Spec Services-Other	-	172.07	-	-	-	-
862230 Info Tech Equip	2,542.91	3,177.93	3,500.00	3,500.00	2,530.00	2,530.00
862233 Veh Collision Repair	34,866.00	-	32,000.00	10,000.00	10,000.00	10,000.00
862250 Trans/Travel	3,079.89	1,653.99	1,000.00	1,000.00	1,000.00	1,000.00
862253 Travel Out of County	156.00	601.20	1,000.00	1,000.00	1,000.00	1,000.00
Total Services & Supplies	2,918,765.69	3,307,626.86	4,339,850.00	4,738,800.00	4,737,830.00	4,737,830.00
Other Charges						
863320 Judgement/Damages	764,590.51	1,543,070.56	320,000.00	320,000.00	320,000.00	320,000.00
Total Other Charges	764,590.51	1,543,070.56	320,000.00	320,000.00	320,000.00	320,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Operating Expenses	3,829,259.84	5,035,134.53	4,825,892.00	5,222,674.00	5,221,704.00	5,221,704.00
Net Operating Expense (Income)	398,678.40	780,577.86	-	-	-	-
Change in Net Assets - Loss (Gain)	398,678.40	780,577.86	-	-	-	-

0714 - WORKERS' COMPENSATION
Darcie Antle, Chief Executive Officer

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Classification:

Function: 0
Activity: 0

Budget Unit: 0714 Workers' Compensation
Fund: 7140 Workers' Compensation

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	2,504.64	(3,578.43)	3,000.00	3,000.00	3,000.00	3,000.00
824101 Change in Fair Value Investment	(6,496.45)	-	-	-	-	-
825810 Other Government Agency Aid	58,323.00	-	-	-	-	-
826401 I.S.F. Services	5,103,079.00	4,993,561.00	4,903,560.00	4,743,587.00	4,742,617.00	4,742,617.00
827802 Oper Transfer In	3,311.00	-	-	-	-	-
Total Operating Revenues	5,160,721.19	4,989,982.57	4,906,560.00	4,746,587.00	4,745,617.00	4,745,617.00
Operating Expenses						
Salaries & Employee Benefits						
861011 Regular Employees	79,235.76	70,766.86	98,098.00	103,787.00	103,787.00	103,787.00
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	21,647.96	19,976.61	24,302.00	35,356.00	35,356.00	35,356.00
861022 Co Cont OASDI	3,786.58	3,839.85	6,484.00	6,249.00	6,249.00	6,249.00
861023 Co Cont Medicare	1,170.71	1,026.82	1,516.00	1,462.00	1,462.00	1,462.00
861024 Co Cont Retire Incr	2,484.41	5,710.99	2,606.00	10,461.00	10,461.00	10,461.00
861030 Co Cont Health Ins	4,335.61	5,290.74	6,784.00	6,259.00	6,259.00	6,259.00
861031 Co Cont Unemp Ins	-	-	250.00	250.00	250.00	250.00
861035 Co Cont Workers Comp	-	-	2,000.00	-	-	-
Total Salaries & Employee Benefits	112,661.03	106,611.87	142,040.00	163,824.00	163,824.00	163,824.00
Services & Supplies						
862060 Communications	487.02	514.51	1,000.00	1,000.00	1,000.00	1,000.00
862102 Workers Comp	5,098,541.00	4,246,304.00	4,742,000.00	4,553,575.00	4,553,575.00	4,553,575.00
862170 Office Expense	1,385.88	1,505.99	3,520.00	2,500.00	2,500.00	2,500.00
862187 Education & Training	-	-	1,000.00	1,000.00	1,000.00	1,000.00
862189 Prof/Spec Svcs - Other	31,945.38	24,121.66	15,000.00	15,000.00	15,000.00	15,000.00
862230 Info Tech Equipment	2,195.62	3,177.92	-	7,688.00	6,718.00	6,718.00
862239 Spec Dept Expense	2,110.00	-	-	-	-	-
862250 Trans/Travel	-	-	1,000.00	1,000.00	1,000.00	1,000.00
862253 Travel Out of County	-	16.75	1,000.00	1,000.00	1,000.00	1,000.00
Total Services & Supplies	5,136,664.90	4,275,640.83	4,764,520.00	4,582,763.00	4,581,793.00	4,581,793.00
Total Operating Expenses	5,249,325.93	4,382,252.70	4,906,560.00	4,746,587.00	4,745,617.00	4,745,617.00
Net Operating Expense (Income)	88,604.74	(607,229.87)	-	-	-	-
Change in Net Assets - Loss (Gain)	88,604.74	(607,229.87)	-	-	-	-

0715 - HEALTH INSURANCE
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 10

Classification:

Function: 0
Activity: 0

Budget Unit: 0715 Health Insurance
Fund: 7150 Health Insurance

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	(64,888.35)	(41,985.76)	-	-	-	-
824101 Change in Fair Value Investment	(24,396.69)	-	-	-	-	-
827700 Other	47,519.05	27,476.71	-	-	-	-
826401 I.S.F. Services	20,330,558.43	18,549,019.17	19,909,187.00	21,116,200.00	21,116,200.00	21,116,200.00
827802 Oper Transfer In	4,190,821.13	958,057.00	-	-	-	-
Total Operating Revenues	24,479,613.57	19,492,567.12	19,909,187.00	21,116,200.00	21,116,200.00	21,116,200.00
Operating Expenses						
Salaries & Employee Benefits						
861011 Regular Employees	332,569.45	324,267.56	355,416.00	484,286.00	484,286.00	484,286.00
861013 Overtime Reg Emp	81.79	81.79	-	-	-	-
861021 Co Cont Retirement	107,394.62	98,868.14	121,596.00	136,702.00	136,702.00	136,702.00
861022 Co Cont OASDI	17,924.02	17,799.12	44,831.00	25,191.00	25,191.00	25,191.00
861023 Co Cont Medicare	4,611.66	4,547.64	5,154.00	6,821.00	6,821.00	6,821.00
861024 Co Cont Retire Incr	11,688.31	27,325.74	36,419.00	37,670.00	37,670.00	37,670.00
861030 Co Cont Health Ins	39,692.48	44,670.48	67,774.00	62,924.00	62,924.00	62,924.00
861031 Co Cont Unemp Ins	82.00	-	-	-	-	-
861035 Co Cont Workers Comp Ins	-	-	-	631.00	631.00	631.00
Total Salaries & Employee Benefits	514,044.33	517,560.47	631,190.00	754,225.00	754,225.00	754,225.00
Services & Supplies						
862060 Communications	-	128.82	-	1,000.00	1,000.00	1,000.00
862101 Insurance - General	756,858.69	-	-	1,428.00	1,428.00	1,428.00
862150 Memberships	-	-	-	1,368.00	768.00	768.00
862170 Office Expense	3,782.22	3,217.44	1,000.00	10,000.00	10,000.00	10,000.00
862187 Education & Training	175.00	535.19	1,500.00	5,000.00	5,000.00	5,000.00
862189 Prof/Spec Svcs - Other	311,150.72	8,623.50	13,367.00	292,987.00	292,987.00	292,987.00
862228 Software-Short Term	-	-	-	1,000.00	1,600.00	1,600.00
862230 Info Tech Eq	-	-	-	9,634.00	7,357.00	7,357.00
862239 Spec Dept Expense	18,558,639.22	18,287,312.46	18,728,059.00	19,835,988.00	19,835,988.00	19,835,988.00
862250 Trans/Travel	239.93	113.28	500.00	500.00	500.00	500.00
862253 Travel Out of County	64.00	-	500.00	1,000.00	1,000.00	1,000.00
Total Services & Supplies	19,630,909.78	18,299,930.69	18,744,926.00	20,159,905.00	20,157,628.00	20,157,628.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	393,624.48	435,049.47	500,098.00	-	-	-
Total Expend Transfer & Reimb	393,624.48	435,049.47	500,098.00	-	-	-
Total Operating Expenses	20,538,578.59	19,252,540.63	19,876,214.00	20,914,130.00	20,911,853.00	20,911,853.00
Net Operating Expense (Income)	(3,941,034.98)	(240,026.49)	(32,973.00)	(202,070.00)	(204,347.00)	(204,347.00)
Change in Net Assets - Loss (Gain)	(3,941,034.98)	(240,026.49)	(32,973.00)	(202,070.00)	(204,347.00)	(204,347.00)

0717 - INFORMATION TECHNOLOGY REPLACEMENT FUND
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 10

Classification:

Function: 0
Activity: 0

Budget Unit: 0717 Software Acquisition
Fund: 7170 Software Acquisition

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
823110 Criminal Justice Constr	-	-	-	-	-	-
824100 Interest	107,721.74	81,023.74	70,000.00	70,000.00	70,000.00	70,000.00
824101 Change in Fair Value Investment	(10,791.93)	-	-	-	-	-
826392 Data Processing	3,192,947.07	3,260,570.61	46,300.00	-	-	-
827700 Other	-	-	1,337,617.00	2,848,435.00	2,336,427.00	2,336,427.00
827802 Oper Transfer In	293,603.00	327,013.95	1,161,696.00	1,110,229.00	1,039,883.00	1,039,883.00
Total Operating Revenues	3,583,479.88	3,668,608.30	2,615,613.00	4,028,664.00	3,446,310.00	3,446,310.00
Operating Expenses						
Services & Supplies						
862061 Comm Lease	138,569.72	321,645.10	333,212.00	364,800.00	364,800.00	364,800.00
862062 Comm Microwave	2,309.04	902.24	900.00	1,020.00	1,020.00	1,020.00
862120 Maint - Equip	1,186,367.96	49,415.64	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862189 Prof & Spec Scvs - Other	163,399.66	409,912.33	215,000.00	200,000.00	200,000.00	200,000.00
862216 Interest Expense - Leases	31,122.69	-	-	-	-	-
862218 Debt Service Int - SBIT	43,318.00	-	-	-	-	-
862227 Software-Long Term	-	408,901.77	963,824.00	1,034,440.00	1,102,885.00	1,102,885.00
862228 Software-Short Term	-	225,028.32	261,686.00	278,019.00	248,908.00	248,908.00
862229 Software-Maintenance	-	432,134.37	168,824.00	167,905.00	139,227.00	139,227.00
862230 Info Tech Equip	399,787.36	133,662.32	242,126.00	272,974.00	272,974.00	272,974.00
862239 Spec Dept Expense	2,121,572.36	1,012,507.45	2,579,490.00	1,671,269.00	1,671,269.00	1,671,269.00
Total Services & Supplies	4,086,446.79	2,994,109.54	4,765,062.00	3,990,427.00	4,001,083.00	4,001,083.00
Other Charges						
863361 Amort Exp - Lease Structure	6,623.32	-	-	-	-	-
863370 Depreciation Expense	207,288.92	-	-	-	-	-
863371 Amort Exp - Lease Asset Eq	13,772.92	-	-	-	-	-
863381 Amort Exp - Lease Asset Other	172,433.24	-	-	-	-	-
863391 Amort Exp - SBITA	740,912.65	-	-	-	-	-
Total Other Charges	1,141,031.05	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	28,000.00	-	-	-
Total Fixed Assets	-	-	28,000.00	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	80,000.00	-	-	-	-	-
Total Expend Transfer & Reimb	80,000.00	-	-	-	-	-
Total Operating Expenses	5,307,477.84	2,994,109.54	4,793,062.00	3,990,427.00	4,001,083.00	4,001,083.00
Net Operating Expense (Income)	1,723,997.96	(674,498.76)	2,177,449.00	(38,237.00)	554,773.00	554,773.00
Change in Net Assets - Loss (Gain)	1,723,997.96	(674,498.76)	2,177,449.00	(38,237.00)	554,773.00	554,773.00

State Controller
County Budget Act
2010

County of Mendocino
State of California
Summary of Special Districts
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 12
Governing Board:
Board of Supervisors

District and Fund	Available Financing				Requirements				
	Fund Balance Undesignated June 30, 2025	Cancellation of Prior Year Reserves and Designations	Additional Financing Sources	Total Available Financing	Financing Uses	Provision for Reserves and/or Designations	Total Financing Requirements	2024-25 Appropriation Limit	Appropriation Subject To Limitation
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Lighting Districts: General									
3020 Alexander Estates Lighting	(40,508)	0	14,137	(26,371)	20,558	(46,929)	(26,371)	30,675	14,137
3030 Covelo Lighting	91,194	0	14,808	106,003	6,934	99,069	106,003	63,685	14,808
3040 Fairview Acres Lighting	29,916	0	3,887	33,803	1,126	32,677	33,803	10,499	3,887
3050 Hopland Lighting	243,983	0	21,587	265,569	9,550	256,019	265,569	46,591	21,587
3060 Lakewood Lighting	343	0	5,020	5,362	5,020	343	5,362	N/A	-
3070 Laytonville Lighting	13,564	0	6,633	20,197	4,395	15,802	20,197	29,185	6,633
3110 Noyo Lighting	(27,517)	0	11,802	(15,715)	4,603	(20,318)	(15,715)	50,717	11,802
3120 Oak Knoll Lighting	150,505	0	14,203	164,707	4,686	160,021	164,707	39,384	14,203
3130 Riverwood Terrace Lighting	39,616	0	3,750	43,365	845	42,520	43,365	8,219	3,750
3150 Ukiah Village Lighting	114,866	0	14,000	128,867	5,002	123,865	128,867	46,194	14,000
3170 West Talmage Lighting	67,970	0	7,011	74,981	2,354	72,627	74,981	21,221	7,011
Total Lighting Districts	683,931	0	116,837	800,768	65,073	735,695	800,768	346,370	111,818
Miscellaneous Districts: General									
3250 Meadowbrook Manor Sanitation	43,314	0	3,332	46,646	575	46,071	46,646	N/A	-
3260 Mendocino County Water Agency	287,126	0	253,700	540,826	283,387	257,439	540,826	N/A	-
3270 Air Quality Management District	(101,881)	0	1,500,590	1,398,709	1,495,063	(96,354)	1,398,709	N/A	-
Total Miscellaneous District	228,559	0	1,757,622	1,986,181	1,779,025	207,156	1,986,181	0	0
Total Special Districts Governed by Mendocino County Board of Supervisors	912,490	0	1,874,460	2,786,949	1,844,098	942,852	2,786,949	346,370	111,818

State Controller
County Budget Act
2010

County of Mendocino
State of California
Analysis of Fund Balance Unreserved/Undesignated
For Fiscal Year 2025-26

County Budget Form
Schedule 13
Governing Board:
Board of Supervisors

District and Fund	Fund Balance Per Auditor June 30, 2025	Encumbrance	General and Other Reserves	Designations	Fund Balance Available to Finance Current Year Budget
(1)	(2)	(3)	(4)	(5)	(6)
Lighting Districts: General					
3020 Alexander Estates Lighting	(40,508)	0	0	0	(40,508)
3030 Covelo Lighting	91,194	0	0	0	91,194
3040 Fairview Acres Lighting	29,916	0	0	0	29,916
3050 Hopland Lighting	243,983	0	0	0	243,983
3060 Lakewood Lighting	343	0	0	0	343
3070 Laytonville Lighting	13,564	0	0	0	13,564
3110 Noyo Lighting	(27,517)	0	0	0	(27,517)
3120 Oak Knoll Lighting	150,505	0	0	0	150,505
3130 Riverwood Terrace Lighting	39,616	0	0	0	39,616
3150 Ukiah Village Lighting	114,866	0	0	0	114,866
3170 West Talmage Lighting	67,970	0	0	0	67,970
Total Lighting Districts	683,931	0	0	0	683,931
Miscellaneous Districts: General					
3250 Meadowbrook Manor Sanitation	43,314	0	0	0	43,314
3260 Mendocino County Water Agency	287,126	0	0	0	287,126
3270 Air Quality Management District	(101,881)	0	0	0	(101,881)
Total Miscellaneous Districts	228,559	0	0	0	228,559
Total Special Districts Governed by Mendocino County Board of Supervisors	912,490	0	0	0	912,490

State Controller
County Budget Act
2010

**County of Mendocino
State of California
Detail of Provisions for Reserves/Designations
For Fiscal Year 2025-26**

County Budget Form
Schedule 14
Governing Board:
Board of Supervisors

Description - Purpose	Reserve/ Designations Balance 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	Fund
(1)	(2)	Recom- mended (3)	Adopted BOS (4)	Recom- mended (5)	Adopted BOS (6)	(7)	(8)

Lighting Districts: General

3020 Alexander Estates Lighting	0	0	0	(46,929)	(46,929)	(46,929)	3020
3030 Covelo Lighting	0	0	0	99,069	99,069	99,069	3030
3040 Fairview Acres Lighting	0	0	0	32,677	32,677	32,677	3040
3050 Hopland Lighting	0	0	0	256,019	256,019	256,019	3050
3060 Lakewood Lighting	0	0	0	343	343	343	3060
3070 Laytonville Lighting	0	0	0	15,802	15,802	15,802	3070
3110 Noyo Lighting	0	0	0	(20,318)	(20,318)	(20,318)	3110
3120 Oak Knoll Lighting	0	0	0	160,021	160,021	160,021	3120
3130 Riverwood Terrace Lighting	0	0	0	42,520	42,520	42,520	3130
3150 Ukiah Village Lighting	0	0	0	123,865	123,865	123,865	3150
3170 West Talmage Lighting	0	0	0	72,627	72,627	72,627	3170

Total Lighting Districts

0	0	0	735,695	735,695	735,695
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Miscellaneous Districts: General

3250 Meadowbrook Manor Sanitation	0	0	0	46,071	46,071	46,071	3250
3260 Mendocino County Water Agency	0	0	0	257,439	257,439	257,439	3260
3270 Air Quality Management District	0	0	0	(96,354)	(96,354)	(96,354)	3270

Total Miscellaneous District

0	0	0	207,156	207,156	207,156
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Total Special Districts Governed by
Mendocino County Board of Supervisors

0	0	0	942,852	942,852	942,852
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0302 - LIGHTING - ALEXANDER ESTATES

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0302 Lighting - Alexander Estates
Fund: 3020 Lighting - Alexander Estates

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	11,389.56	12,811.51	12,768.00	-	13,527.26	13,527.26
821120 Curr Unsec Prop Tax	307.78	345.89	370.00	-	357.50	357.50
821130 Supplemental Roll Tax	104.93	395.66	113.00	-	162.56	162.56
821210 Property Tax Prior Secured	-	-	-	-	-	-
821220 Prior Unsec Prop Tax	3.54	13.17	14.00	-	16.23	16.23
821700 Highway Property Rental	0.32	0.40	41.00	-	0.16	0.16
824101 Change in Fair Value Investmen	252.81	-	-	-	-	-
825481 Homeowner Exemption	83.72	64.26	-	-	73.68	73.68
Total Revenues	12,142.66	13,630.89	13,306.00	-	14,137.39	14,137.39
Services & Supplies						
862239 Spec Dept Expense	258.07	272.78	-	-	-	-
862260 Utilities	14,615.21	17,122.78	17,955.00	-	20,558.00	20,558.00
Total Services & Supplies	14,873.28	17,395.56	17,955.00	-	20,558.00	20,558.00
Total Net Appropriations	14,873.28	17,395.56	17,955.00	-	20,558.00	20,558.00
Total Fund Balance (Contribution)	2,730.62	3,764.67	4,649.00	-	6,420.61	6,420.61

0303 - LIGHTING - COVELO

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0303 Lighting - Covelo
Fund: 3030 Lighting - Covelo

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	12,956.63	14,327.73	14,287.00	-	14,155.50	14,155.50
821120 Curr Unsec Prop Tax	340.62	377.23	403.00	-	382.20	382.20
821130 Supplemental Roll Tax	116.24	433.34	125.00	-	173.79	173.79
821220 Prior Unsec Prop Tax	3.88	14.58	15.00	-	17.95	17.95
821700 Highway Property Rental	0.35	0.45	-	-	0.17	0.17
824101 Change in Fair Value Investmen	(581.68)	-	-	-	-	-
825481 Homeowner Exemption	92.66	69.89	45.00	-	78.76	78.76
Total Revenues	12,928.70	15,223.22	14,875.00	-	14,808.37	14,808.37
Services & Supplies						
862239 Spec Dept Expense	291.87	306.87	-	-	-	-
862260 Utilities	5,627.73	6,008.75	6,406.00	-	6,934.00	6,934.00
Total Services & Supplies	5,919.60	6,315.62	6,406.00	-	6,934.00	6,934.00
Total Net Appropriations	5,919.60	6,315.62	6,406.00	-	6,934.00	6,934.00
Total Fund Balance (Contribution)	(7,009.10)	(8,907.60)	(8,469.00)	-	(7,874.37)	(7,874.37)

0304 - LIGHTING - FAIRVIEW ACRES

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0304 Lighting - Fairview Acres
Fund: 3040 Lighting - Fairview Acres

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	2,668.06	3,461.24	4,276.00	-	3,726.34	3,726.34
821120 Curr Unsec Prop Tax	72.37	93.97	125.00	-	93.91	93.91
821130 Supplemental Roll Tax	24.65	103.81	33.00	-	42.71	42.71
821220 Prior Unsec Prop Tax	0.78	2.99	4.00	-	4.38	4.38
821700 Highway Property Rental	0.08	0.10	-	-	0.04	0.04
824101 Change in Fair Value Investmen	(184.12)	-	-	-	-	-
825481 Homeowner Exemption	19.70	17.86	14.00	-	19.36	19.36
Total Revenues	2,601.52	3,679.97	4,452.00	-	3,886.74	3,886.74
Services & Supplies						
862239 Spec Dept Expense	61.45	74.39	-	-	-	-
862260 Utilities	920.84	978.08	1,044.00	-	1,126.00	1,126.00
Total Services & Supplies	982.29	1,052.47	1,044.00	-	1,126.00	1,126.00
Total Net Appropriations	982.29	1,052.47	1,044.00	-	1,126.00	1,126.00
Total Fund Balance (Contribution)	(1,619.23)	(2,627.50)	(3,408.00)	-	(2,760.74)	(2,760.74)

0305 - LIGHTING - HOPLAND STREETS

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0305 Lighting - Hopland
Fund: 3050 Lighting - Hopland

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	18,642.18	19,365.97	23,936.00	-	20,675.82	20,675.82
821120 Curr Unsec Prop Tax	503.18	521.39	691.00	-	533.52	533.52
821130 Supplemental Roll Tax	171.44	609.68	229.00	-	242.50	242.50
821220 Prior Unsec Prop Tax	5.83	21.48	28.00	-	24.61	24.61
821700 Highway Property Rental	0.53	0.66	1.00	-	0.24	0.24
824101 Change in Fair Value Investmen	(1,521.01)	-	-	-	-	-
825481 Homeowner Exemption	136.86	95.41	77.00	-	109.96	109.96
Total Revenues	17,939.01	20,614.59	24,962.00	-	21,586.65	21,586.65
Services & Supplies						
862239 Spec Dept Expense	420.90	415.36	-	-	-	-
862260 Utilities	7,631.85	8,453.28	8,950.00	-	9,550.00	9,550.00
Total Services & Supplies	8,052.75	8,868.64	8,950.00	-	9,550.00	9,550.00
Total Net Appropriations	8,052.75	8,868.64	8,950.00	-	9,550.00	9,550.00
Total Fund Balance (Contribution)	(9,886.26)	(11,745.95)	(16,012.00)	-	(12,036.65)	(12,036.65)

0306 - LIGHTING - LAKEWOOD

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0306 Lighting - Lakewood
Fund: 3060 Lighting - Lakewood

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821300 Spec Tax Assmt	3,165.44	3,395.84	4,295.00	-	5,019.71	5,019.71
824101 Change in Fair Value Investmen	(9.06)	-	-	-	-	-
Total Revenues	3,156.38	3,395.84	4,295.00	-	5,019.71	5,019.71
Services & Supplies						
862189 Prof/Spec Svcs - Other	63.31	67.91	-	-	73.71	73.71
862260 Utilities	3,356.30	3,740.69	3,955.00	-	4,946.00	4,946.00
Total Services & Supplies	3,419.61	3,808.60	3,955.00	-	5,019.71	5,019.71
Total Net Appropriations	3,419.61	3,808.60	3,955.00	-	5,019.71	5,019.71
Total Fund Balance (Contribution)	263.23	412.76	(340.00)	-	-	-

0307 - LIGHTING - LAYTONVILLE

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0307 Lighting - Laytonville
Fund: 3070 Lighting - Laytonville

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	6,527.05	6,395.83	7,910.00	-	6,338.35	6,338.35
821120 Curr Unsec Prop Tax	171.98	167.66	222.00	-	172.71	172.71
821130 Supplemental Roll Tax	58.51	199.63	78.00	-	78.58	78.58
821220 Prior Unsec Prop Tax	2.04	7.23	9.00	-	7.83	7.83
821700 Highway Property Rental	0.18	0.23	-	-	0.08	0.08
824101 Change in Fair Value Investmen	(92.74)	-	-	-	-	-
825481 Homeowner Exemption	46.80	30.35	25.00	-	35.62	35.62
Total Revenues	6,713.82	6,800.93	8,244.00	-	6,633.17	6,633.17
Services & Supplies						
862239 Spec Dept Expense	147.47	136.39	5,320.00	-	-	-
862260 Utilities	4,616.65	4,462.85	4,943.00	-	4,395.00	4,395.00
Total Services & Supplies	4,764.12	4,599.24	10,263.00	-	4,395.00	4,395.00
Total Net Appropriations	4,764.12	4,599.24	10,263.00	-	4,395.00	4,395.00
Total Fund Balance (Contribution)	(1,949.70)	(2,201.69)	2,019.00	-	(2,238.17)	(2,238.17)

0311 - LIGHTING - NOYO

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0311 Lighting - Noyo
Fund: 3110 Lighting - Noyo

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	3,189.87	3,541.60	12,864.00	-	11,101.96	11,101.96
821120 Curr Unsec Prop Tax	119.90	128.57	533.00	-	409.81	409.81
821130 Supplemental Roll Tax	40.90	148.99	171.00	-	186.30	186.30
821220 Prior Unsec Prop Tax	1.30	5.12	21.00	-	19.05	19.05
821700 Highway Property Rental	0.12	0.15	1.00	-	0.18	0.18
824101 Change in Fair Value Investmen	160.99	-	-	-	-	-
825481 Homeowner Exemption	32.61	23.69	60.00	-	84.44	84.44
Total Revenues	3,545.69	3,848.12	13,650.00	-	11,801.74	11,801.74
Services & Supplies						
862239 Spec Dept Expense	113.67	102.29	-	-	-	-
862260 Utilities	3,639.37	4,013.73	4,291.00	-	4,603.00	4,603.00
Total Services & Supplies	3,753.04	4,116.02	4,291.00	-	4,603.00	4,603.00
Total Net Appropriations	3,753.04	4,116.02	4,291.00	-	4,603.00	4,603.00
Total Fund Balance (Contribution)	207.35	267.90	(9,359.00)	-	(7,198.74)	(7,198.74)

0312 - LIGHTING - OAK KNOLL

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0312 Lighting - Oak Knoll
Fund: 3120 Lighting - Oak Knoll

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	11,947.14	13,010.24	16,078.00	-	13,581.49	13,581.49
821120 Curr Unsec Prop Tax	323.44	351.46	466.00	-	364.02	364.02
821130 Supplemental Roll Tax	110.18	405.69	147.00	-	165.45	165.45
821220 Prior Unsec Prop Tax	3.65	13.92	18.00	-	16.52	16.52
821700 Highway Property Rental	0.34	0.42	1.00	-	0.16	0.16
824101 Change in Fair Value Investmen	(940.65)	-	-	-	-	-
825481 Homeowner Exemption	87.96	64.89	52.00	-	75.02	75.02
Total Revenues	11,532.06	13,846.62	16,762.00	-	14,202.66	14,202.66
Services & Supplies						
862239 Spec Dept Expense	270.36	278.97	-	-	-	-
862260 Utilities	3,831.43	4,070.14	4,344.00	-	4,686.00	4,686.00
Total Services & Supplies	4,101.79	4,349.11	4,344.00	-	4,686.00	4,686.00
Total Net Appropriations	4,101.79	4,349.11	4,344.00	-	4,686.00	4,686.00
Total Fund Balance (Contribution)	(7,430.27)	(9,497.51)	(12,418.00)	-	(9,516.66)	(9,516.66)

0313 - LIGHTING - RIVERWOOD TERRACE

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0313 Lighting - Riverwood Terrace
Fund: 3130 Lighting - Riverwood Terrace

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	2,730.09	2,986.70	3,691.00	-	3,593.93	3,593.93
821120 Curr Unsec Prop Tax	73.89	80.74	107.00	-	91.52	91.52
821130 Supplemental Roll Tax	25.22	93.34	34.00	-	41.65	41.65
821220 Prior Unsec Prop Tax	0.72	3.08	4.00	-	3.73	3.73
821700 Highway Property Rental	0.08	0.10	-	-	0.04	0.04
824101 Change in Fair Value Investmen	(247.06)	-	-	-	-	-
825481 Homeowner Exemption	20.12	14.94	12.00	-	18.88	18.88
Total Revenues	2,603.06	3,178.90	3,848.00	-	3,749.75	3,749.75
Services & Supplies						
862239 Spec Dept Expense	61.45	65.09	-	-	-	-
862260 Utilities	690.61	733.55	783.00	-	845.00	845.00
Total Services & Supplies	752.06	798.64	783.00	-	845.00	845.00
Total Net Appropriations	752.06	798.64	783.00	-	845.00	845.00
Total Fund Balance (Contribution)	(1,851.00)	(2,380.26)	(3,065.00)	-	(2,904.75)	(2,904.75)

0315 - LIGHTING - UKIAH VILLAGE

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0315 Lighting - Ukiah Village
Fund: 3150 Lighting - Ukiah Village

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	11,607.85	12,644.11	15,626.00	-	13,397.05	13,397.05
821120 Curr Unsec Prop Tax	314.09	341.54	453.00	-	353.64	353.64
821130 Supplemental Roll Tax	107.02	394.11	143.00	-	160.71	160.71
821220 Prior Unsec Prop Tax	3.57	13.44	17.00	-	16.02	16.02
821700 Highway Property Rental	0.33	0.41	1.00	-	0.16	0.16
824101 Change in Fair Value Investmen	(724.95)	-	-	-	-	-
825481 Homeowner Exemption	85.44	63.06	51.00	-	72.88	72.88
Total Revenues	11,393.35	13,456.67	16,291.00	-	14,000.46	14,000.46
Services & Supplies						
862239 Spec Dept Expense	264.21	269.68	-	-	-	-
862260 Utilities	4,095.94	4,346.47	4,640.00	-	5,002.00	5,002.00
Total Services & Supplies	4,360.15	4,616.15	4,640.00	-	5,002.00	5,002.00
Total Net Appropriations	4,360.15	4,616.15	4,640.00	-	5,002.00	5,002.00
Total Fund Balance (Contribution)	(7,033.20)	(8,840.52)	(11,651.00)	-	(8,998.46)	(8,998.46)

0317 - LIGHTING - WEST TALMAGE

State Controller
County Budget Act
2010

County of Mendocino
State of California
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County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0317 Lighting - West Talmage
Fund: 3170 Lighting - West Talmage

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	5,682.29	6,269.25	7,747.00	-	6,711.41	6,711.41
821120 Curr Unsec Prop Tax	153.82	169.36	225.00	-	175.51	175.51
821130 Supplemental Roll Tax	52.47	195.01	70.00	-	79.79	79.79
821220 Prior Unsec Prop Tax	1.78	6.45	8.00	-	7.86	7.86
821700 Highway Property Rental	0.16	0.20	-	-	0.08	0.08
824101 Change in Fair Value Investmen	(425.07)	-	-	-	-	-
825481 Homeowner Exemption	41.86	31.36	25.00	-	36.20	36.20
Total Revenues	5,507.31	6,671.63	8,075.00	-	7,010.85	7,010.85
Services & Supplies						
862239 Spec Dept Expense	129.04	133.29	-	-	-	-
862260 Utilities	1,908.42	2,039.18	2,174.00	-	2,354.00	2,354.00
Total Services & Supplies	2,037.46	2,172.47	2,174.00	-	2,354.00	2,354.00
Total Net Appropriations	2,037.46	2,172.47	2,174.00	-	2,354.00	2,354.00
Total Fund Balance (Contribution)	(3,469.85)	(4,499.16)	(5,901.00)	-	(4,656.85)	(4,656.85)

0325 - SANITATION - MEADOWBROOK MANOR

State Controller
County Budget Act
2010

County of Mendocino
State of California
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BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0325 Sanitation - Meadowbrook Manor
Fund: 3250 Sanitation - Meadowbrook Manor

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	2,960.17	3,098.08	3,829.00	-	3,182.77	3,182.77
821120 Curr Unsec Prop Tax	79.85	83.52	111.00	-	87.78	87.78
821130 Supplemental Roll Tax	27.22	97.58	37.00	-	39.85	39.85
821220 Prior Unsec Prop Tax	0.80	3.25	4.00	-	3.86	3.86
821700 Highway Property Rental	0.08	0.10	-	-	0.04	0.04
824101 Change in Fair Value Investmen	(300.07)	-	-	-	-	-
825481 Homeowner Exemption	21.76	15.31	12.00	-	18.10	18.10
827700 Other	-	-	-	-	-	-
Total Revenues	2,789.81	3,297.84	3,993.00	-	3,332.40	3,332.40
Services & Supplies						
862239 Spec Dept Expense	317.59	565.09	360.00	-	575.00	575.00
Total Services & Supplies	317.59	565.09	360.00	-	575.00	575.00
Total Net Appropriations	317.59	565.09	360.00	-	575.00	575.00
Total Fund Balance (Contribution)	(2,472.22)	(2,732.75)	(3,633.00)	-	(2,757.40)	(2,757.40)

0326 - WATER AGENCY
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
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County Budget Form
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Classification:

Function: 0

Activity: 0

Budget Unit: 0326 Mendo Co Water Agency

Fund: 3260 Mendo Co Water Agency

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	173,191.93	186,369.02	150,000.00	160,000.00	160,000.00	160,000.00
821120 Curr Unsec Prop Tax	4,664.04	4,973.75	4,200.00	4,500.00	4,500.00	4,500.00
821130 Supplemental Roll Tax	1,589.78	5,770.32	1,000.00	1,000.00	1,000.00	1,000.00
821220 Prior Unsec Prop Tax	53.65	199.36	200.00	200.00	200.00	200.00
821600 Timber Yield Tax	2,083.20	1,738.48	1,000.00	1,500.00	1,500.00	1,500.00
821700 Highway Property Rental	4.81	6.12	-	-	-	-
824100 Interest	2,599.24	7,484.14	-	500.00	500.00	500.00
824101 Change in Fair Value Investmen	(7,586.96)	-	-	-	-	-
825481 Homeowner Exemption	1,268.74	915.11	1,000.00	1,000.00	1,000.00	1,000.00
825490 State Other	217,932.65	49,284.38	107,000.00	25,000.00	25,000.00	25,000.00
826390 Other Charges	-	2,309.40	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	271,171.14	243,022.08	96,355.00	60,000.00	60,000.00	60,000.00
Total Revenues	666,972.22	502,072.16	360,755.00	253,700.00	253,700.00	253,700.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862101 Insurance - General	72.00	100.00	116.00	94.00	94.00	94.00
862150 Memberships	153,496.27	140,452.55	96,355.00	102,043.00	102,043.00	102,043.00
862170 Office Expense	1,237.33	1,251.18	500.00	500.00	500.00	500.00
862183 Legal Fees	-	-	1,000.00	500.00	500.00	500.00
862189 Prof/Spec Svcs - Other	237,111.52	200,291.35	257,050.00	175,000.00	175,000.00	175,000.00
862190 Publ/Legal Notice	-	50.00	500.00	250.00	250.00	250.00
862239 Spec Dept Expense	3,536.18	7,623.55	4,000.00	3,750.00	3,750.00	3,750.00
862250 Trans/Travel	-	-	500.00	500.00	500.00	500.00
862253 Travel Out of County	-	-	734.00	750.00	750.00	750.00
Total Services & Supplies	395,453.30	349,768.63	360,755.00	283,387.00	283,387.00	283,387.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	395,453.30	349,768.63	360,755.00	283,387.00	283,387.00	283,387.00
Total Fund Balance (Contribution)	(271,518.92)	(152,303.53)	-	29,687.00	29,687.00	29,687.00

0327 - AIR QUALITY MANAGEMENT DISTRICT
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
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County Budget Form
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Classification:

Function: 0
Activity: 0

Budget Unit: 0327 Mendo Co Air Quality Mgmt Dist
Fund: 3270 Mendo Co Air Quality Mgmt Dist

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822260 Air Pollution Permit	301,064.01	229,693.52	312,000.00	312,000.00	312,000.00	312,000.00
822600 Other Permit	30,478.83	3,450.75	12,500.00	12,500.00	12,500.00	12,500.00
822611 Asbestos Rem Permit	5,185.00	5,175.00	6,000.00	6,000.00	6,000.00	6,000.00
822612 Burn Permit	38,336.25	41,224.00	36,700.00	30,000.00	30,000.00	30,000.00
823200 Other Court Fine	275.00	-	200.00	200.00	200.00	200.00
823300 Forfeiture & Penalty	-	1,625.20	8,500.00	15,000.00	15,000.00	15,000.00
824100 Interest	(3,607.90)	(10,537.26)	450.00	450.00	450.00	450.00
824101 Change in Fair Value Investmen	(11,987.46)	-	-	-	-	-
825150 Motor Vehicle In Lieu	44,970.58	-	-	-	-	-
825397 State Air Poll Subv	47,000.00	47,000.00	47,000.00	52,330.00	52,330.00	52,330.00
825490 State Other	28,205.36	24,059.27	26,000.00	30,000.00	30,000.00	30,000.00
825670 Federal Other	-	-	-	-	-	-
826390 Other Charges	254,471.76	424,716.53	679,841.43	1,039,610.00	1,039,610.00	1,039,610.00
827500 Sale of Fixed Assets	-	-	-	1,000.00	1,000.00	1,000.00
827600 Other Sales	290.00	142.50	500.00	500.00	500.00	500.00
827700 Other	-	-	1,000.00	1,000.00	1,000.00	1,000.00
827802 Oper Transfer In	498,587.14	382,500.00	187,800.00	-	-	-
Total Revenues	1,233,268.57	1,149,049.51	1,318,491.43	1,500,590.00	1,500,590.00	1,500,590.00
Salaries & Employee Benefits						
861011 Regular Employees	354,050.57	416,925.18	518,468.40	584,866.00	584,866.00	584,866.00
861012 Extra Help	40,574.37	36,073.35	23,500.00	55,548.00	55,548.00	55,548.00
861013 Overtime Reg Emp	14,394.22	14,594.86	20,000.00	20,000.00	20,000.00	20,000.00
861021 Co Cont Retirement	125,099.15	130,552.64	170,795.75	197,113.00	197,113.00	197,113.00
861022 Co Cont OASDI	21,629.36	24,790.40	31,401.94	35,887.00	35,887.00	35,887.00
861023 Co Cont Medicare	5,646.84	6,373.96	7,805.96	8,392.00	8,392.00	8,392.00
861024 Co Cont Retire Incr	11,699.00	32,484.03	43,627.34	50,580.00	50,580.00	50,580.00
861030 Co Cont Health Ins	80,582.16	106,750.61	113,592.04	150,183.00	150,183.00	150,183.00
861031 Co Cont Unemp Ins	303.00	-	-	-	-	-
861035 Co Cont Workers Comp	14,939.00	1,448.00	640.00	909.00	909.00	909.00
Total Salaries & Employee Benefits	668,917.67	769,993.03	929,831.43	1,103,478.00	1,103,478.00	1,103,478.00
Services & Supplies						
862050 Clothing/Pers Items	-	497.54	250.00	500.00	500.00	500.00
862060 Communications	12,663.43	15,680.03	13,000.00	13,000.00	13,000.00	13,000.00
862090 Household Expense	3,541.55	12,858.50	3,500.00	3,500.00	3,500.00	3,500.00
862101 Insurance - General	3,580.00	4,058.00	4,810.00	4,915.00	4,915.00	4,915.00
862120 Maint - Equip	1,893.40	236.11	3,000.00	8,350.00	8,350.00	8,350.00
862130 Maint - Strc/Impr/Grnd	859.49	125.00	9,500.00	1,500.00	1,500.00	1,500.00
862150 Memberships	2,501.10	912.59	1,250.00	3,900.00	3,900.00	3,900.00
862170 Office Expense	9,947.40	6,792.22	5,500.00	5,500.00	5,500.00	5,500.00
862183 Legal Fees	1,760.00	10,808.50	15,000.00	15,000.00	15,000.00	15,000.00
862187 Education & Training	-	499.00	2,000.00	2,000.00	2,000.00	2,000.00
862189 Prof/Spec Svcs - Other	81,571.68	121,201.92	100,000.00	80,953.00	80,953.00	80,953.00
862190 Publ/Legal Notice	5,522.85	1,012.50	2,500.00	2,500.00	2,500.00	2,500.00
862194 A-87 Costs	34,424.00	40,971.00	44,000.00	55,000.00	55,000.00	55,000.00
862210 Rent/Lease Bldg Grds	(0.01)	49,016.03	42,000.00	50,000.00	50,000.00	50,000.00
862215 Debt Service - Leases	29,436.15	-	-	-	-	-
862216 Interest Expense - Leases	34.78	-	-	-	-	-
862220 Small Tool/Instrument	-	50.06	700.00	700.00	700.00	700.00
862227 Software-Long Term	-	-	-	-	-	-
862228 Software-Short Term	-	-	-	13,000.00	13,000.00	13,000.00
862229 Software-Maintenance	-	-	-	18,130.00	18,130.00	18,130.00
862230 Info Tech Equip	7,898.34	1,471.06	12,850.00	19,714.00	14,196.00	14,196.00
862239 Spec Dept Expense	11,574.89	33,625.84	12,500.00	12,500.00	12,500.00	12,500.00
862250 Trans/Travel	13,154.00	5,689.40	2,500.00	9,500.00	9,500.00	9,500.00
862253 Travel Out of County	239.00	813.42	5,000.00	5,000.00	5,000.00	5,000.00
862260 Utilities	7,240.67	7,017.97	8,000.00	8,000.00	8,000.00	8,000.00

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Total Services & Supplies	227,842.72	313,336.69	287,860.00	333,162.00	327,644.00	327,644.00
Other Charges						
863113 Pmt Other Gov Agency	4,356.00	4,356.00	5,000.00	5,000.00	5,000.00	5,000.00
863136 Motor Vehicle Prog Grant	-	-	-	-	-	-
Total Other Charges	4,356.00	4,356.00	5,000.00	5,000.00	5,000.00	5,000.00
Fixed Assets						
864370 Equipment	-	-	95,000.00	58,941.00	58,941.00	58,941.00
Total Fixed Assets	-	-	95,000.00	58,941.00	58,941.00	58,941.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	901,116.39	1,087,685.72	1,317,691.43	1,500,581.00	1,495,063.00	1,495,063.00
Total Fund Balance (Contribution)	(332,152.18)	(61,363.79)	(800.00)	(9.00)	(5,527.00)	(5,527.00)

0402 - COMMUNITY DEVELOPMENT BLOCK GRANT
Julia Krog, Planning & Building Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0402 CDBG
Fund: 4020 Community Development Block Grant

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	2,598.73	-	-			-
825670 Federal Other Revenue	347,051.05	4,738,255.00	1,267,911.00	1,151,917.80	1,151,917.80	1,151,917.80
827801 Grant Revenue	-	-	30,000.00		-	-
827802 Operating Transfer In	-	-	19,000.00	25,000.00	25,000.00	25,000.00
Total Revenues	349,649.78	4,738,255.00	1,316,911.00	1,176,917.80	1,176,917.80	1,176,917.80
Services & Supplies						
862189 Prof/Spec Svcs - Other	120,622.50	4,692,075.80	1,253,854.00	1,142,316.80	1,142,316.80	1,142,316.80
862239 Spec Dept Expense	226,286.74	13,836.40	44,057.00	22,601.00	22,601.00	22,601.00
Total Services & Supplies	346,909.24	4,705,912.20	1,297,911.00	1,164,917.80	1,164,917.80	1,164,917.80
Fixed Assets						
864370 Equipment	-	-	-		-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	12,000.00	12,000.00	12,000.00
Total Expend Transfer & Reimb	-	-	-	12,000.00	12,000.00	12,000.00
Total Net Appropriations	346,909.24	4,705,912.20	1,297,911.00	1,176,917.80	1,176,917.80	1,176,917.80
Total Fund Balance (Contribution)	(2,740.54)	(32,342.80)	(19,000.00)	-	-	-

0404 - COMMUNITY DEVELOPMENT BLOCK GRANT - PROGRAM INCOME**Darcie Antle, Chief Executive Officer**State Controller
County Budget Act
2010County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0404 CDBGPI

Fund: 4040 Community Development Block Grant - Program Income

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	4,226.00	-	-			-
827801 Grant Revenue	201,804.19	162,524.13	134,340.00	134,340.00	134,340.00	134,340.00
827802 Operating Transfer In	-	-	13,900.00	900.00	900.00	900.00
827820 Grant Interest	14,896.23	22,789.29	10,479.00	22,789.00	22,789.00	22,789.00
Total Revenues	220,926.42	185,313.42	158,719.00	158,029.00	158,029.00	158,029.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	367,871.25	32,116.25	12,614.00	900.00	900.00	900.00
862239 Spec Dept Expense	89,452.00	4,678.00	-	135,795.00	135,795.00	135,795.00
Total Services & Supplies	457,323.25	36,794.25	12,614.00	136,695.00	136,695.00	136,695.00
Fixed Assets						
864370 Equipment	-	-	-		-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-		-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	457,323.25	36,794.25	12,614.00	136,695.00	136,695.00	136,695.00
Total Fund Balance (Contribution)	236,396.83	(148,519.17)	(146,105.00)	(21,334.00)	(21,334.00)	(21,334.00)

0412 - FOOD HANDLER CERTIFICATION
Marlayna Duley, Environmental Health Director

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
 Schedule 9

Classification:

Function: 0
 Activity: 0

Budget Unit: 0412 Food Handler Certification
 Fund: 4120 Food Handler Certification

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	453.04	-	-	-	-	-
826390 Other Charges	13,589.00	6,154.25	16,000.00	-	-	-
Total Revenues	14,042.04	6,154.25	16,000.00	-	-	-
Services & Supplies						
862170 Office Expense	67.75	-	-	-	-	-
862187 Education & Training	4,350.87	-	2,000.00	-	-	-
862239 Spec Dept Expense	39,332.41	21,491.36	25,000.00	-	-	-
Total Services & Supplies	43,751.03	21,491.36	27,000.00	-	-	-
Total Net Appropriations	43,751.03	21,491.36	27,000.00	-	-	-
Total Fund Balance (Contribution)	29,708.99	15,337.11	11,000.00	-	-	-

0413 - WORKFORCE INVESTMENT ACT
Julia Krog, Planning & Building Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0413 Workforce Investment Act
Fund: 4130 Workforce Investment Act

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(1,050.55)	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
Total Revenues	(1,050.55)	-	-	-	-	-
Services & Supplies						
862101 Insurance - General	64.00	-	-	-	-	-
862170 Office Expense	-	5.87	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	64.00	5.87	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	64.00	5.87	-	-	-	-
Total Fund Balance (Contribution)	1,114.55	5.87	-	-	-	-

0418 - WOMEN, INFANTS, CHILDREN (WIC)
Jenine Miller, Health Services Director

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
 Schedule 9

Classification:

Function: 0
 Activity: 0

Budget Unit: 0418 Women, Infants, Children
 Fund: 4180 Women, Infants, Children

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(272.87)	-	-	-	-	-
825670 Federal Other Revenue	552,808.01	1,205,189.94	1,143,774.00	1,297,845.00	1,297,845.00	1,297,845.00
826390 Other Charges	25,592.64	16,760.25	-	-	-	-
827801 Grant Revenue	426,440.64	-	-	-	-	-
827802 Operating Transfer In	(6,856.00)	360,794.25	207,798.00	365,512.00	365,512.00	365,512.00
Total Revenues	997,712.42	1,582,744.44	1,351,572.00	1,663,357.00	1,663,357.00	1,663,357.00
Salaries & Employee Benefits						
861011 Regular Employees	387,954.39	366,876.16	483,604.00	616,465.00	616,465.00	616,465.00
861012 Extra Help	64,898.05	28,107.25	11,368.00	41,137.00	41,137.00	41,137.00
861013 Overtime Reg Emp	6,539.20	6,577.33	-	-	-	-
861021 Co Cont Retirement	137,718.68	105,611.35	152,407.00	197,241.00	197,241.00	197,241.00
861022 Co Cont OASDI	23,588.23	21,336.91	28,511.00	35,404.00	35,404.00	35,404.00
861023 Co Cont Medicare	6,459.15	5,610.95	6,833.00	9,457.00	9,457.00	9,457.00
861024 Co Cont Retire Incr	10,841.48	25,294.88	37,040.00	51,943.00	51,943.00	51,943.00
861030 Co Cont Health Ins	69,491.30	68,759.96	114,215.00	215,811.00	215,811.00	215,811.00
861031 Co Cont Unemp Ins	1,574.00	-	2,000.00	-	-	-
861035 Co Cont Workers Comp	142,161.00	146,008.00	112,695.00	103,898.00	103,898.00	103,898.00
Total Salaries & Employee Benefits	851,225.48	774,182.79	948,673.00	1,271,356.00	1,271,356.00	1,271,356.00
Services & Supplies						
862060 Communications	14,060.91	11,836.46	12,816.00	12,358.00	12,358.00	12,358.00
862062 Comm Microwave	2,112.35	2,175.72	2,088.00	2,150.00	2,150.00	2,150.00
862090 Household Expense	1,808.30	648.99	2,133.00	1,200.00	1,200.00	1,200.00
862101 Insurance - General	3,333.00	3,851.00	5,004.00	5,241.00	5,241.00	5,241.00
862120 Maint - Equipment	-	-	-	-	-	-
862130 Maint - Strc/Impr/Grnds	2,219.74	615.30	2,618.00	2,618.00	2,618.00	2,618.00
862140 Medical & Dental	-	-	-	510.00	510.00	510.00
862150 Memberships	400.00	400.00	500.00	500.00	500.00	500.00
862165 Year End Admin Adj - Auditor	220,464.70	-	-	-	-	-
862170 Office Expense	20,960.25	20,561.70	22,000.00	36,334.00	36,334.00	36,334.00
862185 Medical/Dental Svcs	-	208.50	-	510.00	510.00	510.00
862187 Education & Training	1,450.00	3,870.79	9,569.00	10,375.00	10,375.00	10,375.00
862189 Prof/Spec Svcs - Other	-	-	35,000.00	16,000.00	16,000.00	16,000.00
862190 Publ/Legal Notice	1,900.89	1,265.07	2,000.00	1,500.00	1,500.00	1,500.00
862194 A-87 Costs	-	-	95,269.00	73,185.00	73,185.00	73,185.00
862230 Info Tech Equip	-	19,842.86	16,359.00	17,385.00	17,385.00	17,385.00
862239 Spec Dept Expense	179,658.56	148,965.31	157,499.00	176,036.00	176,036.00	176,036.00
862250 Trans/Travel	1,765.53	540.29	14,058.00	5,000.00	5,000.00	5,000.00
862253 Travel Out of County	-	3,444.17	11,000.00	4,725.00	4,725.00	4,725.00
862260 Utilities	12,591.25	8,463.25	14,986.00	26,374.00	26,374.00	26,374.00
Total Services & Supplies	462,725.48	226,689.41	402,899.00	392,001.00	392,001.00	392,001.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,313,950.96	1,000,872.20	1,351,572.00	1,663,357.00	1,663,357.00	1,663,357.00
Total Fund Balance (Contribution)	316,238.54	(581,872.24)	-	-	-	-

0425 - PUBLIC ACCESS TRNFRM HEALTH JUSTICE
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0425 Public Access Trnfrm Health Justice
Fund: 4250 Public Access Trnfrm Health Justice

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other Revenue	-	-	645,350.00	3,224,873.00	3,224,873.00	3,224,873.00
826390 Other Charges	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	-	645,350.00	3,224,873.00	3,224,873.00	3,224,873.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	34,085.00	-	-	-
861021 Co Cont Retirement	-	-	11,331.00	-	-	-
861022 Co Cont OASDI	-	-	1,984.00	-	-	-
861023 Co Cont Medicare	-	-	472.00	-	-	-
861024 Co Cont Retire Incr	-	-	2,495.00	-	-	-
861030 Co Cont Health Ins	-	-	7,891.00	-	-	-
Total Salaries & Employee Benefits	-	-	58,258.00	-	-	-
Services & Supplies						
862060 Communication	-	-	-	2,940.00	2,940.00	2,940.00
862189 Prof & Spec Svcs - Other	-	-	-	225,000.00	225,000.00	225,000.00
862227 Software Long Term	-	-	7,500.00	-	-	-
862230 Info Tech Equip	-	-	20,557.00	30,200.00	30,200.00	30,200.00
862239 Spec Dept Expense	-	-	21,470.00	102,515.00	102,515.00	102,515.00
862250 Trans/Travel	-	-	12,500.00	-	-	-
Total Services & Supplies	-	-	62,027.00	360,655.00	360,655.00	360,655.00
Fixed Assets						
864360 Structures & Improvements	-	-	-	200,000.00	200,000.00	200,000.00
864370 Equipment	-	-	-	85,000.00	85,000.00	85,000.00
Total Fixed Assets	-	-	-	285,000.00	285,000.00	285,000.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	525,064.00	2,579,218.00	2,579,218.00	2,579,218.00
Total Expend Transfer & Reimb	-	-	525,064.00	2,579,218.00	2,579,218.00	2,579,218.00
Total Net Appropriations	-	-	645,349.00	3,224,873.00	3,224,873.00	3,224,873.00
Total Fund Balance (Contribution)	-	-	(1.00)	-	-	-

0426 - COALITION FOR GANG AWARENESS & PREVENTION/DFC
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0426 CGAP - DFC
Fund: 4260 CGAP - DFC

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	225.11	-	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	225.11	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-	-
861031 Co Cont Unemp Ins	41.00	-	-	-	-	-
861035 Co Cont Workers Comp	86.00	-	-	-	-	-
Total Salaries & Employee Benefits	127.00	-	-	-	-	-
Services & Supplies						
822060 Communications	-	-	-	-	-	-
862101 Insurance - General	140.00	-	-	-	-	-
862150 Memberships	-	-	-	-	-	-
862165 Year End Admin Adj - Auditor	125,000.00	-	-	-	-	-
862170 Office Expense	5.72	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	125,145.72	-	-	-	-	-
Total Net Appropriations	125,272.72	-	-	-	-	-
Total Fund Balance (Contribution)	125,047.61	-	-	-	-	-

0433 - HOMELESS SERVICES CONTINUUM OF CARE
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
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County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0433 Supportive Housing
Fund: 4330 Supportive Housing

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(421.08)	-	-	-	-	-
825670 Federal Other	-	62,814.00	54,622.00	54,622.00	54,622.00	54,622.00
826390 Other Charges	-	-	-	-	-	-
827801 Grant Revenue	203,218.00	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	202,796.92	62,814.00	54,622.00	54,622.00	54,622.00	54,622.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	177,337.80	171,774.73	48,622.00	48,622.00	48,622.00	48,622.00
862230 Info Tech Equip	-	-	-	-	-	-
862239 Special Dept Expenses	-	-	6,000.00	6,000.00	6,000.00	6,000.00
Total Services & Supplies	177,337.80	171,774.73	54,622.00	54,622.00	54,622.00	54,622.00
Total Net Appropriations	177,337.80	171,774.73	54,622.00	54,622.00	54,622.00	54,622.00
Total Fund Balance (Contribution)	(25,459.12)	108,960.73	-	-	-	-

0442 - HEALTH RESOURCES SERVICES ADMINISTRATION
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
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Classification:

Function: 04 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 0442 Health Resources Services Administration
Fund: 4420 Health Resources Services Administration

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	3,225.39	-	-			-
825670 Federal Other	-	163,769.29	185,167.91			-
826390 Other Charges	-	94,741.42	-			-
827801 Grant Revenue	105,631.57	-	-			-
827802 Operating Transfer In	1,003.37	343,434.95	165,955.00			-
827820 Grant Interest	(3,197.79)	(6,167.98)	-			-
Total Revenues	106,662.54	595,777.68	351,122.91	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	88,971.40	134,555.00			-
861013 Overtime Reg Emp	-	432.80	-			-
861021 Co Cont Retirement	-	28,364.08	42,282.00			-
861022 Co Cont OASDI	-	5,096.53	7,860.00			-
861023 Co Cont Medicare	-	1,191.90	1,838.00			-
861024 Co Cont Retire Incr	-	6,147.84	9,487.00			-
861030 Co Cont Health Ins	-	22,029.65	30,850.00			-
861035 Co Cont Workers Comp	-	-	6,664.00			-
Total Salaries & Employee Benefits	-	152,234.20	233,536.00	-	-	-
Services & Supplies						
862060 Communications	-	-	1,296.00			-
862120 Maintenance-Equipment	-	-	2,000.00			-
862165 Year End Admin Adj - Auditor	24,521.83	-	-			-
862170 Office Expense	5.42	212.78	1,892.85			-
862187 Education & Training	-	-	-			-
862189 Prof/Spec Svcs - Other	44,643.84	26,215.67	17,607.00			-
862194 A-87 Costs	-	-	8,362.00			-
862230 Info Tech Equip	-	-	-			-
862239 Spec Dept Expense	136,069.87	85,804.49	36,266.82			-
862250 Trans/Travel	-	498.14	3,782.24			-
862253 Travel Out of County	-	393.30	-			-
862260 Utilities	-	-	1,204.00			-
Total Services & Supplies	205,240.96	113,124.38	72,410.91	-	-	-
Fixed Assets						
864370 Equipment	-	10,545.48	-			-
Total Fixed Assets	-	10,545.48	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-			-
865802 Operating Transfer Out	-	-	43,175.00			-
Total Expend Transfer & Reimb	-	-	43,175.00	-	-	-
Total Net Appropriations	205,240.96	275,904.06	349,121.91	-	-	-
Total Fund Balance (Contribution)	98,578.42	(319,873.62)	(2,001.00)	-	-	-

0444 - SUBSTANCE ABUSE & MENTAL HEALTH SRVCS ACT (SAMHSA)
Jenine Miller, Health Services Director

State Controller
 County Budget Act
 2010

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Classification:

Function: 0
 Activity: 0

Budget Unit: 0444 SAMHSA Finding Home Project
 Fund: 4440 SAMHSA Finding Home Project

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	2,053.55	-	-	-	-	-
825670 Federal Other	291,983.21	39,673.24	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	294,036.76	39,673.24	-	-	-	-
Services & Supplies						
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	257,894.36	69,748.56	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	103,494.98	24,677.04	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	361,389.34	94,425.60	-	-	-	-
Total Net Appropriations	361,389.34	94,425.60	-	-	-	-
Total Fund Balance (Contribution)	67,352.58	54,752.36	-	-	-	-

0445 - DOJ, Office of Justice Programs, Stepping Up Grant
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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Classification:

Function: 0
Activity: 0

Budget Unit: 0445 DOJ OJP JMHCP
Fund: 4450 DOJ OJP JMHCP

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	96.02	-	-	-	-	-
825670 Federal Other	-	50,609.74	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
827801 Grant Revenue	7,053.01	27,089.31	-	-	-	-
Total Revenues	7,149.03	77,699.05	-	-	-	-
Services & Supplies						
862170 Office Expense	1,413.20	1,464.23	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	48,781.90	-	-	-	-
862230 Info Tech Equip	737.65	294.65	-	-	-	-
862239 Spec Dept Expense	6,315.36	25,745.08	-	-	-	-
862250 Transportation & Travel	-	-	-	-	-	-
Total Services & Supplies	8,466.21	76,285.86	-	-	-	-
Total Net Appropriations	8,466.21	76,285.86	-	-	-	-
Total Fund Balance (Contribution)	1,317.18	(1,413.19)	-	-	-	-

0446 - CALIFORNIA EMERGENCY SOLUTIONS & HOUSING PROGRAM
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
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Classification:

Function: 0
Activity: 0

Budget Unit: 0446 Emergency Aid Solutions
Fund: 4460 Emergency Aid Solutions

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(105,801.86)	-	-	-	-	-
825490 State Other Revenue	550,410.00	736,333.00	4,941,099.00	3,253,726.00	3,304,626.00	3,304,626.00
825670 Federal Other Revenue	(172,526.43)	707,835.82	-	-	-	-
827801 Grant Revenue	6,082,278.03	4,063,517.76	-	-	-	-
827820 Grant Interest	39,076.07	154,249.37	-	-	-	-
Total Revenues	6,393,435.81	5,661,935.95	4,941,099.00	3,253,726.00	3,304,626.00	3,304,626.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	712,227.06	1,087,712.03	2,632,797.00	1,970,031.00	2,138,031.00	2,138,031.00
862239 Spec Dept Expense	164,001.51	1,025,605.31	139,700.00	7,195.00	-	-
Total Services & Supplies	876,228.57	2,113,317.34	2,772,497.00	1,977,226.00	2,138,031.00	2,138,031.00
Other Charges						
863112 Payments to Private Inst	2,420,713.56	1,550,960.58	2,168,602.00	1,276,500.00	1,159,400.00	1,159,400.00
Total Other Charges	2,420,713.56	1,550,960.58	2,168,602.00	1,276,500.00	1,159,400.00	1,159,400.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	32,974.00	-	-	-	7,195.00	7,195.00
Total Expend Transfer & Reimb	32,974.00	-	-	-	7,195.00	7,195.00
Total Net Appropriations	3,329,916.13	3,664,277.92	4,941,099.00	3,253,726.00	3,304,626.00	3,304,626.00
Total Fund Balance (Contribution)	(3,063,519.68)	(1,997,658.03)	-	-	-	-

0448 - UNDERSERVED VICTIM ADVOCACY
C. David Eyster, District Attorney

State Controller
County Budget Act
2010

County of Mendocino
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Classification:

Function: 0
Activity: 0

Budget Unit: 0448 Underserved Victim Advocacy
Fund: 4480 Underserved Victim Advocacy

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(752.28)	-	-	-	-	-
825810 Other Govt Aid	-	16,424.38	-	-	-	-
827700 Other Revenue	-	-	-	50,000.00	50,000.00	50,000.00
827801 Grant Revenue	94,041.00	-	-	-	-	-
827802 Operating Transfer In	-	-	78,958.00	49,911.00	49,911.00	49,911.00
Total Revenues	93,288.72	16,424.38	78,958.00	99,911.00	99,911.00	99,911.00
Salaries & Employee Benefits						
861011 Regular Employees	22,302.40	10,054.01	44,947.00	55,572.00	55,572.00	55,572.00
861013 Overtime Reg Emp	(458.01)	239.93	481.00	500.00	500.00	500.00
861021 Co Cont Retirement	8,326.97	2,622.47	14,832.00	19,044.00	19,044.00	19,044.00
861022 Co Cont OASDI	1,187.63	611.75	3,003.00	3,445.00	3,445.00	3,445.00
861023 Co Cont Medicare	274.99	143.08	702.00	806.00	806.00	806.00
861024 Co Cont Retire Incr	1,151.57	568.41	3,295.00	4,707.00	4,707.00	4,707.00
861030 Co Cont Health Ins	6,646.43	1,997.73	10,655.00	12,518.00	12,518.00	12,518.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	21.00	-	113.00	113.00	113.00
Total Salaries & Employee Benefits	39,431.98	16,258.38	77,915.00	96,705.00	96,705.00	96,705.00
Services & Supplies						
862060 Communications	(234.33)	-	-	-	-	-
862101 Insurance - General	(30.00)	166.00	193.00	240.00	240.00	240.00
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	(41.12)	-	400.00	400.00	400.00	400.00
862189 Prof/Spec Svcs - Other	47,111.24	-	-	-	-	-
862230 Info Tech Equipment	-	-	-	2,116.00	2,116.00	2,116.00
862239 Spec Dept Expense	(30.00)	-	150.00	150.00	150.00	150.00
862250 Transportation & Travel	-	710.03	300.00	300.00	300.00	300.00
Total Services & Supplies	46,775.79	876.03	1,043.00	3,206.00	3,206.00	3,206.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	86,207.77	17,134.41	78,958.00	99,911.00	99,911.00	99,911.00
Total Fund Balance (Contribution)	(7,080.95)	710.03	-	-	-	-

0450 - JUSTICE ASSISTANCE
Matt Kendall, Sheriff-Coroner

State Controller
 County Budget Act
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County of Mendocino
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Classification:

Function: 0
 Activity: 0

Budget Unit: 0450 Justice Assistance
 Fund: 4500 Justice Assistance

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(95.71)	-	-	-	-	-
825670 Federal Other	-	-	15,913.00	12,916.00	12,916.00	12,916.00
827801 Grant Revenue	15,452.03	15,881.64	-	-	-	-
827820 Grant Interest	56.41	531.93	-	-	-	-
Total Revenues	15,412.73	16,413.57	15,913.00	12,916.00	12,916.00	12,916.00
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862230 Info Tech Equip	-	15,881.64	15,913.00	12,916.00	12,916.00	12,916.00
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	15,881.64	15,913.00	12,916.00	12,916.00	12,916.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	-	15,881.64	15,913.00	12,916.00	12,916.00	12,916.00
Total Fund Balance (Contribution)	(15,412.73)	(531.93)	-	-	-	-

0452 - LOCAL ENFORCEMENT AGENCY (LEA) SOLID WASTE
Jenine Miller, Health Services Director

State Controller
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Classification:

Function: 0
Activity: 0

Budget Unit: 0452 LEA Solid Waste
Fund: 4520 LEA Solid Waste

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(1,750.00)	-	-			-
827801 Grant Revenue	95,927.47	-	-			-
827820 Grant Interest	(476.92)	-	-			-
Total Revenues	93,700.55	-	-	-	-	-
Services & Supplies						
862239 Spec Dept Expense	-	-	-			-
Total Services & Supplies	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-			-
865802 Operating Transfer Out	20,932.32	-	-			-
Total Expend Transfer & Reimb	20,932.32	-	-	-	-	-
Total Net Appropriations	20,932.32	-	-	-	-	-
Total Fund Balance (Contribution)	(72,768.23)	-	-	-	-	-

0453 - TOBACCO EDUCATION SERVICES
Jenine Miller, Health Services Director

State Controller
County Budget Act
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Classification:

Function: 0
Activity: 0

Budget Unit: 0453 Tobacco Education
Fund: 4530 Tobacco Education

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(1,338.01)	-	-			-
825490 State Other Revenue	65,498.30	195,117.28	391,542.26			-
826390 Other Charges	180,431.46	79,979.53	-			-
827801 Grant Revenue	-	-	-			-
827802 Operating Transfer In	81,801.78	4,280.34	32,071.00			-
827820 Grant Interest	(1,962.83)	(12.60)	-			-
Total Revenues	324,430.70	279,364.55	423,613.26	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	67,356.88	87,324.70	156,525.02			-
861012 Extra Help	-	195.48	-			-
861013 Overtime Reg Emp	-	374.13	-			-
861021 Co Cont Retirement	23,405.89	27,209.77	50,783.49			-
861022 Co Cont OASDI	3,991.09	5,330.17	9,540.37			-
861023 Co Cont Medicare	933.34	1,249.43	2,231.63			-
861024 Co Cont Retire Incr	1,123.03	5,816.29	12,188.33			-
861030 Co Cont Health Ins	13,417.78	12,716.43	27,042.74			-
861031 Co Cont Unemp Ins	625.00	-	-			-
861035 Co Cont Workers Comp	-	36.00	-			-
Total Salaries & Employee Benefits	110,853.01	140,252.40	258,311.58	-	-	-
Services & Supplies						
862060 Communications	-	772.77	990.00			-
862101 Insurance - General	646.00	882.00	-			-
862150 Memberships	-	-	-			-
862165 Year End Admin Adj - Auditor	112,500.00	-	-			-
862170 Office Expense	550.95	727.18	1,570.00			-
862187 Education & Training	-	300.00	-			-
862189 Prof/Spec Svcs - Other	31,425.00	24,796.26	69,500.00			-
862190 Publ/Legal Notice	-	-	-			-
862194 A-87 Costs	-	-	32,692.00			-
862239 Spec Dept Expense	209,084.44	126,910.04	58,049.68			-
862250 Trans/Travel	462.70	229.86	2,500.00			-
862253 Travel Out of County	366.11	2,081.52	-			-
862260 Utilities	587.67	734.76	-			-
Total Services & Supplies	355,622.87	157,434.39	165,301.68	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-			-
865802 Operating Transfer Out	-	-	-			-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	466,475.88	297,686.79	423,613.26	-	-	-
Total Fund Balance (Contribution)	142,045.18	18,322.24	-	-	-	-

0454 - TOBACCO EDUCATION PROP 99
Jenine Miller, Health Services Director

State Controller
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Classification:

Function: 0
Activity: 0

Budget Unit: 0454 Tobacco Education Prop 99
Fund: 4540 Tobacco Education Prop 99

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	1,707.49	-	-	-	-	-
825490 State Other Revenue	150,000.00	113,984.63	197,371.00	-	-	-
826390 Other Charges	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	15,654.57	1,940.63	-	-	-	-
827820 Grant Interest	-	-	-	-	-	-
Total Revenues	167,362.06	115,925.26	197,371.00	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	-	89,008.00	-	-	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	28,544.00	-	-	-
861022 Co Cont OASDI	-	-	5,498.00	-	-	-
861023 Co Cont Medicare	-	-	1,286.00	-	-	-
861024 Co Cont Retire Incr	-	-	7,145.00	-	-	-
861030 Co Cont Health Ins	-	-	14,726.00	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	146,207.00	-	-	-
Services & Supplies						
862060 Communications	1,399.68	671.15	990.00	-	-	-
862101 Insurance - General	-	-	-	-	-	-
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	6.79	-	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	9,266.25	-	10,500.00	-	-	-
862190 Publ/Legal Notice	-	-	-	-	-	-
862194 A-87 Costs	-	-	621.00	-	-	-
862239 Spec Dept Expense	152,953.97	113,539.80	36,553.00	-	-	-
862250 Trans/Travel	462.70	-	-	-	-	-
862253 Travel Out of County	977.50	20.11	2,500.00	-	-	-
862260 Utilities	587.68	-	-	-	-	-
Total Services & Supplies	165,654.57	114,231.06	51,164.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	165,654.57	114,231.06	197,371.00	-	-	-
Total Fund Balance (Contribution)	(1,707.49)	(1,694.20)	-	-	-	-

0462 - HOMELAND SECURITY WMD 6
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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Classification:

Function: 0
Activity: 0

Budget Unit: 0462 Homeland Security WMD 6
Fund: 4620 Homeland Security WMD 6

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	3,350.81	-	-	-	-	-
825670 Federal Other Revenue	216,834.00	158,017.00	444,072.00	312,189.00	312,189.00	312,189.00
Total Revenues	220,184.81	158,017.00	444,072.00	312,189.00	312,189.00	312,189.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862120 Maintenance - Equipment	-	-	-	-	-	-
862187 Education & Training	8,936.14	-	32,313.00	20,200.00	20,200.00	20,200.00
862189 Prof/Spec Svcs - Other	58,582.16	42,341.53	110,616.00	100,780.00	100,780.00	100,780.00
862230 Info Tech Equip	-	8,075.00	12,113.00	22,325.00	22,325.00	22,325.00
862232 Law Enfor Suppl & Servc	-	-	-	-	-	-
862239 Spec Dept Expense	-	11,265.00	24,534.00	15,924.00	15,924.00	15,924.00
Total Services & Supplies	67,518.30	61,681.53	179,576.00	159,229.00	159,229.00	159,229.00
Fixed Assets						
864370 Equipment	149,109.85	54,694.71	264,496.00	152,960.00	152,960.00	152,960.00
Total Fixed Assets	149,109.85	54,694.71	264,496.00	152,960.00	152,960.00	152,960.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Operating Transfer Out	-	21,000.00	-	-	-	-
Total Expend Transfer & Reimb	-	21,000.00	-	-	-	-
Total Net Appropriations	216,628.15	137,376.24	444,072.00	312,189.00	312,189.00	312,189.00
Total Fund Balance (Contribution)	(3,556.66)	(20,640.76)	-	-	-	-

0464 - VICTIM/WITNESS ASSISTANCE
C. David Eyster, District Attorney

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0464 Victim/Witness Assistance
Fund: 4640 Victim/Witness Assistance

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(182.16)	-	-	-	-	-
825490 State Other	-	-	25,969.00	160,723.00	160,723.00	160,723.00
825670 Federal Other Revenue	-	179,991.00	326,335.00	161,870.00	161,870.00	161,870.00
825810 Other Govt Aid	91,728.01	60,071.00	81,584.00	-	-	-
827700 Other Revenue	-	-	-	-	-	-
827801 Grant Revenue	371,437.00	141,863.00	8,381.00	-	-	-
827802 Operating Transfer In	17,959.00	38,892.03	132,179.00	129,996.00	129,996.00	129,996.00
Total Revenues	480,941.85	420,817.03	574,448.00	452,589.00	452,589.00	452,589.00
Salaries & Employee Benefits						
861011 Regular Employees	246,718.54	247,887.87	251,059.00	246,852.32	246,852.32	246,852.32
861012 Extra Help	4,315.90	3,536.23	1,777.00	-	-	-
861013 Overtime Reg Emp	2,910.47	454.63	1,319.00	-	-	-
861021 Co Cont Retirement	86,967.59	79,574.85	81,050.00	86,229.00	86,229.00	86,229.00
861022 Co Cont OASDI	14,898.40	14,583.93	14,744.00	16,727.00	16,727.00	16,727.00
861023 Co Cont Medicare	3,549.74	3,462.00	3,474.00	2,155.00	2,155.00	2,155.00
861024 Co Cont Retire Incr	5,532.66	18,429.42	19,212.00	22,990.00	22,990.00	22,990.00
861030 Co Cont Health Ins	40,592.75	42,665.31	48,377.00	60,398.00	60,398.00	60,398.00
861031 Co Cont Unemp Ins	331.00	-	-	-	-	-
861035 Co Cont Workers Comp	61.00	75.00	75.00	489.68	489.68	489.68
Total Salaries & Employee Benefits	405,878.05	410,669.24	421,087.00	435,841.00	435,841.00	435,841.00
Services & Supplies						
862060 Communications	2,361.13	2,244.21	2,177.00	-	-	-
862101 Insurance - General	2,187.00	2,262.00	2,262.00	3,405.00	3,405.00	3,405.00
862170 Office Expense	9,888.74	7,542.14	9,070.98	9,071.00	9,071.00	9,071.00
862187 Education & Training	1,040.15	-	-	-	-	-
862190 Publ/Legal Notice	-	-	-	-	-	-
862230 Info Tech Equip	9,537.80	9,847.00	9,847.00	-	-	-
862239 Spec Dept Expense	1,137.45	496.00	496.00	-	-	-
862250 Transportation & Travel	-	4,271.61	4,271.61	4,272.00	4,272.00	4,272.00
862253 Travel Out of County	-	2,562.83	-	-	-	-
Total Services & Supplies	26,152.27	29,225.79	28,124.59	16,748.00	16,748.00	16,748.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	432,030.32	439,895.03	449,211.59	452,589.00	452,589.00	452,589.00
Total Fund Balance (Contribution)	(48,911.53)	19,078.00	(125,236.41)	-	-	-

0465 - ANTI-DRUG ABUSE ENFORCEMENT
C. David Eyster, District Attorney

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0465 Anti-Drug Abuse Enforcement
Fund: 4650 Anti-Drug Abuse Enforcement

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	200.68	-	-	-	-	-
827700 Other Revenue	219,252.67	244,789.66	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	5,082.00	-	351,211.00	508,880.00	508,880.00	508,880.00
Total Revenues	224,535.35	244,789.66	351,211.00	508,880.00	508,880.00	508,880.00
Salaries & Employee Benefits						
861011 Regular Employees	127,685.81	137,846.75	181,349.00	312,759.00	312,759.00	312,759.00
861013 Overtime Reg Emp	791.40	162.49	-	-	-	-
861021 Co Cont Retirement	48,514.49	56,718.05	100,796.00	105,476.00	105,476.00	105,476.00
861022 Co Cont OASDI	7,463.11	8,175.68	11,244.00	19,391.00	19,391.00	19,391.00
861023 Co Cont Medicare	1,745.41	1,912.07	2,630.00	4,536.00	4,536.00	4,536.00
861024 Co Cont Retire Incr	4,674.31	14,208.81	29,210.00	33,235.00	33,235.00	33,235.00
861030 Co Cont Health Ins	28,157.00	24,863.81	25,129.00	26,152.00	26,152.00	26,152.00
861031 Co Cont Unemp Ins	123.00	-	-	-	-	-
861035 Co Cont Workers Comp	439.00	405.00	167.00	405.00	405.00	405.00
Total Salaries & Employee Benefits	219,593.53	244,292.66	350,525.00	501,954.00	501,954.00	501,954.00
Services & Supplies						
862101 Insurance - General	420.00	497.00	579.00	578.00	578.00	578.00
862170 Office Expense	-	-	-	-	-	-
862230 Info Tech Equipment	-	-	1,969.00	6,348.00	6,348.00	6,348.00
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	420.00	497.00	2,548.00	6,926.00	6,926.00	6,926.00
Total Net Appropriations	220,013.53	244,789.66	353,073.00	508,880.00	508,880.00	508,880.00
Total Fund Balance (Contribution)	(4,521.82)	-	1,862.00	-	-	-

0466 - DEA COMMET
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0466 DEA COMMET
Fund: 4660 DEA COMMET

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823310 Asset Forfeiture	-	-	-		-	-
824101 Change in Fair Value Investment	(382.81)	-	-		-	-
825670 Federal Other Revenue	79,031.65	89,405.26	80,000.00	100,000.00	100,000.00	100,000.00
Total Revenues	78,648.84	89,405.26	80,000.00	100,000.00	100,000.00	100,000.00
Salaries & Employee Benefits						
861013 Overtime Reg Emp	-	-	-	12,004.00	12,004.00	12,004.00
Total Salaries & Employee Benefits	-	-	-	12,004.00	12,004.00	12,004.00
Services & Supplies						
862060 Communications	739.29	791.58	1,000.00	1,000.00	1,000.00	1,000.00
862120 Maint - Equip	-	-	-	-	-	-
862170 Office Expense	252.00	28.92	1,000.00	1,000.00	1,000.00	1,000.00
862187 Education & Training	2,365.95	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862200 Rent/Lease Equip	18,828.29	23,291.41	12,000.00	12,000.00	12,000.00	12,000.00
862210 Rent/Lease Bldg Grds	44,400.00	49,900.00	44,400.00	50,400.00	50,400.00	50,400.00
862232 Law Enf Supply & Svcs	8,435.13	4,175.88	13,996.00	13,996.00	13,996.00	13,996.00
862239 Spec Dept Expense	81.90	-	-	-	-	-
862260 Utilities	9,287.23	7,603.98	7,604.00	9,600.00	9,600.00	9,600.00
Total Services & Supplies	84,389.79	85,791.77	80,000.00	87,996.00	87,996.00	87,996.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	84,389.79	85,791.77	80,000.00	100,000.00	100,000.00	100,000.00
Total Fund Balance (Contribution)	5,740.95	(3,613.49)	-	-	-	-

0467 - CORRECTIONAL OFFICERS TRAINING
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0467 Correctional Officers Training
Fund: 4670 Correctional Officers Training

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	2,559.01	-	-		-	-
825490 State Other	-	80,056.00	-		-	-
827801 Grant Revenue	62,276.00	-	43,470.00	39,483.00	39,483.00	39,483.00
Total Revenues	64,835.01	80,056.00	43,470.00	39,483.00	39,483.00	39,483.00
Services & Supplies						
862187 Education & Training	177,779.73	236,435.34	43,470.00	39,483.00	39,483.00	39,483.00
Total Services & Supplies	177,779.73	236,435.34	43,470.00	39,483.00	39,483.00	39,483.00
Total Net Appropriations	177,779.73	236,435.34	43,470.00	39,483.00	39,483.00	39,483.00
Total Fund Balance (Contribution)	112,944.72	156,379.34	-	-	-	-

0471 - COMMUNITY CORRECTIONS GRANTS
Mick Hill, Public Defender

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
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Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0471 Community Corrections Grants
Fund: 4710 Community Corrections Grants

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	3,233.39	-	-	-	-	-
825490 State Other	216,159.97	-	334,300.00	-	-	-
825670 Federal Other Revenue	-	-	102,399.00	152,875.00	152,875.00	152,875.00
826390 Other Charges	-	-	-	-	-	-
827802 Operating Transfer In	7,602.00	-	-	-	-	-
827820 Grant Interest	3,150.67	(2,330.35)	-	-	-	-
Total Revenues	230,146.03	(2,330.35)	436,699.00	152,875.00	152,875.00	152,875.00
Salaries & Employee Benefits						
861011 Regular Employees	195,956.66	191,603.26	289,387.00	95,874.00	158,263.00	158,263.00
861012 Extra Help	34,142.50	49,805.39	18,357.00	-	-	-
861013 Overtime Reg Emp	36.96	-	-	-	-	-
861021 Co Cont Retirement	69,433.06	60,696.46	95,722.00	35,219.00	46,028.00	46,028.00
861022 Co Cont OASDI	12,005.31	11,661.92	17,813.00	1,941.00	3,897.00	3,897.00
861023 Co Cont Medicare	3,302.60	3,449.48	4,432.00	506.00	1,177.00	1,177.00
861024 Co Cont Retire Incr	4,861.52	14,166.09	23,147.00	7,823.00	10,495.00	10,495.00
861030 Co Cont Health Ins	24,774.06	25,271.88	47,432.00	11,512.00	17,911.00	17,911.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	344,512.67	356,654.48	496,290.00	152,875.00	237,771.00	237,771.00
Services & Supplies						
862170 Office Expense	7,684.60	7,432.73	7,200.00	-	1,000.00	1,000.00
862187 Education & Training	-	2,722.24	19,432.00	-	16,503.00	16,503.00
862189 Prof/Spec Svcs - Other	8,022.71	-	12,046.00	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
862253 Travel Out of County	8,873.50	2,615.26	-	-	-	-
Total Services & Supplies	24,580.81	12,770.23	38,678.00	-	17,503.00	17,503.00
Total Net Appropriations	369,093.48	369,424.71	534,968.00	152,875.00	255,274.00	255,274.00
Total Fund Balance (Contribution)	138,947.45	371,755.06	98,269.00	-	102,399.00	102,399.00

0472 - AIR QUALITY GRANT PROGRAMS**Darcie Antle, Chief Executive Officer**State Controller
County Budget Act
2010County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26County Budget Form
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Classification:

Function: 0
Activity: 0Budget Unit: 0472 Air Quality Grant Programs
Fund: 4720 Air Quality Grant Programs

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	-	-	29,151.65	29,547.61	29,547.61	29,547.61
824101 Change in Fair Value Investment	(26,603.46)	-	-	-	-	-
825150 Motor Vehicle in Lieu	635,366.01	519,402.79	600,000.00	-	-	-
825490 State Other	126,409.82	2,016,825.18	1,892,203.30	1,884,055.78	1,884,055.78	1,884,055.78
825670 Federal Other Revenue	4,570.67	61,518.00	16,000.00	20,000.00	20,000.00	20,000.00
826390 Other Charges	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
827820 Grant Interest	31,755.25	102,868.30	-	-	-	-
Total Revenues	771,498.29	2,700,614.27	2,537,354.95	1,933,603.39	1,933,603.39	1,933,603.39
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862090 Household Expense	26.96	-	-	-	-	-
862120 Maintenance - Equipment	7,193.72	6,557.37	10,200.00	-	-	-
862190 Public & Legal Notice	-	379.90	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	345,563.76	711,058.80	1,054,907.61	390,769.00	390,769.00	390,769.00
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	352,784.44	717,996.07	1,065,107.61	390,769.00	390,769.00	390,769.00
Other Charges						
863113 Payments to Other Governments	-	-	138,195.00	-	-	-
Total Other Charges	-	-	138,195.00	-	-	-
Fixed Assets						
864370 Equipment	-	600.00	-	-	-	-
Total Fixed Assets	-	600.00	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Operating Transfer Out	480,155.14	382,500.00	187,800.00	-	-	-
Total Expend Transfer & Reimb	480,155.14	382,500.00	187,800.00	-	-	-
Total Net Appropriations	832,939.58	1,101,096.07	1,391,102.61	390,769.00	390,769.00	390,769.00
Total Fund Balance (Contribution)	61,441.29	(1,599,518.20)	(1,146,252.34)	(1,542,834.39)	(1,542,834.39)	(1,542,834.39)

0474 - CAL MMET
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

County of Mendocino
State of California
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Classification:

Function: 0
Activity: 0

Budget Unit: 0474 Cal MMET (CA Multi-Jurisdictional Meth Enforc Team)
Fund: 4740 Cal MMET (CA Multi-Jurisdictional Meth Enforc Team)

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(2,756.66)	-	-	-	-	-
827801 Grant Revenue	133,154.70	133,154.70	133,155.00	133,200.00	133,200.00	133,200.00
827700 Other	-	-	-	-	-	-
Total Revenues	130,398.04	133,154.70	133,155.00	133,200.00	133,200.00	133,200.00
Services & Supplies						
862232 Law Enf Supply & Svcs	78,282.83	69,041.13	100,155.00	33,200.00	33,200.00	33,200.00
Total Services & Supplies	78,282.83	69,041.13	100,155.00	33,200.00	33,200.00	33,200.00
Fixed Assets						
864370 Equipment	36,642.11	23,665.00	33,000.00	100,000.00	100,000.00	100,000.00
Total Fixed Assets	36,642.11	23,665.00	33,000.00	100,000.00	100,000.00	100,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	114,924.94	92,706.13	133,155.00	133,200.00	133,200.00	133,200.00
Total Fund Balance (Contribution)	(15,473.10)	(40,448.57)	-	-	-	-

0478 - PUBLIC HEALTH PREPAREDNESS
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
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Classification:

Function: 0
Activity: 0

Budget Unit: 0478 Bioterrorism Act
Fund: 4780 Bioterrorism Act

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	4,598.57	-	-			-
825490 State Other Revenue	47,922.76	59,854.94	62,986.00			-
825670 Federal Other Revenue	16,824.58	221,861.51	208,426.67			-
826390 Other Charges	244,250.43	11,227.11	-			-
827801 Grant Revenue	132,001.03	-	-			-
827802 Operating Transfer In	15,848.95	552,505.41	42,807.00			-
827820 Grant Interest	(3,964.63)	(6,417.54)	-			-
Total Revenues	457,481.69	839,031.43	314,219.67	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	147,522.27	66,589.01	124,970.47			-
861013 Overtime Reg Emp	1,635.47	1,520.67	-			-
861021 Co Cont Retirement	52,295.47	21,359.86	40,841.75			-
861022 Co Cont OASDI	8,736.02	4,058.19	7,352.33			-
861023 Co Cont Medicare	2,043.18	949.12	1,718.50			-
861024 Co Cont Retire Incr	2,469.47	4,449.37	9,023.82			-
861030 Co Cont Health Ins	23,425.01	6,358.73	21,457.00			-
861031 Co Cont Unemp Ins	41.00	-	-			-
861035 Co Cont Workers Comp	35,258.00	34,541.00	20,862.00			-
Total Salaries & Employee Benefits	273,425.89	139,825.95	226,225.87	-	-	-
Services & Supplies						
862060 Communications	916.08	485.54	-			-
862101 Insurance - General	140.00	412.00	466.00			-
862165 Year End Admin Adj - Auditor	25,937.79	-	-			-
862170 Office Expense	360.32	946.52	3,028.00			-
862187 Education & Training	500.00	2,092.00	1,500.00			-
862189 Prof/Spec Svcs - Other	15,791.30	21,927.25	14,480.00			-
862194 A-87 Costs	-	-	4,662.00			-
862227 Software - Long Term	-	-	-			-
862230 Info Tech Equip	1,083.18	-	3,939.00			-
862239 Spec Dept Expense	249,664.63	212,526.47	52,333.24			-
862250 Trans/Travel	361.55	-	-			-
862253 Travel Out of County	671.65	2,107.70	6,524.54			-
862260 Utilities	1,130.98	387.64	1,060.02			-
Total Services & Supplies	296,557.48	240,885.12	87,992.80	-	-	-
Fixed Assets						
864370 Equipment	40,331.82	10,545.47	-			-
Total Fixed Assets	40,331.82	10,545.47	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-			-
865802 Oper Transfer Out	8,426.16	-	-			-
Total Expend Transfer & Reimb	8,426.16	-	-	-	-	-
Total Net Appropriations	618,741.35	391,256.54	314,218.67	-	-	-
Total Fund Balance (Contribution)	161,259.66	(447,774.89)	(1.00)	-	-	-

0481 - MENTAL HEALTH SERVICES OVERSIGHT
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0481 Mental Health Services Oversight
Fund: 4810 Mental Health Services Oversight

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	2,837.72	-	-	-	-	-
825490 State Other	-	455,352.25	888,828.00	735,015.00	735,015.00	735,015.00
825670 Federal Other	-	-	-	-	-	-
827801 Grant Revenue	178,589.56	-	-	-	-	-
Total Revenues	181,427.28	455,352.25	888,828.00	735,015.00	735,015.00	735,015.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	2,143.00	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	683.00	-	-	-
861022 Co Cont OASDI	-	-	129.00	-	-	-
861023 Co Cont Medicare	-	-	30.00	-	-	-
861024 Co Cont Retire Incr	-	-	148.00	-	-	-
861030 Co Cont Health Ins	-	-	333.00	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	3,466.00	-	-	-
Services & Supplies						
862189 Prof/Spec Svcs - Other	303,791.81	292,906.42	672,933.00	694,284.00	694,284.00	694,284.00
862239 Spec Dept Expense	62,713.24	56,963.89	212,429.00	40,731.00	40,731.00	40,731.00
Total Services & Supplies	366,505.05	349,870.31	885,362.00	735,015.00	735,015.00	735,015.00
Total Net Appropriations	366,505.05	349,870.31	888,828.00	735,015.00	735,015.00	735,015.00
Total Fund Balance (Contribution)	185,077.77	(105,481.94)	-	-	-	-

0482 - WELLNESS AND PREVENTION PILOT PROGRAM
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: 0482 Wellness and Prevention Pilot Program
Fund: 4820 Wellness and Prevention Pilot Program

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(0.01)	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
Total Revenues	(0.01)	-	-	-	-	-
Services & Supplies						
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Other Charges						
863280 Contr Other Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Total Net Appropriations	-	-	-	-	-	-
Total Fund Balance (Contribution)	0.01	-	-	-	-	-

0488 - HIV Services
Jenine Miller, Health Services Director

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
 Schedule 9

Classification:

Function: 0
 Activity: 0

Budget Unit: 0488 Surveillance/ADAP
 Fund: 4880 Surveillance/ADAP

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(1,058.32)	-	-			-
825490 State Other Revenue	33,406.24	13,337.00	33,337.00			-
827801 Grant Revenue	9,352.15	-	-			-
Total Revenues	41,700.07	13,337.00	33,337.00	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	-	25,971.00			-
861013 Overtime Reg Emp	-	-	-			-
861021 Co Cont Retirement	-	-	8,531.00			-
861022 Co Cont OASDI	-	-	2,863.00			-
861023 Co Cont Medicare	-	-	670.00			-
861024 Co Cont Retire Incr	-	-	2,510.00			-
861030 Co Cont Health Ins	-	-	7,135.00			-
861031 Co Cont Unemp Ins	-	-	-			-
861035 Co Cont Workers Comp	-	-	-			-
Total Salaries & Employee Benefits	-	-	47,680.00	-	-	-
Services & Supplies						
862140 Med Dntl & Lab Suppl	-	-	-			-
862165 Year End Admin Adj - Auditor	13,323.18	-	-			-
862170 Office Expense	252.81	401.75	-			-
862194 A-87 Costs	-	-	85.00			-
862239 Spec Dept Expense	19,416.32	19,603.36	2,709.00			-
862250 Trans/Travel	-	-	-			-
862253 Travel Out of County	-	-	-			-
Total Services & Supplies	32,992.31	20,005.11	2,794.00	-	-	-
Total Net Appropriations	32,992.31	20,005.11	50,474.00	-	-	-
Total Fund Balance (Contribution)	(8,707.76)	6,668.11	17,137.00	-	-	-

0491 - STOP ACT
Jenine Miller, Health Services Director

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
 Schedule 9

Classification:

Function: 0
 Activity: 0

Budget Unit: 0491 STOP Act
 Fund: 4910 STOP Act

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(237.30)	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
Total Revenues	(237.30)	-	-	-	-	-
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Total Net Appropriations	-	-	-	-	-	-
Total Fund Balance (Contribution)	237.30	-	-	-	-	-

0497 - CANNABIS GRANT
Steve Dunnicliff, Acting Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 0
Activity: 0

Budget Unit: Cannabis Local Equity 20 (CN Equity)
Fund: Cannabis Grant

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

1000 - NON-DEPARTMENTAL REVENUE
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 102 General - Finance

Budget Unit: 1000 Nondepartmental Revenue
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	41,758,381.26	44,903,683.31	46,537,528.00	47,524,000.00	47,612,160.00	47,612,160.00
821120 Curr Unsec Prop Tax	1,155,297.27	1,224,303.71	1,289,728.00	1,230,500.21	1,230,500.21	1,230,500.21
821130 Supplemental Roll Tax	369,770.81	1,342,839.56	579,765.00	800,000.00	800,000.00	800,000.00
821220 Prior Unsec Prop Tax	17,264.51	51,825.89	67,596.00	51,500.00	51,500.00	51,500.00
821400 Pen/Cost Delinq Tax	928,889.64	983,460.35	900,000.00	900,000.00	900,000.00	900,000.00
821500 Sales & Use Tax	9,001,373.06	12,322,085.96	10,771,230.00	11,376,891.00	11,376,891.00	11,376,891.00
821600 Timber Yield Tax	604,544.06	504,506.24	715,930.00	515,000.00	515,000.00	515,000.00
821699 TOT-Campgrnds/RV Parks	548,225.48	607,761.78	505,000.00	505,000.00	505,000.00	505,000.00
821700 Highway Property Rental	1,117.32	1,424.28	532.00	-	-	-
821701 TOT-Room Occup Tax	7,550,530.27	7,340,872.92	7,600,000.00	7,600,000.00	7,600,000.00	7,600,000.00
821702 Property Transfer Tax	630,143.97	579,557.92	540,000.00	540,000.00	540,000.00	540,000.00
821704 Prop Tax In Lieu of VLF	13,454,243.00	14,136,324.00	14,815,627.00	14,000,000.00	14,000,000.00	14,000,000.00
821706 Williamson Act Replacement	720,139.66	952,714.92	832,767.00	600,000.00	600,000.00	600,000.00
821707 Cannabis Business Tax	3,129,573.65	1,714,403.57	1,000,000.00	1,000,000.00	1,445,000.00	1,445,000.00
822210 Franchise	1,320,930.99	1,315,046.39	1,317,933.00	1,300,000.00	1,300,000.00	1,300,000.00
824100 Interest	1,867,643.87	3,024,044.53	1,266,000.00	1,500,000.00	1,500,000.00	1,500,000.00
824101 Change in Fair Value Investment	(156,961.45)	-	-	-	-	-
825150 Motor Vehiclle In Lieu	78,477.66	94,657.76	120,998.00	120,000.00	120,000.00	120,000.00
825398 SB90 Reimbursement	-	-	-	-	-	-
825481 Homeowner Exemption	295,102.26	213,039.18	248,735.00	275,000.00	275,000.00	275,000.00
825490 State Other	130,000.00	130,000.00	-	-	-	-
825650 Fed Grazing Fee	435.64	-	462.00	-	-	-
825660 Fed Land in Lieu Tax	1,639,881.00	885,835.00	664,376.00	850,000.00	850,000.00	850,000.00
825670 Federal Other	994,521.39	994,521.39	-	-	-	-
826402 Cost Plan Charges	3,331,979.34	6,183,483.29	6,805,555.00	5,100,000.00	5,850,000.00	5,850,000.00
827400 Prior Year Revenue	4,563.92	-	-	-	-	-
827600 Other Sales	-	-	-	-	-	-
827700 Other	(582,750.33)	165,240.35	200,000.00	200,000.00	200,000.00	200,000.00
827701 Refund Jury/Witness Fee	-	-	-	-	-	-
827715 Tobacco Settlement	893,613.28	796,935.14	755,985.00	900,000.00	900,000.00	900,000.00
827716 Opioid Settlement	130,751.84	108,718.62	-	-	500,000.00	500,000.00
827802 Oper Transfer In	500,000.00	-	5,275,349.00	-	500,000.00	500,000.00
Total Revenues	90,317,683.37	100,577,286.06	102,811,096.00	96,887,891.21	99,171,051.21	99,171,051.21
Services & Supplies						
862160 Misc Expense	58,103.74	-	-	-	-	-
862165 Year End Admin Adj-Auditor	846,301.37	2,152,871.83	-	-	-	-
Total Services & Supplies	904,405.11	2,152,871.83	-	-	-	-
Other Charges						
863310 Interest	-	0.20	-	-	-	-
Total Other Charges	-	0.20	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	16,591,425.32	17,267,318.32	19,834,707.00	14,108,706.71	15,152,325.00	15,152,325.00
Total Expend Transfer & Reimb	16,591,425.32	17,267,318.32	19,834,707.00	14,108,706.71	15,152,325.00	15,152,325.00
Total Net Appropriations	17,495,830.43	19,420,190.35	19,834,707.00	14,108,706.71	15,152,325.00	15,152,325.00
Net County Cost (Fund Contribution)	(72,821,852.94)	(81,157,095.71)	(82,976,389.00)	(82,779,184.50)	(84,018,726.21)	(84,018,726.21)

1010 - CLERK OF THE BOARD
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1010 Clerk of the Board
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826390 Other Charges	5,845.00	12,735.00	9,200.00	7,500.00	7,500.00	7,500.00
827700 Other	-	270.00	-	-	-	-
827802 Operating Transfer In	12,035.00	-	-	-	-	-
Total Revenues	17,880.00	13,005.00	9,200.00	7,500.00	7,500.00	7,500.00
Salaries & Employee Benefits						
861011 Regular Employees	248,264.27	199,102.25	202,578.00	196,253.00	182,692.00	182,692.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	15,357.30	9,263.07	17,413.00	10,000.00	10,000.00	10,000.00
861021 Co Cont Retirement	78,271.98	60,058.14	66,200.00	62,140.00	55,759.00	55,759.00
861022 Co Cont OASDI	14,901.58	12,180.10	12,437.00	11,711.00	10,870.00	10,870.00
861023 Co Cont Medicare	3,725.35	2,979.48	2,935.00	2,738.00	2,541.00	2,541.00
861024 Co Cont Retire Incr	3,730.83	12,788.64	14,704.00	15,359.00	12,863.00	12,863.00
861030 Co Cont Health Ins	41,529.21	28,503.22	32,278.00	29,433.00	29,433.00	29,433.00
861031 Co Cont Unemp Ins	572.00	-	-	-	-	-
861035 Co Cont Workers Comp	7,887.00	8,592.00	9,132.57	8,342.00	7,135.52	7,135.52
Total Salaries & Employee Benefits	414,239.52	333,466.90	357,677.57	335,976.00	311,293.52	311,293.52
Services & Supplies						
862060 Communications	1,123.43	1,094.44	1,080.00	950.00	950.00	950.00
862101 Insurance - General	9,621.00	48,909.00	211,645.07	280,245.00	280,245.00	280,245.00
862120 Maint - Equip	-	-	500.00	-	-	-
862150 Memberships	300.00	777.00	775.00	675.00	675.00	675.00
862170 Office Expense	4,356.74	2,449.15	2,968.00	1,200.00	1,200.00	1,200.00
862187 Education & Training	-	1,618.61	2,500.00	1,800.00	1,800.00	1,800.00
862189 Prof/Spec Svcs - Other	11,185.72	8,408.00	127,900.00	6,970.00	6,970.00	6,970.00
862190 Publ/Legal Notice	557.63	39.07	1,500.00	1,050.00	1,050.00	1,050.00
862200 Rents & Leases - Equipment	-	-	-	-	-	-
862228 Software - Short Term	-	150.00	4,200.00	221.00	221.00	221.00
862230 Info Tech Equip	16,317.05	14,714.43	-	7,014.00	5,147.00	5,147.00
862239 Spec Dept Expense	280.00	388.00	1,500.00	1,000.00	1,000.00	1,000.00
862250 Trans/Travel	31.32	-	500.00	2,000.00	2,000.00	2,000.00
862253 Travel Out of County	3,117.82	1,034.71	3,500.00	4,800.00	4,800.00	4,800.00
Total Services & Supplies	46,890.71	79,582.41	358,568.07	307,925.00	306,058.00	306,058.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	461,130.23	413,049.31	716,245.64	643,901.00	617,351.52	617,351.52
Net County Cost (Fund Contribution)	443,250.23	400,044.31	707,045.64	636,401.00	609,851.52	609,851.52

1015 - BOARD OF SUPERVISORS
John Haschak, Chair

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1015 Board of Supervisors
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	20,716.00	-	-	-	-	-
Total Revenues	20,716.00	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	537,032.86	535,664.60	553,365.00	535,645.00	499,741.00	499,741.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	138,316.28	123,705.30	134,856.00	176,505.00	159,445.00	159,445.00
861022 Co Cont OASDI	33,327.96	32,536.66	34,280.00	31,935.00	29,709.00	29,709.00
861023 Co Cont Medicare	7,794.48	7,609.28	8,019.00	7,470.00	6,949.00	6,949.00
861024 Co Cont Retire Incr	6,622.62	26,352.09	29,957.00	43,625.00	36,912.00	36,912.00
861030 Co Cont Health Ins	52,517.45	69,842.88	74,334.00	93,902.00	93,902.00	93,902.00
861035 Co Cont Workers Comp	1,226.00	750.00	665.32	440.00	440.00	440.00
Total Salaries & Employee Benefits	776,837.65	796,460.81	835,476.32	889,522.00	827,098.00	827,098.00
Services & Supplies						
862060 Communications	6,416.15	5,493.94	4,944.00	4,500.00	4,500.00	4,500.00
862101 Insurance - General	14,129.00	18,042.00	18,314.73	22,900.00	22,900.00	22,900.00
862150 Memberships	41,555.34	42,846.48	41,694.00	43,220.00	43,220.00	43,220.00
862170 Office Expense	3,538.10	2,960.96	4,228.00	3,000.00	3,000.00	3,000.00
862187 Education & Training	1,530.00	1,275.00	3,500.00	3,500.00	3,500.00	3,500.00
862189 Prof/Spec Svcs - Other	11,934.47	102,386.21	4,200.00	4,330.00	4,330.00	4,330.00
862190 Publ/Legal Notice	334.81	39.07	-	-	-	-
862200 Rents & Leases - Equipment	-	-	500.00	-	-	-
862217 Debt Service Principal	86,818.93	-	-	-	-	-
862218 Debt Service Int - SBIT	1,207.12	-	-	-	-	-
862228 Software - Short Term	-	-	4,200.00	-	-	-
862230 Info Tech Equipment	15,436.92	17,048.15	-	14,820.00	10,921.00	10,921.00
862239 Spec Dept Expense	14,033.76	6,518.61	10,000.00	40,000.00	40,000.00	40,000.00
862250 Trans/Travel	-	413.58	1,350.00	1,500.00	1,500.00	1,500.00
862253 Travel Out of County	8,170.72	6,262.90	18,250.00	8,250.00	8,250.00	8,250.00
Total Services & Supplies	205,105.32	203,286.90	111,180.73	146,020.00	142,121.00	142,121.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	981,942.97	999,747.71	946,657.05	1,035,542.00	969,219.00	969,219.00
Net County Cost (Fund Contribution)	961,226.97	999,747.71	946,657.05	1,035,542.00	969,219.00	969,219.00

1020 - EXECUTIVE OFFICE
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1020 Executive Office
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826390 Other Charges	83,194.44	69.98	-	-	-	-
827400 Prior Year Revenue	-	-	-	-	-	-
827707 Donation	-	-	-	-	-	-
827802 Oper Transfer In	166,746.47	-	-	-	-	-
Total Revenues	249,940.91	69.98	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	834,519.42	322,171.41	535,324.00	696,219.00	646,846.00	646,846.00
861012 Extra Help	1,515.00	3,305.22	8,000.00	-	-	-
861013 Overtime Reg Emp	3,826.80	459.76	1,500.00	1,500.00	1,500.00	1,500.00
861021 Co Cont Retirement	285,407.86	107,151.00	150,744.00	224,731.00	201,690.00	201,690.00
861022 Co Cont OASDI	48,826.94	18,294.20	32,427.00	41,847.00	38,786.00	38,786.00
861023 Co Cont Medicare	11,832.94	4,582.05	11,970.00	9,786.00	9,070.00	9,070.00
861024 Co Cont Retire Incr	20,454.28	25,219.98	63,104.00	64,020.00	55,051.00	55,051.00
861030 Co Cont Health Ins	146,230.36	58,715.28	92,295.00	103,440.00	103,440.00	103,440.00
861031 Co Cont Unemp Ins	1,243.00	-	-	-	-	-
861035 Co Cont Workers Comp	12,256.00	22,877.00	78,210.00	81,691.00	69,822.04	69,822.04
Total Salaries & Employee Benefits	1,366,112.60	562,775.90	973,574.00	1,223,234.00	1,126,205.04	1,126,205.04
Services & Supplies						
862050 Clthg & Prsnl Items	-	-	-	-	-	-
862060 Communications	12,204.52	10,931.06	13,500.00	15,000.00	15,000.00	15,000.00
862101 Insurance - General	8,164.00	9,882.00	8,860.00	11,915.00	11,915.00	11,915.00
862120 Maintenance-Equipment	-	141.06	-	-	-	-
862150 Memberships	2,273.98	6,794.69	3,700.00	3,800.00	3,800.00	3,800.00
862170 Office Expense	26,755.20	13,350.67	25,000.00	18,000.00	18,000.00	18,000.00
862187 Education & Training	7,325.89	1,979.48	8,000.00	2,500.00	2,500.00	2,500.00
862189 Prof/Spec Svcs - Other	271,949.78	265,813.16	89,750.00	161,500.00	161,500.00	161,500.00
862190 Publ/Legal Notice	4,152.47	1,090.97	3,000.00	1,500.00	1,500.00	1,500.00
862200 Rent/Lease Equip	518.28	-	3,500.00	-	-	-
862228 Software-Short Term	-	450.00	-	500.00	500.00	500.00
862230 Info Tech Equipment	41,718.22	26,475.95	12,615.00	52,927.00	36,737.00	36,737.00
862239 Spec Dept Expense	11,717.03	28,471.72	40,000.00	35,000.00	35,000.00	35,000.00
862250 Trans/Travel	1,757.72	188.38	2,500.00	1,000.00	1,000.00	1,000.00
862253 Travel Out of County	6,420.73	4,992.71	23,000.00	18,000.00	18,000.00	18,000.00
Total Services & Supplies	394,957.82	370,561.85	233,425.00	321,642.00	305,452.00	305,452.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(80,433.05)	-	-	-	-	-
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(80,433.05)	-	-	-	-	-
Total Net Appropriations	1,680,637.37	933,337.75	1,206,999.00	1,544,876.00	1,431,657.04	1,431,657.04
Net County Cost (Fund Contribution)	1,430,696.46	933,267.77	1,206,999.00	1,544,876.00	1,431,657.04	1,431,657.04

1110- AUDITOR-CONTROLLER
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1110 Auditor-Controller
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826115 Debt Service Fee	218,566.25	224,498.22	223,595.00	270,000.00	270,000.00	270,000.00
826120 Accounting Fee	100,429.00	343,016.48	100,000.00	150,000.00	150,000.00	150,000.00
826390 Other Charges	4,804.40	2,377.98	3,000.00	5,000.00	5,000.00	5,000.00
827400 Prior Year Revenue	-	-	-	-	-	-
827600 Other Sales	8.00	-	-	-	-	-
827703 Cancel Outlawed Warr	-	-	30,000.00	50,000.00	50,000.00	50,000.00
827802 Oper Transfer In	48,596.00	-	-	-	-	-
Total Revenues	372,403.65	569,892.68	356,595.00	475,000.00	475,000.00	475,000.00
Salaries & Employee Benefits						
861011 Regular Employees	996,498.09	864,989.35	943,252.00	1,088,154.00	1,016,048.00	1,016,048.00
861012 Extra Help	3,100.86	-	-	-	-	-
861013 Overtime Reg Emp	37,547.82	46,789.77	35,000.00	35,000.00	35,000.00	35,000.00
861021 Co Cont Retirement	334,963.28	269,758.13	312,942.00	361,308.00	326,916.00	326,916.00
861022 Co Cont OASDI	60,785.66	55,667.75	61,115.00	68,308.00	63,837.00	63,837.00
861023 Co Cont Medicare	14,660.27	13,019.11	14,457.00	15,977.00	14,931.00	14,931.00
861024 Co Cont Retire Incr	22,497.56	60,889.47	72,254.00	96,036.00	82,473.00	82,473.00
861030 Co Cont Health Ins	90,687.39	80,969.71	95,971.00	119,789.00	119,789.00	119,789.00
861031 Co Cont Unemp Ins	370.00	-	-	-	-	-
861035 Co Cont Workers Comp	1,216.00	550.00	559.00	1,888.00	1,888.00	1,888.00
Total Salaries & Employee Benefits	1,562,326.93	1,392,633.29	1,535,550.00	1,786,460.00	1,660,882.00	1,660,882.00
Services & Supplies						
862060 Communications	1,636.44	1,854.19	1,702.00	2,020.00	2,020.00	2,020.00
862101 Insurance - General	4,792.00	5,000.00	6,197.00	7,493.00	7,493.00	7,493.00
862150 Memberships	521.00	696.00	771.00	1,460.00	1,460.00	1,460.00
862170 Office Expense	39,232.80	41,296.30	30,000.00	29,417.00	29,417.00	29,417.00
862187 Education & Training	2,724.73	3,027.73	4,920.00	8,183.00	8,183.00	8,183.00
862189 Prof/Spec Svc	97,726.93	89,845.37	37,064.28	73,931.00	73,931.00	73,931.00
862190 Publ/Legal Notice	261.93	161.41	150.00	150.00	150.00	150.00
862228 Software-Short Term	-	26.85	-	1,133.00	1,133.00	1,133.00
862229 Software - Maintenance	-	83,007.67	85,000.00	85,000.00	88,063.00	88,063.00
862230 Info Tech Equip	1,281.68	-	-	32,900.00	24,510.00	24,510.00
862239 Spec Dept Expense	35,467.61	33,379.93	-	-	-	-
862250 Trans/Travel	180.44	-	1,200.00	1,200.00	1,200.00	1,200.00
862253 Travel Out of County	3,589.23	6,014.11	10,000.00	12,633.00	12,633.00	12,633.00
Total Services & Supplies	187,414.79	264,309.56	177,004.28	255,520.00	250,193.00	250,193.00
Other Charges						
863340 Taxes/Assmnts	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,749,741.72	1,656,942.85	1,712,554.28	2,041,980.00	1,911,075.00	1,911,075.00
Net County Cost (Fund Contribution)	1,377,338.07	1,087,050.17	1,355,959.28	1,566,980.00	1,436,075.00	1,436,075.00

1120 - ASSESSOR
Katrina Bartolomie, Assessor-Clerk-Recorder

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1120 Assessor
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826390 Other Charges	8,143.85	8,430.00	8,500.00	8,500.00	8,500.00	8,500.00
827600 Other Sales	7,877.76	9,043.30	9,000.00	9,000.00	9,000.00	9,000.00
827602 Sale of Map - Assr	-	109.84	150.00	150.00	150.00	150.00
827802 Oper Transfer In	59,863.00	42,123.07	20,000.00	20,000.00	-	-
Total Revenues	75,884.61	59,706.21	37,650.00	37,650.00	17,650.00	17,650.00
Salaries & Employee Benefits						
861011 Regular Employees	1,203,569.27	1,379,163.34	1,410,026.00	1,817,849.00	1,705,546.00	1,705,546.00
861012 Extra Help	2,685.60	12,756.60	10,000.00	10,000.00	10,000.00	10,000.00
861013 Overtime Reg Emp	6,927.73	5,607.21	-	-	-	-
861021 Co Cont Retirement	425,076.74	446,096.67	450,296.00	646,986.00	582,745.00	582,745.00
861022 Co Cont OASDI	71,684.13	82,140.42	83,301.00	115,742.00	108,617.00	108,617.00
861023 Co Cont Medicare	16,910.87	19,395.08	19,482.00	27,071.00	25,397.00	25,397.00
861024 Co Cont Retire Incr	33,292.40	108,061.21	115,133.00	175,114.00	148,999.00	148,999.00
861030 Co Cont Health Ins	186,033.02	241,870.38	253,150.00	348,811.00	336,506.00	336,506.00
861031 Co Cont Unemp Ins	3,613.00	-	-	-	-	-
861035 Co Cont Workers Comp	1,357.00	1,291.00	1,580.00	5,277.00	4,711.10	4,711.10
Total Salaries & Employee Benefits	1,951,149.76	2,296,381.91	2,342,968.00	3,146,850.00	2,922,521.10	2,922,521.10
Services & Supplies						
862060 Communications	2,783.92	2,697.67	2,500.00	2,500.00	2,500.00	2,500.00
862101 Insurance - General	26,462.00	33,047.00	31,197.00	35,496.00	35,496.00	35,496.00
862120 Maint - Equip	-	4,861.00	4,900.00	4,900.00	4,900.00	4,900.00
862150 Memberships	1,240.00	1,961.00	6,790.00	1,250.00	1,250.00	1,250.00
862170 Office Expense	25,652.17	24,002.26	12,981.41	13,000.00	7,000.00	7,000.00
862187 Education & Training	295.00	1,080.00	500.00	5,000.00	5,000.00	5,000.00
862189 Prof & Special Services	81,566.57	83,007.67	88,213.00	93,713.00	8,000.00	8,000.00
862190 Publ & Legal Notices	0.91	-	-	-	-	-
862228 Software - Short Term	-	150.00	1,436.00	1,645.00	1,645.00	1,645.00
862229 Software - Maintenance	-	-	-	-	88,063.00	88,063.00
862230 Info Tech Equip	51,316.22	50,449.99	-	50,620.00	39,392.00	39,392.00
862239 Spec Dept Expense	2,291.74	3,785.24	1,205.00	1,205.00	1,205.00	1,205.00
862250 Trans/Travel	9,403.46	2,427.91	3,000.00	3,000.00	3,000.00	3,000.00
862253 Travel Out of County	2,448.04	4,303.98	1,500.00	7,000.00	7,000.00	7,000.00
Total Services & Supplies	203,460.03	211,773.72	154,222.41	219,329.00	204,451.00	204,451.00
Fixed Assets						
864370 Equipment	-	2,123.07	-	-	-	-
Total Fixed Assets	-	2,123.07	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	2,154,609.79	2,510,278.70	2,497,190.41	3,366,179.00	3,126,972.10	3,126,972.10
Net County Cost (Fund Contribution)	2,078,725.18	2,450,572.49	2,459,540.41	3,328,529.00	3,109,322.10	3,109,322.10

1122 ASSESSOR PROPERTY CHARACTERISTICS
Katrina Bartolomie, Assessor-Clerk-Recorder

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1122 Property Characteristics
Fund: 1220 Assessor Prop Characteristics

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	4,543.59	8,571.34	3,500.00	2,000.00	2,000.00	2,000.00
824101 Change in Fair Value Invstmnt	898.93	-	-	-	-	-
827600 Other Sales	25,487.59	28,709.68	30,000.00	25,000.00	25,000.00	25,000.00
Total Revenues	30,930.11	37,281.02	33,500.00	27,000.00	27,000.00	27,000.00
Services & Supplies						
862194 A-87 Costs	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	45,790.49	20,000.00	20,000.00	-	-
Total Expend Transfer & Reimb	-	45,790.49	20,000.00	20,000.00	-	-
Total Net Appropriations	-	45,790.49	20,000.00	20,000.00	-	-
Net County Cost (Fund Contribution)	(30,930.11)	8,509.47	(13,500.00)	(7,000.00)	(27,000.00)	(27,000.00)

1130 - TREASURER-TAX COLLECTOR
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government

Budget Unit: 1130 Treasurer-Tax Collector

Activity: 101 General - Legislative & Administrative

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821400 Pen/Cost Delinq Tax	59,844.42	-	-	-	-	-
822200 Business License	132,082.00	132,400.00	120,000.00	120,000.00	120,000.00	120,000.00
822204 Cannabis Facility Bus. Lic.	11,400.00	8,745.00	2,000.00	5,000.00	5,000.00	5,000.00
822603 Lumber Mill Permit	665.00	595.00	500.00	500.00	500.00	500.00
826112 Tax Deeded Admin Fee	910.00	770.00	1,000.00	1,000.00	1,000.00	1,000.00
826113 50% Redemption Fee	11,160.00	15,794.25	16,000.00	16,000.00	16,000.00	16,000.00
826114 Release of Lien	2,780.00	1,340.00	1,000.00	3,000.00	3,000.00	3,000.00
826151 Treasurer Cost Reimb	278,921.00	219,877.84	286,100.00	385,037.00	385,037.00	385,037.00
826380 Collection Fee	19,309.58	44,749.71	35,000.00	35,000.00	35,000.00	35,000.00
826390 Other Charges	35,424.58	35,659.75	30,000.00	30,000.00	30,000.00	30,000.00
826404 Returned Check Chg	1,075.00	4,475.00	3,000.00	3,000.00	3,000.00	3,000.00
826405 Pmt Plan Process Fee	5,628.58	5,832.63	10,000.00	8,000.00	8,000.00	8,000.00
827400 Prior Year Revenue	15,120.76	-	-	-	-	-
827600 Other Sales	-	-	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	20,381.00	-	-	-	-	-
Total Revenues	594,701.92	470,239.18	504,600.00	606,537.00	606,537.00	606,537.00
Salaries & Employee Benefits						
861011 Regular Employees	394,879.52	525,530.28	626,700.00	889,249.00	829,097.00	829,097.00
861012 Extra Help	9,935.29	-	-	-	-	-
861013 Overtime	8,349.03	26,488.83	20,000.00	20,000.00	20,000.00	20,000.00
861021 Co Cont Retirement	139,357.55	164,647.46	209,627.00	298,546.00	270,047.00	270,047.00
861022 Co Cont OASDI	23,397.38	33,107.95	40,761.00	55,487.00	51,758.00	51,758.00
861023 Co Cont Medicare	5,749.07	7,742.99	9,532.00	12,978.00	12,106.00	12,106.00
861024 Co Cont Retire Incr	12,040.47	38,982.86	51,379.00	81,051.00	69,857.00	69,857.00
861030 Co Cont Health Ins	58,221.68	70,145.19	124,883.00	130,465.00	130,465.00	130,465.00
861031 Co Cont Unemp Ins	899.00	-	-	-	-	-
861035 Co Cont Workers Comp	3,172.00	1,698.00	1,205.00	2,528.00	2,367.03	2,367.03
Total Salaries & Employee Benefits	656,000.99	868,343.56	1,084,087.00	1,490,304.00	1,385,697.03	1,385,697.03
Services & Supplies						
862060 Communications	695.90	1,626.27	1,800.00	2,000.00	2,000.00	2,000.00
862101 Insurance - General	14,695.00	18,200.00	18,380.00	6,787.00	6,787.00	6,787.00
862120 Maint - Equip	-	9,391.66	12,600.00	12,960.00	12,960.00	12,960.00
862150 Memberships	480.00	800.00	800.00	950.00	950.00	950.00
862170 Office Expense	74,947.74	79,357.96	95,930.00	95,415.00	95,415.00	95,415.00
862182 Data Processing Services	111,306.99	14,279.36	-	-	-	-
862187 Education & Training	1,300.00	1,175.00	1,850.00	4,965.00	4,965.00	4,965.00
862189 Prof/Spec Svcs - Other	510.24	36,174.07	29,451.00	25,000.00	25,000.00	25,000.00
862190 Publ/Legal Notice	3,431.25	9,469.42	6,000.00	6,000.00	6,000.00	6,000.00
862228 Software - Short Term	-	-	-	515.00	515.00	515.00
862229 Software - Maintenance	-	83,007.66	116,721.00	88,063.00	88,063.00	88,063.00
862230 Info Tech Equipment	-	-	-	23,490.00	18,132.00	18,132.00
862253 Travel Out of County	3,229.81	2,913.08	5,000.00	7,219.00	7,219.00	7,219.00
Total Services & Supplies	210,596.93	256,394.48	288,532.00	273,364.00	268,006.00	268,006.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	3,500.00	3,500.00	3,500.00	3,500.00
Total Fixed Assets	-	-	3,500.00	3,500.00	3,500.00	3,500.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	866,597.92	1,124,738.04	1,376,119.00	1,767,168.00	1,657,203.03	1,657,203.03
Net County Cost (Fund Contribution)	271,896.00	654,498.86	871,519.00	1,160,631.00	1,050,666.03	1,050,666.03

1140 - PAYROLL ADMINISTRATION
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 102 General - Finance

Budget Unit: 1140 Payroll Administration
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826390 Other Charges	1,801.33	-	-	-	-	-
827600 Other Sales	11.00	-	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	1,812.33	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	205,015.68	334,798.52	264,410.00	268,394.00	253,206.00	253,206.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	19,387.15	10,483.73	16,400.00	10,000.00	10,000.00	10,000.00
861021 Co Cont Retirement	71,851.77	103,989.20	96,113.00	91,366.00	83,715.00	83,715.00
861022 Co Cont OASDI	13,589.03	20,748.95	11,457.00	16,526.00	15,584.00	15,584.00
861023 Co Cont Medicare	3,178.03	4,896.25	4,145.00	3,865.00	3,645.00	3,645.00
861024 Co Cont Retire Incr	5,002.92	24,514.81	23,612.00	22,578.00	19,466.00	19,466.00
861030 Co Cont Health Ins	30,844.78	48,569.03	52,135.00	45,826.00	45,826.00	45,826.00
861035 Co Cont Workers Comp	-	-	85.97	587.00	587.00	587.00
Total Salaries & Employee Benefits	348,869.36	548,000.49	468,357.97	459,142.00	432,029.00	432,029.00
Services & Supplies						
862060 Communications	146.93	640.32	792.00	792.00	792.00	792.00
862101 Insurance - General	-	-	964.17	804.00	804.00	804.00
862170 Office Expense	2,050.59	6,215.72	6,500.00	4,500.00	4,500.00	4,500.00
862187 Education & Training	4,382.87	850.00	5,000.00	5,000.00	5,000.00	5,000.00
862189 Prof/Spec Svcs - Other	300.00	221.34	15,000.00	10,000.00	10,000.00	10,000.00
862228 Software-Short Term	-	-	-	350.00	350.00	350.00
862230 Info Tech Equipment	-	9,948.00	350.00	7,340.00	5,574.00	5,574.00
862239 Spec Dept Expense	1,493.29	19,666.59	-	-	-	-
862250 Trans/Travel	-	30.00	100.00	-	-	-
862253 Travel Out of County	-	429.54	1,000.00	2,500.00	2,500.00	2,500.00
Total Services & Supplies	8,373.68	38,001.51	29,706.17	31,286.00	29,520.00	29,520.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	357,243.04	586,002.00	498,064.14	490,428.00	461,549.00	461,549.00
Net County Cost (Fund Contribution)	355,430.71	586,002.00	498,064.14	490,428.00	461,549.00	461,549.00

1150 - FISCAL SERVICES
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 102 General - Finance

Budget Unit: 1150 Fiscal Services
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	468,668.82	445,701.00	516,039.00	480,638.00	480,638.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	917.08	-	-	-	-
861021 Co Cont Retirement	-	143,029.85	148,375.00	169,197.00	152,501.00	152,501.00
861022 Co Cont OASDI	-	27,634.60	27,980.00	31,164.00	28,969.00	28,969.00
861023 Co Cont Medicare	-	6,593.82	6,508.00	7,287.00	6,774.00	6,774.00
861024 Co Cont Retire Incr	-	32,687.41	33,180.00	43,847.00	37,307.00	37,307.00
861030 Co Cont Health Ins	-	95,985.33	107,457.00	109,528.00	109,528.00	109,528.00
861035 Co Cont Workers Comp	-	-	5,000.00	-	-	-
Total Salaries & Employee Benefits	-	775,516.91	774,201.00	877,062.00	815,717.00	815,717.00
Services & Supplies						
862060 Communications	-	1,392.15	1,550.00	1,500.00	1,500.00	1,500.00
862101 Insurance - General	-	-	3,500.00	-	-	-
862170 Office Expense	-	1,795.45	500.00	1,800.00	1,800.00	1,800.00
862187 Education & Training	-	-	2,500.00	1,500.00	1,500.00	1,500.00
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862190 Publ & Legal Notices	-	-	1,500.00	-	-	-
862228 Software-Short Term	-	-	-	1,900.00	1,900.00	1,900.00
862230 Info Tech Equipment	-	20,457.00	1,850.00	1,500.00	1,500.00	1,500.00
862239 Spec Dept Expense	50,508.71	-	-	-	-	-
862250 Trans/Travel	-	-	350.00	350.00	350.00	350.00
862253 Travel Out of County	-	-	1,000.00	1,000.00	1,000.00	1,000.00
Total Services & Supplies	50,508.71	23,644.60	12,750.00	9,550.00	9,550.00	9,550.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	50,508.71	799,161.51	786,951.00	886,612.00	825,267.00	825,267.00
Net County Cost (Fund Contribution)	50,508.71	799,161.51	786,951.00	886,612.00	825,267.00	825,267.00

1160 - CENTRAL SERVICES
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government

Budget Unit: 1160 Central Services

Activity: 101 General - Legislative & Administrative

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826274 Interfund - Printing	6,903.13	2,085.06	19,400.00	4,000.00	4,000.00	4,000.00
826275 Interfund - Xerox	12,954.26	12,869.37	28,300.00	13,000.00	13,000.00	13,000.00
826390 Other Charges	10,715.31	12,528.96	33,500.00	11,000.00	11,000.00	11,000.00
827400 Prior Year Revenue	36.01	-	-	-	-	-
827500 Sale of Fixed Asset	5,523.04	12,550.30	10,000.00	-	-	-
827600 Other Sales	17,574.55	14,495.12	26,400.00	-	-	-
827713 Vending Machine	-	-	-	-	-	-
827802 Operating Transfer In	20,370.00	-	-	-	-	-
Total Revenues	74,076.30	54,528.81	117,600.00	28,000.00	28,000.00	28,000.00
Salaries & Employee Benefits						
861011 Regular Employees	367,522.23	345,617.62	232,620.00	229,591.00	213,123.00	213,123.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	1,481.22	510.34	-	1,500.00	1,500.00	1,500.00
861021 Co Cont Retirement	129,326.81	112,714.63	76,037.00	75,834.00	68,176.00	68,176.00
861022 Co Cont OASDI	21,988.85	19,772.62	15,522.00	13,819.00	12,798.00	12,798.00
861023 Co Cont Medicare	5,260.95	4,690.83	3,783.00	3,231.00	2,992.00	2,992.00
861024 Co Cont Retire Incr	8,684.60	26,031.09	19,347.00	20,314.00	17,340.00	17,340.00
861030 Co Cont Health Ins	47,247.48	70,329.07	52,496.00	61,577.00	61,577.00	61,577.00
861031 Co Cont Unemp Ins	1,291.00	-	-	-	-	-
861035 Co Cont Workers Comp	1,267.00	2,287.00	2,619.07	2,134.00	1,886.58	1,886.58
Total Salaries & Employee Benefits	584,070.14	581,953.20	402,424.07	408,000.00	379,392.58	379,392.58
Services & Supplies						
862060 Communications	3,693.69	4,102.93	4,550.00	4,550.00	4,550.00	4,550.00
862101 Insurance - General	22,329.00	26,270.00	31,088.82	22,036.00	22,036.00	22,036.00
862120 Maint - Equip	276.69	1,864.00	600.00	2,200.00	2,200.00	2,200.00
862150 Memberships	112.49	460.00	420.00	11,100.00	11,100.00	11,100.00
862170 Office Expense	13,514.45	11,192.24	14,750.00	13,500.00	13,500.00	13,500.00
862187 Education & Training	707.00	683.61	1,450.00	1,000.00	1,000.00	1,000.00
862188 Printing	75,200.55	39,812.28	60,000.00	30,000.00	30,000.00	30,000.00
862189 Prof/Spec Svcs - Other	-	6,306.85	25,000.00	14,000.00	14,000.00	14,000.00
862190 Publ/Legal Notice	8.54	-	-	-	-	-
862200 Rent/Lease Equip	8,828.84	8,828.84	9,400.00	10,525.00	10,525.00	10,525.00
862201 Rent/Lease - Copiers	128,535.63	97,840.12	94,850.00	118,124.00	118,124.00	118,124.00
862228 Software - Short Term	-	-	10,605.00	8,530.00	13,161.00	13,161.00
862230 Info Tech Equip	25,627.90	40,878.67	4,000.00	8,274.00	5,985.00	5,985.00
862239 Spec Dept Expense	12,134.36	(28,299.34)	1,500.00	1,500.00	1,500.00	1,500.00
862250 Trans/Travel	7,244.93	2,953.09	5,030.00	7,381.00	7,381.00	7,381.00
862253 Travel Out of County	-	69.00	-	-	-	-
Total Services & Supplies	298,214.07	212,962.29	263,243.82	252,720.00	255,062.00	255,062.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(256,667.06)	(201,990.70)	(170,200.00)	(170,000.00)	(170,000.00)	(170,000.00)
Total Expend Transfer & Reimb	(256,667.06)	(201,990.70)	(170,200.00)	(170,000.00)	(170,000.00)	(170,000.00)
Total Net Appropriations	625,617.15	592,924.79	495,467.89	490,720.00	464,454.58	464,454.58
Net County Cost (Fund Contribution)	551,540.85	538,395.98	377,867.89	462,720.00	436,454.58	436,454.58

1210 - COUNTY COUNSEL
Charlotte E. Scott, County Counsel

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government

Budget Unit: 1210 County Counsel

Activity: 101 General - Legislative & Administrative

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826161 Legal Services	13,105.88	23,033.37	11,168.00	33,000.00	33,000.00	33,000.00
826163 Legal Svcs Reimb	5,282.00	19,864.35	-	1,000.00	1,000.00	1,000.00
826230 Estate Fee-Public Administrator	12,284.29	-	-	-	-	-
826278 Interfund - Legal	350,963.85	258,647.05	340,000.00	400,000.00	400,000.00	400,000.00
826390 Other Charges	186,538.54	139,719.01	136,383.00	78,000.00	78,000.00	78,000.00
827600 Other Sales	2.80	15.25	-	200.00	200.00	200.00
827802 Oper Transfer In	43,323.00	-	-	-	-	-
Total Revenues	611,500.36	441,279.03	487,551.00	512,200.00	512,200.00	512,200.00
Salaries & Employee Benefits						
861011 Regular Employees	1,530,714.21	1,580,165.97	1,640,839.54	1,931,277.00	1,806,699.00	1,806,699.00
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	483,540.98	455,540.24	535,962.78	561,685.00	501,732.00	501,732.00
861022 Co Cont OASDI	88,222.44	91,350.60	101,399.33	114,553.00	106,829.00	106,829.00
861023 Co Cont Medicare	21,671.67	22,375.69	26,146.16	26,791.00	24,985.00	24,985.00
861024 Co Cont Retire Incr	36,761.43	111,507.19	154,836.50	153,066.00	129,301.00	129,301.00
861030 Co Cont Health Ins	213,005.39	234,366.60	278,434.65	272,908.00	272,908.00	272,908.00
861031 Co Cont Unemp Ins	1,039.00	-	-	-	-	-
861035 Co Cont Workers Comp	1,943.00	1,770.00	1,685.00	26,189.00	22,484.34	22,484.34
Total Salaries & Employee Benefits	2,376,898.12	2,497,076.29	2,739,303.96	3,086,469.00	2,864,938.34	2,864,938.34
Services & Supplies						
862060 Communications	3,506.41	3,472.02	4,076.00	4,076.00	4,076.00	4,076.00
862101 Insurance - General	251,591.00	195,530.00	189,064.00	135,061.00	135,061.00	135,061.00
862120 Maint - Equip	-	-	-	-	-	-
862150 Memberships	11,466.75	10,176.00	12,082.00	13,164.00	13,164.00	13,164.00
862170 Office Expense	10,448.72	7,033.51	13,000.00	11,000.00	11,000.00	11,000.00
862183 Legal Fees	-	-	-	-	-	-
862187 Education & Training	(565.00)	-	1,500.00	3,000.00	3,000.00	3,000.00
862189 Prof/Spec Svcs - Other	241,016.41	56,686.98	145,656.79	-	-	-
862190 Publ/Legal Notice	1,011.82	8,189.13	500.00	500.00	500.00	500.00
862217 Debt Service Principal	14,745.45	-	-	-	-	-
862218 Debt Service Int - SBIT	802.55	-	-	-	-	-
862227 Software-Long Term	-	-	32,675.00	34,492.00	34,492.00	34,492.00
862228 Software-Short Term	-	-	-	1,150.00	1,150.00	1,150.00
862230 Info Tech Equip	35,097.33	36,014.46	-	32,036.00	23,944.00	23,944.00
862239 Spec Dept Expense	15,163.09	31,520.08	500.00	500.00	500.00	500.00
862250 Trans/Travel	-	-	100.00	100.00	100.00	100.00
862253 Travel Out of County	16.10	1,500.00	1,000.00	4,000.00	4,000.00	4,000.00
Total Services & Supplies	584,300.63	350,122.18	400,153.79	239,079.00	230,987.00	230,987.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(1,042,590.00)	(954,654.21)	(978,700.00)	(923,403.00)	(923,403.00)	(923,403.00)
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(1,042,590.00)	(954,654.21)	(978,700.00)	(923,403.00)	(923,403.00)	(923,403.00)
Total Net Appropriations	1,918,608.75	1,892,544.26	2,160,757.75	2,402,145.00	2,172,522.34	2,172,522.34
Net County Cost (Fund Contribution)	1,307,108.39	1,451,265.23	1,673,206.75	1,889,945.00	1,660,322.34	1,660,322.34

1320 - HUMAN RESOURCES
Cherie Johnson, Human Resources Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government

Budget Unit: 1320 Human Resources

Activity: 101 General - Legislative & Administrative

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825398 SB90 Reimbursement	-	24,035.00	-	-	-	-
826390 Other Charges	63,215.10	121,467.00	749,732.00	732,628.00	732,628.00	732,628.00
827600 Other Sales	-	-	-	-	-	-
827700 Other	-	30,473.00	-	-	-	-
827802 Oper Transfer In	64,892.00	-	-	-	-	-
Total Revenues	128,107.10	175,975.00	749,732.00	732,628.00	732,628.00	732,628.00
Salaries & Employee Benefits						
861011 Regular Employees	1,333,686.90	1,298,001.96	1,287,552.00	1,445,141.00	1,370,114.00	1,370,114.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	59.98	237.87	-	-	-	-
861021 Co Cont Retirement	472,075.02	410,399.72	411,973.00	478,159.00	439,141.00	439,141.00
861022 Co Cont OASDI	81,047.72	78,805.58	76,729.00	85,435.00	80,947.00	80,947.00
861023 Co Cont Medicare	19,038.50	18,509.88	17,945.00	19,981.00	18,932.00	18,932.00
861024 Co Cont Retire Incr	33,378.03	97,297.63	99,329.00	130,645.00	115,566.00	115,566.00
861030 Co Cont Health Ins	143,856.65	157,382.89	144,270.00	179,132.00	157,656.00	157,656.00
861031 Co Cont Unemp Ins	2,572.00	-	-	-	-	-
861035 Co Cont Workers Comp	8,034.00	5,040.00	5,120.00	4,664.00	4,190.92	4,190.92
Total Salaries & Employee Benefits	2,093,748.80	2,065,675.53	2,042,918.00	2,343,157.00	2,186,546.92	2,186,546.92
Services & Supplies						
862060 Communications	1,435.08	670.95	240.00	240.00	240.00	240.00
862101 Insurance - General	185,544.00	242,231.00	233,054.00	306,603.00	306,603.00	306,603.00
862150 Memberships	-	-	-	2,500.00	2,500.00	2,500.00
862170 Office Expense	29,529.62	17,669.42	30,000.00	30,000.00	15,000.00	15,000.00
862187 Education & Training	250.00	2,290.06	3,200.00	3,000.00	1,500.00	1,500.00
862189 Prof/Spec Svcs - Other	389,581.87	479,891.41	326,417.00	260,640.00	165,140.00	165,140.00
862190 Publ/Legal Notice	1,946.31	1,956.63	25,000.00	25,000.00	10,000.00	10,000.00
862227 Software-Long Term	-	-	-	1,339.00	29,000.00	29,000.00
862228 Software-Short Term	-	-	-	-	1,339.00	1,339.00
862230 Info Tech Equipment	-	-	-	39,977.00	29,926.00	29,926.00
862239 Spec Dept Expense	51,199.70	58,679.10	36,320.00	29,390.00	12,340.00	12,340.00
862250 Trans/Travel	797.86	1,304.67	2,500.00	2,000.00	2,000.00	2,000.00
862253 Travel Out of County	-	-	1,000.00	1,000.00	1,000.00	1,000.00
Total Services & Supplies	660,284.44	804,693.24	657,731.00	701,689.00	576,588.00	576,588.00
Fixed Assets						
864360 Structures & Improvements	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(863,088.90)	(859,210.00)	-	-	-	-
Total Expend Transfer & Reimb	(863,088.90)	(859,210.00)	-	-	-	-
Total Net Appropriations	1,890,944.34	2,011,158.77	2,700,649.00	3,044,846.00	2,763,134.92	2,763,134.92
Net County Cost (Fund Contribution)	1,762,837.24	1,835,183.77	1,950,917.00	2,312,218.00	2,030,506.92	2,030,506.92

1410 - COUNTY CLERK - ELECTIONS DIVISION
Katrina Bartolomie, Assessor-Clerk-Recorder

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1410 County Clerk - Election
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823300 Forfeiture & Penalty	-	70.00	-	-	-	-
825398 SB90 Reimbursement	7,509.00	-	-	-	-	-
825490 State Other	-	-	-	5,070.00	5,070.00	5,070.00
825670 Federal Other Revenue	-	-	-	-	-	-
826140 Election Services	183,951.52	60,157.53	269,124.00	13,500.00	13,500.00	13,500.00
827400 Prior Year Revenue	-	444.00	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	29,262.00	-	-	-	-	-
Total Revenues	220,722.52	60,671.53	269,124.00	18,570.00	18,570.00	18,570.00
Salaries & Employee Benefits						
861011 Regular Employees	165,883.71	171,630.70	191,169.00	212,567.00	196,690.00	196,690.00
861012 Extra Help	47,701.14	30,957.77	46,000.00	40,000.00	40,000.00	40,000.00
861013 Overtime Reg Emp	3,703.87	2,549.64	3,752.00	3,000.00	3,000.00	3,000.00
861021 Co Cont Retirement	56,797.29	54,018.18	63,086.00	70,865.00	63,572.00	63,572.00
861022 Co Cont OASDI	9,948.21	10,354.66	11,853.00	12,821.00	11,837.00	11,837.00
861023 Co Cont Medicare	3,059.67	2,900.63	2,772.00	2,998.00	2,768.00	2,768.00
861024 Co Cont Retire Incr	2,698.39	11,501.67	14,013.00	17,515.00	14,704.00	14,704.00
861030 Co Cont Health Ins	29,329.40	31,331.56	32,264.00	33,029.00	33,029.00	33,029.00
861031 Co Cont Unemp Ins	1,122.00	-	-	-	-	-
861035 Co Cont Workers Comp	1,210.00	292.00	397.00	579.00	579.00	579.00
Total Salaries & Employee Benefits	321,453.68	315,536.81	365,306.00	393,374.00	366,179.00	366,179.00
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862101 Insurance - General	1,544.00	1,649.00	2,032.00	1,922.00	1,922.00	1,922.00
862120 Maint - Equip	-	1,164.53	1,325.00	1,365.00	1,365.00	1,365.00
862170 Office Expense	6,841.97	7,318.91	4,502.41	9,700.00	9,700.00	9,700.00
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	33,395.58	-	-	-	-	-
862190 Publ/Legal Notice	3,248.96	592.45	3,500.00	600.00	600.00	600.00
862210 Rent/Lease Bldg Grnds	2,075.00	4,255.00	1,250.00	4,000.00	4,000.00	4,000.00
862228 Software - Short Term	-	51,327.59	46,225.00	45,963.00	45,963.00	45,963.00
862229 Software - Maintenance	-	52,578.35	57,359.00	57,358.00	57,358.00	57,358.00
862230 Info Tech Equip	11,304.68	8,397.10	-	7,340.00	5,574.00	5,574.00
862231 Election Suppl & Svcs	237,418.92	128,292.38	277,589.00	211,775.00	211,775.00	211,775.00
862239 Spec Dept Expense	11,636.00	145.86	100.00	200.00	200.00	200.00
862250 Trans/Travel	398.27	455.05	500.00	500.00	500.00	500.00
862253 Travel Out of County	-	-	500.00	1,500.00	1,500.00	1,500.00
Total Services & Supplies	307,863.38	256,176.22	394,882.41	342,223.00	340,457.00	340,457.00
Fixed Assets						
864370 Equipment	-	-	-	10,139.00	10,139.00	10,139.00
Total Fixed Assets	-	-	-	10,139.00	10,139.00	10,139.00
Total Net Appropriations	629,317.06	571,713.03	760,188.41	745,736.00	716,775.00	716,775.00
Net County Cost (Fund Contribution)	408,594.54	511,041.50	491,064.41	727,166.00	698,205.00	698,205.00

1610 - FACILITIES
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1610 Facilities
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824200 Rent/Concession	1,530.00	22,954.66	5,000.00	5,000.00	5,000.00	5,000.00
825490 State Other	17,989.32	23,959.00	30,000.00	82,665.00	82,665.00	82,665.00
826277 Interfund - Janitor	1,011,750.78	677,235.33	610,200.00	737,320.00	737,320.00	737,320.00
826375 Parks & Rec Fee	17,619.30	(105.00)	9,552.00	6,035.00	6,035.00	6,035.00
826390 Other Charges	171,727.04	130,427.84	27,500.00	52,900.00	52,900.00	52,900.00
827700 Other	26,558.81	22,971.34	2,500.00	2,500.00	2,500.00	2,500.00
827802 Operating Transfer In	155,510.00	78,447.01	-	-	-	-
Total Revenues	1,402,685.25	955,890.18	684,752.00	886,420.00	886,420.00	886,420.00
Salaries & Employee Benefits						
861011 Regular Employees	1,969,673.02	2,110,949.34	2,032,659.65	2,128,065.47	1,951,447.05	1,951,447.05
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	64,227.57	47,002.12	65,000.00	65,000.00	65,000.00	65,000.00
861021 Co Cont Retirement	681,622.70	658,101.16	660,010.09	729,995.44	651,375.56	651,375.56
861022 Co Cont OASDI	120,304.16	126,476.55	126,105.10	131,940.26	120,990.40	120,990.40
861023 Co Cont Medicare	28,253.46	29,777.71	29,462.76	30,856.65	28,295.01	28,295.01
861024 Co Cont Retire Incr	39,335.80	147,551.79	151,022.68	184,221.53	155,402.99	155,402.99
861030 Co Cont Health Ins	352,891.30	424,249.50	448,850.05	404,115.58	391,565.58	391,565.58
861031 Co Cont Unemp Ins	5,243.00	-	-	-	-	-
861035 Co Cont Workers Comp	164,112.00	168,569.00	198,341.72	197,770.00	169,952.16	169,952.16
Total Salaries & Employee Benefits	3,425,663.01	3,712,677.17	3,711,452.05	3,871,964.93	3,534,028.75	3,534,028.75
Services & Supplies						
862050 Clothing/Pers Items	4,092.24	1,095.71	8,500.00	8,500.00	8,500.00	8,500.00
862060 Communications	35,511.06	30,318.09	34,550.00	42,525.00	42,525.00	42,525.00
862090 Household Expense	335,909.61	332,323.61	350,900.00	459,660.00	459,660.00	459,660.00
862101 Insurance - General	313,095.00	284,762.00	315,221.30	208,022.00	208,022.00	208,022.00
862120 Maint - Equip	5,857.01	2,622.58	5,500.00	5,000.00	5,000.00	5,000.00
862130 Maint - Strc/Impr/Grnds	568,931.91	393,461.91	456,578.01	535,000.00	535,000.00	535,000.00
862150 Memberships	46.67	-	700.00	700.00	-	-
862170 Office Expense	14,925.48	6,720.60	10,100.00	7,750.00	7,750.00	7,750.00
862185 Medical/Dental Svcs	1,546.50	69.50	500.00	500.00	500.00	500.00
862187 Education & Training	4,515.00	342.00	20,000.00	20,000.00	5,550.00	5,550.00
862189 Prof/Spec Svcs - Other	95,005.09	62,353.51	181,175.00	110,000.00	110,000.00	110,000.00
862190 Publ/Legal Notice	6,650.51	4,934.23	8,500.00	8,500.00	8,500.00	8,500.00
862200 Rent/Lease Equip	13,069.04	21,214.05	36,900.00	52,500.00	52,500.00	52,500.00
862220 Small Tool/Instrument	13,875.12	10,761.50	17,500.00	23,500.00	23,500.00	23,500.00
862228 Software - Short Term	-	-	32,340.00	12,700.00	12,700.00	12,700.00
862230 Info Tech Equip	90,431.47	109,936.10	12,725.00	74,951.00	59,538.00	59,538.00
862239 Spec Dept Expense	63,645.52	54,860.38	55,000.00	55,500.00	55,500.00	55,500.00
862250 Trans/Travel	104,490.99	59,710.21	80,700.00	80,359.00	80,359.00	80,359.00
862253 Travel Out of County	1,256.58	-	-	-	-	-
862260 Utilities	1,650,185.30	1,461,547.98	1,651,190.00	1,904,500.00	1,904,500.00	1,904,500.00
Total Services & Supplies	3,323,040.10	2,837,033.96	3,278,579.31	3,610,167.00	3,579,604.00	3,579,604.00
Other Charges						
863113 Pmt Other Gov Agency	177,626.32	224,781.45	220,000.00	250,000.00	250,000.00	250,000.00
Total Other Charges	177,626.32	224,781.45	220,000.00	250,000.00	250,000.00	250,000.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	69,359.79	10,343.12	-	20,000.00	-	-
Total Fixed Assets	69,359.79	10,343.12	-	20,000.00	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(892,345.50)	(796,149.39)	(855,200.00)	(1,080,400.00)	(1,080,400.00)	(1,080,400.00)
865802 Oper Transfer Out	57,237.05	54,643.46	7,800.00	79,931.00	79,931.00	79,931.00
Total Expend Transfer & Reimb	(835,108.45)	(741,505.93)	(847,400.00)	(1,000,469.00)	(1,000,469.00)	(1,000,469.00)
Total Net Appropriations	6,160,580.77	6,043,329.77	6,362,631.36	6,751,662.93	6,363,163.75	6,363,163.75
Net County Cost (Fund Contribution)	4,757,895.52	5,087,439.59	5,677,879.36	5,865,242.93	5,476,743.75	5,476,743.75

1620 - FLEET MANAGEMENT
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government

Budget Unit: 1620 Fleet Management

Activity: 101 General - Legislative & Administrative

Fund: 1100 County General

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

1710 - CAPITAL IMPROVEMENTS
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government

Budget Unit: 1710 Capital Improvements

Activity: 101 General - Legislative & Administrative

Fund: 1201 Accum Capital Outlay

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	53,881.55	16,465.38	-	-	-	-
824101 Change in Fair Value Investment	64,284.59	-	-	-	-	-
825490 State Other	128,545.00	656,417.52	2,114,640.30	2,430,000.00	2,430,000.00	2,430,000.00
825810 Other Govt Agency Aid	-	-	-	-	-	-
826390 Other Charges	102,584.00	10,768.11	-	-	-	-
827700 Other	-	164,551.06	218,021.00	300,000.00	375,000.00	375,000.00
827802 Oper Transfer In	1,144,714.05	3,111,989.20	4,214,096.59	2,795,000.00	2,065,701.00	2,065,701.00
Total Revenues	1,494,009.19	3,960,191.27	6,546,757.89	5,525,000.00	4,870,701.00	4,870,701.00
Services & Supplies						
862130 Maint - Strc/Impr/Grnds	324,576.56	242,675.93	192,705.59	180,000.00	180,000.00	180,000.00
862189 Prof/Spec Svcs - Other	50,429.34	-	30,000.00	30,000.00	30,000.00	30,000.00
Total Services & Supplies	375,005.90	242,675.93	222,705.59	210,000.00	210,000.00	210,000.00
Fixed Assets						
864360 Structure/Improvement	2,994,157.96	4,074,146.29	6,059,082.00	7,280,000.00	6,565,701.00	6,565,701.00
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	2,994,157.96	4,074,146.29	6,059,082.00	7,280,000.00	6,565,701.00	6,565,701.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	23,779.59	-	-	-	-
Total Expend Transfer & Reimb	-	23,779.59	-	-	-	-
Total Net Appropriations	3,369,163.86	4,340,601.81	6,281,787.59	7,490,000.00	6,775,701.00	6,775,701.00
Net County Cost (Fund Contribution)	1,875,154.67	380,410.54	(264,970.30)	1,965,000.00	1,905,000.00	1,905,000.00

1712 - CAPITAL PROJECTS
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1712 Capital Projects
Fund: 1300 Capital Projects

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	20,025.98	89,943.83	-	-	-	-
824101 Change in Fair Value Investment	(67,284.51)	-	-	-	-	-
825490 State Other	-	4,716,737.00	18,247,228.40	15,000,000.00	15,000,000.00	15,000,000.00
827802 Operating Transfer In	3,032,622.71	1,500,000.00	13,550,000.00	-	-	-
Total Revenues	2,985,364.18	6,306,680.83	31,797,228.40	15,000,000.00	15,000,000.00	15,000,000.00
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864365 Constr in Progress	466,471.41	4,176,973.60	30,465,721.60	15,000,000.00	15,000,000.00	15,000,000.00
Total Fixed Assets	466,471.41	4,176,973.60	30,465,721.60	15,000,000.00	15,000,000.00	15,000,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	466,471.41	4,176,973.60	30,465,721.60	15,000,000.00	15,000,000.00	15,000,000.00
Net County Cost (Fund Contribution)	(2,518,892.77)	(2,129,707.23)	(1,331,506.80)	-	-	-

1713 - CAPITAL PROJECTS MHTA
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1713 Capital Projects Mental Hlth Trtmt Act
Fund: 1301 Capital Projects Mental Hlth Trtmt Act

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(3,655.64)	-	-	-	-	-
825490 State Other	-	-	-	-	-	-
827802 Operating Transfer In	886,405.14	1,460,040.26	21,388,147.00	5,100,000.00	5,100,000.00	5,100,000.00
Total Revenues	882,749.50	1,460,040.26	21,388,147.00	5,100,000.00	5,100,000.00	5,100,000.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864365 Constr in Progress	886,405.14	1,460,040.26	21,388,147.00	5,100,000.00	5,100,000.00	5,100,000.00
Total Fixed Assets	886,405.14	1,460,040.26	21,388,147.00	5,100,000.00	5,100,000.00	5,100,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	886,405.14	1,460,040.26	21,388,147.00	5,100,000.00	5,100,000.00	5,100,000.00
Net County Cost (Fund Contribution)	3,655.64	-	-	-	-	-

1714 - CAPITAL PROJECTS ACQUISITIONS
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1714 Capital Projects Acquisitions
Fund: 1302 Capital Projects Acquisitions

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	-	(24,090.53)	-	-	-	-
824101 Change in Fair Value Investment	6,135.32	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	1,812,919.00	-	-	-	-	-
Total Revenues	1,819,054.32	(24,090.53)	-	-	-	-
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864365 Constr in Progress	1,086,627.61	10,292.50	-	-	-	-
Total Fixed Assets	1,086,627.61	10,292.50	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	1,005,489.12	-	-	-	-	-
Total Expend Transfer & Reimb	1,005,489.12	-	-	-	-	-
Total Net Appropriations	2,092,116.73	10,292.50	-	-	-	-
Net County Cost (Fund Contribution)	273,062.41	34,383.03	-	-	-	-

1715 - CAPITAL INVESTMENTS - LIBRARY
Mellisa Hannum, Librarian

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 6 Education

Budget Unit: 1715 Capital Investments - Library

Activity: 602 Education - Library Services

Fund: 1303 Capital Investments - Library

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821500 Sales & Use Tax	-	1,957,126.10	1,986,682.00	1,887,348.00	1,887,348.00	1,887,348.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
825496 State Library Grant	-	-	247,040.00	245,584.00	245,584.00	245,584.00
827802 Operating Transfer In	469,465.79	409.00	-	-	-	-
Total Revenues	469,465.79	1,957,535.10	2,233,722.00	2,132,932.00	2,132,932.00	2,132,932.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	100,000.00	100,000.00	100,000.00	100,000.00
862227 Software-Long Term	-	-	-	6,957.00	6,957.00	6,957.00
862230 Info Tech Eq	-	-	-	18,270.00	18,270.00	18,270.00
Total Services & Supplies	-	-	100,000.00	125,227.00	125,227.00	125,227.00
Fixed Assets						
864355 Leasehold Improvements	-	6,808.19	125,000.00	145,000.00	145,000.00	145,000.00
864360 Structures & Improvements	-	818.37	554,080.00	1,100,000.00	1,100,000.00	1,100,000.00
864370 Equipment	-	-	27,000.00	738,333.00	738,333.00	738,333.00
Total Fixed Assets	-	7,626.56	706,080.00	1,983,333.00	1,983,333.00	1,983,333.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	-	7,626.56	806,080.00	2,108,560.00	2,108,560.00	2,108,560.00
Net County Cost (Fund Contribution)	(469,465.79)	(1,949,908.54)	(1,427,642.00)	(24,372.00)	(24,372.00)	(24,372.00)

1810 - ECONOMIC DEVELOPMENT
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1810 Economic Development
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826390 Other Charges	107,426.25	27,725.00	12,042.00	-	-	-
827700 Other	33,999.99	-	-	-	-	-
Total Revenues	141,426.24	27,725.00	12,042.00	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	56,588.45	82,804.00	92,022.00	85,713.00	85,713.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	17,116.88	27,325.00	29,829.00	26,853.00	26,853.00
861022 Co Cont OASDI	-	3,461.83	5,134.00	5,396.00	5,005.00	5,005.00
861023 Co Cont Medicare	-	809.56	1,201.00	1,262.00	1,171.00	1,171.00
861024 Co Cont Retire Incr	-	3,710.11	6,070.00	7,372.00	6,206.00	6,206.00
861030 Co Cont Health Ins	-	7,470.51	11,655.00	20,232.00	20,232.00	20,232.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	14.00	180.00	180.00	180.00
Total Salaries & Employee Benefits	-	89,157.34	134,203.00	156,293.00	145,360.00	145,360.00
Services & Supplies						
862101 Insurance - General	-	-	193.00	240.00	240.00	240.00
862170 Office Expense	-	159.07	-	500.00	500.00	500.00
862060 Communications	-	592.44	-	500.00	500.00	500.00
862150 Memberships	-	-	-	1,000.00	1,000.00	1,000.00
862187 Education & Travel	-	215.00	-	2,000.00	2,000.00	2,000.00
862189 Prof/Spec Svcs - Other	879,028.24	251,760.05	-	-	-	-
862190 Publ & Legal Notices	-	-	-	-	-	-
862230 Info Tech Equipment	-	-	-	2,350.00	1,810.00	1,810.00
862239 Spec Dept Expense	725.50	-	-	1,000.00	1,000.00	1,000.00
862250 Transportation & Travel	-	156.43	300.00	500.00	500.00	500.00
862253 Transportation & Travel-Out of C	-	-	500.00	500.00	500.00	500.00
Total Services & Supplies	879,753.74	252,882.99	993.00	8,590.00	8,050.00	8,050.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	879,753.74	342,040.33	135,196.00	164,883.00	153,410.00	153,410.00
Net County Cost (Fund Contribution)	738,327.50	314,315.33	123,154.00	164,883.00	153,410.00	153,410.00

1910 - TRANSPORTATION - LAND IMPROVEMENT
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1910 Engineering & Tech Assist
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other Revenue	10,097.71	-	-	-	-	-
826171 Final Map Filing Fee	-	-	2,000.00	24,296.00	24,296.00	24,296.00
826172 Parcel Map MS Filing	12,400.00	6,891.28	5,000.00	-	-	-
826173 Parcel Map PS Filing	-	3,420.64	2,000.00	-	-	-
826175 Plan Check & Insp	726.72	-	9,504.00	-	-	-
826176 Parcel Subdivision Insp	-	-	500.00	-	-	-
826177 Basic Imp Insp Fee	-	-	1,000.00	-	-	-
826178 Subd Agrmt Process	-	-	1,000.00	3,120.00	3,120.00	3,120.00
826181 Record-Survey Exam	38,427.00	44,384.84	20,000.00	166,821.00	166,821.00	166,821.00
826182 Tentative Map Subd	44,370.00	46,311.84	40,000.00	25,404.00	25,404.00	25,404.00
826273 Interfund - Engineering	107,791.36	157,399.64	146,319.00	224,876.00	224,876.00	224,876.00
826390 Other Charges	700.00	550.00	-	-	-	-
827601 Sale of Map - Surveyor	15.00	175.50	250.00	250.00	250.00	250.00
827802 Oper Transfer In	256,830.83	192,992.43	830,000.00	830,000.00	255,940.00	255,940.00
Total Revenues	471,358.62	452,126.17	1,057,573.00	1,274,767.00	700,707.00	700,707.00
Salaries & Employee Benefits						
861011 Regular Employees	503,482.10	549,683.95	567,178.00	536,378.00	494,971.00	494,971.00
861012 Extra Help	41,627.65	52,746.37	54,574.00	57,985.00	57,985.00	57,985.00
861013 Overtime Reg Emp	496.81	542.91	5,000.00	5,000.00	5,000.00	5,000.00
861021 Co Cont Retirement	178,031.29	177,418.28	190,208.00	183,228.00	164,399.00	164,399.00
861022 Co Cont OASDI	29,454.25	32,009.26	43,905.00	36,666.00	34,099.00	34,099.00
861023 Co Cont Medicare	7,760.31	8,477.00	8,224.00	8,574.00	7,974.00	7,974.00
861024 Co Cont Retire Incr	14,419.67	43,534.47	48,887.00	49,800.00	42,587.00	42,587.00
861030 Co Cont Health Ins	48,266.82	81,360.98	93,534.00	93,948.00	93,948.00	93,948.00
861031 Co Cont Unemp Ins	246.00	-	-	-	-	-
861035 Co Cont Workers Comp	65,749.00	62,471.00	54,292.00	54,292.00	54,292.00	54,292.00
Total Salaries & Employee Benefits	889,533.90	1,008,244.22	1,065,802.00	1,025,871.00	955,255.00	955,255.00
Services & Supplies						
862060 Communications	2,612.33	2,294.98	5,141.00	5,398.00	5,398.00	5,398.00
862101 Insurance - General	1,698.00	1,958.00	2,280.00	2,124.00	2,124.00	2,124.00
862120 Maint - Equip	1,646.68	4,659.42	9,750.00	10,088.00	10,088.00	10,088.00
862150 Memberships	564.95	664.53	1,385.00	1,590.00	1,590.00	1,590.00
862170 Office Expense	2,149.64	3,548.09	7,000.00	7,000.00	7,000.00	7,000.00
862183 Legal Fees	2,036.26	1,275.18	3,000.00	5,376.00	5,376.00	5,376.00
862184 Arch Eng & Plan Svcs	-	-	-	-	-	-
862185 Medical & Dental Svcs	-	-	200.00	210.00	210.00	210.00
862187 Education & Training	-	292.23	3,900.00	3,950.00	3,950.00	3,950.00
862189 Prof/Spec Svcs - Other	305,941.47	277,121.48	516,561.00	565,173.00	413,713.00	413,713.00
862190 Publ/Legal Notice	350.02	473.94	500.00	775.00	775.00	775.00
862193 Construction Co	-	-	612,000.00	612,000.00	-	-
862220 Small Tool/Instrument	32.73	176.91	1,000.00	1,000.00	1,000.00	1,000.00
862230 Info Tech Equip	14,902.08	12,308.75	-	10,579.00	8,463.00	8,463.00
862239 Spec Dept Expense	131.21	4,249.54	500.00	500.00	500.00	500.00
862250 Trans/Travel	3,320.69	4,246.96	7,000.00	7,000.00	7,000.00	7,000.00
862253 Travel Out of County	-	-	2,000.00	2,000.00	2,000.00	2,000.00
Total Services & Supplies	335,386.06	313,270.01	1,172,217.00	1,234,763.00	469,187.00	469,187.00
Fixed Assets						
864370 Equipment	36,934.71	-	12,000.00	-	-	-
Total Fixed Assets	36,934.71	-	12,000.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,261,854.67	1,321,514.23	2,250,019.00	2,260,634.00	1,424,442.00	1,424,442.00
Net County Cost (Fund Contribution)	790,496.05	869,388.06	1,192,446.00	985,867.00	723,735.00	723,735.00

1920 - RETIREMENT ADMINISTRATION
Doris Rentschler, Executive Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1920 Retirement
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825810 Other Govt Aid	814,133.02	829,255.89	960,416.00	-	1,198,640.00	1,198,640.00
827802 Oper Transfer In	23,946.00	-	-	-	-	-
Total Revenues	838,079.02	829,255.89	960,416.00	-	1,198,640.00	1,198,640.00
Salaries & Employee Benefits						
861011 Regular Employees	547,035.94	533,316.71	602,282.00	-	751,549.00	751,549.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	998.15	661.67	-	-	-	-
861021 Co Cont Retirement	170,281.50	152,219.47	178,230.00	-	225,297.00	225,297.00
861022 Co Cont OASDI	30,689.53	30,731.31	35,049.00	-	41,870.00	41,870.00
861023 Co Cont Medicare	7,638.52	7,443.87	8,195.00	-	10,140.00	10,140.00
861024 Co Cont Retire Incr	10,258.58	34,626.37	42,194.00	-	55,314.00	55,314.00
861030 Co Cont Health Ins	69,297.84	70,256.49	94,149.00	-	113,597.00	113,597.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	317.00	-	873.00	873.00
Total Salaries & Employee Benefits	836,200.06	829,255.89	960,416.00	-	1,198,640.00	1,198,640.00
Services & Supplies						
862170 Office Expense	1,540.35	-	-	-	-	-
862250 Trans/Travel	338.61	-	-	-	-	-
Total Services & Supplies	1,878.96	-	-	-	-	-
Total Net Appropriations	838,079.02	829,255.89	960,416.00	-	1,198,640.00	1,198,640.00
Net County Cost (Fund Contribution)	-	-	-	-	-	-

1930 - TEETER PLAN
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government

Budget Unit: 1930 Teeter Plan Debt Service

Activity: 101 General - Legislative & Administrative

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821210 Prior Secured Prop Tax	-	-	-	-	-	-
821400 Pen/Cost on Delinq Tax	1,817,703.67	2,823,770.55	1,500,000.00	-	-	-
824100 Interest	-	-	-	3,000,000.00	3,000,000.00	3,000,000.00
Total Revenues	1,817,703.67	2,823,770.55	1,500,000.00	3,000,000.00	3,000,000.00	3,000,000.00
Other Charges						
863310 Interest	252,038.04	523,788.91	-	500,000.00	500,000.00	500,000.00
863311 Principal	5,369,042.00	1,288,662.00	-	1,000,000.00	1,000,000.00	1,000,000.00
Total Other Charges	5,621,080.04	1,812,450.91	-	1,500,000.00	1,500,000.00	1,500,000.00
Total Net Appropriations	5,621,080.04	1,812,450.91	-	1,500,000.00	1,500,000.00	1,500,000.00
Net County Cost (Fund Contribution)	3,803,376.37	(1,011,319.64)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)

1940 - MISCELLANEOUS BUDGET
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1940 Miscellaneous Budget
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821510 Sales Tax-Public Safety	485,515.52	399,929.07	400,000.00	392,341.00	584,836.00	584,836.00
827600 Other Sales	-	-	-	-	-	-
827707 Donation	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	485,515.52	399,929.07	400,000.00	392,341.00	584,836.00	584,836.00
Salaries & Employee Benefits						
861011 Regular Employees	344,737.19	346,700.13	195,218.00	400,000.00	400,000.00	400,000.00
861021 Co Cont Retirement	53,220.69	40,883.55	55,662.00	120,000.00	43,840.00	43,840.00
861022 Co Cont OASDI	21,373.78	21,495.43	13,085.00	24,800.00	24,800.00	24,800.00
861023 Co Cont Medicare	4,998.69	5,027.16	3,261.00	5,800.00	5,800.00	5,800.00
861024 Co Cont Retire Incr	6,190.10	12,029.77	16,618.00	40,000.00	9,400.00	9,400.00
861030 Co Cont to Employee Ins	-	-	-	-	-	-
Total Salaries & Employee Benefits	430,520.45	426,136.04	283,844.00	590,600.00	483,840.00	483,840.00
Services & Supplies						
862101 Insurance - General	30,970.00	33,745.00	43,439.00	41,633.00	41,633.00	41,633.00
862170 Office Expense	-	-	-	-	-	-
862181 Auditing & Fiscal Svcs	116,289.02	160,553.41	112,175.00	115,200.00	115,200.00	115,200.00
862187 Education & Training	319,066.08	212,216.68	135,000.00	150,000.00	150,000.00	150,000.00
862189 Prof/Spec Svcs - Other	27,831.66	50,607.97	56,000.00	29,300.00	29,300.00	29,300.00
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	494,156.76	457,123.06	346,614.00	336,133.00	336,133.00	336,133.00
Other Charges						
863113 Pmt Other Gov Agency	589,221.75	609,668.85	619,000.00	588,341.00	780,836.00	780,836.00
863280 Contr Other Agency	119,409.90	152,907.88	155,000.00	154,000.00	154,000.00	154,000.00
Total Other Charges	708,631.65	762,576.73	774,000.00	742,341.00	934,836.00	934,836.00
Total Net Appropriations	1,633,308.86	1,645,835.83	1,404,458.00	1,669,074.00	1,754,809.00	1,754,809.00
Net County Cost (Fund Contribution)	1,147,793.34	1,245,906.76	1,004,458.00	1,276,733.00	1,169,973.00	1,169,973.00

1941 - CLERK-RECORDER
Katrina Bartolomie, Assessor-Clerk-Recorder

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1941 County Clerk
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822602 Marriage Lic FCC GC 2684	25,244.40	23,972.08	22,500.00	22,500.00	22,500.00	22,500.00
826259 Recorder Svc Fee	755.00	705.00	500.00	500.00	500.00	500.00
826261 Recording Fee	218,875.00	200,563.00	195,000.00	195,000.00	195,000.00	195,000.00
826266 Clerk Fee	44,555.10	41,536.00	40,000.00	40,000.00	40,000.00	40,000.00
826404 Returned Check Chg	50.00	100.00	100.00	100.00	100.00	100.00
827400 Prior Year Revenue	142.00	-	-	-	-	-
827600 Other Sales	74,591.05	74,999.45	68,000.00	68,000.00	68,000.00	68,000.00
827700 Other	216.25	134.25	100.00	100.00	100.00	100.00
827802 Operating Transfer In	15,202.00	36,475.92	14,500.00	264,500.00	264,500.00	264,500.00
Total Revenues	379,630.80	378,485.70	340,700.00	590,700.00	590,700.00	590,700.00
Salaries & Employee Benefits						
861011 Regular Employees	187,269.45	170,242.97	167,033.00	173,128.00	124,193.00	124,193.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	2,168.00	1,572.92	-	-	-	-
861021 Co Cont Retirement	64,710.81	52,741.63	56,626.00	60,896.00	43,435.00	43,435.00
861022 Co Cont OASDI	10,647.96	9,572.91	10,356.00	10,735.00	7,701.00	7,701.00
861023 Co Cont Medicare	2,490.15	2,238.83	2,422.00	2,509.00	1,800.00	1,800.00
861024 Co Cont Retire Incr	6,089.15	14,039.71	15,865.00	18,353.00	12,824.00	12,824.00
861030 Co Cont Health Ins	56,427.35	62,890.23	70,730.00	74,292.00	74,292.00	74,292.00
861031 Co Cont Unemp Ins	420.00	-	-	-	-	-
861035 Co Cont Workers Comp	54.00	77.00	51.00	389.00	389.00	389.00
Total Salaries & Employee Benefits	330,276.87	313,376.20	323,083.00	340,302.00	264,634.00	264,634.00
Services & Supplies						
862060 Communications	2,611.29	2,602.63	2,400.00	2,400.00	2,400.00	2,400.00
862101 Insurance - General	4,898.00	5,147.00	6,600.00	6,423.00	6,423.00	6,423.00
862120 Maint - Equip	88,849.23	1,333.13	1,400.00	1,400.00	1,400.00	1,400.00
862150 Memberships	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
862170 Office Expense	24,194.91	34,182.24	21,145.42	30,800.00	30,800.00	30,800.00
862187 Education & Training	660.00	-	500.00	500.00	500.00	500.00
862227 Software-Long Term	-	15,166.74	18,000.00	16,000.00	16,000.00	16,000.00
862228 Software-Short Term	-	23,709.00	29,000.00	29,500.00	29,500.00	29,500.00
862229 Software-Maintenance	-	62,769.51	65,908.00	69,203.00	69,203.00	69,203.00
862230 Info Tech Equip	4,967.36	29,401.51	-	10,673.00	7,240.00	7,240.00
862239 Spec Dept Expense	534.52	943.80	2,500.00	252,500.00	252,500.00	252,500.00
862253 Travel Out of County	2,688.21	836.07	1,000.00	1,000.00	1,000.00	1,000.00
Total Services & Supplies	130,503.52	177,191.63	149,553.42	421,499.00	418,066.00	418,066.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	460,780.39	490,567.83	472,636.42	761,801.00	682,700.00	682,700.00
Net County Cost (Fund Contribution)	81,149.59	112,082.13	131,936.42	171,101.00	92,000.00	92,000.00

1942 - RECORDER MODERNIZATION
Katrina Bartolomie, Assessor-Clerk-Recorder

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government

Budget Unit: 1942 Modernization

Activity: 101 General - Legislative & Administrative

Fund: 1217 Recorder Modernization

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	3,817.10	8,148.98	3,500.00	1,000.00	1,000.00	1,000.00
824101 Change in Fair Value Investment	(2,309.22)	-	-	-	-	-
826255 Recorder Mod Fee	48,581.00	44,677.00	40,000.00	40,000.00	40,000.00	40,000.00
826390 Other Charges	14,505.25	13,170.05	15,000.00	15,000.00	15,000.00	15,000.00
Total Revenues	64,594.13	65,996.03	58,500.00	56,000.00	56,000.00	56,000.00
Services & Supplies						
862120 Maint - Equip	-	-	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	36,475.92	14,500.00	250,000.00	264,500.00	264,500.00
Total Expend Transfer & Reimb	-	36,475.92	14,500.00	250,000.00	264,500.00	264,500.00
Total Net Appropriations	-	36,475.92	14,500.00	250,000.00	264,500.00	264,500.00
Net County Cost (Fund Contribution)	(64,594.13)	(29,520.11)	(44,000.00)	194,000.00	208,500.00	208,500.00

1944 - MICROGRAPHICS
Katrina Bartolomie, Assessor-Clerk-Recorder

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 101 General - Legislative & Administrative

Budget Unit: 1944 Micrographics
Fund: 1218 Micrographics

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	1,446.81	2,949.51	500.00	500.00	500.00	500.00
824101 Change in Fair Value Invstmnt	(669.04)	-	-	-	-	-
826255 Recorder Mod Fee	-	-	-	-	-	-
826260 Micrographic Fee	11,786.00	10,957.00	8,000.00	8,000.00	8,000.00	8,000.00
827600 Other Sales	14,662.60	14,242.60	12,000.00	12,000.00	12,000.00	12,000.00
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	27,226.37	28,149.11	20,500.00	20,500.00	20,500.00	20,500.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862101 Insurance - General	-	-	-	-	-	-
862120 Maint - Equip	-	-	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862210 Rent/Lease Bldg Grnds	9,417.46	9,872.82	15,000.00	15,000.00	15,000.00	15,000.00
Total Services & Supplies	9,417.46	9,872.82	15,000.00	15,000.00	15,000.00	15,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	9,417.46	9,872.82	15,000.00	15,000.00	15,000.00	15,000.00
Net County Cost (Fund Contribution)	(17,808.91)	(18,276.29)	(5,500.00)	(5,500.00)	(5,500.00)	(5,500.00)

1950 - GRANTS ADMINISTRATION
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government
Activity: 110 General - Other

Budget Unit: 1950 Grants Administration
Fund: 1204 Grants Administration

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Invstmnt	1,408.06	-	-	-	-	-
825490 State Other	45,799.31	88,911.57	179,343.00	188,046.00	188,046.00	188,046.00
826390 Other Charges	14,879.65	46,961.73	8,351.78	4,701.00	4,701.00	4,701.00
827802 Oper Transfer In	-	7,900.00	-	-	-	-
Total Revenues	62,087.02	143,773.30	187,694.78	192,747.00	192,747.00	192,747.00
Salaries & Employee Benefits						
861011 Regular Employees	26,787.95	69,535.36	70,253.00	78,219.00	78,219.00	78,219.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	8,647.76	22,055.52	23,184.00	25,355.00	25,355.00	25,355.00
861022 Co Cont OASDI	1,654.16	4,334.42	4,356.00	4,587.00	4,587.00	4,587.00
861023 Co Cont Medicare	386.85	1,013.72	1,019.00	1,073.00	1,073.00	1,073.00
861024 Co Cont Retire Incr	399.10	4,702.93	5,150.00	6,266.00	6,266.00	6,266.00
861030 Co Cont Health Ins	3,279.50	1,107.75	1,461.00	867.00	867.00	867.00
861035 Co Cont Workers Comp	-	-	25.00	180.00	180.00	180.00
Total Salaries & Employee Benefits	41,155.32	102,749.70	105,448.00	116,547.00	116,547.00	116,547.00
Services & Supplies						
862060 Communications	432.21	472.27	-	360.00	360.00	360.00
862101 Insurance - General	-	-	192.00	240.00	240.00	240.00
862170 Office Expense	-	188.58	-	250.00	250.00	250.00
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	18,163.00	50,000.00	50,000.00	50,000.00	50,000.00
862190 Publications & Legal Notices	-	-	-	1,000.00	1,000.00	1,000.00
862217 Debt Service Principal	21,500.00	-	-	-	-	-
862227 Software-Long Term	-	21,500.00	21,500.00	21,500.00	21,500.00	21,500.00
862230 Info Tech Equipment	16,275.00	-	2,203.00	2,350.00	1,810.00	1,810.00
862239 Spec Dept Expense	-	1,821.00	-	500.00	1,040.00	1,040.00
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	38,207.21	42,144.85	73,895.00	76,200.00	76,200.00	76,200.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	79,362.53	144,894.55	179,343.00	192,747.00	192,747.00	192,747.00
Net County Cost (Fund Contribution)	17,275.51	1,121.25	(8,351.78)	-	-	-

1960 - INFORMATION SERVICES
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 1 General Government

Budget Unit: 1960 Information Services

Activity: 101 General - Legislative & Administrative

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823110 Crim Just Const Fund	12,080.00	11,680.00	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
826392 Data Processing Svc	450,115.03	182,222.97	237,370.00	163,970.00	163,970.00	163,970.00
827400 Prior Year Revenue	132.78	-	-	-	-	-
827802 Oper Transfer In	105,965.00	-	-	-	-	-
Total Revenues	568,292.81	193,902.97	237,370.00	163,970.00	163,970.00	163,970.00
Salaries & Employee Benefits						
861011 Regular Employees	2,462,716.78	2,521,339.03	2,495,746.00	2,749,118.00	2,478,543.00	2,478,543.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	82,299.43	75,897.16	73,000.00	25,000.00	25,000.00	25,000.00
861021 Co Cont Retirement	882,287.02	784,596.54	839,727.00	921,328.00	802,769.00	802,769.00
861022 Co Cont OASDI	151,018.18	154,537.52	154,736.00	171,995.00	155,220.00	155,220.00
861023 Co Cont Medicare	35,757.97	36,248.46	36,188.00	40,225.00	36,302.00	36,302.00
861024 Co Cont Retire Incr	71,486.02	191,405.16	211,952.00	243,644.00	204,792.00	204,792.00
861030 Co Cont Health Ins	338,299.13	409,066.27	419,991.00	459,063.00	409,279.00	409,279.00
861031 Co Cont Unemp Ins	3,540.00	-	-	-	-	-
861035 Co Cont Workers Comp	101,533.00	97,607.00	70,595.00	14,161.00	12,297.00	12,297.00
Total Salaries & Employee Benefits	4,128,937.53	4,270,697.14	4,301,935.00	4,624,534.00	4,124,202.00	4,124,202.00
Services & Supplies						
862060 Communications	18,300.44	18,155.30	21,328.00	20,412.00	20,412.00	20,412.00
862061 Comm Lease	-	3,029.42	-	-	-	-
862062 Comm Microwave	-	-	-	-	-	-
862101 Insurance - General	46,890.00	60,112.00	62,459.00	56,069.00	56,069.00	56,069.00
862120 Maint - Equip	63,089.08	85,595.94	700.00	700.00	700.00	700.00
862170 Office Expense	14,742.59	4,694.47	9,500.00	9,500.00	9,500.00	9,500.00
862187 Education & Training	18,194.99	18,922.95	13,600.00	49,200.00	1,600.00	1,600.00
862189 Prof/Spec Svcs - Other	437,753.58	26,677.15	155,752.67	106,000.00	18,299.00	18,299.00
862220 Small Tool/Instrument	5,609.92	1,542.85	1,500.00	5,000.00	1,500.00	1,500.00
862227 Software-Long Term	-	-	-	8,995.00	-	-
862228 Software-Short Term	-	4,572.88	4,175.00	4,080.00	4,080.00	4,080.00
862230 Info Tech Equip	28,425.08	10,119.03	16,724.00	86,473.00	60,832.00	60,832.00
862239 Spec Dept Expense	63,550.34	14,202.63	24,500.00	34,000.00	15,500.00	15,500.00
862250 Trans/Travel	21,341.05	26,599.52	13,000.00	23,076.00	23,076.00	23,076.00
862253 Travel Out of County	4,701.43	6,735.68	8,000.00	27,500.00	6,000.00	6,000.00
Total Services & Supplies	722,598.50	280,959.82	331,238.67	431,005.00	217,568.00	217,568.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(97,853.28)	(84,543.92)	(51,000.00)	(68,000.00)	(68,000.00)	(68,000.00)
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(97,853.28)	(84,543.92)	(51,000.00)	(68,000.00)	(68,000.00)	(68,000.00)
Total Net Appropriations	4,753,682.75	4,467,113.04	4,582,173.67	4,987,539.00	4,273,770.00	4,273,770.00
Net County Cost (Fund Contribution)	4,185,389.94	4,273,210.07	4,344,803.67	4,823,569.00	4,109,800.00	4,109,800.00

2012 - COURT COLLECTIONS PROGRAM
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection
Activity: 201 Public Protection - Judicial

Budget Unit: 2012 AB233 (Court Collections) Program
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823100 Vehicle Code Fine	299,906.74	311,808.24	211,500.00	211,500.00	211,500.00	211,500.00
823101 25% Extra Fine	98,187.73	92,527.78	65,000.00	65,000.00	65,000.00	65,000.00
823102 Co 50% City VC Fine	-	-	-	-	-	-
823103 Co Parking Surcharge	3,029.38	5,899.50	1,500.00	1,500.00	1,500.00	1,500.00
823200 Other Court Fine	15,398.40	15,344.02	13,000.00	13,000.00	13,000.00	13,000.00
823203 Co Comm on City Fine	1,157.24	440.06	500.00	500.00	500.00	500.00
823204 Misc Court Fine	-	-	-	-	-	-
823210 Fines Judicial District	3,409.30	2,625.34	1,000.00	1,000.00	1,000.00	1,000.00
823300 Forfeiture & Penalty	-	-	-	-	-	-
825490 State Other	9,805.23	(6,510.35)	7,200.00	7,200.00	7,200.00	7,200.00
826117 PTR Screening Fee	-	-	-	-	-	-
826118 Cite Processing Fee	-	-	-	-	-	-
826163 Legal Svcs Reimb	-	-	-	-	-	-
826261 Recording Fee	35,378.00	32,209.00	40,000.00	40,000.00	40,000.00	40,000.00
826380 Collection Fee	147,262.78	89,669.79	30,000.00	30,000.00	30,000.00	30,000.00
826390 Other Charges	115.51	787.38	-	-	-	-
826404 Returned Check Charge	77.11	20.19	44.00	-	-	-
826504 Co 30% State PA	172,700.19	156,464.07	111,000.00	111,000.00	111,000.00	111,000.00
826505 Traffic School Fee	349,286.12	519,474.57	320,000.00	320,000.00	320,000.00	320,000.00
826506 Traffic School \$24	55,388.27	81,340.12	50,000.00	50,000.00	50,000.00	50,000.00
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	8,743.00	-	-	-	-	-
Total Revenues	1,199,845.00	1,302,099.71	850,744.00	850,700.00	850,700.00	850,700.00
Salaries & Employee Benefits						
861011 Regular Employees	126,173.50	112,599.07	92,516.00	70,034.00	64,913.00	64,913.00
861013 Overtime	6,371.32	10,854.55	8,000.00	8,000.00	8,000.00	8,000.00
861021 Co Cont Retirement	43,700.26	35,992.27	28,371.00	24,001.00	21,635.00	21,635.00
861022 Co Cont OASDI	7,912.37	7,371.75	5,445.00	4,838.00	4,520.00	4,520.00
861023 Co Cont Medicare	1,850.46	1,724.02	1,274.00	1,131.00	1,057.00	1,057.00
861024 Co Cont Retire Incr	2,108.39	7,669.70	6,297.00	5,932.00	5,016.00	5,016.00
861030 Co Cont Health Ins	18,686.07	20,645.04	16,214.00	12,797.00	12,797.00	12,797.00
861031 Co Cont Unemp Ins	1,072.00	-	-	-	-	-
861035 Co Cont Workers Comp	52.00	70.00	89.00	128.00	128.00	128.00
Total Salaries & Employee Benefits	207,926.37	196,926.40	158,206.00	126,861.00	118,066.00	118,066.00
Services & Supplies						
862101 Insurance - General	1,993.00	2,159.00	2,656.00	1,669.00	1,669.00	1,669.00
862110 Jury & Witness Expense	7,379.00	2,859.00	3,861.00	2,000.00	2,000.00	2,000.00
862120 Maintenance - Equipment	-	90.00	-	-	-	-
862150 Memberships	-	205.90	125.00	-	-	-
862170 Office Expense	10,459.41	9,211.57	2,600.00	11,000.00	11,000.00	11,000.00
862182 Data Processing Services	32,936.78	19,657.37	12,200.00	12,200.00	12,200.00	12,200.00
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
862190 Publ & Legal No	-	-	100.00	100.00	100.00	100.00
862196 Collection Expense Fines	3,784.77	2,090.62	2,035.23	5,000.00	5,000.00	5,000.00
862228 Software-Short Term	-	-	-	110.00	110.00	110.00
862230 Info Tech Equipment	-	-	9,281.00	3,520.00	2,395.00	2,395.00
862239 Spec Dept Exp	180.00	2,406.00	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	106,732.96	88,679.46	82,858.23	85,599.00	84,474.00	84,474.00
Other Charges						
863113 Pmt Other Gov Agency	601,103.18	787,605.02	656,036.00	656,036.00	656,036.00	656,036.00
863310 Interest	-	81.78	-	-	-	-
Total Other Charges	601,103.18	787,686.80	656,036.00	656,036.00	656,036.00	656,036.00
Total Net Appropriations	915,762.51	1,073,292.66	897,100.23	868,496.00	858,576.00	858,576.00
Net County Cost (Fund Contribution)	(284,082.49)	(228,807.05)	46,356.23	17,796.00	7,876.00	7,876.00

2060 - GRAND JURY
Mary Leitem-Thomas, Foreperson

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2060 Grand Jury

Activity: 201 Public Protection - Judicial

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Services & Supplies						
862060 Communications	613.04	593.09	975.00	975.00	975.00	975.00
862101 Insurance - General	5,149.00	3,892.00	5,082.00	4,269.00	4,269.00	4,269.00
862110 Jury & Witness Expense	20,695.28	14,659.73	25,000.00	31,040.00	31,040.00	31,040.00
862170 Office Expense	2,544.84	3,907.25	2,425.00	2,425.00	2,425.00	2,425.00
862187 Education & Training	3,380.00	3,530.00	3,200.00	3,200.00	3,200.00	3,200.00
862190 Publ & Legal No	-	-	100.00	100.00	100.00	100.00
862210 Rents & Leases	170.00	115.00	-	-	-	-
862230 Info Tech Equip	1,907.76	723.79	39,321.57	2,500.00	2,500.00	2,500.00
862239 Spec Dept Exp	102.46	-	970.00	970.00	970.00	970.00
862250 Trans/Travel	14,825.01	12,508.47	22,000.00	22,000.00	22,000.00	22,000.00
862253 Travel Out of County	-	-	1,500.00	1,500.00	1,500.00	1,500.00
Total Services & Supplies	49,387.39	39,929.33	100,573.57	68,979.00	68,979.00	68,979.00
Total Net Appropriations	49,387.39	39,929.33	100,573.57	68,979.00	68,979.00	68,979.00
Net County Cost (Fund Contribution)	49,387.39	39,929.33	100,573.57	68,979.00	68,979.00	68,979.00

2070 - DISTRICT ATTORNEY
C. David Eyster, District Attorney

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection
Activity: 201 Public Protection - Judicial

Budget Unit: 2070 District Attorney
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821510 Sales Tax - Public Safety	1,026,166.76	913,397.56	903,000.00	885,709.00	693,214.00	693,214.00
823204 Misc Court Fine	5,434.01	11,977.74	20,000.00	10,000.00	10,000.00	10,000.00
823310 Asset Forfeiture	29,043.74	-	-	-	-	-
825150 Motor Vehicle in Lieu	133,216.79	102,800.47	100,000.00	100,000.00	100,000.00	100,000.00
825344 2011 Realign Pub Safety	-	184,475.69	-	-	-	-
825490 State Other	51,297.73	143,934.76	271,308.00	272,000.00	272,000.00	272,000.00
826390 Other Charges	-	-	-	-	-	-
827600 Other Sales	8,463.12	32,069.00	25,000.00	25,000.00	25,000.00	25,000.00
827700 Other	6,647.43	9.95	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	337,171.00	15,826.31	220,546.00	220,000.00	220,000.00	220,000.00
Total Revenues	1,597,440.58	1,404,491.48	1,539,854.00	1,512,709.00	1,320,214.00	1,320,214.00
Salaries & Employee Benefits						
861011 Regular Employees	3,621,482.28	3,469,062.42	3,822,287.00	3,749,699.00	3,344,764.70	3,344,764.70
861012 Extra Help	19,985.05	33,970.09	78,000.00	78,000.00	78,000.00	78,000.00
861013 Overtime Reg Emp	63,570.07	85,140.96	52,548.00	100,000.00	100,000.00	100,000.00
861021 Co Cont Retirement	1,445,001.13	1,317,971.31	1,603,366.00	1,567,811.00	1,398,173.00	1,398,173.00
861022 Co Cont OASDI	214,207.86	207,408.14	236,982.00	230,537.00	205,227.00	205,227.00
861023 Co Cont Medicare	51,836.56	50,011.72	55,422.00	53,917.00	47,997.00	47,997.00
861024 Co Cont Retire Incr	180,751.84	378,008.71	485,928.00	510,072.00	448,959.00	448,959.00
861030 Co Cont Health Ins	470,630.92	531,349.80	580,425.00	559,280.00	559,280.00	559,280.00
861031 Co Cont Unemp Ins	1,560.00	-	-	-	-	-
861035 Co Cont Workers Comp	44,029.00	32,098.00	52,482.00	56,361.00	48,827.22	48,827.22
Total Salaries & Employee Benefits	6,113,054.71	6,105,021.15	6,967,440.00	6,905,677.00	6,231,227.92	6,231,227.92
Services & Supplies						
862060 Communications	16,885.79	15,440.71	26,441.00	26,000.00	26,000.00	26,000.00
862062 Comm Microwave	2,464.41	2,538.34	-	2,509.00	2,509.00	2,509.00
862101 Insurance - General	203,875.00	250,026.00	273,302.00	218,658.00	218,658.00	218,658.00
862110 Jury & Witness Expense	28,493.40	33,697.11	35,000.00	35,000.00	35,000.00	35,000.00
862120 Maint - Equip	1,365.73	2,017.16	1,500.00	1,500.00	1,500.00	1,500.00
862130 Maint - Strc/Impr/Grnds	4,333.25	3,898.42	2,900.00	2,500.00	2,500.00	2,500.00
862150 Memberships	20,866.81	14,548.89	20,000.00	20,000.00	20,000.00	20,000.00
862170 Office Expense	116,899.49	113,193.17	150,000.00	150,000.00	150,000.00	150,000.00
862183 Legal Fees	-	-	500.00	-	-	-
862185 Medical/Dental Svcs	-	626.15	1,000.00	-	-	-
862187 Education & Training	24,036.31	22,885.29	30,000.00	30,000.00	30,000.00	30,000.00
862189 Prof/Spec Svcs - Other	72,800.46	91,512.49	100,000.00	200,000.00	200,000.00	200,000.00
862190 Publ/Legal Notice	15,168.47	18,623.89	15,000.00	15,000.00	15,000.00	15,000.00
862230 Info Tech Equip	82,025.07	98,756.60	-	74,054.00	59,243.00	59,243.00
862239 Spec Dept Expense	386,064.57	460,007.56	234,479.96	250,000.00	250,000.00	250,000.00
862240 Spec Dept Fund	-	60.00	5,000.00	5,000.00	5,000.00	5,000.00
862250 Trans/Travel	718.39	33,716.35	30,000.00	20,000.00	20,000.00	20,000.00
862253 Travel Out of County	5,979.43	10,471.62	15,000.00	20,000.00	20,000.00	20,000.00
862260 Utilities	1,935.06	1,770.76	1,150.00	1,150.00	1,150.00	1,150.00
Total Services & Supplies	983,911.64	1,173,790.51	941,272.96	1,071,371.00	1,056,560.00	1,056,560.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	29,042.41	2,671.59	-	-	-	-
Total Fixed Assets	29,042.41	2,671.59	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(15,338.14)	(15,455.00)	(13,000.00)	(13,000.00)	(13,000.00)	(13,000.00)
865802 Oper Transfer Out	-	38,892.03	562,348.00	688,787.00	688,787.00	688,787.00
Total Expend Transfer & Reimb	(15,338.14)	23,437.03	549,348.00	675,787.00	675,787.00	675,787.00
Total Net Appropriations	7,110,670.62	7,304,920.28	8,458,060.96	8,652,835.00	7,963,574.92	7,963,574.92
Net County Cost (Fund Contribution)	5,513,230.04	5,900,428.80	6,918,206.96	7,140,126.00	6,643,360.92	6,643,360.92

2075 - District Attorney/Public Defender Realignment 2011**C. David Eyster, District Attorney**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2075 District Atty/Public Defender Realignment 2011

Activity: 201 Public Protection - Judicial

Fund: 2860 Dist Atty/Public Defender Realignment 2011

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	273,159.42	-	220,546.00	-	200,000.00	200,000.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	273,159.42	-	220,546.00	-	200,000.00	200,000.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	137,462.00	15,826.31	220,546.00	-	200,000.00	200,000.00
Total Expend Transfer and Reimb	137,462.00	15,826.31	220,546.00	-	200,000.00	200,000.00
Total Net Appropriations	137,462.00	15,826.31	220,546.00	-	200,000.00	200,000.00
Net County Cost (Fund Contribution)	(135,697.42)	15,826.31	-	-	-	-

2080 - PUBLIC DEFENDER
Mick Hill, Public Defender

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection
Activity: 201 Public Protection - Judicial

Budget Unit: 2080 Public Defender
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825344 2011 Realign Pub Safety	84,800.00	195,096.00	-	-	-	-
825490 State Other Revenue	28,307.58	23,252.81	-	-	-	-
826163 Legal Svcs Reimb	-	-	-	35,469.00	35,469.00	35,469.00
826390 Other Charges	-	-	-	-	-	-
827400 Prior Year Revenue	-	-	-	-	-	-
827802 Operating Transfer In	137,587.00	-	197,617.00	307,661.00	200,000.00	200,000.00
Total Revenues	250,694.58	218,348.81	197,617.00	343,130.00	235,469.00	235,469.00
Salaries & Employee Benefits						
861011 Regular Employees	2,286,083.83	2,462,459.81	2,708,864.00	2,827,479.00	2,640,468.00	2,640,468.00
861012 Extra Help	10,728.29	5,245.31	-	-	-	-
861013 Overtime Reg Emp	434.73	43.23	-	-	-	-
861021 Co Cont Retirement	745,851.17	742,413.31	898,636.00	946,356.00	857,103.00	857,103.00
861022 Co Cont OASDI	132,764.13	144,751.28	167,950.00	177,801.00	166,206.00	166,206.00
861023 Co Cont Medicare	32,366.81	34,665.41	39,279.00	41,531.00	38,819.00	38,819.00
861024 Co Cont Retire Incr	44,501.75	166,689.63	209,894.00	244,663.00	209,453.00	209,453.00
861030 Co Cont Health Ins	240,345.30	270,067.98	326,128.00	360,257.00	360,257.00	360,257.00
861031 Co Cont Unemp Ins	1,455.00	-	1,455.00	-	-	-
861035 Co Cont Workers Comp	28,045.00	30,515.00	35,502.00	35,173.00	30,409.41	30,409.41
Total Salaries & Employee Benefits	3,522,576.01	3,856,850.96	4,387,708.00	4,633,260.00	4,302,715.41	4,302,715.41
Services & Supplies						
862060 Communications	1,501.25	2,093.96	3,000.00	3,000.00	2,500.00	2,500.00
862062 Comm Microwave	352.06	362.62	-	358.00	358.00	358.00
862101 Insurance - General	129,522.00	168,159.00	164,509.00	17,385.00	17,385.00	17,385.00
862110 Jury/Witness Expense	-	-	500.00	500.00	500.00	500.00
862150 Memberships	6,966.00	8,193.95	9,000.00	9,000.00	9,000.00	9,000.00
862170 Office Expense	62,691.14	60,183.78	61,500.00	61,500.00	51,500.00	51,500.00
862187 Education & Training	6,797.73	967.27	3,421.00	3,421.00	3,421.00	3,421.00
862189 Prof/Spec Svcs - Other	33,051.55	79,115.97	68,729.00	68,729.00	68,729.00	68,729.00
862200 Rent/Lease - Equip	-	-	6,235.00	6,235.00	6,235.00	6,235.00
862228 Software-Short Term	-	-	927.09	927.00	927.00	927.00
862230 Info Tech Equip	62,606.36	64,884.56	-	69,191.00	52,284.00	52,284.00
862239 Spec Dept Expense	397.86	598.00	5,000.00	-	-	-
862250 Trans/Travel	14,369.19	8,541.18	9,000.00	9,000.00	7,000.00	7,000.00
862253 Travel Out of County	230.56	78.57	2,000.00	2,000.00	1,000.00	1,000.00
862260 Utilities	-	-	-	-	-	-
Total Services & Supplies	318,485.70	393,178.86	333,821.09	251,246.00	220,839.00	220,839.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	3,841,061.71	4,250,029.82	4,721,529.09	4,884,506.00	4,523,554.41	4,523,554.41
Net County Cost (Fund Contribution)	3,590,367.13	4,031,681.01	4,523,912.09	4,541,376.00	4,288,085.41	4,288,085.41

2085 - ALTERNATE DEFENDER
Patricia Littlefield, Alternate Public Defender

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection
Activity: 201 Public Protection - Judicial

Budget Unit: 2085 Alternate Defender
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	-	-	-	-	-	-
826163 Legal Services Reimb	-	-	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
827802 Operating Transfer In	43,261.00	-	-	-	-	-
Total Revenues	43,261.00	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	662,106.47	677,903.87	701,629.00	735,905.00	689,088.00	689,088.00
861012 Extra Help	1,723.89	-	-	-	-	-
861013 Overtime Reg Emp	3,885.12	332.69	-	-	-	-
861021 Co Cont Retirement	226,167.79	212,576.98	236,240.00	245,258.00	230,276.00	230,276.00
861022 Co Cont OASDI	36,945.12	39,620.41	43,501.00	45,233.00	42,330.00	42,330.00
861023 Co Cont Medicare	9,624.44	9,602.27	10,174.00	10,579.00	9,900.00	9,900.00
861024 Co Cont Retire Incr	19,916.84	53,959.93	62,742.00	71,101.00	66,887.00	66,887.00
861030 Co Cont Health Ins	46,469.50	44,444.25	47,895.00	50,909.00	50,909.00	50,909.00
861031 Co Cont Unemp Ins	246.00	-	-	-	-	-
861035 Co Cont Workers Comp	793.00	634.00	990.74	927.00	927.00	927.00
Total Salaries & Employee Benefits	1,007,878.17	1,039,074.40	1,103,171.74	1,159,912.00	1,090,317.00	1,090,317.00
Services & Supplies						
862060 Communications	738.26	473.32	800.00	800.00	800.00	800.00
862101 Insurance - General	3,731.00	4,163.00	5,172.06	5,124.00	5,124.00	5,124.00
862110 Jury/Witness Expense	-	-	-	-	-	-
862150 Memberships	3,275.38	2,738.25	3,000.00	3,000.00	3,000.00	3,000.00
862170 Office Expense	22,945.50	17,436.63	20,000.00	20,000.00	20,000.00	20,000.00
862187 Education & Training	450.00	-	1,500.00	1,500.00	1,500.00	1,500.00
862189 Prof/Spec Svcs - Other	6,432.00	7,223.81	25,000.00	30,000.00	30,000.00	30,000.00
862210 Rents & Leases	21,720.00	28,800.00	28,800.00	29,448.00	29,448.00	29,448.00
862230 Info Tech Equip	14,942.80	18,296.51	-	16,809.00	12,752.00	12,752.00
862239 Spec Dept Expense	145.00	27.21	-	-	-	-
862250 Trans/Travel	-	-	1,500.00	1,500.00	1,500.00	1,500.00
862253 Travel Out of County	397.80	1,373.44	4,000.00	4,000.00	4,000.00	4,000.00
Total Services & Supplies	74,777.74	80,532.17	89,772.06	112,181.00	108,124.00	108,124.00
Total Net Appropriations	1,082,655.91	1,119,606.57	1,192,943.80	1,272,093.00	1,198,441.00	1,198,441.00
Net County Cost (Fund Contribution)	1,039,394.91	1,119,606.57	1,192,943.80	1,272,093.00	1,198,441.00	1,198,441.00

2086 - CONFLICT DEFENDER
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2086 Conflict Defender

Activity: 201 Public Protection - Judicial

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823110 Crim Just Const Fund	135,900.00	131,400.00	130,000.00	130,000.00	130,000.00	130,000.00
Total Revenues	135,900.00	131,400.00	130,000.00	130,000.00	130,000.00	130,000.00
Services & Supplies						
862183 Legal Fees	283,374.80	318,905.90	275,000.00	350,000.00	350,000.00	350,000.00
862189 Prof/Spec Svcs - Other	-	4,207.50	-	-	-	-
Total Services & Supplies	283,374.80	323,113.40	275,000.00	350,000.00	350,000.00	350,000.00
Total Net Appropriations	283,374.80	323,113.40	275,000.00	350,000.00	350,000.00	350,000.00
Net County Cost (Fund Contribution)	147,474.80	191,713.40	145,000.00	220,000.00	220,000.00	220,000.00

2090 - CHILD SUPPORT SERVICES
Robin Heller, Child Support Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2090 Child Support Services

Activity: 201 Public Protection - Judicial

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	16,568.30	11,768.56	8,000.00	5,000.00	5,000.00	5,000.00
825686 Fed Aid Child Supp	-	1,827,559.88	-	-	-	-
826162 State Aid Child Supp	-	922,717.12	-	-	-	-
827400 Prior Year Revenue	180.00	-	-	-	-	-
827700 Other	0.63	(17.63)	-	-	-	-
827802 Operating Transfer In	2,636,749.00	85,389.27	2,674,225.00	2,608,385.00	2,465,049.00	2,465,049.00
Total Revenues	2,653,497.93	2,847,417.20	2,682,225.00	2,613,385.00	2,470,049.00	2,470,049.00
Salaries & Employee Benefits						
861011 Regular Employees	1,291,045.54	1,312,243.92	1,144,415.00	1,127,123.00	1,048,218.00	1,048,218.00
861012 Extra Help	-	-	10,000.00	15,000.00	15,000.00	15,000.00
861013 Overtime Reg Emp	-	115.99	10,000.00	15,000.00	15,000.00	15,000.00
861021 Co Cont Retirement	467,944.48	417,536.97	377,885.00	394,181.00	357,207.00	357,207.00
861022 Co Cont OASDI	77,367.17	78,216.23	70,955.00	69,370.00	64,478.00	64,478.00
861023 Co Cont Medicare	18,093.95	18,292.42	16,593.00	16,223.00	15,079.00	15,079.00
861024 Co Cont Retire Incr	45,285.45	110,526.54	123,495.00	120,088.00	105,661.00	105,661.00
861030 Co Cont Health Ins	200,404.10	214,668.36	196,703.00	188,700.00	188,700.00	188,700.00
861031 Co Cont Unemp Ins	3,167.00	-	-	-	-	-
861035 Co Cont Workers Comp	30,988.00	31,616.00	25,473.00	9,210.00	8,140.37	8,140.37
Total Salaries & Employee Benefits	2,134,295.69	2,183,216.43	1,975,519.00	1,954,895.00	1,817,483.37	1,817,483.37
Services & Supplies						
862060 Communications	8,715.09	8,646.98	9,665.00	10,384.00	10,384.00	10,384.00
862101 Insurance - General	11,723.00	12,670.00	14,649.00	14,686.00	14,686.00	14,686.00
862120 Maint - Equip	-	-	-	-	-	-
862130 Maint - Strc/Impr/Grnds	57,570.29	58,736.37	78,039.00	73,140.00	73,140.00	73,140.00
862150 Memberships	2,945.19	2,473.00	3,155.00	3,150.00	3,150.00	3,150.00
862160 Misc Expense	-	-	48,188.00	33,808.00	33,808.00	33,808.00
862165 Year End Admin Adj - Auditor	9,849.00	-	-	-	-	-
862170 Office Expense	28,349.42	21,301.27	25,592.00	28,690.00	28,690.00	28,690.00
862182 Data Processing Svcs	53,680.92	54,778.58	12,200.00	10,200.00	10,200.00	10,200.00
862187 Education & Training	3,308.47	2,885.00	6,700.00	6,555.00	6,555.00	6,555.00
862189 Prof/Spec Svcs - Other	103,095.00	146,726.86	189,994.00	189,840.00	189,840.00	189,840.00
862190 Publ/Legal Notice	-	-	-	-	-	-
862228 Software - Short Term	-	-	2,000.00	3,450.00	3,450.00	3,450.00
862230 Info Tech Equipment	-	-	35,447.00	29,622.00	23,698.00	23,698.00
862239 Spec Dept Expense	55,428.82	44,611.15	61,113.00	21,840.00	21,840.00	21,840.00
862250 Trans/Travel	-	-	1,000.00	700.00	700.00	700.00
862253 Travel Out of County	5,591.53	7,414.10	15,500.00	15,000.00	15,000.00	15,000.00
862260 Utilities	25,476.86	26,792.46	33,464.00	37,425.00	37,425.00	37,425.00
Total Services & Supplies	365,733.59	387,035.77	536,706.00	478,490.00	472,566.00	472,566.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	2,500,029.28	2,570,252.20	2,512,225.00	2,433,385.00	2,290,049.37	2,290,049.37
Net County Cost (Fund Contribution)	(153,468.65)	(277,165.00)	(170,000.00)	(180,000.00)	(179,999.63)	(179,999.63)

2091 - Child Support
Robin Heller, Child Support Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2091 Child Support

Activity: 201 Public Protection - Judicial

Fund: 2324 Child Support

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825210 State Welfare Administration	-	-	-	-	-	-
825510 Federal Welfare Administration	-	-	-	-	-	-
825518 Title IV-E	-	-	-	-	-	-
825520 Health Related Funds	-	-	-	-	-	-
825686 Federal Aid Child Support	1,716,459.78	-	1,764,989.00	1,721,534.00	1,721,534.00	1,721,534.00
826162 State Aid Child Support	845,421.22	-	909,236.00	886,851.00	886,851.00	886,851.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	2,561,881.00	-	2,674,225.00	2,608,385.00	2,608,385.00	2,608,385.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	2,561,881.00	85,389.27	2,674,225.00	2,608,385.00	2,465,049.00	2,465,049.00
Total Expend Transfer and Reimb	2,561,881.00	85,389.27	2,674,225.00	2,608,385.00	2,465,049.00	2,465,049.00
Total Net Appropriations	2,561,881.00	85,389.27	2,674,225.00	2,608,385.00	2,465,049.00	2,465,049.00
Net County Cost (Fund Contribution)	-	85,389.27	-	-	(143,336.00)	(143,336.00)

2310 - SHERIFF-CORONER
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2310 Mendocino County Sheriff

Activity: 202 Public Protection - Police Protection

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821510 Sales Tax - Public Safety	4,373,694.34	3,893,051.76	3,928,000.00	3,854,818.00	3,854,818.00	3,854,818.00
822600 Other Permit	810.00	1,450.00	1,000.00	1,000.00	1,000.00	1,000.00
822601 Gun Permit	26,816.82	26,542.39	30,000.00	30,000.00	30,000.00	30,000.00
823110 Crim Just Const Fund	120,800.00	116,800.00	120,000.00	120,000.00	120,000.00	120,000.00
823130 Warrant System	253.51	-	200.00	200.00	200.00	200.00
823204 Misc Court Fine	20,103.75	20,285.00	300.00	300.00	300.00	300.00
823210 Fine Judicial Dist	9.39	4.03	-	-	-	-
823300 Forfeiture & Penalty	180.09	219.55	125.00	125.00	125.00	125.00
823310 Asset Forfeiture	-	-	500,562.71	50,000.00	50,000.00	50,000.00
825344 2011 Realign Pub Safety	-	1,608,425.15	-	-	-	-
825398 SB90 Reimbursement	73,015.00	63,478.00	-	60,000.00	60,000.00	60,000.00
825490 State Other	714,681.18	583,879.58	668,000.00	645,500.00	645,500.00	645,500.00
825670 Federal Other	42,626.66	130,303.06	50,286.00	76,700.00	76,700.00	76,700.00
826223 Civil Fee Sheriff	29,168.27	34,751.53	55,000.00	50,000.00	50,000.00	50,000.00
826242 Dom Animal Care	-	-	-	-	-	-
826250 Law Enforcement Services	39,113.86	92,009.71	90,000.00	70,000.00	70,000.00	70,000.00
826253 Sher Willits Contract	-	-	-	10,000.00	10,000.00	10,000.00
826254 Sher Pt Arena Contract	95,807.90	91,666.63	100,000.00	100,000.00	100,000.00	100,000.00
826257 Med Marij Zip Tie	-	-	-	-	-	-
826258 Restitution 11470.2 H&S	222,000.00	77,765.50	30,000.00	20,000.00	20,000.00	20,000.00
826390 Other Charges	6,976.37	10,808.01	3,700.00	3,700.00	3,700.00	3,700.00
827400 Prior Year Revenue	1,679.65	1,210.00	-	1,000.00	1,000.00	1,000.00
827600 Other Sales	1,806.00	1,511.00	1,100.00	1,100.00	1,100.00	1,100.00
827700 Other	1,296.27	1,181.54	500.00	100,000.00	100,000.00	100,000.00
827707 Donation	1,025.00	-	500.00	500.00	500.00	500.00
827802 Oper Transfer In	3,324,419.90	51,567.44	2,681,600.00	1,752,685.00	1,752,685.00	1,752,685.00
Total Revenues	9,096,283.96	6,806,909.88	8,260,873.71	6,947,628.00	6,947,628.00	6,947,628.00
Salaries & Employee Benefits						
861011 Regular Employees	9,224,449.69	9,131,238.95	10,210,100.00	11,644,606.00	10,708,170.00	10,708,170.00
861012 Extra Help	581,606.25	744,077.65	600,000.00	600,000.00	600,000.00	600,000.00
861013 Overtime Reg Emp	2,239,164.64	2,300,681.41	2,300,000.00	2,300,000.00	2,300,000.00	2,300,000.00
861021 Co Cont Retirement	5,250,779.73	4,846,813.86	5,830,389.00	6,865,165.00	5,946,449.00	5,946,449.00
861022 Co Cont OASDI	658,298.78	666,245.43	799,655.00	833,491.00	775,432.00	775,432.00
861023 Co Cont Medicare	170,891.72	172,849.22	189,506.00	201,328.00	187,750.00	187,750.00
861024 Co Cont Retire Incr	859,984.90	1,502,896.18	1,923,282.00	2,422,716.00	1,890,797.00	1,890,797.00
861030 Co Cont Health Ins	1,340,621.15	1,479,333.60	1,699,108.00	1,908,909.00	1,908,909.00	1,908,909.00
861031 Co Cont Unemp Ins	8,018.00	-	-	-	-	-
861035 Co Cont Workers Comp	1,432,411.00	1,715,286.00	1,843,518.00	1,886,539.00	1,607,800.24	1,607,800.24
Total Salaries & Employee Benefits	21,766,225.86	22,559,422.30	25,395,558.00	28,662,754.00	25,925,307.24	25,925,307.24
Services & Supplies						
862050 Clothing/Pers Items	126.26	757.53	600.00	1,600.00	1,600.00	1,600.00
862060 Communications	232,247.93	239,723.43	247,800.00	268,490.00	268,490.00	268,490.00
862062 Comm Microwave	382,354.40	392,825.04	-	365,917.00	365,917.00	365,917.00
862101 Insurance - General	198,393.00	441,100.00	555,425.00	715,455.00	715,455.00	715,455.00
862120 Maint - Equip	24,465.17	24,093.96	25,000.00	25,000.00	25,000.00	25,000.00
862150 Memberships	8,315.00	11,086.00	10,000.00	13,000.00	13,000.00	13,000.00
862170 Office Expense	83,710.98	74,412.50	77,071.91	80,500.00	80,500.00	80,500.00
862185 Medical/Dental Svcs	868,826.25	810,629.20	838,000.00	890,000.00	890,000.00	890,000.00
862187 Education & Training	152,048.21	183,997.46	181,494.00	204,000.00	204,000.00	204,000.00
862189 Prof/Spec Svcs - Other	362,348.26	401,480.01	346,850.00	491,875.00	491,875.00	491,875.00
862190 Publ/Legal Notice	610.89	463.24	1,000.00	500.00	500.00	500.00
862200 Rent/Lease - Equip	-	-	-	-	-	-
862210 Rent/Lease - Bldg Grnds	43,476.00	43,476.00	54,301.00	31,000.00	31,000.00	31,000.00
862217 Debt Service Principal	158,216.49	-	-	-	-	-
862218 Debt Service Int - SBIT	1,568.38	-	-	-	-	-
862227 Software - Long Term	-	42,849.14	272,781.00	341,925.00	341,925.00	341,925.00
862230 Info Tech Equip	280,633.46	549,216.63	273,620.48	275,000.00	275,000.00	275,000.00
862232 Law Enf Supply & Svcs	462,623.36	329,293.33	459,929.75	425,000.00	425,000.00	425,000.00
862239 Spec Dept Expense	54,391.94	71,031.36	40,000.00	60,000.00	60,000.00	60,000.00
862240 Spec Dept Fund	-	-	-	-	-	-
862250 Trans/Travel	626,566.54	75,112.91	694,899.00	643,560.00	643,560.00	643,560.00
862253 Travel Out of County	2,688.45	19,958.17	35,000.00	70,000.00	70,000.00	70,000.00
862260 Utilities	21,236.46	22,982.84	25,000.00	26,000.00	26,000.00	26,000.00
Total Services & Supplies	3,964,847.43	3,734,488.75	4,138,772.14	4,928,822.00	4,928,822.00	4,928,822.00

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Other Charges						
863113 Pmts Other Gov Agency	-	60,329.06	71,000.00	73,130.00	73,130.00	73,130.00
Total Other Charges	-	60,329.06	71,000.00	73,130.00	73,130.00	73,130.00
Fixed Assets						
864360 Structure/Improvement	-	44,711.87	-	-	-	-
864370 Equipment	1,120,889.50	198,208.09	1,539,642.71	131,000.00	56,000.00	56,000.00
Total Fixed Assets	1,120,889.50	242,919.96	1,539,642.71	131,000.00	56,000.00	56,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	(70,488.00)	-	-	-	-	-
865802 Operating Transfer Out	-	637,551.02	-	-	-	-
Total Expend Transfer & Reimb	(70,488.00)	637,551.02	-	-	-	-
Total Net Appropriations	26,781,474.79	27,234,711.09	31,144,972.85	33,795,706.00	30,983,259.24	30,983,259.24
Net County Cost (Fund Contribution)	17,685,190.83	20,427,801.21	22,884,099.14	26,848,078.00	24,035,631.24	24,035,631.24

2313 - SHERIFF-CORONER COPS GRANT
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2313 Sheriff-Coroner - COPS Program AB3229

Activity: 202 Public Protection - Police Protection

Fund: 1210 Supp Law Enforcement Svcs Fund (SLESF)

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	6,142.55	10,741.78	3,000.00	5,000.00	5,000.00	5,000.00
824101 Change in Fair Value Investment	(9,621.30)	-	-	-	-	-
825490 State Other	165,271.24	186,158.96	150,000.00	202,883.00	202,883.00	202,883.00
827802 Oper Transfer In	4,372.00	-	-	-	-	-
Total Revenues	166,164.49	196,900.74	153,000.00	207,883.00	207,883.00	207,883.00
Salaries & Employee Benefits						
861011 Regular Employees	76,334.88	75,327.34	89,149.00	82,430.00	82,430.00	82,430.00
861013 Overtime Reg Emp	9,114.83	13,107.66	6,500.00	8,000.00	8,000.00	8,000.00
861021 Co Cont Retirement	26,672.26	23,816.08	23,746.00	28,249.00	28,249.00	28,249.00
861022 Co Cont OASDI	5,297.89	5,483.00	5,930.00	5,607.00	5,607.00	5,607.00
861023 Co Cont Medicare	1,239.03	1,282.31	1,387.00	1,311.00	1,311.00	1,311.00
861024 Co Cont Retire Incr	1,277.30	5,074.05	5,147.00	6,982.00	6,982.00	6,982.00
861031 Co Cont Unemp Ins	41.00	-	-	-	-	-
861035 Co Cont Workers Comp	120.00	107.00	108.00	64.00	64.00	64.00
Total Salaries & Employee Benefits	120,097.19	124,197.44	131,967.00	132,643.00	132,643.00	132,643.00
Services & Supplies						
862101 Insurance - General	140.00	166.00	193.00	240.00	240.00	240.00
862170 Office Expense	-	-	-	-	-	-
862227 Software - Long Term	73,141.17	83,091.17	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862232 Law Enf Supply & Svcs	-	25,192.58	75,000.00	40,000.00	40,000.00	40,000.00
Total Services & Supplies	73,281.17	108,449.75	75,193.00	40,240.00	40,240.00	40,240.00
Fixed Assets						
864370 Equipment	-	-	-	35,000.00	35,000.00	35,000.00
Total Fixed Assets	-	-	-	35,000.00	35,000.00	35,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	193,378.36	232,647.19	207,160.00	207,883.00	207,883.00	207,883.00
Net County Cost (Fund Contribution)	27,213.87	35,746.45	54,160.00	-	-	-

2315 - SHERIFF SPECIAL PROJECTS
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2315 Sheriff Special Projects

Activity: 202 Public Protection - Police Protection

Fund: 1216 Sheriff Spec Projects

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	1,048.87	2,999.27	900.00	1,200.00	1,200.00	1,200.00
824101 Change in Fair Value Investment	(2,160.49)	-	-	-	-	-
825490 State Other Revenue	75,824.93	-	-	-	-	-
826258 Restitution 11470.2 H&S	-	-	-	-	-	-
827707 Donation	24,778.75	10,182.70	1,400.00	250.00	250.00	250.00
Total Revenues	99,492.06	13,181.97	2,300.00	1,450.00	1,450.00	1,450.00
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862194 A-87 Costs	-	-	-	-	-	-
862232 Law Enf Supply & Svcs	14,478.75	16,761.78	10,000.00	8,000.00	8,000.00	8,000.00
862239 Spec Dept Exp	7,216.45	20,976.39	52,000.00	52,000.00	52,000.00	52,000.00
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	21,695.20	37,738.17	62,000.00	60,000.00	60,000.00	60,000.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	21,695.20	37,738.17	62,000.00	60,000.00	60,000.00	60,000.00
Net Fund Contribution	(77,796.86)	24,556.20	59,700.00	58,550.00	58,550.00	58,550.00

2510 - JAIL AND REHABILITATION CENTER
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2510 Mendocino County Jail

Activity: 203 Public Protection - Detention

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821510 Sales Tax - Public Safety	3,313,473.31	2,949,342.39	2,935,000.00	2,880,318.00	2,880,318.00	2,880,318.00
823204 Misc Court Fine	14,423.86	13,999.45	13,000.00	13,000.00	13,000.00	13,000.00
825344 2011 Realignment Pub Sfty	-	1,472,116.00	-	-	-	-
825490 State Other	1,027,915.77	896,353.82	1,073,530.00	765,109.00	765,109.00	765,109.00
825670 Federal Other	9,075.00	-	-	15,000.00	15,000.00	15,000.00
826269 Work Release	-	-	-	-	-	-
826270 Electronic Monitoring Fee	-	-	-	-	-	-
826390 Other Charges	142,427.37	288,491.45	139,950.00	168,789.00	168,789.00	168,789.00
827700 Other	20,391.73	48,215.86	50,000.00	50,000.00	50,000.00	50,000.00
827802 Oper Transfer In	1,625,192.29	-	1,867,127.00	1,843,806.00	1,993,807.00	1,993,807.00
Total Revenues	6,152,899.33	5,668,518.97	6,078,607.00	5,736,022.00	5,886,023.00	5,886,023.00
Salaries & Employee Benefits						
861011 Regular Employees	4,170,391.00	4,560,539.00	5,004,363.00	5,776,713.00	5,311,084.00	5,311,084.00
861012 Extra Help	80,682.72	91,609.02	90,000.00	83,552.00	83,552.00	83,552.00
861013 Overtime Reg Emp	1,406,321.41	1,474,709.42	1,320,000.00	1,280,280.00	1,280,280.00	1,280,280.00
861021 Co Cont Retirement	2,344,041.62	2,521,145.92	3,137,895.00	3,733,490.00	3,280,339.00	3,280,339.00
861022 Co Cont OASDI	333,306.31	354,551.78	392,907.00	414,993.00	386,124.00	386,124.00
861023 Co Cont Medicare	79,219.52	84,693.41	93,059.00	100,031.00	93,279.00	93,279.00
861024 Co Cont Retire Incr	365,055.43	757,770.73	1,016,099.00	1,311,323.00	1,047,241.00	1,047,241.00
861030 Co Cont Health Ins	674,616.24	873,933.26	943,704.00	1,160,393.00	1,160,393.00	1,160,393.00
861031 Co Cont Unemp Ins	5,384.00	-	-	-	-	-
861035 Co Cont Workers Comp	602,254.00	523,138.00	426,066.00	391,355.00	335,691.55	335,691.55
Total Salaries & Employee Benefits	10,061,272.25	11,242,090.54	12,424,093.00	14,252,130.00	12,977,983.55	12,977,983.55
Services & Supplies						
862050 Clothing/Pers Items	29,978.62	30,219.24	35,164.62	40,000.00	40,000.00	40,000.00
862060 Communications	7,358.10	8,552.28	10,000.00	12,000.00	12,000.00	12,000.00
862080 Food	661,447.24	819,568.41	767,360.00	820,000.00	820,000.00	820,000.00
862090 Household Expense	168,566.50	233,016.25	224,000.00	235,000.00	235,000.00	235,000.00
862101 Insurance - General	162,905.00	176,503.00	210,716.00	253,325.00	253,325.00	253,325.00
862120 Maint - Equip	30,664.42	55,544.28	74,800.01	74,800.00	74,800.00	74,800.00
862150 Memberships	50.00	25.00	50.00	125.00	125.00	125.00
862160 Miscellaneous	-	-	1,200.00	1,200.00	1,200.00	1,200.00
862170 Office Expense	27,838.32	23,508.35	35,000.00	40,000.00	40,000.00	40,000.00
862185 Medical/Dental Svcs	4,701,078.22	5,074,650.36	5,374,555.00	5,380,878.00	5,380,878.00	5,380,878.00
862187 Education & Training	6,405.32	22,307.41	20,000.00	30,000.00	30,000.00	30,000.00
862189 Prof/Spec Svcs - Other	224,367.23	103,924.05	178,000.00	161,875.00	161,875.00	161,875.00
862190 Publ/Legal Notice	-	-	100.00	100.00	100.00	100.00
862200 Rent/Lease - Equip	-	-	1,500.00	1,000.00	1,000.00	1,000.00
862230 Info Tech Equip	30,665.62	9,902.18	167,726.00	252,541.00	252,541.00	252,541.00
862232 Law Enf Supply & Svcs	138,012.13	113,804.05	173,709.01	175,000.00	175,000.00	175,000.00
862239 Spec Dept Expense	109,619.22	28,724.50	30,000.00	35,000.00	35,000.00	35,000.00
862250 Trans/Travel	34,753.00	16,842.75	40,042.00	35,000.00	35,000.00	35,000.00
862253 Travel Out of County	62,886.30	30,994.96	75,000.00	75,000.00	75,000.00	75,000.00
Total Services & Supplies	6,396,595.24	6,748,087.07	7,418,922.64	7,622,844.00	7,622,844.00	7,622,844.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	97,444.71	-	290,584.00	96,000.00	96,000.00	96,000.00
Total Fixed Assets	97,444.71	-	290,584.00	96,000.00	96,000.00	96,000.00

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	25,000.00	-	-	-	-	-
Total Expend Transfer & Reimb	25,000.00	-	-	-	-	-
Total Net Appropriations	16,580,312.20	17,990,177.61	20,133,599.64	21,970,974.00	20,696,827.55	20,696,827.55
Net County Cost (Fund Contribution)	10,427,412.87	12,321,658.64	14,054,992.64	16,234,952.00	14,810,804.55	14,810,804.55

2511 - JAIL AND REHABILITATION CENTER COPS GRANT
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2511 County Jail & Rehab Ctr - COPS Program AB3229

Activity: 202 Public Protection - Police Protection

Fund: 1210 Supp Law Enforcement Svcs Fund (SLESF)

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	1,495.52	2,615.30	750.00	1,000.00	1,000.00	1,000.00
824101 Change in Fair Value Investment	5,404.68	-	-	-	-	-
825490 State Other	41,147.73	47,088.32	35,000.00	40,000.00	40,000.00	40,000.00
827700 Other	-	-	-	-	-	-
Total Revenues	48,047.93	49,703.62	35,750.00	41,000.00	41,000.00	41,000.00
Services & Supplies						
862230 Info Tech Equip	-	-	-	15,000.00	15,000.00	15,000.00
862232 Law Enf Supply & Svcs	7,653.91	143,864.54	50,000.00	60,000.00	60,000.00	60,000.00
Total Services & Supplies	7,653.91	143,864.54	50,000.00	75,000.00	75,000.00	75,000.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	7,653.91	143,864.54	50,000.00	75,000.00	75,000.00	75,000.00
Net County Cost (Fund Contribution)	(40,394.02)	94,160.92	14,250.00	34,000.00	34,000.00	34,000.00

2537 - Local Comm Corr Realignment 2011
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2537 Local Comm Corr Realignment 2011

Activity: 203 Public Protection - Detention

Fund: 2858 Local Comm Corr Realignment 2011

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	4,640,732.70	-	4,105,989.00	4,820,796.00	4,820,796.00	4,820,796.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	4,640,732.70	-	4,105,989.00	4,820,796.00	4,820,796.00	4,820,796.00
Other Charges						
863113 Pmt Other Gov Agency	125,000.00	-	125,000.00	125,000.00	125,000.00	125,000.00
Total Other Charges	125,000.00	-	125,000.00	125,000.00	125,000.00	125,000.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	3,086,691.04	-	3,987,238.00	4,161,294.00	4,161,294.00	4,161,294.00
Total Expend Transfer and Reimb	3,086,691.04	-	3,987,238.00	4,161,294.00	4,161,294.00	4,161,294.00
Total Net Appropriations	3,211,691.04	-	4,112,238.00	4,286,294.00	4,286,294.00	4,286,294.00
Net County Cost (Fund Contribution)	(1,429,041.66)	-	6,249.00	(534,502.00)	(534,502.00)	(534,502.00)

2538 - Local Innovation Realignment 2011
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2538 Local Innovation Realignment 2011

Activity: 201 Public Protection - Judicial

Fund: 2856 Local Innovation Realignment 2011

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	120,056.34	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	120,056.34	-	-	-	-	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer and Reimb	-	-	-	-	-	-
Total Net Appropriations	-	-	-	-	-	-
Net County Cost (Fund Contribution)	(120,056.34)	-	-	-	-	-

2550 - JUVENILE HALL
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection
Activity: 203 Public Protection - Detention

Budget Unit: 2550 Juvenile Hall
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825464 State Brkfst/Lunch Prog	-	-	-	-	-	-
825489 State Youthful Offender	-	212,989.11	-	-	-	-
825490 State Other	103,571.00	203,595.34	-	-	-	-
826346 Support in Juv Hall	-	-	-	-	-	-
826390 Other Charges	525.00	64,100.90	40,000.00	152,000.00	152,000.00	152,000.00
827400 Prior Year Revenue	298.85	-	-	-	-	-
827802 Operating Transfer In	324,117.01	283,434.77	1,401,963.00	1,739,159.00	1,739,159.00	1,739,159.00
Total Revenues	428,511.86	764,120.12	1,441,963.00	1,891,159.00	1,891,159.00	1,891,159.00
Salaries & Employee Benefits						
861011 Regular Employees	1,040,175.69	1,109,515.37	1,396,525.00	1,568,761.00	1,450,590.00	1,450,590.00
861012 Extra Help	95,307.24	125,368.40	110,000.00	110,000.00	110,000.00	110,000.00
861013 Overtime Reg Emp	133,002.32	144,600.07	90,000.00	90,000.00	90,000.00	90,000.00
861021 Co Cont Retirement	458,604.48	340,061.66	457,264.00	524,162.00	470,029.00	470,029.00
861022 Co Cont OASDI	71,154.58	74,110.38	86,259.00	92,754.00	85,427.00	85,427.00
861023 Co Cont Medicare	18,075.31	19,406.69	20,174.00	21,696.00	19,983.00	19,983.00
861024 Co Cont Retire Incr	(38,087.50)	75,614.12	107,723.00	123,776.00	102,944.00	102,944.00
861030 Co Cont Health Ins	96,101.52	156,855.98	239,426.00	309,132.00	309,132.00	309,132.00
861031 Co Cont Unemp Ins	6,270.00	-	-	-	-	-
861035 Co Cont Workers Comp	193,849.00	153,963.00	140,291.00	87,448.00	74,994.56	74,994.56
Total Salaries & Employee Benefits	2,074,452.64	2,199,495.67	2,647,662.00	2,927,729.00	2,713,099.56	2,713,099.56
Services & Supplies						
862050 Clothing/Pers Items	12,640.96	7,038.65	8,000.00	8,000.00	8,000.00	8,000.00
862060 Communications	7,375.38	6,920.10	8,100.00	8,100.00	8,100.00	8,100.00
862080 Food	20,391.73	48,215.86	51,600.00	48,000.00	48,000.00	48,000.00
862090 Household Expense	35,913.43	22,896.30	33,557.00	40,440.00	40,440.00	40,440.00
862101 Insurance - General	19,886.00	21,896.00	27,614.00	27,908.00	27,908.00	27,908.00
862120 Maint - Equip	847.11	8,253.89	2,500.00	13,500.00	13,500.00	13,500.00
862130 Maint - Strc/Impr/Grnds	6,067.00	-	1,000.00	1,000.00	1,000.00	1,000.00
862140 Med Dentl & Lab Supls	12,913.89	13,269.69	13,500.00	13,800.00	13,800.00	13,800.00
862150 Memberships	-	-	-	-	-	-
862160 Misc Expense	516.00	584.66	600.00	600.00	600.00	600.00
862170 Office Expense	5,189.47	4,071.23	6,200.00	5,000.00	5,000.00	5,000.00
862185 Medical/Dental Svcs	139,591.22	184,779.89	218,104.00	64,200.00	64,200.00	64,200.00
862187 Education & Training	15,629.82	20,263.29	9,000.00	20,000.00	20,000.00	20,000.00
862189 Prof/Spec Svcs - Other	116,251.29	413,965.51	635,294.00	361,502.00	361,502.00	361,502.00
862190 Pub/Legal Notice	225.00	-	-	-	-	-
862229 Software - Maintenance	-	1,199.50	500.00	2,500.00	2,500.00	2,500.00
862230 Info Tech Equip	10,011.64	-	2,500.00	46,593.00	36,464.00	36,464.00
862232 Law Enf Supply & Svcs	372.12	17,523.27	1,500.00	1,500.00	1,500.00	1,500.00
862239 Spec Dept Expense	83,878.79	99,288.01	39,910.00	40,886.00	40,886.00	40,886.00
862250 Trans/Travel	585.90	-	617.00	1,845.00	1,845.00	1,845.00
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	488,286.75	870,165.85	1,060,096.00	705,374.00	695,245.00	695,245.00
Fixed Assets						
864370 Equipment	126,544.30	34,770.21	-	22,000.00	22,000.00	22,000.00
Total Fixed Assets	126,544.30	34,770.21	-	22,000.00	22,000.00	22,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	(175,724.38)	(206,031.68)	(243,723.00)	(236,798.00)	(236,798.00)	(236,798.00)
865802 Operating Transfer Out	-	10,827.20	584,223.00	1,027,307.00	1,027,307.00	1,027,307.00
Total Expend Transfer and Reimb	(175,724.38)	(195,204.48)	340,500.00	790,509.00	790,509.00	790,509.00
Total Net Appropriations	2,513,559.31	2,909,227.25	4,048,258.00	4,445,612.00	4,220,853.56	4,220,853.56
Net County Cost (Fund Contribution)	2,085,047.45	2,145,107.13	2,606,295.00	2,554,453.00	2,329,694.56	2,329,694.56

2551 - JUVENILE & YOUTH PROGRAMS
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection
Activity: 203 Public Protection - Detention

Budget Unit: 2551 Juvenile & Youth Programs
Fund: 1209 Juvenile & Youth Programs

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(24,265.97)	-	-	-	-	-
825490 State Other Revenue	865,247.00	304,002.00	332,044.00	836,579.00	836,579.00	836,579.00
827802 Operating Transfer In	250,000.00	-	-	-	-	-
Total Revenues	1,090,981.03	304,002.00	332,044.00	836,579.00	836,579.00	836,579.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	49,382.87	283,434.77	508,715.00	507,440.00	507,440.00	507,440.00
Total Expend Transfer and Reimb	49,382.87	283,434.77	508,715.00	507,440.00	507,440.00	507,440.00
Total Net Appropriations	49,382.87	283,434.77	508,715.00	507,440.00	507,440.00	507,440.00
Net County Cost (Fund Contribution)	(1,041,598.16)	(20,567.23)	176,671.00	(329,139.00)	(329,139.00)	(329,139.00)

2554 - Juvenile Justice Realignment 2011
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection
Activity: 203 Public Protection - Detention

Budget Unit: 2554 Juvenile Justice Realignment 2011
Fund: 2857 Juvenile Justice Realignment 2011

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	-	-	-	-	-
825380 Juvenile Justice Growth	-	-	-	-	-	-
825381 Juvenile Reentry	-	-	-	17,013.00	17,013.00	17,013.00
825489 State (YOBG) Youthful Offender	733,010.86	-	727,062.00	1,255,050.00	1,255,050.00	1,255,050.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	733,010.86	-	727,062.00	1,272,063.00	1,272,063.00	1,272,063.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	608,737.49	-	727,062.00	1,273,914.00	1,273,914.00	1,273,914.00
Total Expend Transfer and Reimb	608,737.49	-	727,062.00	1,273,914.00	1,273,914.00	1,273,914.00
Total Net Appropriations	608,737.49	-	727,062.00	1,273,914.00	1,273,914.00	1,273,914.00
Net County Cost (Fund Contribution)	(124,273.37)	-	-	1,851.00	1,851.00	1,851.00

2560 - PROBATION OFFICER
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

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Schedule 9

Classification:

Function: 2 Public Protection
Activity: 203 Public Protection - Detention

Budget Unit: 2560 Probation Officer
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821510 Sales Tax - Public Safety	998,923.41	892,535.37	903,000.00	886,176.00	886,176.00	886,176.00
823110 Crim Just Const Fund	24,160.00	23,360.00	20,000.00	20,000.00	20,000.00	20,000.00
823204 Misc Court Fine	4,121.11	3,999.84	2,500.00	2,500.00	2,500.00	2,500.00
823310 Asset Forfeiture	-	-	-	-	-	-
825341 Realignment Hlth Svcs	-	91,002.00	-	-	-	-
825344 2011Realignment Pub Sfty	-	1,556,960.53	-	-	-	-
825398 SB90 Reimb	10,561.00	7,862.00	-	-	-	-
825489 State Youthful Offender	-	410,598.23	-	-	-	-
825490 State Other	1,861,711.88	1,953,318.87	1,420,973.00	1,324,177.00	1,324,177.00	1,324,177.00
825518 Title IV-E	-	49,827.00	-	-	-	-
826118 Cite Process Fee	4.96	-	-	-	-	-
826226 Adult Prob Supervision	(823.05)	-	-	-	-	-
826227 Adult Prob Diversion	-	-	-	-	-	-
826228 Adult Prob Pre-Sentence	-	-	-	-	-	-
826268 Work Furlough	-	-	-	-	-	-
826385 Drug Testing Prog	-	-	-	-	-	-
826390 Other Charges	250.00	250.00	-	-	-	-
826399 Collection Service	(2.13)	-	-	-	-	-
827400 Prior Year Revenue	84.73	-	-	-	-	-
827700 Other	3,009.84	-	-	-	-	-
827707 Donation	-	-	-	-	-	-
827711 Civil Assmt PC1214.1	-	-	-	-	-	-
827802 Oper Transfer In	2,125,534.97	65,332.51	3,155,454.41	3,207,540.00	3,207,540.00	3,207,540.00
Total Revenues	5,027,536.72	5,055,046.35	5,501,927.41	5,440,393.00	5,440,393.00	5,440,393.00
Salaries & Employee Benefits						
861011 Regular Employees	3,068,674.75	3,069,198.37	3,488,404.00	3,790,935.00	3,529,573.00	3,529,573.00
861012 Extra Help	29,019.94	11,941.01	25,000.00	25,000.00	25,000.00	25,000.00
861013 Overtime Reg Emp	82,071.73	55,690.24	35,000.00	35,000.00	35,000.00	35,000.00
861021 Co Cont Retirement	1,349,643.56	985,545.65	1,179,188.00	1,252,011.00	1,118,329.00	1,118,329.00
861022 Co Cont OASDI	186,395.30	185,341.60	216,159.00	222,838.00	206,634.00	206,634.00
861023 Co Cont Medicare	44,353.49	43,715.63	50,554.00	52,115.00	48,325.00	48,325.00
861024 Co Cont Retire Incr	(22,483.84)	269,492.94	337,273.00	376,508.00	325,690.00	325,690.00
861030 Co Cont Health Ins	446,420.74	504,311.12	639,136.00	574,386.00	574,386.00	574,386.00
861031 Co Cont Unemp Ins	2,936.00	-	-	-	-	-
861035 Co Cont Workers Comp	145,265.00	139,815.00	140,308.00	146,562.00	125,759.77	125,759.77
Total Salaries & Employee Benefits	5,332,296.67	5,265,051.56	6,111,022.00	6,475,355.00	5,988,696.77	5,988,696.77
Services & Supplies						
862050 Clothing & Personal	6,498.70	-	1,500.00	1,500.00	1,500.00	1,500.00
862060 Communications	19,682.91	18,773.27	21,800.00	21,800.00	21,800.00	21,800.00
862062 Comm Microwave	1,760.29	1,813.10	-	1,792.00	1,792.00	1,792.00
862101 Insurance - General	153,777.00	196,761.00	273,837.00	399,121.00	399,121.00	399,121.00
862120 Maint - Equip	-	-	-	-	-	-
862150 Memberships	4,999.43	4,959.81	5,155.00	6,200.00	6,200.00	6,200.00
862170 Office Expense	38,681.71	34,851.03	32,000.00	33,000.00	33,000.00	33,000.00
862187 Education & Training	29,552.91	48,062.17	32,000.00	36,000.00	36,000.00	36,000.00
862189 Prof/Spec Svcs - Other	929,846.16	836,889.84	982,050.00	910,877.00	910,877.00	910,877.00
862190 Publ & Legal Notices	75.91	114.83	-	-	-	-
862200 Rent/Lease - Equip	-	-	-	-	-	-
862227 Software - Long Term	-	-	135,000.00	135,000.00	135,000.00	135,000.00
862228 Software - Short Term	-	-	-	880.00	880.00	880.00
862230 Info Tech Equipment	2,036.33	3,813.84	5,000.00	107,982.00	83,713.00	83,713.00
862232 Law Enf Supply & Svcs	33,194.56	30,276.11	31,773.37	46,044.00	46,044.00	46,044.00
862239 Spec Dept Expense	174,027.85	174,536.80	56,218.00	74,712.00	74,712.00	74,712.00
862250 Trans/Travel	55,890.22	30,025.35	43,020.00	43,125.00	43,125.00	43,125.00
862253 Travel Out of County	11,431.54	4,236.81	10,000.00	4,000.00	4,000.00	4,000.00
Total Services & Supplies	1,461,455.52	1,385,113.96	1,629,353.37	1,822,033.00	1,797,764.00	1,797,764.00

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	52,763.79	47,326.08	60,000.00	-	-	-
Total Fixed Assets	52,763.79	47,326.08	60,000.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(85,709.53)	(157,510.23)	(136,773.00)	(144,244.00)	(144,244.00)	(144,244.00)
865802 Operating Transfer Out	-	145,826.34	-	-	-	-
Total Expend Transfer & Reimb	(85,709.53)	(11,683.89)	(136,773.00)	(144,244.00)	(144,244.00)	(144,244.00)
Total Net Appropriations	6,760,806.45	6,685,807.71	7,663,602.37	8,153,144.00	7,642,216.77	7,642,216.77
Net County Cost (Fund Contribution)	1,733,269.73	1,630,761.36	2,161,674.96	2,712,751.00	2,201,823.77	2,201,823.77

2561 - JUVENILE JUSTICE CRIME PREVENTION ACT
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2561 Probation AB1913/CPA 2000

Activity: 203 Public Protection - Detention

Fund: 1211 Probation COPS AB1913/CPA 2000

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	12,161.42	26,216.62	1,000.00	1,000.00	1,000.00	1,000.00
824101 Change in Fair Value Investment	(8,080.89)	-	-	-	-	-
825490 State Other	245,980.47	245,233.89	245,980.00	244,910.00	244,910.00	244,910.00
Total Revenues	250,061.00	271,450.51	246,980.00	245,910.00	245,910.00	245,910.00
Other Charges						
863113 Pmt Other Gov Agency	48,306.18	-	-	-	-	-
Total Other Charges	48,306.18	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	65,332.51	194,986.00	263,272.00	263,272.00	263,272.00
Total Expend Transfer & Reimb	-	65,332.51	194,986.00	263,272.00	263,272.00	263,272.00
Total Net Appropriations	48,306.18	65,332.51	194,986.00	263,272.00	263,272.00	263,272.00
Net County Cost (Fund Contribution)	(201,754.82)	(206,118.00)	(51,994.00)	17,362.00	17,362.00	17,362.00

2569 - Local Law Enf Svc Realignment 2011
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2569 Local Law Enf Svc Realignment 2011

Activity: 202 Public Protection - Police Protection

Fund: 2859 Local Law Enf Svc Realignment 2011

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825344 2011 Realignment Public Safety	951,180.42	-	900,426.00	-	-	-
825380 Juvenile Justice Growth	-	-	-	249,371.00	-	-
825381 Juvenile Reentry	-	-	-	668.00	-	-
825382 Juvenile Probation Activities	-	-	-	305,408.00	-	-
825489 State (YOBG) Youthful Offender	-	-	-	49,275.00	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	951,180.42	-	900,426.00	604,722.00	-	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	900,426.00	730,272.00	730,272.00	730,272.00
Total Expend Transfer and Reimb	-	-	900,426.00	730,272.00	730,272.00	730,272.00
Total Net Appropriations	-	-	900,426.00	730,272.00	730,272.00	730,272.00
Net County Cost (Fund Contribution)	(951,180.42)	-	-	125,550.00	730,272.00	730,272.00

2610 - FIRE AGENCY SUPPORT
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2610 Fire Agency Support

Activity: 204 Public Protection - Fire Protection

Fund: 1240 Fire Protection

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821699 TOT-Campgrnds/RV Parks	-	-	-	-	-	-
824100 Interest	353.24	54,159.74	-	-	-	-
824101 Change in Fair Value Investment	(34,479.82)	-	-	-	-	-
827802 Operating Transfer In	1,789,113.19	5,488,027.32	4,307,466.00	4,505,000.00	4,428,000.00	4,428,000.00
Total Revenues	1,754,986.61	5,542,187.06	4,307,466.00	4,505,000.00	4,428,000.00	4,428,000.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	400,000.00	400,000.00	400,000.00	400,000.00
Total Services & Supplies	-	-	400,000.00	400,000.00	400,000.00	400,000.00
Other Charges						
863113 Pmt Other Gov Agency	1,555,888.14	5,319,186.85	3,907,466.00	4,105,000.00	4,028,000.00	4,028,000.00
Total Other Charges	1,555,888.14	5,319,186.85	3,907,466.00	4,105,000.00	4,028,000.00	4,028,000.00
Total Net Appropriations	1,555,888.14	5,319,186.85	4,307,466.00	4,505,000.00	4,428,000.00	4,428,000.00
Net County Cost (Fund Contribution)	(199,098.47)	(223,000.21)	-	-	-	-

2710 - AGRICULTURE
Angela Godwin, Agricultural Commissioner/Sealer of Weights and Measures

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection
Activity: 206 Public Protection - Protection

Budget Unit: 2710 Agriculture Dept
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822600 Other Permit	2,845.00	2,874.00	2,500.00	2,500.00	2,500.00	2,500.00
823204 Misc Court Fine	1,500.00	250.00	500.00	1,000.00	1,000.00	1,000.00
825410 State Aid for Agriculture	-	-	-	-	-	-
825411 State Aid Agri Gas Tax	379,237.00	509,713.00	325,000.00	200,000.00	200,000.00	200,000.00
825412 State Reimis-EC Poison	120,974.57	90,000.00	117,000.00	100,000.00	100,000.00	100,000.00
825413 Pesticide Regulatory	-	-	-	-	-	-
825490 State Other	92,255.04	59,973.57	71,504.00	59,276.00	59,276.00	59,276.00
825670 Federal Other	111,036.46	87,491.23	137,000.00	145,660.00	145,660.00	145,660.00
826200 Agric Services	-	150.20	-	-	-	-
826201 Agric Certification	1,648.00	1,726.16	600.00	800.00	800.00	800.00
826202 Insp/Test Weights/Meas	150,328.88	343,459.03	175,000.00	175,000.00	175,000.00	175,000.00
826205 Cannabis Applic.	-	-	-	-	-	-
826390 Other Charges	5,225.30	6,342.62	-	-	-	-
827400 Prior Year Revenue	108.00	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	33,161.00	-	-	-	-	-
Total Revenues	898,319.25	1,101,979.81	829,104.00	684,236.00	684,236.00	684,236.00
Salaries & Employee Benefits						
861011 Regular Employees	395,843.96	347,168.53	480,769.00	532,438.00	492,182.00	492,182.00
861012 Extra Help	53,171.68	34,403.61	132,634.00	132,634.00	132,634.00	132,634.00
861013 Overtime Reg Emp	4,493.68	3,368.58	1,000.00	-	-	-
861021 Co Cont Retirement	128,656.90	106,042.93	163,769.00	179,801.00	161,381.00	161,381.00
861022 Co Cont OASDI	24,244.02	20,914.88	29,807.00	32,463.00	29,967.00	29,967.00
861023 Co Cont Medicare	6,493.96	5,454.12	6,975.00	9,185.00	8,601.00	8,601.00
861024 Co Cont Retire Incr	7,967.51	23,289.97	31,971.00	45,213.00	38,129.00	38,129.00
861030 Co Cont Health Ins	35,446.70	41,770.69	50,506.00	64,305.00	64,305.00	64,305.00
861031 Co Cont Unemp Ins	10,133.00	-	-	-	-	-
861035 Co Cont Workers Comp	4,686.00	3,617.00	2,350.40	1,332.00	1,233.71	1,233.71
Total Salaries & Employee Benefits	671,137.41	586,030.31	899,781.40	997,371.00	928,432.71	928,432.71
Services & Supplies						
862060 Communications	3,878.71	5,410.65	4,500.00	5,000.00	5,000.00	5,000.00
862062 Comm Microwave	352.06	362.62	-	358.00	358.00	358.00
862101 Insurance - General	313,675.00	344,496.00	105,349.11	126,449.00	126,449.00	126,449.00
862120 Maint Equip	922.02	1,305.62	2,000.00	2,000.00	2,000.00	2,000.00
862150 Memberships	3,215.15	3,352.30	3,900.00	4,200.00	4,200.00	4,200.00
862170 Office Expense	5,096.70	8,921.13	7,000.00	8,000.00	8,000.00	8,000.00
862187 Education & Training	815.00	259.00	2,000.00	2,500.00	2,500.00	2,500.00
862189 Prof/Spec Svcs - Other	83,213.69	58,790.25	25,750.00	36,000.00	36,000.00	36,000.00
862190 Pub/Legal Notice	627.35	50.00	500.00	-	-	-
862228 Software-Short Term	-	-	-	1,000.00	1,000.00	1,000.00
862230 Info Tech Equip	23,859.42	23,319.21	17,284.00	21,914.00	17,127.00	17,127.00
862239 Spec Dept Expense	18,846.56	20,652.31	25,629.00	12,945.00	12,945.00	12,945.00
862250 Trans/Travel	31,019.87	29,863.50	21,000.00	57,355.00	57,355.00	57,355.00
862253 Travel Out of County	2,682.36	1,569.43	8,000.00	4,500.00	4,500.00	4,500.00
Total Services & Supplies	488,203.89	498,352.02	222,912.11	282,221.00	277,434.00	277,434.00
Other Charges						
863280 Contr Other Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Total Expend Transfer & Reimb	-	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Total Net Appropriations	1,159,341.30	1,109,382.33	1,147,693.51	1,304,592.00	1,230,866.71	1,230,866.71
Net County Cost (Fund Contribution)	261,022.05	7,402.52	318,589.51	620,356.00	546,630.71	546,630.71

2810 - CANNABIS MANAGEMENT

Steve Dunncliff, Acting Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2810 Cannabis Management

Activity: 207 Public Protection - Other Protection

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	-	-	-	-	-	-
826205 Cannabis Applic./Inspect	162,860.59	221,710.74	250,256.54	259,746.00	259,746.00	259,746.00
826390 Other Charges	650,030.93	21,177.28	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Oper Transfer In	60,220.00	-	-	-	-	-
Total Revenues	873,111.52	242,888.02	250,256.54	259,746.00	259,746.00	259,746.00
Salaries & Employee Benefits						
861011 Regular Employees	978,162.75	659,654.54	409,109.20	582,286.99	518,533.39	518,533.39
861012 Extra Help	13,406.99	-	-	-	-	-
861013 Overtime Reg Emp	3,819.75	-	-	-	-	-
861021 Co Cont Retirement	334,961.37	208,128.64	158,703.42	193,088.34	166,739.57	166,739.57
861022 Co Cont OASDI	58,742.81	39,308.74	28,702.74	36,101.41	32,148.77	32,148.77
861023 Co Cont Medicare	13,932.60	9,256.94	5,955.21	8,442.71	7,518.24	7,518.24
861024 Co Cont Retire Incr	16,420.07	45,060.98	32,488.59	52,010.08	43,901.30	43,901.30
861030 Co Cont Health Ins	157,368.69	112,517.72	77,703.98	110,364.00	100,964.00	100,964.00
861031 Co Cont Unemp Ins	1,437.00	-	-	-	-	-
861035 Co Cont Workers Comp	740.00	1,111.00	510.74	586.58	586.58	586.58
Total Salaries & Employee Benefits	1,578,992.03	1,075,038.56	713,173.88	982,880.11	870,391.85	870,391.85
Services & Supplies						
862060 Communications	9,053.16	4,713.29	4,504.00	1,680.00	1,680.00	1,680.00
862101 Insurance - General	46,901.00	60,217.00	281,967.81	302,303.00	302,303.00	302,303.00
862120 Maint Equip	18,007.33	-	-	-	-	-
862170 Office Expense	56,536.28	5,003.23	500.00	1,500.00	750.00	750.00
862187 Education & Training	4,950.00	-	-	1,500.00	600.00	600.00
862189 Prof/Spec Svcs - Other	10,010.97	7,613.13	-	3,500.00	3,500.00	3,500.00
862190 Publ/Legal Notice	2,870.76	196.80	-	-	-	-
862228 Software-Short Term	-	-	-	618.06	618.06	618.06
862229 Software-Maintenance	-	-	-	90,000.00	81,307.00	81,307.00
862230 Info Tech Equip	1,063.14	88,347.80	19,711.00	21,329.00	15,350.00	15,350.00
862239 Spec Dept Expense	46,094.57	(255,638.23)	-	-	-	-
862250 Trans/Travel	12,388.03	6,811.38	3,119.61	2,400.00	2,400.00	2,400.00
862253 Travel Out of County	98.19	-	-	1,500.00	1,000.00	1,000.00
Total Services & Supplies	207,973.43	(82,735.60)	309,802.42	426,330.06	409,508.06	409,508.06
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	2,485.66	-	-	-	-	-
Total Fixed Assets	2,485.66	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	7,900.00	-	5,000.00	-	-
Total Expend Transfer & Reimb	-	7,900.00	-	5,000.00	-	-
Total Net Appropriations	1,789,451.12	1,000,202.96	1,022,976.30	1,414,210.17	1,279,899.91	1,279,899.91
Net County Cost (Fund Contribution)	916,339.60	757,314.94	772,719.76	1,154,464.17	1,020,153.91	1,020,153.91

2811 - ENFORCEMENT CANNABIS
Steve Dunncliff, Acting Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2811 Enforcement Cannabis

Activity: 207 Public Protection - Other Protection

Fund: 1228 Enforcement Cannabis

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	12,100.43	-	-	-	-	-
825490 State Other	-	-	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	12,100.43	-	-	-	-	-
Services & Supplies						
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	562,058.64	17,802.92	-	-	-	-
Total Expend Transfer & Reimb	562,058.64	17,802.92	-	-	-	-
Total Net Appropriations	562,058.64	17,802.92	-	-	-	-
Net County Cost (Fund Contribution)	549,958.21	17,802.92	-	-	-	-

2830 - OFFICE OF EMERGENCY SERVICES
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2830 Emergency Svc CD Safety

Activity: 207 Public Protection - Other Protection

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	773.55	136,181.01	-	-	-	-
825670 Federal Other	169,151.00	205,861.67	142,812.00	140,488.00	140,488.00	140,488.00
826390 Other Charges	-	12,444.21	-	8,417.00	8,417.00	8,417.00
827700 Other	3.52	-	-	-	-	-
827802 Operating Transfer In	5,675.00	-	-	-	-	-
Total Revenues	175,603.07	354,486.89	142,812.00	148,905.00	148,905.00	148,905.00
Salaries & Employee Benefits						
861011 Regular Employees	111,272.50	201,516.62	192,465.00	229,875.00	214,447.00	214,447.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	4,447.65	2,653.19	-	-	-	-
861021 Co Cont Retirement	37,970.97	64,393.15	63,513.00	75,708.00	68,381.00	68,381.00
861022 Co Cont OASDI	6,995.61	12,186.86	11,933.00	13,697.00	12,740.00	12,740.00
861023 Co Cont Medicare	1,636.11	2,850.17	2,791.00	3,204.00	2,980.00	2,980.00
861024 Co Cont Retire Incr	2,229.01	13,751.58	14,108.00	18,711.00	15,828.00	15,828.00
861030 Co Cont Health Ins	12,289.37	40,623.26	35,720.00	40,840.00	40,840.00	40,840.00
861031 Co Cont Unemp Ins	750.00	-	-	-	-	-
861035 Co Cont Workers Comp	178.00	117.00	323.00	204.00	204.00	204.00
Total Salaries & Employee Benefits	177,769.22	338,091.83	320,853.00	382,239.00	355,420.00	355,420.00
Services & Supplies						
862050 Clthg & Prsnal Items	1,867.06	-	-	-	-	-
862060 Communications	10,903.81	6,785.42	10,000.00	8,000.00	8,000.00	8,000.00
862101 Insurance - General	5,325.00	6,948.00	3,696.00	5,155.00	5,155.00	5,155.00
862120 Maint - Equip	-	-	-	-	-	-
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	44,725.26	(1,721.30)	15,485.24	1,084.00	1,084.00	1,084.00
862187 Education & Training	-	15,750.00	4,000.00	4,000.00	4,000.00	4,000.00
862189 Prof/Spec Svcs - Other	506.20	-	-	-	-	-
862200 Rents & Leases - Equip	-	3,188.13	4,000.00	3,500.00	3,500.00	3,500.00
862210 Rnts & Leases B	6,300.00	6,300.00	8,000.00	7,000.00	7,000.00	7,000.00
862215 Debt Service - Leases	2,722.46	-	-	-	-	-
862216 Interest Expense - Leases	1,045.33	-	-	-	-	-
862227 Software - Long Term	-	95,385.60	-	-	-	-
862230 Info Tech Equip	69,186.93	-	-	12,175.00	10,081.00	10,081.00
862232 Law Enf Supply & Svcs	-	-	-	-	-	-
862239 Spec Dept Expense	887.61	39,019.24	700.00	1,000.00	1,000.00	1,000.00
862250 Trans/Travel	6,541.53	1,768.93	2,000.00	3,000.00	3,000.00	3,000.00
862253 Travel Out of County	1,028.02	495.00	2,000.00	3,000.00	3,000.00	3,000.00
Total Services & Supplies	151,039.21	173,919.02	49,881.24	47,914.00	45,820.00	45,820.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	34,987.91	-	-	-	-
Total Fixed Assets	-	34,987.91	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	328,808.43	546,998.76	370,734.24	430,153.00	401,240.00	401,240.00
Net County Cost (Fund Contribution)	153,205.36	192,511.87	227,922.24	281,248.00	252,335.00	252,335.00

2840 - FISH AND GAME COMMISSION
Julia Krog, Director of Planning and Building

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2840 Fish and Game

Activity: 207 Public Protection - Other Protection

Fund: 1206 Fish & Game

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823200 Other Court Fine	5,475.88	4,060.99	4,500.00	4,000.00	4,000.00	4,000.00
824100 Interest	1,930.66	3,309.65	1,200.00	1,186.00	1,186.00	1,186.00
824101 Change in Fair Value Investment	(842.46)	-	-	-	-	-
826390 Other Charges	-	-	29,097.52	-	-	-
827400 Prior Year Revenue	-	-	-	-	-	-
Total Revenues	6,564.08	7,370.64	34,797.52	5,186.00	5,186.00	5,186.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	2,474.78	2,630.00	2,630.00	2,630.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	833.98	902.00	902.00	902.00
861022 Co Cont OASDI	-	-	153.44	163.00	163.00	163.00
861023 Co Cont Medicare	-	-	35.88	36.00	36.00	36.00
861024 Co Cont Retire Incr	-	-	223.02	241.00	241.00	241.00
861030 Co Cont Health Ins	-	-	376.42	441.00	441.00	441.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	8.00	8.00	8.00
Total Salaries & Employee Benefits	-	-	4,097.52	4,421.00	4,421.00	4,421.00
Services & Supplies						
862060 Communications	-	368.43	400.00	-	-	-
862101 Insurance - General	87.00	16.00	19.00	15.00	15.00	15.00
862170 Office Expense	545.14	-	100.00	100.00	100.00	100.00
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862239 Spec Dept Expense	-	53,397.27	25,000.00	200.00	200.00	200.00
862250 Trans/Travel	1,028.34	28.82	200.00	450.00	450.00	450.00
862253 Trans/Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	1,660.48	53,810.52	25,719.00	765.00	765.00	765.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,660.48	53,810.52	29,816.52	5,186.00	5,186.00	5,186.00
Net County Cost (Fund Contribution)	(4,903.60)	46,439.88	(4,981.00)	-	-	-

2851 PLANNING AND BUILDING SERVICES
Julia Krog, Director of Planning and Building

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2851 Planning & Building Services

Activity: 207 Public Protection - Other Protection

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822204 Cannabis Facility Bus. Lic.	3,789.00	6,315.00	3,500.00	4,000.00	4,000.00	4,000.00
822250 Mobile Hm Setup Fee	14,445.50	12,980.38	15,000.00	17,000.00	17,000.00	17,000.00
822300 Constr Permit	1,577,685.63	1,514,225.82	1,650,000.00	1,700,000.00	1,700,000.00	1,700,000.00
822500 Zoning Permit	157,896.92	149,124.62	150,000.00	180,000.00	180,000.00	180,000.00
822600 Other Permit	26,711.68	23,653.95	38,000.00	22,000.00	22,000.00	22,000.00
822605 Variance/Use Permit	268,022.00	220,399.33	240,000.00	230,000.00	230,000.00	230,000.00
822609 Coastal Zone Permit	267,366.11	241,662.11	245,000.00	295,000.00	295,000.00	295,000.00
823300 Forfeiture & Penalty	428,561.11	39,733.32	75,000.00	75,000.00	141,000.00	141,000.00
825490 State Other	-	67,167.91	1,608,000.00	1,453,000.00	1,453,000.00	1,453,000.00
825810 Other Govt Aid	-	-	-	-	-	-
826180 Planning/Engineering	69,233.81	66,922.75	80,000.00	82,000.00	82,000.00	82,000.00
826184 Environ Impact Report	79,140.00	59,834.00	75,000.00	60,000.00	60,000.00	60,000.00
826185 General Plan Amend	-	9,241.00	15,000.00	15,000.00	15,000.00	15,000.00
826186 Other Permit Fee	35,821.63	26,875.00	32,000.00	35,000.00	35,000.00	35,000.00
826187 Abandoned Veh Abate	48,810.06	24,132.30	-	38,000.00	38,000.00	38,000.00
826188 Gen Plan Maint	373,373.31	97,916.15	70,000.00	40,000.00	40,000.00	40,000.00
826390 Other Charges	1,150,827.23	1,103,340.51	712,000.00	712,000.00	712,000.00	712,000.00
827600 Other Sales	10,099.12	7,263.00	10,000.00	10,000.00	10,000.00	10,000.00
827700 Other	-	90.00	-	-	-	-
827802 Operating Transfer In	245,319.32	25,000.00	33,000.00	45,000.00	45,000.00	45,000.00
Total Revenues	4,757,102.43	3,695,877.15	5,051,500.00	5,013,000.00	5,079,000.00	5,079,000.00
Salaries & Employee Benefits						
861011 Regular Employees	3,942,853.19	3,728,473.03	3,636,274.09	3,838,375.00	3,432,816.00	3,432,816.00
861012 Extra Help	16,558.54	28,276.00	19,939.20	5,000.00	5,000.00	5,000.00
861013 Overtime Reg Emp	16,760.51	2,025.37	6,000.00	5,000.00	5,000.00	5,000.00
861021 Co Cont Retirement	1,366,339.67	1,150,141.77	1,172,462.24	1,316,563.00	1,145,105.00	1,145,105.00
861022 Co Cont OASDI	231,109.59	216,034.92	225,449.00	237,979.00	212,834.00	212,834.00
861023 Co Cont Medicare	55,546.68	52,704.92	52,996.78	52,738.00	46,857.00	46,857.00
861024 Co Cont Retire Incr	92,014.10	268,599.67	284,716.08	352,225.00	292,376.00	292,376.00
861030 Co Cont Health Ins	582,382.17	596,152.48	555,352.84	643,581.00	618,653.00	618,653.00
861031 Co Cont Unemp Ins	7,195.00	-	-	-	-	-
861035 Co Cont Workers Comp	10,742.00	11,206.00	10,512.00	11,310.00	10,091.09	10,091.09
Total Salaries & Employee Benefits	6,321,501.45	6,053,614.16	5,963,702.23	6,462,771.00	5,768,732.09	5,768,732.09
Services & Supplies						
862060 Communications	15,962.64	14,645.36	14,000.00	13,500.00	13,500.00	13,500.00
862050 Clothing & Personal Items	-	1,905.65	3,000.00	3,000.00	3,000.00	3,000.00
862062 Comm Microwave	4,576.76	4,714.06	-	4,659.00	4,659.00	4,659.00
862101 Insurance - General	36,597.00	34,050.00	199,462.00	255,160.00	255,160.00	255,160.00
862120 Maint - Equip	158,271.39	148,990.57	-	-	-	-
862150 Memberships	3,250.00	2,500.00	4,000.00	3,350.00	3,350.00	3,350.00
862170 Office Expense	72,234.70	49,647.18	65,000.00	67,700.00	67,700.00	67,700.00
862187 Education & Training	37,709.48	30,215.86	47,500.00	52,500.00	52,500.00	52,500.00
862189 Prof/Spec Svcs - Other	462,332.57	331,181.11	1,667,000.00	996,000.00	996,000.00	996,000.00
862190 Publ/Legal Notice	18,161.55	14,968.71	17,000.00	17,500.00	17,500.00	17,500.00
862210 Rent/Lease - Bldg Grnds	1,080.00	360.00	2,900.00	8,700.00	8,700.00	8,700.00
862228 Software - Short Term	-	14,557.00	1,000.00	21,600.00	21,600.00	21,600.00
862229 Software - Maintenance	-	49,928.67	-	-	-	-
862230 Info Tech Equip	27,940.80	4,520.98	2,000.00	122,029.00	93,838.00	93,838.00
862239 Spec Dept Expense	54,114.98	56,843.13	15,000.00	29,000.00	29,000.00	29,000.00
862250 Trans/Travel	87,475.28	60,748.66	80,000.00	70,000.00	70,000.00	70,000.00
862253 Travel Out of County	9,169.83	8,821.10	15,000.00	15,000.00	15,000.00	15,000.00
Total Services & Supplies	988,876.98	828,598.04	2,132,862.00	1,679,698.00	1,651,507.00	1,651,507.00

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(46,841.25)	(24,590.35)	-	-	-	-
865802 Oper Transfer Out	37,324.05	-	-	-	-	-
Total Expend Transfer & Reimb	(9,517.20)	(24,590.35)	-	-	-	-
Total Net Appropriations	<u>7,300,861.23</u>	<u>6,857,621.85</u>	<u>8,096,564.23</u>	<u>8,142,469.00</u>	<u>7,420,239.09</u>	<u>7,420,239.09</u>
Net County Cost (Fund Contribution)	<u>2,543,758.80</u>	<u>3,161,744.70</u>	<u>3,045,064.23</u>	<u>3,129,469.00</u>	<u>2,341,239.09</u>	<u>2,341,239.09</u>

2852 - PLANNING AND BUILDING SERVICES SPECIAL FUND
Julia Krog, Director of Planning and Building

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2852 Planning & Building - Special

Activity: 207 Public Protection - Other Protection

Fund: 1222 General Plan Update

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	32,522.25	61,407.16	19,100.00	29,658.00	29,658.00	29,658.00
824101 Change in Fair Value Investment	3,761.10	-	-	-	-	-
826184 Environ Impact Report	40,000.00	4,410.61	-	-	-	-
826260 Micrographic Fee	154,440.09	241,461.02	170,000.00	581,000.00	581,000.00	581,000.00
826264 AB717 Educ/Training	88,791.61	82,707.45	85,000.00	113,000.00	113,000.00	113,000.00
826284 SB 1186 Fee	-	80.00	100.00	180.00	180.00	180.00
826390 Other Charges	319.95	263.72	300.00	373.00	373.00	373.00
827700 Other	6,230.65	(2,237.48)	53,406.00	-	-	-
Total Revenues	326,065.65	388,092.48	327,906.00	724,211.00	724,211.00	724,211.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	243,410.00	225,710.00	225,710.00	225,710.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	78,484.00	77,418.00	77,418.00	77,418.00
861022 Co Cont OASDI	-	-	15,091.00	13,994.00	13,994.00	13,994.00
861023 Co Cont Medicare	-	-	3,548.00	3,101.00	3,101.00	3,101.00
861024 Co Cont Retire Incr	-	-	19,059.00	20,712.00	20,712.00	20,712.00
861030 Co Cont Health Ins	-	-	40,408.00	37,845.00	37,845.00	37,845.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	665.00	665.00	665.00
Total Salaries & Employee Benefits	-	-	400,000.00	379,445.00	379,445.00	379,445.00
Services & Supplies						
862170 Office Expense	-	146.75	-	13,000.00	13,000.00	13,000.00
862187 Education & Training	13,582.39	-	-	-	-	-
862189 Prof/Spec Svcs - Other	54,054.24	148,346.43	345,000.00	226,266.00	226,266.00	226,266.00
862227 Software - Long Term	-	-	52,000.00	56,000.00	56,000.00	56,000.00
862228 Software - Short Term	-	-	3,000.00	7,000.00	7,000.00	7,000.00
862239 Spec Dept Expense	-	413,042.15	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	67,636.63	561,535.33	400,000.00	302,266.00	302,266.00	302,266.00
Fixed Assets						
864360 Structures & Improvements	-	-	-	-	-	-
864370 Equipment	-	-	23,000.00	9,500.00	9,500.00	9,500.00
Total Fixed Assets	-	-	23,000.00	9,500.00	9,500.00	9,500.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	12,000.00	25,000.00	33,000.00	33,000.00	33,000.00	33,000.00
Total Expend Transfer & Reimb	12,000.00	25,000.00	33,000.00	33,000.00	33,000.00	33,000.00
Total Net Appropriations	79,636.63	586,535.33	856,000.00	724,211.00	724,211.00	724,211.00
Net County Cost (Fund Contribution)	(246,429.02)	198,442.85	528,094.00	-	-	-

2860 - ANIMAL CARE
Amy Campbell, Animal Care Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2860 Animal Care

Activity: 207 Public Protection - Other Protection

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822100 Animal License	295,955.50	264,820.00	240,000.00	250,000.00	250,000.00	250,000.00
823300 Forfeiture & Penalty	-	-	-	-	-	-
826240 Humane Services	46,986.41	28,406.95	30,000.00	30,000.00	30,000.00	30,000.00
826241 Incinerator Service	4,603.70	3,859.00	4,000.00	4,000.00	4,000.00	4,000.00
826242 Dom Animal Care	175,793.09	63,320.22	67,000.00	58,000.00	58,000.00	58,000.00
826390 Other Charges	65,376.18	117,338.33	60,000.00	70,000.00	70,000.00	70,000.00
827600 Other Sales	273.36	94.90	-	-	-	-
827700 Other	-	3,555.74	-	-	-	-
827707 Donation	2,142.82	1,139.00	2,000.00	1,500.00	1,500.00	1,500.00
827802 Oper Transfer In	159,749.46	-	-	-	-	-
Total Revenues	750,880.52	482,534.14	403,000.00	413,500.00	413,500.00	413,500.00
Salaries & Employee Benefits						
861011 Regular Employees	887,814.09	728,934.68	835,511.88	924,460.00	758,470.00	758,470.00
861012 Extra Help	64,075.91	22,466.04	38,480.00	15,402.00	15,402.00	15,402.00
861013 Overtime Reg Emp	26,684.32	33,011.22	47,500.00	47,500.00	47,500.00	47,500.00
861021 Co Cont Retirement	275,083.91	189,713.26	238,405.39	282,827.00	218,042.00	218,042.00
861022 Co Cont OASDI	53,628.06	44,339.31	51,801.74	54,457.00	44,165.00	44,165.00
861023 Co Cont Medicare	13,858.92	11,135.56	12,614.85	13,628.00	11,221.00	11,221.00
861024 Co Cont Retire Incr	16,870.56	42,199.44	54,858.67	69,893.00	50,904.00	50,904.00
861030 Co Cont Health Ins	135,994.53	108,286.72	152,549.16	181,416.00	133,555.00	133,555.00
861031 Co Cont Unemp Ins	3,272.00	-	-	-	-	-
861035 Co Cont Workers Comp	132,202.00	115,738.00	100,278.14	86,326.67	86,326.67	86,326.67
Total Salaries & Employee Benefits	1,609,484.30	1,295,824.23	1,531,999.83	1,675,909.67	1,365,585.67	1,365,585.67
Services & Supplies						
862050 Clothing/Pers Items	1,599.01	2,795.61	4,000.00	4,000.00	4,000.00	4,000.00
862060 Communications	8,322.25	8,908.20	10,184.00	7,000.00	7,000.00	7,000.00
862062 Comm Microwave	352.06	362.62	-	358.00	358.00	358.00
862101 Insurance - General	23,595.00	28,994.00	36,651.14	35,490.00	35,490.00	35,490.00
862120 Maintenance Equip	1,890.68	1,215.11	1,500.00	2,500.00	2,500.00	2,500.00
862130 Maint - Strc/Impr/Grnds	-	-	-	-	-	-
862140 Med Dntl & Lab Supplies	62,997.91	77,342.26	66,150.00	70,000.00	70,000.00	70,000.00
862150 Memberships	252.00	352.00	500.00	550.00	550.00	550.00
862170 Office Expense	24,336.01	23,042.50	20,050.00	20,800.00	20,800.00	20,800.00
862185 Medical/Dental Svcs	808.50	1,288.00	1,000.00	2,000.00	2,000.00	2,000.00
862187 Education & Training	1,580.50	731.87	3,000.00	3,000.00	3,000.00	3,000.00
862189 Prof/Spec Svcs - Other	61,036.87	67,428.32	58,655.00	48,750.00	48,750.00	48,750.00
862190 Publ/Legal Notice	778.32	2,486.21	1,500.00	1,500.00	1,500.00	1,500.00
862230 Info Tech Equip	30,096.71	44,272.95	-	35,935.00	27,551.00	27,551.00
862232 Law Enf Supply	4,788.18	1,005.67	2,000.00	2,500.00	2,500.00	2,500.00
862239 Spec Dept Expense	91,219.92	59,887.52	61,695.00	64,500.00	64,500.00	64,500.00
862250 Trans/Travel	41,628.42	24,562.50	52,710.00	56,250.00	56,250.00	56,250.00
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	355,282.34	344,675.34	319,595.14	355,133.00	346,749.00	346,749.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	1,964,766.64	1,640,499.57	1,851,594.97	2,031,042.67	1,712,334.67	1,712,334.67
Net County Cost (Fund Contribution)	1,213,886.12	1,157,965.43	1,448,594.97	1,617,542.67	1,298,834.67	1,298,834.67

2861 - MOBILE SPAY AND NEUTER PROGRAM
Amy Campbell, Animal Care Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2861 Mobile Spay/Neuter

Activity: 207 Public Protection - Other Protection

Fund: 1213 Mobile Spay/Neuter Program

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822100 Animal License	3,335.00	758.00	5,000.00	5,500.00	5,500.00	5,500.00
824100 Interest	1,756.99	1,114.41	200.00	200.00	200.00	200.00
824101 Change in Fair Value Investment	900.03	-	-	-	-	-
826240 Humane Services	3,978.00	1,105.00	3,500.00	3,500.00	3,500.00	3,500.00
826390 Other Charges	54,091.90	9,554.30	30,000.00	40,000.00	40,000.00	40,000.00
827700 Other	20,000.00	-	-	-	-	-
827707 Donation	70.40	-	500.00	500.00	500.00	500.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	84,132.32	12,531.71	39,200.00	49,700.00	49,700.00	49,700.00
Salaries & Employee Benefits						
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862060 Communications	369.03	548.85	785.00	785.00	785.00	785.00
862101 Insurance - General	143.00	200.00	232.46	190.00	190.00	190.00
862120 Maintenance - Equip	659.10	480.00	1,500.00	1,500.00	1,500.00	1,500.00
862140 Med Dntl & Lab Supls	15,861.01	5,579.20	15,000.00	25,000.00	25,000.00	25,000.00
862170 Office Expense	-	-	500.00	500.00	500.00	500.00
862189 Prof/Spec Svcs - Other	12,961.05	1,921.70	20,000.00	16,250.00	16,250.00	16,250.00
862239 Spec Dept Expense	-	-	2,500.00	2,500.00	2,500.00	2,500.00
862250 Trans/Travel	3,269.66	713.07	2,500.00	2,500.00	2,500.00	2,500.00
Total Services & Supplies	33,262.85	9,442.82	43,017.46	49,225.00	49,225.00	49,225.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	92,285.46	-	-	-	-	-
Total Expend Transfer & Reimb	92,285.46	-	-	-	-	-
Total Net Appropriations	125,548.31	9,442.82	43,017.46	49,225.00	49,225.00	49,225.00
Net County Cost (Fund Contribution)	41,415.99	(3,088.89)	3,817.46	(475.00)	(475.00)	(475.00)

2910 - DISASTER RECOVERY
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2910 Disaster Recovery

Activity: 207 Public Protection - Other Protection

Fund: 1225 Disaster Recovery

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(95,453.12)	-	-	-	-	-
825460 State Aid for Disaster	-	-	-	-	-	-
825490 State Other	2,134,309.30	598,265.05	1,532,540.00	2,282,745.00	2,282,745.00	2,282,745.00
825670 Federal Other Revenue	11,902,829.96	4,627,668.75	6,155,078.00	6,290,286.00	6,290,286.00	6,290,286.00
825810 Other Govt Agency	-	-	-	-	-	-
826390 Other Charges	7,114.86	6,958.00	-	-	-	-
827700 Other	235,002.24	-	-	-	-	-
827707 Donation	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	458,162.05	1,037,551.02	71,057.00	450,000.00	-	-
Total Revenues	14,641,965.29	6,270,442.82	7,758,675.00	9,023,031.00	8,573,031.00	8,573,031.00
Salaries & Employee Benefits						
861011 Regular Employees	451,567.42	211,665.12	308,084.00	427,431.00	427,431.00	427,431.00
861012 Extra Help	4,138.14	-	-	-	-	-
861013 Overtime Reg Emp	57.67	1.37	-	-	-	-
861021 Co Cont Retirement	159,698.60	68,535.51	101,668.00	139,609.00	139,609.00	139,609.00
861022 Co Cont OASDI	28,019.32	13,017.75	19,101.00	25,257.00	25,257.00	25,257.00
861023 Co Cont Medicare	6,613.56	3,044.30	4,467.00	5,907.00	5,907.00	5,907.00
861024 Co Cont Retire Incr	7,637.66	14,434.11	22,583.00	34,505.00	34,505.00	34,505.00
861030 Co Cont Health Ins	36,240.23	18,960.85	36,636.00	60,793.00	60,793.00	60,793.00
861031 Co Cont Unemp Ins	894.00	-	-	-	-	-
861035 Co Cont Workers Comp	679.00	475.00	56.00	429.00	429.00	429.00
Total Salaries & Employee Benefits	695,545.60	330,134.01	492,595.00	693,931.00	693,931.00	693,931.00
Services & Supplies						
862060 Communications	943.37	792.67	1,200.00	1,200.00	1,200.00	1,200.00
862062 Comm Microwave	13,173.72	-	-	-	-	-
862101 Insurance - General	1,850.00	2,191.00	2,031.00	1,298.00	1,298.00	1,298.00
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	4,371.96	2,373.40	1,000.00	1,000.00	1,000.00	1,000.00
862175 Office Support Cost Applied	-	-	-	-	-	-
862187 Education & Training	150.00	700.00	-	-	-	-
862189 Prof/Spec Svcs - Other	4,703,103.30	2,272,249.03	6,225,183.00	8,162,668.00	8,162,668.00	8,162,668.00
862190 Publ & Legal Notices	-	2,642.91	1,000.00	1,000.00	1,000.00	1,000.00
862200 Rents & Leases - Equip	-	-	-	-	-	-
862228 Software-Short Term	-	-	515.05	515.00	515.00	515.00
862230 Info Tech Equip	-	13,383.14	4,988.00	5,282.00	3,911.00	3,911.00
862239 Spec Dept Expense	37,235.28	33,161.23	74,709.95	58,200.00	58,200.00	58,200.00
862250 Trans/Travel	1,010.17	372.82	2,500.00	4,062.00	4,062.00	4,062.00
862253 Travel Out of County	2,802.05	-	500.00	500.00	500.00	500.00
Total Services & Supplies	4,764,639.85	2,327,866.20	6,313,627.00	8,235,725.00	8,234,354.00	8,234,354.00
Other Charges						
863280 Contr Other Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	8,091,915.42	3,111,410.82	7,503,910.00	1,952,910.00	3,449,107.00	3,449,107.00
Total Expend Transfer & Reimb	8,091,915.42	3,111,410.82	7,503,910.00	1,952,910.00	3,449,107.00	3,449,107.00
Total Net Appropriations	13,552,100.87	5,769,411.03	14,310,132.00	10,882,566.00	12,377,392.00	12,377,392.00
Net County Cost (Fund Contribution)	(1,089,864.42)	(501,031.79)	6,551,457.00	1,859,535.00	3,804,361.00	3,804,361.00

3010 - ADMINISTRATION/ROAD MAINTENANCE
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 3 Public Ways and Facilities
Activity: 301 Public Ways and Facilities

Budget Unit: 3010 Admin/Road Maint
Fund: 1200 Roads

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821501 Trans Funds	60,000.00	54,000.00	54,000.00	54,000.00	54,000.00	54,000.00
822608 Trans Permit	10,039.68	17,825.75	10,000.00	10,000.00	10,000.00	10,000.00
822610 Co Hwy Encroachment Permit	63,623.20	74,369.24	10,000.00	75,000.00	75,000.00	75,000.00
823100 Vehicle Code Fine	8,257.86	3,309.01	10,000.00	5,000.00	5,000.00	5,000.00
824100 Interest	96,078.09	112,751.76	20,000.00	100,000.00	100,000.00	100,000.00
824101 Change in Fair Value Investment	(102,031.80)	-	-	-	-	-
825125 State HUTA Section 2103	1,731,013.63	1,924,679.09	1,878,339.00	1,923,773.00	1,923,773.00	1,923,773.00
825130 State Hwy Users Tax	1,237,586.46	1,269,261.89	1,338,678.00	1,329,529.00	1,329,529.00	1,329,529.00
825140 State Collier Unruh	372,849.73	389,997.14	404,193.00	410,317.00	410,317.00	410,317.00
825180 Trans STPd(1)	169,609.00	171,906.00	171,392.00	171,392.00	171,392.00	171,392.00
825190 State RMRA SB1	4,734,081.12	5,455,020.97	5,413,423.00	5,546,354.00	5,546,354.00	5,546,354.00
825487 Prop 111 State Gas Tax	1,117,647.06	1,184,953.18	1,210,680.00	1,240,849.00	1,240,849.00	1,240,849.00
825491 State Exchange Prog	602,390.00	602,390.00	602,390.00	602,390.00	602,390.00	602,390.00
825640 Fed Forest Reserve	136,665.81	149,856.98	500.00	500.00	500.00	500.00
825670 Federal Other Revenue	-	-	-	-	-	-
825676 Flood Control Lands	-	-	500.00	500.00	500.00	500.00
826272 Interfund - DOT	243,513.30	210,359.54	192,241.00	277,550.00	277,550.00	277,550.00
826390 Other Charges	-	13,062.52	4,000.00	4,000.00	4,000.00	4,000.00
827500 Sale of Fixed Assets	-	-	5,000.00	5,000.00	5,000.00	5,000.00
827600 Other Sales	1,351.60	1,460.00	1,000.00	5,600.00	5,600.00	5,600.00
827700 Other	97.50	-	500.00	500.00	500.00	500.00
827802 Oper Trans In	4,183,822.09	4,543,166.59	4,171,820.00	4,578,810.00	4,578,810.00	4,578,810.00
Total Revenues	14,666,594.33	16,178,369.66	15,498,656.00	16,341,064.00	16,341,064.00	16,341,064.00
Salaries & Employee Benefits						
861011 Regular Employees	3,909,738.00	3,993,868.40	4,649,920.00	4,741,541.00	4,741,541.00	4,741,541.00
861012 Extra Help	69,652.27	73,302.42	97,388.00	70,000.00	70,000.00	70,000.00
861013 Overtime Reg Emp	132,182.49	76,349.46	137,000.00	75,000.00	75,000.00	75,000.00
861021 Co Cont Retirement	1,365,389.21	1,266,300.42	1,531,204.00	1,591,447.00	1,591,447.00	1,591,447.00
861022 Co Cont OASDI	236,710.15	236,480.65	297,933.00	300,458.00	300,458.00	300,458.00
861023 Co Cont Medicare	57,405.10	57,365.01	67,170.00	73,741.00	73,741.00	73,741.00
861024 Co Cont Retire Incr	101,872.60	303,280.83	359,341.00	431,092.00	431,092.00	431,092.00
861030 Co Cont Health Ins	671,571.52	834,014.63	1,184,864.03	1,172,285.00	1,172,285.00	1,172,285.00
861031 Co Cont Unemp Ins	7,218.00	-	-	-	-	-
861035 Co Cont Workers Comp	418,391.00	347,904.00	344,341.00	341,392.00	341,392.00	341,392.00
Total Salaries & Employee Benefits	6,970,130.34	7,188,865.82	8,669,161.03	8,796,956.00	8,796,956.00	8,796,956.00
Services & Supplies						
862050 Clothing/Pers Items	13,285.34	11,573.61	23,050.00	25,250.00	25,250.00	25,250.00
862060 Communications	27,970.36	24,475.64	35,000.00	30,000.00	30,000.00	30,000.00
862062 Comm Microwave	97,354.28	100,274.91	90,560.00	93,276.00	93,276.00	93,276.00
862090 Household Expense	17,209.01	16,104.95	21,000.00	20,000.00	20,000.00	20,000.00
862101 Insurance - General	313,048.00	218,118.00	239,419.00	575,016.00	575,016.00	575,016.00
862120 Maint - Equip	546,903.15	488,301.06	463,800.00	464,300.00	464,300.00	464,300.00
862130 Maint - Strc/Impr/Grnds	7,022.77	7,117.11	6,000.00	6,000.00	6,000.00	6,000.00
862150 Memberships	2,181.50	2,060.00	2,757.00	2,757.00	2,757.00	2,757.00
862170 Office Expense	22,707.78	20,256.68	18,661.00	18,661.00	18,661.00	18,661.00
862183 Legal Fees	7,067.77	7,586.90	6,000.00	6,000.00	6,000.00	6,000.00
862185 Medical/Dental Svcs	6,968.00	6,927.00	7,550.00	7,550.00	7,550.00	7,550.00
862187 Education & Training	5,055.45	6,599.40	7,500.00	7,500.00	7,500.00	7,500.00
862189 Prof/Spec Svcs - Other	64,921.74	88,075.96	98,603.00	74,103.00	74,103.00	74,103.00
862190 Pub/Legal Notice	3,088.97	670.75	1,200.00	1,200.00	1,200.00	1,200.00
862194 A-87 Costs	717,205.00	733,910.00	733,910.00	698,683.00	698,683.00	698,683.00
862200 Rent/Lease - Equip	33,022.49	36,806.56	30,000.00	31,500.00	31,500.00	31,500.00

862210 Rent/Lease Bldg Grnds	1,499.99	-	1,530.00	1,485.00	1,485.00	1,485.00
862220 Small Tool/Instrument	8,587.64	23,407.10	20,000.00	20,000.00	20,000.00	20,000.00
862228 Software-Short Term	-	2,381.34	1,500.00	30,500.00	30,500.00	30,500.00
862230 Info Tech Equip	146,443.08	153,422.04	147,000.00	145,992.00	116,084.00	116,084.00
862239 Spec Dept Expense	770,381.74	821,271.96	1,034,674.72	1,005,000.00	1,005,000.00	1,005,000.00
862250 Trans/Travel	410,329.63	386,921.62	400,000.00	400,000.00	400,000.00	400,000.00
862253 Travel Out of County	5,675.93	10,596.36	15,500.00	15,500.00	15,500.00	15,500.00
862260 Utilities	25,536.72	30,716.78	31,154.00	36,897.00	36,897.00	36,897.00
Total Services & Supplies	3,253,466.34	3,197,575.73	3,436,368.72	3,717,170.00	3,687,262.00	3,687,262.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	43,514.09	173,935.58	1,073,749.54	332,000.00	332,000.00	332,000.00
Total Fixed Assets	43,514.09	173,935.58	1,073,749.54	332,000.00	332,000.00	332,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	(584,990.67)	(1,110,324.70)	(1,010,811.00)	(762,070.00)	(762,070.00)	(762,070.00)
865802 Oper Transfer Out	2,641.10	34,591.43	11,000.00	85,000.00	85,000.00	85,000.00
Total Expend Transfer & Reimb	(582,349.57)	(1,075,733.27)	(999,811.00)	(677,070.00)	(677,070.00)	(677,070.00)
Total Net Appropriations	9,684,761.20	9,484,643.86	12,179,468.29	12,169,056.00	12,139,148.00	12,139,148.00
Net County Cost (Fund Contribution)	(4,981,833.13)	(6,693,725.80)	(3,319,187.71)	(4,172,008.00)	(4,201,916.00)	(4,201,916.00)

3030 - TRANSPORTATION - STORM DAMAGE
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 3 Public Ways and Facilities
Activity: 301 Public Ways and Facilities

Budget Unit: 3030 Storm Damage
Fund: 1200 Roads

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825460 State Aid for Disaster	179,856.00	206,217.26	423,027.00	163,491.00	163,491.00	163,491.00
825670 Federal Other	1,379,443.29	1,255,619.24	2,809,193.00	1,431,203.00	1,431,203.00	1,431,203.00
826272 Interfund Revenue - DOT	-	-	-	-	-	-
Total Revenues	1,559,299.29	1,461,836.50	3,232,220.00	1,594,694.00	1,594,694.00	1,594,694.00
Services & Supplies						
862130 Maint Strc/Imp/Grnds	-	-	-	-	-	-
862170 Office Expense	23.33	128.72	4,925.00	5,325.00	5,325.00	5,325.00
862184 Arch Eng & Plan Svcs	187,015.73	248,381.45	325,220.00	261,384.00	261,384.00	261,384.00
862189 Prof/Spec Svcs - Other	780.00	11,914.87	22,000.00	55,000.00	55,000.00	55,000.00
862190 Publ/Legal Notice	183.80	156.50	5,500.00	4,200.00	4,200.00	4,200.00
862193 Constr Contract	921,416.66	763,873.04	3,140,000.00	1,417,900.00	1,417,900.00	1,417,900.00
862194 A-87 Costs	(12,339.00)	2,646.00	2,646.00	(2,271.00)	(2,271.00)	(2,271.00)
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	1,097,080.52	1,027,100.58	3,500,291.00	1,741,538.00	1,741,538.00	1,741,538.00
Other Charges						
863330 Right of Way	-	-	25,000.00	10,000.00	10,000.00	10,000.00
Total Other Charges	-	-	25,000.00	10,000.00	10,000.00	10,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,097,080.52	1,027,100.58	3,525,291.00	1,751,538.00	1,751,538.00	1,751,538.00
Net County Cost (Fund Contribution)	(462,218.77)	(434,735.92)	293,071.00	156,844.00	156,844.00	156,844.00

3041 - TRANSPORTATION - FEDERAL AND STATE PROGRAMS
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 3 Public Ways and Facilities
Activity: 302 Public Ways and Facilities

Budget Unit: 3041 Road & Bridge Projects
Fund: 1200 Roads

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	-	261,618.00	6,492,074.00	5,018,951.00	5,018,951.00	5,018,951.00
825670 Federal Other	1,291,583.67	2,964,571.39	10,717,759.00	19,409,499.00	19,409,499.00	19,409,499.00
825810 Other Govt Aid	48,601.97	-	994,174.00	1,101,000.00	1,101,000.00	1,101,000.00
827802 Oper Transfer In	-	-	-	-	-	-
Net County Cost (Fund Contribution)	1,340,185.64	3,226,189.39	18,204,007.00	25,529,450.00	25,529,450.00	25,529,450.00
Services & Supplies						
862135 Corrective Maintenance	3,635,063.82	4,680,964.28	7,400,000.00	5,400,000.00	5,400,000.00	5,400,000.00
862130 Maintenance - Structures & Impr	-	-	400,000.00	125,000.00	125,000.00	125,000.00
862170 Office Expense	203.72	708.81	2,825.00	6,725.00	6,725.00	6,725.00
862184 Arch Eng & Plan Svcs	920,532.79	1,441,091.03	5,884,865.00	6,841,569.00	6,841,569.00	6,841,569.00
862189 Prof/Spec Svcs - Other	101,468.47	268,956.14	137,600.00	189,100.00	189,100.00	189,100.00
862190 Publ/Legal Notice	1,582.36	877.38	5,500.00	6,000.00	6,000.00	6,000.00
862193 Constr Contract	912,798.58	2,109,972.18	10,248,000.00	18,773,400.00	18,773,400.00	18,773,400.00
862194 A-87 Costs	(128.00)	2,050.00	2,050.00	24,393.00	24,393.00	24,393.00
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	5,571,521.74	8,504,619.82	24,080,840.00	31,366,187.00	31,366,187.00	31,366,187.00
Other Charges						
863330 Right of Way	1,403.78	21,499.38	195,000.00	290,000.00	290,000.00	290,000.00
Total Other Charges	1,403.78	21,499.38	195,000.00	290,000.00	290,000.00	290,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	5,572,925.52	8,526,119.20	24,275,840.00	31,656,187.00	31,656,187.00	31,656,187.00
Net County Cost (Fund Contribution)	4,232,739.88	5,299,929.81	6,071,833.00	6,126,737.00	6,126,737.00	6,126,737.00

3050 - TRANSPORTATION - ROUND VALLEY AIRPORT
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 3 Public Ways and Facilities
Activity: 302 Public Ways and Facilities

Budget Unit: 3050 DOT - Round Valley Airport
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824200 Rent/Concession	2,100.00	2,100.00	2,100.00	4,200.00	4,200.00	4,200.00
825490 State Other	-	1,864.00	-	3,325.00	3,325.00	3,325.00
825670 Federal Other	1,000.00	37,273.00	207,000.00	66,500.00	66,500.00	66,500.00
827600 Other Sales	1,291.54	2,877.30	500.00	500.00	500.00	500.00
827802 Operating Transfer In	-	-	20,000.00	-	-	-
Total Revenues	4,391.54	44,114.30	229,600.00	74,525.00	74,525.00	74,525.00
Services & Supplies						
862060 Communications	799.00	909.72	1,000.00	1,200.00	1,200.00	1,200.00
862101 Insurance - General	562.00	614.00	785.00	746.00	746.00	746.00
862130 Maint - Strc/Impr/Grnds	317.91	558.88	14,500.00	14,500.00	14,500.00	14,500.00
862170 Office Expense	4.89	3.80	150.00	150.00	150.00	150.00
862183 Legal Fees	63.79	473.85	500.00	525.00	525.00	525.00
862184 Arch Eng & Plan Svcs	2,440.00	41,214.75	239,316.00	89,400.00	89,400.00	89,400.00
862189 Prof/Spec Svcs - Other	16,298.78	37,585.10	17,480.00	46,069.00	46,069.00	46,069.00
862190 Publ/Legal Notice	-	-	-	-	-	-
862193 Constr Contract	-	-	-	-	-	-
862239 Spec Dept Expense	1,675.00	13,017.70	5,175.00	5,175.00	5,175.00	5,175.00
862250 Trans/Travel	-	-	500.00	500.00	500.00	500.00
862260 Utilities	1,500.80	1,033.39	2,600.00	2,912.00	2,912.00	2,912.00
Total Services & Supplies	23,662.17	95,411.19	282,006.00	161,177.00	161,177.00	161,177.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	155,150.97	-	-	-	-	-
Total Expend Transfer & Reimb	155,150.97	-	-	-	-	-
Total Net Appropriations	178,813.14	95,411.19	282,006.00	161,177.00	161,177.00	161,177.00
Net County Cost (Fund Contribution)	174,421.60	51,296.89	52,406.00	86,652.00	86,652.00	86,652.00

3060 - TRANSPORTATION - LITTLE RIVER AIRPORT
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 3 Public Ways and Facilities
Activity: 302 Public Ways and Facilities

Budget Unit: 3060 DOT - Mendocino Cty Airport
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824200 Rent/Concession	38,974.09	60,896.65	42,600.00	54,560.00	54,560.00	54,560.00
825490 State Other	-	4,108.00	-	115,813.00	79,138.00	79,138.00
825670 Federal Other	52,000.00	91,152.00	135,000.00	2,316,262.00	2,316,262.00	2,316,262.00
827600 Other Sales	23,917.47	11,967.76	16,000.00	16,000.00	16,000.00	16,000.00
827802 Oper Transfer In	-	-	20,000.00	-	-	-
Total Revenues	114,891.56	168,124.41	213,600.00	2,502,635.00	2,465,960.00	2,465,960.00
Services & Supplies						
862060 Communications	1,729.36	1,904.67	2,200.00	2,310.00	2,310.00	2,310.00
862090 Household Expense	1,429.39	1,419.61	2,300.00	2,415.00	2,415.00	2,415.00
862101 Insurance - General	10,028.00	10,930.00	14,050.00	13,394.00	13,394.00	13,394.00
862130 Maint - Strc/Impr/Grnds	12,586.35	47,703.25	48,600.00	51,030.00	51,030.00	51,030.00
862170 Office Expense	68.41	69.97	400.00	400.00	400.00	400.00
862183 Legal Fees	158.33	543.04	2,500.00	2,500.00	2,500.00	2,500.00
862184 Arch Eng & Plan Svcs	12,597.50	100,466.89	230,134.00	289,600.00	289,600.00	289,600.00
862187 Education & Training	75.00	-	90.00	125.00	125.00	125.00
862189 Prof/Spec Svcs - Other	94,839.67	116,555.76	105,375.00	119,574.00	119,574.00	119,574.00
862190 Publ/Legal Notice	-	-	1,175.00	1,175.00	1,175.00	1,175.00
862193 Constr Contract	-	-	3,950.00	2,282,170.00	2,282,170.00	2,282,170.00
862239 Spec Dept Expense	15,969.21	(13,504.30)	2,175.00	2,175.00	2,175.00	2,175.00
862250 Trans/Travel	-	-	500.00	500.00	500.00	500.00
862253 Travel Out of County	-	-	900.00	1,400.00	1,400.00	1,400.00
862260 Utilities	9,535.31	6,678.78	15,400.00	17,248.00	17,248.00	17,248.00
Total Services & Supplies	159,016.53	272,767.67	429,749.00	2,786,016.00	2,786,016.00	2,786,016.00
Other Charges						
863330 Right of Way	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	159,016.53	272,767.67	429,749.00	2,786,016.00	2,786,016.00	2,786,016.00
Net County Cost (Fund Contribution)	44,124.97	104,643.26	216,149.00	283,381.00	320,056.00	320,056.00

3080 - TRANSPORTATION - ROUND VALLEY AIRPORT
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 3 Public Ways and Facilities
Activity: 302 Public Ways and Facilities

Budget Unit: 3080 DOT - Round Valley Airport
Fund: 1207 Aviation - Round Valley

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(763.81)	-	-	-	-	-
825120 State Aid Aviation	15,000.00	-	20,000.00	-	-	-
825490 State Other	-	-	-	-	-	-
Total Revenues	14,236.19	-	20,000.00	-	-	-
Services & Supplies						
862130 Maint - Strc/Impr/Grnds	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	20,000.00	-	-	-
Total Expend Transfer & Reimb	-	-	20,000.00	-	-	-
Total Net Appropriations	-	-	20,000.00	-	-	-
Net County Cost (Fund Contribution)	(14,236.19)	-	-	-	-	-

3090 - TRANSPORTATION - LITTLE RIVER AIRPORT
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 3 Public Ways and Facilities
Activity: 302 Public Ways and Facilities

Budget Unit: 3090 DOT - Mendocino Cty Airport
Fund: 1208 Aviation - Little River

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(721.53)	-	-	-	-	-
825120 State Aid Aviation	10,000.00	10,000.00	20,000.00	-	-	-
825670 Federal Other	-	-	-	-	-	-
Total Revenues	9,278.47	10,000.00	20,000.00	-	-	-
Services & Supplies						
862239 Spec Dept Exp	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	20,000.00	-	-	-
Total Expend Transfer & Reimb	-	-	20,000.00	-	-	-
Total Net Appropriations	-	-	20,000.00	-	-	-
Net County Cost (Fund Contribution)	(9,278.47)	(10,000.00)	-	-	-	-

4010 - PUBLIC HEALTH ADMINISTRATION
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4010 Public Health Administration

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823204 Misc Court Fine	10,812.70	430.39	567.00	-	-	-
825341 Realignment Hlth Svcs	277,118.39	3,193,071.41	-	-	-	-
825490 State Other	321,421.82	1,208,046.90	909,307.19	-	-	-
825670 Federal Other	1,748,796.22	630,931.48	406,389.23	-	-	-
825810 Other Govt Agency Aid	-	-	-	-	-	-
826263 Health - Vital Stats	62,605.85	61,805.30	50,000.00	-	-	-
826390 Other Charges	430,729.74	468,512.81	305,787.16	-	-	-
827600 Other Sales	97.03	147.25	200.00	-	-	-
827700 Other	-	-	-	-	-	-
827801 Grant Revenue	12,134.81	-	-	-	-	-
827802 Operating Transfer In	1,317,552.41	1,138,785.78	2,568,044.49	-	-	-
Total Revenues	4,181,268.97	6,701,731.32	4,240,295.07	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	2,217,360.95	1,549,084.55	1,765,041.38	-	-	-
861012 Extra Help	228,152.61	33,331.29	17,126.00	-	-	-
861013 Overtime Reg Emp	64,602.00	4,615.35	-	-	-	-
861021 Co Cont Retirement	719,216.29	473,787.00	566,206.57	-	-	-
861022 Co Cont OASDI	129,340.91	88,490.09	111,957.22	-	-	-
861023 Co Cont Medicare	35,538.47	22,318.05	26,433.02	-	-	-
861024 Co Cont Retire Incr	42,922.39	104,778.84	129,592.30	-	-	-
861030 Co Cont Health Ins	253,273.46	208,045.10	285,804.00	-	-	-
861031 Co Cont Unemp Ins	3,101.00	-	-	-	-	-
861035 Co Cont Workers Comp	22,038.00	25,014.00	61,747.00	-	-	-
Total Salaries & Employee Benefits	3,715,546.08	2,509,464.27	2,963,907.49	-	-	-
Services & Supplies						
862060 Communications	46,004.73	23,208.48	19,253.00	-	-	-
862062 Comm Microwave	352.06	362.62	348.00	-	-	-
862080 Food	-	-	-	-	-	-
862090 Household Expense	-	820.16	1,500.00	-	-	-
862101 Insurance - General	155,338.00	221,515.00	284,941.00	-	-	-
862109 Insurance - Other	14,324.00	8,589.00	25,000.00	-	-	-
862120 Maint - Equip	-	455.60	-	-	-	-
862130 Maint - Strc Impr & Grnds	-	1,505.45	-	-	-	-
862150 Memberships	8,147.85	37,165.93	22,000.00	-	-	-
862170 Office Expense	21,692.33	12,250.26	17,644.00	-	-	-
862185 Medical & Dental Svcs	-	-	-	-	-	-
862187 Education & Training	6,092.92	4,842.35	3,871.00	-	-	-
862189 Prof/Spec Svcs - Other	637,762.79	327,462.65	434,209.81	-	-	-
862190 Pub/Legal Notice	6,436.10	556.25	-	-	-	-
862194 A-87 Costs	-	612,379.00	482,265.00	-	-	-
862210 Rent/Lease - Bldg Grnds	-	-	-	-	-	-
862228 Software - Short Term	-	2,269.84	-	-	-	-
862230 Info Tech Equip	122,761.72	154,413.54	68,948.00	-	-	-
862239 Spec Dept Expense	2,516,036.85	1,448,695.19	545,772.61	-	-	-
862250 Trans/Travel	8,941.33	7,467.66	2,050.00	-	-	-
862253 Travel Out of County	6,949.28	12,759.15	11,750.00	-	-	-
862260 Utilities	22,127.87	18,850.60	17,888.00	-	-	-
Total Services & Supplies	3,572,967.83	2,895,568.73	1,937,440.42	-	-	-

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Fixed Assets						
864360 Structures & Improvements	-	2,330.00	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	2,330.00	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(3,442,559.35)	(972,334.53)	(671,953.00)	-	-	-
865802 Oper Transfer Out	56,770.34	2,266,702.84	-	-	-	-
Total Expend Transfer & Reimb	(3,385,789.01)	1,294,368.31	(671,953.00)	-	-	-
Total Net Appropriations	3,902,724.90	6,701,731.31	4,229,394.91	-	-	-
Net County Cost (Fund Contribution)	(278,544.07)	(0.01)	(10,900.16)	-	-	-

4011 - ENVIRONMENTAL HEALTH
Marlayna Duley, Environmental Health Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4011 Environmental Health

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822606 Land Use Fee	557,249.83	567,917.36	1,026,406.00	740,491.00	836,044.00	836,044.00
825341 Realignment Hlth Svcs	-	400,000.00	-	-	-	-
825490 State Other	5,438.00	77,807.13	46,645.89	19,240.00	19,240.00	19,240.00
825670 Federal Other	-	25,772.16	-	29,225.00	29,225.00	29,225.00
826283 Consumer Protect Prog	502,220.73	817,119.30	744,630.00	621,331.00	809,089.00	809,089.00
826285 Hazardous Material Prog	-	1,373,839.06	967,410.00	1,266,952.00	614,125.00	614,125.00
826315 Solid Waste Fee	14,665.00	225,621.00	400,735.00	312,670.00	152,550.00	152,550.00
826390 Other Charges	722,976.49	6,036.36	-	-	-	-
827700 Other	72,108.00	-	-	-	-	-
827802 Oper Transfer In	1,080,477.55	-	-	-	150,000.00	150,000.00
Total Revenues	2,955,135.60	3,494,112.37	3,185,826.89	2,989,909.00	2,610,273.00	2,610,273.00
Salaries & Employee Benefits						
861011 Regular Employees	1,293,471.23	1,248,656.08	1,459,976.00	1,733,927.00	1,376,440.00	1,376,440.00
861012 Extra Help	9,509.63	6,704.29	9,000.00	2,000.00	2,000.00	2,000.00
861013 Overtime Reg Emp	36,301.40	27,436.44	58,000.00	30,200.00	30,200.00	30,200.00
861021 Co Cont Retirement	432,002.90	353,141.17	515,019.00	561,316.00	424,693.00	424,693.00
861022 Co Cont OASDI	79,460.13	74,181.88	99,438.00	105,888.00	83,768.00	83,768.00
861023 Co Cont Medicare	18,924.80	18,012.38	23,458.00	24,764.00	19,591.00	19,591.00
861024 Co Cont Retire Incr	35,410.91	87,847.00	133,474.00	149,341.00	110,174.00	110,174.00
861030 Co Cont Health Ins	159,509.21	161,439.70	262,138.00	523,237.00	311,179.00	311,179.00
861031 Co Cont Unemp Ins	1,390.00	-	-	-	-	-
861035 Co Cont Workers Comp	72,514.00	49,188.00	4,561.00	3,192.00	2,891.28	2,891.28
Total Salaries & Employee Benefits	2,138,494.21	2,026,606.94	2,565,064.00	3,133,865.00	2,360,936.28	2,360,936.28
Services & Supplies						
862050 Clothing & Personal Items	-	-	3,200.00	9,116.05	9,116.05	9,116.05
862060 Communications	5,911.49	7,768.20	9,000.00	8,900.00	8,900.00	8,900.00
862062 Comm Microwave	1,408.23	1,450.48	-	1,434.00	1,434.00	1,434.00
862101 Insurance - General	23,145.00	30,839.00	35,419.00	44,345.00	44,345.00	44,345.00
862120 Maint - Equip	17.07	217.52	2,000.00	5,350.00	5,350.00	5,350.00
862130 Maint - Structures & Improveme	-	-	-	-	-	-
862150 Memberships	1,998.66	1,875.53	3,365.00	9,979.00	9,979.00	9,979.00
862170 Office Expense	22,009.73	14,505.00	21,000.00	22,101.00	21,943.00	21,943.00
862185 Medical/Dental Svcs	5,084.70	3,488.06	5,700.00	6,705.00	6,705.00	6,705.00
862187 Education & Training	4,660.51	4,989.89	19,800.00	53,625.00	50,815.00	50,815.00
862189 Prof/Spec Svcs - Other	68,403.92	50,512.71	266,860.00	35,000.00	35,000.00	35,000.00
862194 A-87 Costs	-	230,145.00	-	-	-	-
862190 Publ/Legal Notice	2,635.67	2,441.90	5,000.00	-	-	-
862200 Rents & Leases-Equipment	-	-	-	9,360.00	9,360.00	9,360.00
862220 Small Tools & Instrmnt	-	35.26	2,600.00	24,610.00	24,610.00	24,610.00
862227 Software - Long Term	231,232.81	1,800.00	71,000.00	91,999.04	91,189.04	91,189.04
862228 Software - Short Term	-	-	-	12,030.06	9,780.06	9,780.06
862230 Info Tech Equip	50,520.00	61,186.30	48,081.00	63,400.00	51,707.00	51,707.00
862239 Spec Dept Expense	1,173,973.17	537,551.28	40,300.00	74,500.00	74,500.00	74,500.00
862250 Trans/Travel	45,134.27	32,368.94	62,500.00	50,463.00	50,463.00	50,463.00
862253 Travel Out of County	11,392.49	15,791.23	35,250.00	74,314.00	74,314.00	74,314.00
Total Services & Supplies	1,647,527.72	996,966.30	631,075.00	597,231.15	579,510.15	579,510.15
Fixed Assets						
864370 Equipment	11,110.62	6,570.86	91,000.00	26,000.00	26,000.00	26,000.00
Total Fixed Assets	11,110.62	6,570.86	91,000.00	26,000.00	26,000.00	26,000.00

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Expend Transfer & Reimb						
865380 Intrafund Transfer	(628,950.47)	(478,406.41)	-	-	-	-
865802 Oper Transfer Out	-	400,000.00	-	-	-	-
Total Expend Transfer & Reimb	(628,950.47)	(78,406.41)	-	-	-	-
Total Net Appropriations	<u>3,168,182.08</u>	<u>2,951,737.69</u>	<u>3,287,139.00</u>	<u>3,757,096.15</u>	<u>2,966,446.43</u>	<u>2,966,446.43</u>
Net County Cost (Fund Contribution)	<u>213,046.48</u>	<u>(542,374.68)</u>	<u>101,312.11</u>	<u>767,187.15</u>	<u>356,173.43</u>	<u>356,173.43</u>

4012 - SUBSTANCE USE DISORDER TREATMENT (SUDT)**Jenine Miller, Health Services Director**State Controller
County Budget Act
2010County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4012 Alcohol/Other Drug Program

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823205 Drug/Alcohol Fine	10,712.01	-	-	-	-	-
823206 Co Alcohol Educ	10,362.76	-	-	-	-	-
823207 Drug Abuse Educ	2,250.69	-	-	-	-	-
825342 Realignment Mental Health	-	-	-	-	-	-
825344 2011 Realign Pub Safety	-	-	-	-	-	-
825393 State Aid - Drug & Alc	1,933,369.80	-	-	-	-	-
825490 State Other	110,102.44	-	-	-	-	-
825670 Federal Other	423,143.12	-	-	-	-	-
826265 Drug Diversion Svc	7,261.41	-	-	-	-	-
826348 Driving Under Infl	19,462.20	-	-	-	-	-
826390 Other Charges	294,782.14	-	-	-	-	-
827700 Other	-	-	-	-	-	-
827800 Other	-	-	-	-	-	-
827802 Operating Transfer In	856,002.91	-	-	-	-	-
827805 Medi-Cal	221,563.98	-	-	-	-	-
Total Revenues	3,889,013.46	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	1,018,224.60	-	-	-	-	-
861012 Extra Help	30,023.75	-	-	-	-	-
861013 Overtime Reg Emp	951.22	-	-	-	-	-
861021 Co Cont Retirement	369,337.38	-	-	-	-	-
861022 Co Cont OASDI	60,564.90	-	-	-	-	-
861023 Co Cont Medicare	14,600.02	-	-	-	-	-
861024 Co Cont Retire Incr	27,021.91	-	-	-	-	-
861030 Co Cont Health Ins	159,254.44	-	-	-	-	-
861031 Co Cont Unemp Ins	4,095.00	-	-	-	-	-
861035 Co Cont Workers Comp	47,101.00	1.00	-	-	-	-
Total Salaries & Employee Benefits	1,731,174.22	1.00	-	-	-	-
Services & Supplies						
862060 Communications	9,747.15	-	-	-	-	-
862062 Comm Microwave	352.06	-	-	-	-	-
862090 Household Expense	5,278.09	-	-	-	-	-
862101 Insurance - General	15,700.00	-	-	-	-	-
862109 Insurance Other	11,787.00	-	-	-	-	-
862120 Maintenance-Equipment	-	-	-	-	-	-
862130 Maint Strc/Impr/Grnds	49,354.96	-	-	-	-	-
862140 Med Dntl & Lab Supls	-	-	-	-	-	-
862150 Memberships	11,738.67	-	-	-	-	-
862170 Office Expense	19,292.37	-	-	-	-	-
862185 Medical/Dental Svcs	417.00	-	-	-	-	-
862187 Education & Training	1,061.32	-	-	-	-	-
862189 Prof/Spec Svcs - Other	1,375,853.95	-	-	-	-	-
862190 Publ/Legal Notice	3,559.25	-	-	-	-	-
862217 Debt Service Principal	75,581.27	-	-	-	-	-
862230 Info Tech Equip	31,130.03	-	-	-	-	-
862239 Spec Dept Expense	1,571,386.40	71.34	-	-	-	-
862250 Trans/Travel	1,063.11	-	-	-	-	-
862253 Travel Out of County	3,452.71	-	-	-	-	-
862260 Utilities	37,073.30	-	-	-	-	-
Total Services & Supplies	3,223,828.64	71.34	-	-	-	-

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Expend Transfer & Reimb						
865380 Intrafund Transfer	(1,087,679.23)	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(1,087,679.23)	-	-	-	-	-
Total Net Appropriations	<u>3,867,323.63</u>	<u>72.34</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net County Cost (Fund Contribution)	<u>(21,689.83)</u>	<u>72.34</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4013 - PUBLIC HEALTH NURSING
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4013 Public Health Nursing
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824200 Rent/Concession	-	-	-	-	-	-
825341 Realignment Hlth Svcs	-	-	-	-	-	-
825490 State Other	873,801.79	(492,388.15)	778,386.00	-	-	-
825670 Federal Other	-	1,717,815.82	1,451,394.00	-	-	-
826300 Nursing Fee	1,550.11	1,605.00	2,000.00	-	-	-
826390 Other Charges	20,820.06	104,176.22	-	-	-	-
827700 Other	1,050.40	4,916.79	3,000.00	-	-	-
827707 Donation	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	1,482,136.22	1,401,546.12	2,404,214.09	-	-	-
Total Revenues	2,379,358.58	2,737,671.80	4,638,994.09	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	1,288,914.56	1,225,939.98	1,726,762.34	-	-	-
861012 Extra Help	10,423.76	54,206.19	100,005.00	-	-	-
861013 Overtime Reg Emp	48,971.23	38,975.84	4,215.00	-	-	-
861021 Co Cont Retirement	459,632.15	395,480.02	525,828.25	-	-	-
861022 Co Cont OASDI	79,566.10	74,821.80	112,142.41	-	-	-
861023 Co Cont Medicare	18,759.41	18,284.68	27,677.52	-	-	-
861024 Co Cont Retire Incr	28,077.21	90,224.73	118,929.59	-	-	-
861030 Co Cont Health Ins	207,260.13	227,020.91	344,988.98	-	-	-
861031 Co Cont Unemp Ins	4,208.00	-	-	-	-	-
861035 Co Cont Workers Comp	19,893.00	3,978.00	2,801.00	-	-	-
Total Salaries & Employee Benefits	2,165,705.55	2,128,932.15	2,963,350.09	-	-	-
Services & Supplies						
862060 Communications	14,401.28	14,129.18	19,060.00	-	-	-
862062 Comm Microwave	2,464.41	2,538.34	2,436.00	-	-	-
862090 Household Expense	21,911.24	4,902.04	7,832.00	-	-	-
862101 Insurance - General	11,377.00	13,623.00	15,628.00	-	-	-
862109 Insurance Other	6,589.00	3,951.00	3,000.00	-	-	-
862120 Maint - Equip	-	-	-	-	-	-
862130 Maint Strc/Impr/Grnds	10,776.03	3,019.52	6,700.00	-	-	-
862140 Med Dntl & Lab Supls	33,370.16	10,432.60	24,381.00	-	-	-
862150 Memberships	2,150.00	4,600.00	7,100.00	-	-	-
862170 Office Expense	12,826.99	16,275.40	16,307.39	-	-	-
862185 Medical/Dental Svcs	293.45	281.60	2,200.00	-	-	-
862187 Education & Training	10,946.63	15,042.59	21,535.00	-	-	-
862189 Prof/Spec Svcs - Other	385,666.90	172,506.78	725,481.00	-	-	-
862190 Publ/Legal Notice	11,054.81	1,816.06	2,000.00	-	-	-
862194 A-87 Costs	-	190,359.00	118,495.00	-	-	-
862227 Software - Long Term	-	-	64,988.15	-	-	-
862230 Info Tech Equip	49,739.08	66,485.64	48,435.00	-	-	-
862239 Spec Dept Expense	2,343,247.95	1,176,539.59	498,845.00	-	-	-
862250 Trans/Travel	30,422.34	14,923.82	23,000.00	-	-	-
862253 Travel Out of County	1,383.32	6,885.64	18,991.00	-	-	-
862260 Utilities	25,812.48	16,055.60	29,229.00	-	-	-
Total Services & Supplies	2,974,433.07	1,734,367.40	1,655,643.54	-	-	-

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Fixed Assets						
864360 Structures & Imprvments	-	-	-	-	-	-
864370 Equipment	-	-	20,000.00	-	-	-
Total Fixed Assets	-	-	20,000.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(1,532,174.57)	(1,125,627.78)	-	-	-	-
865802 Oper Transfer Out	7,002.09	-	-	-	-	-
Total Expend Transfer & Reimb	(1,525,172.48)	(1,125,627.78)	-	-	-	-
Total Net Appropriations						
	<u>3,614,966.14</u>	<u>2,737,671.77</u>	<u>4,638,993.63</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net County Cost (Fund Contribution)						
	<u>1,235,607.56</u>	<u>(0.03)</u>	<u>(0.46)</u>	<u>-</u>	<u>-</u>	<u>-</u>

4016 - EMERGENCY MEDICAL SERVICES
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4016 Emergency Medical Services

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	230,842.21	247,134.62	248,632.00	258,191.00	258,191.00	258,191.00
821120 Curr Unsec Prop Tax	6,297.71	6,726.51	5,000.00	5,000.00	5,000.00	5,000.00
821130 Supplemental Roll Tax	2,168.04	7,813.65	-	-	-	-
821220 Prior Unsec Prop Tax	72.23	269.20	200.00	200.00	200.00	200.00
821700 Highway Property Rental	6.48	8.27	-	-	-	-
823204 Misc Court Fine	-	-	-	-	-	-
825472 County Hospital	-	114,256.00	-	116,817.00	116,817.00	116,817.00
825481 Homeowner Exemption	1,713.16	1,237.93	1,500.00	1,500.00	1,500.00	1,500.00
825490 State Other Revenue	-	11,317.63	-	-	-	-
826361 EMS Per Call Fee	-	-	-	-	-	-
826390 Other Charges	128,546.07	57,044.00	98,873.22	50,000.00	50,000.00	50,000.00
827700 Other	720.80	466.40	300.00	300.00	300.00	300.00
827802 Operating Transfer In	36,269.00	40,977.84	293,175.00	43,175.00	43,175.00	43,175.00
Total Revenues	406,635.70	487,252.05	647,680.22	475,183.00	475,183.00	475,183.00
Salaries & Employee Benefits						
861011 Regular Employees	-	89,517.37	35,202.00	27,730.00	25,942.00	25,942.00
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	27,787.71	11,617.00	9,074.00	8,214.00	8,214.00
861022 Co Cont OASDI	-	5,518.97	2,183.00	1,642.00	1,531.00	1,531.00
861023 Co Cont Medicare	-	1,290.76	510.00	384.00	358.00	358.00
861024 Co Cont Retire Incr	-	6,022.95	2,580.00	2,243.00	1,902.00	1,902.00
861030 Co Cont Health Ins	-	7,637.02	5,536.00	3,228.00	3,228.00	3,228.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	137,774.78	57,628.00	44,301.00	41,175.00	41,175.00
Services & Supplies						
862060 Communications	1,141.46	1,085.26	-	-	-	-
862101 Insurance - General	731.00	788.00	1,014.00	1,001.00	1,001.00	1,001.00
862120 Maint Equip	-	-	-	-	-	-
862140 Med Dntl & Lab Supls	-	-	7,000.00	7,000.00	7,000.00	7,000.00
862170 Office Expense	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	770.00	250,000.00	5,000.00	5,000.00	5,000.00
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	9,898.34	13,883.04	5,000.00	5,000.00	5,000.00	5,000.00
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	500.00	-	-	-
862260 Utilities	479.55	361.09	500.00	-	-	-
Total Services & Supplies	12,250.35	16,887.39	264,014.00	18,001.00	18,001.00	18,001.00
Other Charges						
863113 Pmt Other Gov Agency	1,027,555.73	579,408.47	704,615.00	1,048,245.00	1,048,245.00	1,048,245.00
863119 Supp/Care - Other	4,691.07	1,269.00	24,755.00	24,755.00	24,755.00	24,755.00
863280 Contr Other Agency	668,401.00	321,605.00	414,000.00	448,023.00	448,023.00	448,023.00
Total Other Charges	1,700,647.80	902,282.47	1,143,370.00	1,521,023.00	1,521,023.00	1,521,023.00
Total Net Appropriations	1,712,898.15	1,056,944.64	1,465,012.00	1,583,325.00	1,580,199.00	1,580,199.00
Net County Cost (Fund Contribution)	1,306,262.45	569,692.59	817,331.78	1,108,142.00	1,105,016.00	1,105,016.00

4025 - EMPLOYEE WELLNESS PROGRAM
Cherie Johnson, Human Resources Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4025 Employee Wellness

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
827700 Other	-	4,570.00	4,700.00	-	-	-
827802 Oper Transfer In	399,771.48	435,049.47	500,098.00	-	-	-
Total Revenues	399,771.48	439,619.47	504,798.00	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	106,183.53	121,736.18	132,978.00	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	41,108.58	39,366.71	44,566.00	-	-	-
861022 Co Cont OASDI	6,362.01	6,044.18	8,244.00	-	-	-
861023 Co Cont Medicare	1,487.86	1,729.59	1,928.00	-	-	-
861024 Co Cont Retire Incr	3,430.10	9,774.76	11,611.00	-	-	-
861030 Co Cont Health Ins	21,419.34	22,401.08	25,931.00	-	-	-
861031 Co Cont Unemp Ins	82.00	-	-	-	-	-
861035 Co Cont Workers Comp	144.00	56.00	209.00	-	-	-
Total Salaries & Employee Benefits	180,217.42	201,108.50	225,467.00	-	-	-
Services & Supplies						
862060 Communications	306.66	306.93	500.00	-	-	-
862101 Insurance - General	424.00	371.00	432.00	-	-	-
862140 Med Dntl & Lab Supls	-	-	-	-	-	-
862150 Membership	-	-	2,472.00	-	-	-
862170 Office Expense	13,767.79	6,646.60	8,000.00	-	-	-
862187 Education & Training	-	-	2,000.00	-	-	-
862189 Prof/Spec Svcs - Other	138,164.62	221,692.12	257,850.00	-	-	-
862217 Debt Service Principal	64,036.87	-	-	-	-	-
862218 Debt Service Int - SBIT	946.88	-	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	2,243.44	9,468.57	6,077.00	-	-	-
862250 Trans/Travel	148.80	7.00	500.00	-	-	-
862253 Travel Out of County	-	-	1,500.00	-	-	-
Total Services & Supplies	220,039.06	238,492.22	279,331.00	-	-	-
Total Net Appropriations	400,256.48	439,600.72	504,798.00	-	-	-
Net County Cost (Fund Contribution)	485.00	(18.75)	-	-	-	-

4035 - PUBLIC HEALTH
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4035 Public Health Service

Fund: 1235 Public Health Service

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823204 Misc Court Fine	-	-	-	168.00	168.00	168.00
825250 State Aid CA Childred	-	-	-	381,072.00	381,072.00	381,072.00
825472 County Hospital	-	-	-	-	-	-
825473 Non-County Hospital	-	-	-	40,000.00	40,000.00	40,000.00
825475 EMS-Physician Services	-	-	-	103,683.00	103,683.00	103,683.00
825490 State Other	-	-	-	2,854,089.00	2,854,089.00	2,854,089.00
825670 Federal Other Revenue	-	-	-	1,822,361.00	1,822,361.00	1,822,361.00
826263 Health-Vital Statistics	-	-	-	42,000.00	42,000.00	42,000.00
826300 Nursing Fee	-	-	-	1,540.00	1,540.00	1,540.00
826330 CA Childrens Services	-	-	-	-	-	-
826361 EMS Per Call Fee	-	-	-	-	-	-
826390 Other Charges	-	-	-	204,554.00	204,554.00	204,554.00
827600 Other Sales	-	-	-	582.00	582.00	582.00
827700 Other	-	-	-	1,500.00	1,500.00	1,500.00
827800 Other	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	-	-	-	5,587,460.00	5,587,460.00	5,587,460.00
827820 Grant Interest	-	-	-	185.00	185.00	185.00
Total Revenues	-	-	-	11,039,194.00	11,039,194.00	11,039,194.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	4,388,121.00	4,388,121.00	4,388,121.00
861012 Extra Help	-	-	-	177,586.00	177,586.00	177,586.00
861013 Overtime Reg Emp	-	-	-	55,196.00	55,196.00	55,196.00
861021 Co Cont Retirement	-	-	-	1,440,429.00	1,440,429.00	1,440,429.00
861022 Co Cont OASDI	-	-	-	261,100.00	261,100.00	261,100.00
861023 Co Cont Medicare	-	-	-	63,476.00	63,476.00	63,476.00
861024 Co Cont Retire Incr	-	-	-	367,748.00	367,748.00	367,748.00
861030 Co Cont Health Ins	-	-	-	933,073.00	933,073.00	933,073.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	127,208.00	127,208.00	127,208.00
Total Salaries & Employee Benefits	-	-	-	7,813,937.00	7,813,937.00	7,813,937.00
Services & Supplies						
862050 Clthg & Prsnal Items	-	-	-	-	-	-
862060 Communications	-	-	-	39,206.00	39,206.00	39,206.00
862062 Comm Microwave	-	-	-	2,867.00	2,867.00	2,867.00
862090 Household Expense	-	-	-	8,632.00	8,632.00	8,632.00
862101 Insurance - General	-	-	-	396,897.00	396,897.00	396,897.00
862109 Insurance Other	-	-	-	31,538.00	31,538.00	31,538.00
862120 Maint - Equip	-	-	-	500.00	500.00	500.00
862121 Maint - Equip Microwave	-	-	-	-	-	-
862130 Maint Strc Impr & Grnds	-	-	-	6,700.00	6,700.00	6,700.00
862140 Med Dntl & Lab Supls	-	-	-	18,376.00	18,376.00	18,376.00
862150 Memberships	-	-	-	45,528.00	45,528.00	45,528.00
862170 Office Expense	-	-	-	38,728.00	38,728.00	38,728.00
862185 Medical/Dental Svcs	-	-	-	11,200.00	11,200.00	11,200.00
862187 Education & Training	-	-	-	34,834.00	34,834.00	34,834.00
862188 Printing	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	1,141,813.00	1,141,813.00	1,141,813.00
862190 Publ/Legal Notice	-	-	-	10,324.00	10,324.00	10,324.00
862194 A-87 Costs	-	-	-	790,023.00	790,023.00	790,023.00
862227 Software-Long Term	-	-	-	16,987.00	16,987.00	16,987.00
862228 Software-Short Term	-	-	-	3,400.00	3,400.00	3,400.00
862229 Software-Maintenance	-	-	-	-	-	-
862230 Info Tech Equip	-	-	-	123,019.00	90,128.00	90,128.00
862239 Spec Dept Expense	-	-	-	1,022,300.00	1,022,300.00	1,022,300.00
862250 Trans/Travel	-	-	-	34,120.00	34,120.00	34,120.00
862253 Travel Out of County	-	-	-	50,532.00	50,532.00	50,532.00
862260 Utilities	-	-	-	65,783.00	65,783.00	65,783.00
Total Services & Supplies	-	-	-	3,893,307.00	3,860,416.00	3,860,416.00

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Other Charges						
863113 Pmt Other Gov Agency	-	-	-	301.00	301.00	301.00
863151 Non-County Formula Hospital	-	-	-	-	-	-
863152 Non-County Contract Hospital	-	-	-	40,000.00	40,000.00	40,000.00
863154 Physician Svcs-EMS	-	-	-	72,500.00	72,500.00	72,500.00
863280 Contr to Other Agncs	-	-	-	-	-	-
Total Other Charges	-	-	-	112,801.00	112,801.00	112,801.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	(807,256.00)	(807,256.00)	(807,256.00)
865802 Oper Transfer Out	-	-	-	67,159.00	67,159.00	67,159.00
Total Expend Transfer & Reimb	-	-	-	(740,097.00)	(740,097.00)	(740,097.00)
Total Net Appropriations	-	-	-	11,079,948.00	11,047,057.00	11,047,057.00
Net County Cost (Fund Contribution)	-	-	-	40,754.00	7,863.00	7,863.00

4045 - Opioid Abatement
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4045 Opioid Abatement

Fund: 1230 Opioid Abatement

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	43.65	30,709.96	-	-	-	-
824101 Change in Fair Value Investment	(18,696.10)	-	-	-	-	-
827716 Opioid Settlement	-	(821,168.09)	484,454.00	756,535.00	756,535.00	756,535.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	(18,652.45)	(790,458.13)	484,454.00	756,535.00	756,535.00	756,535.00
Services & Supplies						
862060 Communications	-	-	-	1,000.00	1,000.00	1,000.00
862080 Food	-	-	1,000.00	-	-	-
862189 Prof/Spec Svcs - Other	-	-	220,000.00	782,295.00	782,295.00	782,295.00
862200 Rents & Leases-Equipment	-	-	1,000.00	2,000.00	2,000.00	2,000.00
862239 Spec Dept Expense	-	-	66,954.00	310,000.00	310,000.00	310,000.00
862250 Trans/Travel	-	-	500.00	1,000.00	1,000.00	1,000.00
862253 Travel Out of County	-	-	1,000.00	2,000.00	2,000.00	2,000.00
Total Services & Supplies	-	-	290,454.00	1,098,295.00	1,098,295.00	1,098,295.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	194,000.00	-	-	-
Total Expend Transfer and Reimb	-	-	194,000.00	-	-	-
Total Net Appropriations	-	-	484,454.00	1,098,295.00	1,098,295.00	1,098,295.00
Net County Cost (Fund Contribution)	18,652.45	790,458.13	-	341,760.00	341,760.00	341,760.00

4049 - SUBSTANCE USE DISORDER TREATMENT (SUDT)**Jenine Miller, Health Services Director**State Controller
County Budget Act
2010County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4049 Substance Use Disorder Treatment

Fund: 1229 Substance Use Disorder Treatment

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823205 Drug/Alcohol Fine	-	9,539.60	11,448.00	11,448.00	11,448.00	11,448.00
823206 Co Alcohol Educ	-	9,565.62	11,347.00	11,347.00	11,347.00	11,347.00
823207 Drug Abuse Educ	-	1,166.65	2,118.00	2,118.00	2,118.00	2,118.00
824101 Change in Fair Value Investment	1,747.84	-	-	-	-	-
825332 State Medi-Cal Mental Health	-	-	-	3,978,622.00	3,978,622.00	3,978,622.00
825333 Federal Medi-Cal Mental Health	-	-	-	18,899,695.00	18,899,695.00	18,899,695.00
825342 Realignment Mental Health	-	993,434.00	-	-	-	-
825344 2011 Realign Pub Safety	-	49,681.39	-	-	-	-
825393 State Aid - Drug & Alc	-	12,476,563.38	29,542,290.00	853,266.00	853,266.00	853,266.00
825490 State Other	-	13,790,656.48	10,629,883.00	-	-	-
825670 Federal Other	-	779,497.89	923,868.00	242,084.00	242,084.00	242,084.00
826265 Drug Diversion Svc	-	7,218.82	15,000.00	15,000.00	15,000.00	15,000.00
826348 Driving Under Infl	-	19,260.33	20,989.00	22,989.00	22,989.00	22,989.00
826390 Other Charges	36,133.68	585,460.58	606,188.00	365,945.00	365,945.00	365,945.00
827700 Other	-	-	-	2,841,764.00	2,841,764.00	2,841,764.00
827800 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	1,071,889.00	1,787,199.00	1,787,199.00	1,787,199.00
827805 Medi-Cal	-	776,395.41	478,768.00	478,768.00	478,768.00	478,768.00
Total Revenues	37,881.52	29,498,440.15	43,313,788.00	29,510,245.00	29,510,245.00	29,510,245.00
Salaries & Employee Benefits						
861011 Regular Employees	21,575.85	1,193,515.65	1,595,910.00	1,351,018.00	1,351,018.00	1,351,018.00
861012 Extra Help	745.80	745.79	1,713.00	-	-	-
861013 Overtime Reg Emp	-	1,887.14	-	-	-	-
861021 Co Cont Retirement	8,304.33	362,523.47	495,454.00	434,473.00	434,473.00	434,473.00
861022 Co Cont OASDI	1,285.32	71,293.94	97,129.00	83,594.00	83,594.00	83,594.00
861023 Co Cont Medicare	311.46	16,684.58	22,742.00	56,991.00	56,991.00	56,991.00
861024 Co Cont Retire Incr	564.11	84,097.83	117,480.00	115,307.00	115,307.00	115,307.00
861030 Co Cont Health Ins	3,346.86	185,041.46	275,616.00	235,621.00	235,621.00	235,621.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	42,505.00	27,216.00	38,600.00	38,600.00	38,600.00
Total Salaries & Employee Benefits	36,133.73	1,958,294.86	2,633,260.00	2,315,604.00	2,315,604.00	2,315,604.00
Services & Supplies						
862060 Communications	-	9,355.74	14,910.00	15,293.00	15,293.00	15,293.00
862062 Comm Microwave	-	362.62	363.00	358.00	358.00	358.00
862090 Household Expense	-	5,327.33	7,316.00	7,239.00	7,239.00	7,239.00
862101 Insurance - General	-	18,620.00	22,654.00	20,659.00	20,659.00	20,659.00
862109 Insurance Other	-	7,068.00	20,618.00	6,986.00	6,986.00	6,986.00
862120 Maintenance-Equipment	-	-	-	-	-	-
862130 Maint Strc/Impr/Grnds	-	62,414.31	80,542.00	57,376.00	57,376.00	57,376.00
862140 Med Dntl & Lab Supls	-	-	-	-	-	-
862150 Memberships	-	18,554.67	15,798.00	22,006.00	22,006.00	22,006.00
862170 Office Expense	-	19,479.20	16,160.00	12,353.00	12,353.00	12,353.00
862185 Medical/Dental Svcs	-	347.50	628.00	628.00	628.00	628.00
862187 Education & Training	-	-	245.00	-	-	-
862189 Prof/Spec Svcs - Other	-	25,026,144.43	37,092,499.00	23,684,937.00	23,684,937.00	23,684,937.00
862190 Publ/Legal Notice	-	2,329.50	3,100.00	1,400.00	1,400.00	1,400.00
862194 A-87 Costs	-	178,708.00	134,031.00	154,860.00	154,860.00	154,860.00
862228 Software-Short Term	-	-	-	412.00	412.00	412.00
862230 Info Tech Equip	-	52,326.74	127,468.00	124,032.00	124,032.00	124,032.00
862239 Spec Dept Expense	-	2,824,520.54	442,303.00	52,550.00	52,550.00	52,550.00
862250 Trans/Travel	-	14,259.89	7,900.00	8,366.00	8,366.00	8,366.00
862253 Travel Out of County	-	2,871.51	14,945.00	3,355.00	3,355.00	3,355.00
862260 Utilities	-	32,429.32	44,016.00	49,297.00	49,297.00	49,297.00
Total Services & Supplies	-	28,275,119.30	38,045,496.00	24,222,107.00	24,222,107.00	24,222,107.00

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Other Charges						
863113 Payments to Other Gov Agencies	-	-	2,635,030.00	2,972,534.00	2,972,534.00	2,972,534.00
Total Other Charges	-	-	2,635,030.00	2,972,534.00	2,972,534.00	2,972,534.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	(806,544.60)	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	(806,544.60)	-	-	-	-
Total Net Appropriations	36,133.73	29,426,869.56	43,313,786.00	29,510,245.00	29,510,245.00	29,510,245.00
Net County Cost (Fund Contribution)	(1,747.79)	(71,570.59)	(2.00)	-	-	-

4050 - MENTAL HEALTH SERVICES
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4050 Mental Health Service

Fund: 1221 Mental Health Service

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	(5,037.70)	22,286.19	-	53,142.00	53,142.00	53,142.00
824101 Change in Fair Value Investment	6,204.76	-	-	-	-	-
825330 State Aid Mental Hlth	66,006.00	8,308,195.09	-	-	-	-
825331 Medi-Cal Mental Hlth	11,428,166.64	25,282,311.25	26,741,444.00	-	-	-
825332 State Medi-Cal Mental Hlth	-	-	-	749,688.00	749,688.00	749,688.00
825333 Federal Medi-Cal Mental Hlth	-	-	-	23,981,550.00	23,981,550.00	23,981,550.00
825342 Realignment Mental Hlth	1,813,106.51	3,579,855.28	-	21,532.00	21,532.00	21,532.00
825344 2011 Realign Pub Safety	-	144,034.58	-	-	-	-
825490 State Other	1,183,488.17	854,842.33	4,190,719.00	1,218,299.00	1,218,299.00	1,218,299.00
825670 Federal Other Revenue	563,491.30	511,510.82	738,546.00	222,501.00	222,501.00	222,501.00
825810 Other Govt Agency Aid	-	-	-	-	-	-
826290 Mental Health Svc	-	-	-	50,000.00	50,000.00	50,000.00
826390 Other Charges	1,795,208.38	2,059,825.61	830,168.00	717,686.00	734,322.00	734,322.00
827600 Other Sales	-	-	-	-	-	-
827700 Other	95,823.11	280,923.97	100,000.00	150,000.00	150,000.00	150,000.00
827707 Donation	-	-	-	-	-	-
827800 Other	25,696.38	-	-	-	-	-
827802 Oper Transfer In	10,078,545.67	-	16,452,298.00	16,118,977.00	16,102,341.00	16,102,341.00
827805 Medi-Cal	-	-	-	-	-	-
Total Revenues	27,050,699.22	41,043,785.12	49,053,175.00	43,283,375.00	43,283,375.00	43,283,375.00
Salaries & Employee Benefits						
861011 Regular Employees	2,286,026.80	2,312,174.60	3,024,402.00	2,258,757.00	2,258,757.00	2,258,757.00
861012 Extra Help	47,521.63	101,149.81	139,588.00	46,104.00	46,104.00	46,104.00
861013 Overtime Reg Emp	24,501.67	20,448.97	-	-	-	-
861021 Co Cont Retirement	804,724.60	732,074.69	964,406.00	771,218.00	771,218.00	771,218.00
861022 Co Cont OASDI	135,656.29	135,741.54	186,767.00	138,647.00	138,647.00	138,647.00
861023 Co Cont Medicare	33,123.41	34,004.68	45,750.00	33,068.00	33,068.00	33,068.00
861024 Co Cont Retire Incr	63,630.98	176,856.65	227,762.00	204,083.00	204,083.00	204,083.00
861030 Co Cont Health Ins	312,458.99	383,420.22	606,243.00	554,056.00	554,056.00	554,056.00
861031 Co Cont Unemp Ins	4,038.00	-	-	-	-	-
861035 Co Cont Workers Comp	27,152.00	14,099.00	22,999.00	20,799.00	20,799.00	20,799.00
Total Salaries & Employee Benefits	3,738,834.37	3,909,970.16	5,217,917.00	4,026,732.00	4,026,732.00	4,026,732.00
Services & Supplies						
862060 Communications	29,190.33	25,994.03	32,800.00	21,040.00	21,040.00	21,040.00
862080 Food	95.06	751.23	1,000.00	1,000.00	1,000.00	1,000.00
862090 Household Expense	3,099.53	5,221.21	9,829.00	7,500.00	7,500.00	7,500.00
862101 Insurance - General	24,182.00	37,867.00	44,617.00	39,169.00	39,169.00	39,169.00
862109 Insurance Other	197,182.00	156,918.00	216,900.00	212,650.00	212,650.00	212,650.00
862120 Maint - Equip	-	-	-	-	-	-
862130 Maint Strc Impr & Grnds	44,971.87	94,235.97	53,067.00	69,975.00	69,975.00	69,975.00
862150 Memberships	10,315.66	11,765.67	12,700.00	14,372.00	14,372.00	14,372.00
862170 Office Expense	24,206.79	24,129.67	38,150.00	34,020.00	34,020.00	34,020.00
862182 Data Processing Svcs	114,017.64	101,668.24	-	-	-	-
862185 Medical/Dental Svcs	49,981.25	52,000.00	18,000.00	55,000.00	55,000.00	55,000.00
862187 Education & Training	2,957.02	969.20	16,750.00	1,950.00	1,950.00	1,950.00
862189 Prof/Spec Svcs - Other	317,003.00	277,960.13	1,475,868.00	989,920.00	989,920.00	989,920.00
862190 Pub/Legal Notice	3,185.57	2,737.10	-	500.00	500.00	500.00
862194 A-87 Costs	207,689.00	217,820.00	217,820.00	436,132.00	436,132.00	436,132.00
862210 Rent/Lease - Bldg Grnds	30.00	375.00	360.00	360.00	360.00	360.00
862217 Debt Service Principal	108,772.63	-	-	-	-	-
862227 Software-Long Term	-	-	1,747,188.00	554,935.00	554,935.00	554,935.00
862228 Software-Short Term	-	-	15,550.00	17,370.00	17,370.00	17,370.00
862230 Info Tech Equip	11,604.59	22,856.27	115,959.00	94,098.00	94,098.00	94,098.00
862239 Spec Dept Expense	1,349,161.84	1,233,501.05	2,116,784.00	680,302.00	680,302.00	680,302.00
862250 Trans/Travel	45,240.67	24,405.21	67,900.00	18,750.00	18,750.00	18,750.00
862253 Travel Out of County	14,984.88	11,596.44	30,000.00	14,500.00	14,500.00	14,500.00
862260 Utilities	44,823.10	37,919.78	42,744.00	47,319.00	47,319.00	47,319.00
Total Services & Supplies	2,602,694.43	2,340,691.20	6,273,986.00	3,310,862.00	3,310,862.00	3,310,862.00

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Other Charges						
863113 Pmt Other Gov Agency	212,658.00	16,137,358.81	10,465,451.00	11,704,801.00	11,704,801.00	11,704,801.00
863115 Service Connected Expen	-	-	-	-	-	-
863154 Physician Svcs-EMS	-	-	200,000.00	200,000.00	200,000.00	200,000.00
863160 Accute Hospitalization	-	-	2,847,000.00	2,500,000.00	2,500,000.00	2,500,000.00
863162 Residential Care	3,235,104.86	3,918,865.99	4,824,550.00	3,400,160.00	3,400,160.00	3,400,160.00
863164 Organizational	14,439,315.32	11,919,697.68	15,118,419.00	17,705,820.00	17,705,820.00	17,705,820.00
863280 Contr to Other Agncs	3,660,342.03	5,296,570.61	343,200.00	435,000.00	435,000.00	435,000.00
Total Other Charges	21,547,420.21	37,272,493.09	33,798,620.00	35,945,781.00	35,945,781.00	35,945,781.00
Fixed Assets						
864370 Equipment	80,498.30	96,905.36	130,000.00	-	-	-
Total Fixed Assets	80,498.30	96,905.36	130,000.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(721,120.49)	(584,555.16)	-	-	-	-
865802 Oper Transfer Out	38,927.33	-	12,473,625.00	-	-	-
Total Expend Transfer & Reimb	(682,193.16)	(584,555.16)	12,473,625.00	-	-	-
Total Net Appropriations	27,287,254.15	43,035,504.65	57,894,148.00	43,283,375.00	43,283,375.00	43,283,375.00
Net County Cost (Fund Contribution)	236,554.93	1,991,719.53	8,840,973.00	-	-	-

4051 - MENTAL HEALTH SERVICES ACT
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Function: 4 Health & Sanitation
Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4051 Mental Health Services Act
Fund: 1223 Mental Health Service

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	136,589.39	239,965.45	104,000.00	104,000.00	104,000.00	104,000.00
824101 Change in Fair Value Investment	(31,764.28)	-	-	-	-	-
825330 State Aid Mental Hlth	-	8,596,804.45	7,096,483.00	6,249,880.00	6,249,880.00	6,249,880.00
825332 State Medi-Cal Mental Hlth	-	-	-	408,389.00	408,389.00	408,389.00
825333 Federal Medi-Cal Mental Hlth	-	-	-	13,204,583.00	13,204,583.00	13,204,583.00
826390 Other Charges	190,667.38	5,987,830.94	-	1,000.00	1,000.00	1,000.00
827802 Oper Transfer In	4,625,526.73	-	12,473,625.00	-	-	-
Total Revenues	4,921,019.22	14,824,600.84	19,674,108.00	19,967,852.00	19,967,852.00	19,967,852.00
Salaries & Employee Benefits						
861011 Regular Employees	440,482.33	555,395.81	1,030,932.00	1,726,683.00	1,726,683.00	1,726,683.00
861012 Extra Help	-	-	5,597.00	-	-	-
861013 Overtime Reg Emp	-	58.88	-	-	-	-
861021 Co Cont Retirement	159,020.60	173,309.25	320,531.00	568,720.00	568,720.00	568,720.00
861022 Co Cont OASDI	26,246.64	33,064.38	59,288.00	106,172.00	106,172.00	106,172.00
861023 Co Cont Medicare	6,138.53	7,733.07	14,227.00	24,829.00	24,829.00	24,829.00
861024 Co Cont Retire Incr	13,318.42	44,426.94	75,220.00	154,720.00	154,720.00	154,720.00
861030 Co Cont Health Ins	75,293.13	99,438.61	216,255.00	400,259.00	400,259.00	400,259.00
861031 Co Cont Unemp Ins	287.00	-	-	-	-	-
861035 Co Cont Workers Comp	241.00	236.00	232.00	688.00	688.00	688.00
Total Salaries & Employee Benefits	721,027.65	913,662.94	1,722,282.00	2,982,071.00	2,982,071.00	2,982,071.00
Services & Supplies						
862060 Communications	1,731.51	1,746.64	2,200.00	4,400.00	4,400.00	4,400.00
862080 Food	275.57	-	700.00	700.00	700.00	700.00
862090 Household Expense	-	-	-	-	-	-
862101 Insurance - General	1,169.00	1,368.00	2,172.00	2,503.00	2,503.00	2,503.00
862120 Maintenance Equipment	-	-	-	-	-	-
862150 Memberships	7,940.67	11,065.66	11,066.00	12,172.00	12,172.00	12,172.00
862170 Office Expense	2,515.04	348.67	1,600.00	1,600.00	1,600.00	1,600.00
862182 Data Processing Svcs	-	-	-	-	-	-
862187 Education & Training	60.00	99.99	10,000.00	10,000.00	10,000.00	10,000.00
862189 Prof/Spec Svcs - Other	828,899.55	664,280.13	2,851,375.00	1,921,375.00	1,921,375.00	1,921,375.00
862190 Publications & Legal Notices	-	431.98	-	-	-	-
862194 A-87 Costs	67,659.00	68,258.00	68,258.00	69,253.00	69,253.00	69,253.00
862210 Rent/Lease - Bldg Grnds	-	-	-	-	-	-
862228 Software-Short Term	-	-	-	800.00	800.00	800.00
862230 Info Tech Equip	14,902.08	12,308.75	9,846.00	10,579.00	8,463.00	8,463.00
862239 Spec Dept Expense	1,238,319.20	375,709.51	1,638,070.00	745,000.00	745,000.00	745,000.00
862250 Trans/Travel	14,345.61	3,891.01	3,000.00	21,200.00	21,200.00	21,200.00
862253 Travel Out of County	70.00	-	1,500.00	9,000.00	9,000.00	9,000.00
Total Services & Supplies	2,177,887.23	1,139,508.34	4,599,787.00	2,808,582.00	2,806,466.00	2,806,466.00
Other Charges						
863113 Paymts to Other Govts	-	-	4,929,962.00	5,445,189.00	5,445,189.00	5,445,189.00
863164 Organizational	2,269,402.69	7,029,064.56	9,678,050.00	11,174,878.00	11,174,878.00	11,174,878.00
863280 Contr to Other Agncs	289,406.59	602,868.97	577,220.00	775,000.00	775,000.00	775,000.00
Total Other Charges	2,558,809.28	7,631,933.53	15,185,232.00	17,395,067.00	17,395,067.00	17,395,067.00
Fixed Assets						
864360 Structures & Improvements	-	-	370,000.00	-	-	-
864370 Equipment	-	-	60,000.00	-	-	-

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Total Fixed Assets	-	-	430,000.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(76,409.97)	(92,448.25)	-	-	-	-
865802 Oper Transfer Out	-	-	1,948,273.00	2,353,587.00	2,353,587.00	2,353,587.00
Total Expend Transfer & Reimb	(76,409.97)	(92,448.25)	1,948,273.00	2,353,587.00	2,353,587.00	2,353,587.00
Total Net Appropriations	<u>5,381,314.19</u>	<u>9,592,656.56</u>	<u>23,885,574.00</u>	<u>25,539,307.00</u>	<u>25,537,191.00</u>	<u>25,537,191.00</u>
Net County Cost (Fund Contribution)	<u>460,294.97</u>	<u>(5,231,944.28)</u>	<u>4,211,466.00</u>	<u>5,571,455.00</u>	<u>5,569,339.00</u>	<u>5,569,339.00</u>

4052 - MENTAL HEALTH TREATMENT ACT (MEASURE B)
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Function: 4 Health & Sanitation
Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4052 Mental Health Treatment Act
Fund: 1224 Mental Health Treatment

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821500 Sales & Use Tax	8,067,213.21	2,526,080.58	2,407,901.00	2,356,097.00	2,356,097.00	2,356,097.00
824100 Interest	578,778.67	1,104,623.69	444,656.00	583,375.00	583,375.00	583,375.00
824101 Change in Fair Value Investment	(349,696.77)	-	-	-	-	-
824200 Rents & Concess	1,080.00	2,455.00	2,000.00	3,150.00	3,150.00	3,150.00
825490 State Other	-	-	9,368,147.00	3,681,904.00	3,681,904.00	3,681,904.00
826390 Other Charges	83,860.03	4,237.25	2,000.00	3,600.00	3,600.00	3,600.00
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	8,381,235.14	3,637,396.52	12,224,704.00	6,628,126.00	6,628,126.00	6,628,126.00
Salaries & Employee Benefits						
861031 Co Cont Unemp Ins	985.00	-	-	-	-	-
Total Salaries & Employee Benefits	985.00	-	-	-	-	-
Services & Supplies						
862060 Communications	4,466.80	264.48	4,300.00	-	-	-
862090 Household Expense	9,414.94	4,126.99	6,941.00	7,774.00	7,774.00	7,774.00
862101 Insurance - General	283.00	686.00	686.00	152.00	152.00	152.00
862130 Maint Strc Impr & Grnds	15,583.72	16,789.29	19,324.00	21,643.00	21,643.00	21,643.00
862170 Office Expense	387.63	-	1,000.00	1,000.00	1,000.00	1,000.00
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	388,245.13	615,233.37	500,000.00	850,000.00	850,000.00	850,000.00
862190 Publ/Legal Notice	-	-	200.00	-	-	-
862194 A-87 Costs	67,956.00	61,379.00	341,864.00	75,000.00	75,000.00	75,000.00
862230 Info Tech Equip	4,504.60	-	1,400.00	1,400.00	1,400.00	1,400.00
862239 Spec Dept Expense	135,692.72	36,900.39	467,914.78	100,923.00	100,923.00	100,923.00
862250 Trans/Travel	-	-	1,000.00	-	-	-
862253 Travel Out of County	-	-	1,000.00	-	-	-
862260 Utilities	5,820.36	5,599.17	5,500.00	6,160.00	6,160.00	6,160.00
Total Services & Supplies	632,354.90	740,978.69	1,351,129.78	1,064,052.00	1,064,052.00	1,064,052.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	886,405.14	1,460,040.26	28,388,147.00	5,100,000.00	5,250,000.00	5,250,000.00
Total Expend Transfer & Reimb	886,405.14	1,460,040.26	28,388,147.00	5,100,000.00	5,250,000.00	5,250,000.00
Total Net Appropriations	1,519,745.04	2,201,018.95	29,739,276.78	6,164,052.00	6,314,052.00	6,314,052.00
Net County Cost (Fund Contribution)	(6,861,490.10)	(1,436,377.57)	17,514,572.78	(464,074.00)	(314,074.00)	(314,074.00)

4070 - HOSPITAL & MEDICAL SERVICES PROGRAM
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 402 Health and Sanitation - Hospital

Budget Unit: 4070 Hsptl & Mdcl Services

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Hlth Svcs	-	-	-	-	-	-
825473 Non-County Hosp	7,307.25	-	40,000.00	-	-	-
825475 EMS - Physician Svcs	247,897.29	162,023.57	299,905.00	-	-	-
825670 Federal Other	-	-	-	-	-	-
826390 Other Charges	-	9,230.49	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	<u>255,204.54</u>	<u>171,254.06</u>	<u>339,905.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Salaries & Employee Benefits						
861011 Regular Employees	-	-	8,852.00	-	-	-
861021 Co Cont Retirement	-	-	2,822.00	-	-	-
861022 Co Cont OASDI	-	-	499.00	-	-	-
861023 Co Cont Medicare	-	-	117.00	-	-	-
861024 Co Cont Retire Incr	-	-	612.00	-	-	-
861030 Co Cont Health Ins	-	-	3,421.00	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	<u>-</u>	<u>-</u>	<u>16,323.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Services & Supplies						
862194 A-87 Costs	-	704.00	-	-	-	-
862239 Spec Dept Expense	-	13,806.78	138,582.00	-	-	-
862253 Travel & Trsp Out of Co	-	-	-	-	-	-
Total Services & Supplies	<u>-</u>	<u>14,510.78</u>	<u>138,582.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Charges						
863152 Non-Co Contract Hosp	7,307.25	-	40,000.00	-	-	-
863154 Physician Svcs - EMS	279,948.39	116,535.44	145,000.00	-	-	-
Total Other Charges	<u>287,255.64</u>	<u>116,535.44</u>	<u>185,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	-	40,207.84	-	-	-	-
Total Expend Transfer & Reimb	<u>-</u>	<u>40,207.84</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Net Appropriations	<u>287,255.64</u>	<u>171,254.06</u>	<u>339,905.00</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net County Cost (Fund Contribution)	<u>32,051.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

4071 - PARTNERSHIP FOR HEALTH/INTERGOV TRANSFER (IGT)**Jenine Miller, Health Services Director**State Controller
County Budget Act
2010County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26County Budget Form
Schedule 9Function: 4 Health & Sanitation
Activity: 402 Health and Sanitation - HospitalBudget Unit: 4071 Intergov Transfer ("IGT")
Fund: 1226 Intergov Transfer ("IGT")

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(146,026.48)	-	-	-	-	-
825341 Realignment Health Services	-	-	-	-	-	-
825490 State Other	-	-	-	-	-	-
825670 Federal Other	4,535,053.96	855,549.62	1,272,724.09	3,670,203.00	3,670,203.00	3,670,203.00
826390 Other Charges	4,467.08	-	69,652.00	-	-	-
827802 Oper Transfer In	1,879,532.00	621,986.00	1,350,000.00	1,800,000.00	1,800,000.00	1,800,000.00
Total Revenues	6,273,026.56	1,477,535.62	2,692,376.09	5,470,203.00	5,470,203.00	5,470,203.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	22,625.00	138,128.10	-	-	-	-
862194 A-87 Costs	-	-	-	240.00	240.00	240.00
862239 Spec Dept Expense	1,879,532.00	621,986.00	1,350,000.00	1,800,000.00	1,800,000.00	1,800,000.00
Total Services & Supplies	1,902,157.00	760,114.10	1,350,000.00	1,800,240.00	1,800,240.00	1,800,240.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	2,719,680.45	1,926,969.97	4,341,539.09	2,816,234.00	2,993,469.00	2,993,469.00
Total Expend Transfer & Reimb	2,719,680.45	1,926,969.97	4,341,539.09	2,816,234.00	2,993,469.00	2,993,469.00
Total Net Appropriations	4,621,837.45	2,687,084.07	5,691,539.09	4,616,474.00	4,793,709.00	4,793,709.00
Net County Cost (Fund Contribution)	(1,651,189.11)	1,209,548.45	2,999,163.00	(853,729.00)	(676,494.00)	(676,494.00)

4072 - WHOLE PERSON CARE ("WPC")
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Function: 4 Health & Sanitation
Activity: 402 Health and Sanitation - Hospital

Budget Unit: 4072 Whole Person Care ("WPC")
Fund: 1227 Whole Person Care ("WPC")

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	(13,593.76)	-	-	-	-	-
825341 Realignment Health Services	-	-	-	-	-	-
825490 State Other	-	288,742.58	-	-	-	-
825670 Federal Other	-	-	-	-	-	-
826390 Other Charges	187,435.18	163,276.88	-	-	-	-
827802 Oper Transfer In	757,982.90	-	-	-	-	-
Total Revenues	931,824.32	452,019.46	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	176,149.24	170,366.63	-	-	-	-
861012 Extra Help	2,809.85	4,464.66	-	-	-	-
861013 Overtime Reg Emp	1,426.04	3,332.12	-	-	-	-
861021 Co Cont Retirement	63,463.48	54,807.50	-	-	-	-
861022 Co Cont OASDI	10,551.39	10,346.40	-	-	-	-
861023 Co Cont Medicare	2,508.34	2,484.43	-	-	-	-
861024 Co Cont Retire Incr	5,226.09	13,689.37	-	-	-	-
861030 Co Cont Health Ins	40,003.66	40,818.22	-	-	-	-
861031 Co Cont Unemp Ins	82.00	-	-	-	-	-
861035 Co Cont Workers Comp	50.00	54.00	-	-	-	-
Total Salaries & Employee Benefits	302,270.09	300,363.33	-	-	-	-
Services & Supplies						
862060 Communications	1,082.18	1,435.78	-	-	-	-
862101 Insurance - General	465.00	537.00	-	-	-	-
862170 Office Expense	45.79	31.77	-	-	-	-
862182 Data Processing Svcs	22,800.00	-	-	-	-	-
862187 Education & Training	180.12	750.00	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862194 A-87 Costs	79,636.00	21,579.00	-	-	-	-
862227 Software-Long Term	-	22,800.00	-	-	-	-
862230 Info Tech Equip	-	4,923.64	-	-	-	-
862239 Spec Dept Expense	66,156.16	97,432.48	-	-	-	-
862250 Trans/Travel	49.36	79.62	-	-	-	-
862253 Travel Out of County	193.00	2,086.84	-	-	-	-
Total Services & Supplies	170,607.61	151,656.13	-	-	-	-
Total Net Appropriations	472,877.70	452,019.46	-	-	-	-
Net County Cost (Fund Contribution)	(458,946.62)	-	-	-	-	-

4073 - TRANSITIONAL HOUSING
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Function: 4 Health & Sanitation
Activity: 402 Health and Sanitation - Hospital

Budget Unit: 4073 Transitional Housing
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	344,638.00	863,846.85	-	-	-	-
826390 Other Charges	57,544.27	9,270.93	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	296,824.22	-	-	-	-	-
Total Revenues	699,006.49	873,117.78	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	121,233.16	122,923.73	-	-	-	-
861012 Extra Help	8,397.00	23,727.60	-	-	-	-
861013 Overtime Reg Emp	558.62	1,246.82	-	-	-	-
861021 Co Cont Retirement	41,911.92	39,285.53	-	-	-	-
861022 Co Cont OASDI	7,351.59	7,390.31	-	-	-	-
861023 Co Cont Medicare	1,841.34	2,072.47	-	-	-	-
861024 Co Cont Retire Incr	2,004.84	8,374.28	-	-	-	-
861030 Co Cont Health Ins	11,537.52	20,119.16	-	-	-	-
861031 Co Cont Unemp Ins	82.00	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	194,917.99	225,139.90	-	-	-	-
Services & Supplies						
862060 Communications	652.43	841.19	-	-	-	-
862170 Office Expense	284.87	3,908.21	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	433,693.02	126,435.73	-	-	-	-
862190 Publ & Legal Notice	-	-	-	-	-	-
862194 A-87 Costs	-	12,593.00	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	198,032.58	203,168.84	-	-	-	-
862250 Trans/Travel	27.42	-	-	-	-	-
862253 Travel Out of County	120.00	1,030.91	-	-	-	-
862260 Utilities	-	-	-	-	-	-
Total Services & Supplies	632,810.32	347,977.88	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(67,225.67)	-	-	-	-	-
865802 Oper Transfer Out	-	300,000.00	-	-	-	-
Total Expend Transfer & Reimb	(67,225.67)	300,000.00	-	-	-	-
Total Net Appropriations	760,502.64	873,117.78	-	-	-	-
Net County Cost (Fund Contribution)	61,496.15	-	-	-	-	-

4075 - LIVE OAK
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Function: 5 Public Assistance
Activity: 503 Public Assistance - Other Assistance

Budget Unit: 4075 Live Oak
Fund: 2330 Transitional Housing

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	-	-	1,193,422.00	643,194.00	643,194.00	643,194.00
826390 Other Charges	-	399,745.10	-	501,030.00	501,030.00	501,030.00
827802 Oper Transfer In	-	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Total Revenues	-	699,745.10	1,493,422.00	1,444,224.00	1,444,224.00	1,444,224.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	140,620.00	135,927.00	135,927.00	135,927.00
861012 Extra Help	-	-	24,273.00	24,273.00	24,273.00	24,273.00
861013 Overtime Reg Emp	-	-	1,500.00	1,500.00	1,500.00	1,500.00
861021 Co Cont Retirement	-	-	48,275.00	46,582.00	46,582.00	46,582.00
861022 Co Cont OASDI	-	-	8,718.00	8,428.00	8,428.00	8,428.00
861023 Co Cont Medicare	-	-	2,039.00	1,971.00	1,971.00	1,971.00
861024 Co Cont Retire Incr	-	-	14,807.00	11,513.00	11,513.00	11,513.00
861030 Co Cont Health Ins	-	-	25,947.00	12,518.00	12,518.00	12,518.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	352.00	352.00	352.00
Total Salaries & Employee Benefits	-	-	266,179.00	243,064.00	243,064.00	243,064.00
Services & Supplies						
862060 Communications	-	752.66	1,000.00	1,000.00	1,000.00	1,000.00
862101 Insurance - General	-	-	-	822.00	822.00	822.00
862170 Office Expense	-	7,332.60	2,500.00	2,500.00	2,500.00	2,500.00
862189 Prof/Spec Svcs - Other	-	-	822,785.00	782,785.00	782,785.00	782,785.00
862194 A-87 Costs	-	-	15,000.00	10,380.00	10,380.00	10,380.00
862239 Spec Dept Expense	-	550,286.48	224,707.00	206,543.00	206,543.00	206,543.00
862250 Trans/Travel	-	207.89	500.00	500.00	500.00	500.00
862253 Travel Out of County	-	-	4,000.00	4,000.00	4,000.00	4,000.00
862260 Utilities	-	77,472.22	-	-	-	-
Total Services & Supplies	-	636,051.85	1,070,492.00	1,008,530.00	1,008,530.00	1,008,530.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	300,000.00	300,000.00	300,000.00	300,000.00
Total Expend Transfer & Reimb	-	-	300,000.00	300,000.00	300,000.00	300,000.00
Total Net Appropriations	-	636,051.85	1,636,671.00	1,551,594.00	1,551,594.00	1,551,594.00
Net County Cost (Fund Contribution)	-	(63,693.25)	143,249.00	107,370.00	107,370.00	107,370.00

4080 - CALIFORNIA CHILDREN'S SERVICES
Robin Heller, Child Support Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 403 Health and Sanitation - CCS

Budget Unit: 4080 Public Health - CCS

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825250 State Aid CCS	340,294.00	311,317.00	-	-	-	-
825341 Realignment Hlth Svcs	-	-	-	-	-	-
825490 State Other	602,847.00	221,615.00	175,045.00	-	-	-
825670 Federal Other	-	265,996.00	797,614.00	-	-	-
826330 CA Children's Svcs	-	-	-	-	-	-
826390 Other Charges	20.00	15,119.37	-	-	-	-
827802 Operating Transfer In	404,969.40	407,122.18	863,416.00	-	-	-
Total Revenues	1,348,130.40	1,221,169.55	1,836,075.00	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	492,908.90	513,195.56	739,581.00	-	-	-
861012 Extra Help	116,665.98	104,409.99	34,104.00	-	-	-
861013 Overtime Reg Emp	27,250.33	1,470.11	-	-	-	-
861021 Co Cont Retirement	176,480.77	168,694.15	239,156.00	-	-	-
861022 Co Cont OASDI	30,461.88	30,094.05	39,968.00	-	-	-
861023 Co Cont Medicare	8,815.83	8,552.09	9,842.00	-	-	-
861024 Co Cont Retire Incr	11,365.32	38,674.29	55,798.00	-	-	-
861030 Co Cont Health Ins	91,201.72	107,573.65	161,892.00	-	-	-
861031 Co Cont Unemp Ins	925.00	-	-	-	-	-
861035 Co Cont Workers Comp	19,209.00	19,013.00	26,982.00	-	-	-
Total Salaries & Employee Benefits	975,284.73	991,676.89	1,307,323.00	-	-	-
Services & Supplies						
862060 Communications	5,143.31	4,267.17	8,059.00	-	-	-
862101 Insurance - General	3,627.00	4,277.00	9,950.00	-	-	-
862109 Insurance Other	3,070.00	1,840.00	3,538.00	-	-	-
862120 Maintenance-Equipment	-	-	-	-	-	-
862150 Memberships	-	500.00	-	-	-	-
862170 Office Expense	9,199.02	5,637.97	8,797.00	-	-	-
862185 Medical/Dental Svcs	170.00	-	-	-	-	-
862187 Education & Training	-	-	5,000.00	-	-	-
862189 Prof/Spec Svcs - Other	331.44	41,949.00	56,500.00	-	-	-
862190 Publ/Legal Notice	2,745.58	176.38	520.00	-	-	-
862194 A-87 Costs	-	70,339.00	86,080.00	-	-	-
862230 Info Tech Equip	16,408.75	14,770.50	20,679.00	-	-	-
862239 Spec Dept Expense	549,972.40	371,191.07	317,411.00	-	-	-
862250 Trans/Travel	2.62	-	1,420.00	-	-	-
862253 Travel Out of County	-	-	2,400.00	-	-	-
862260 Utilities	4,985.09	3,977.45	6,446.00	-	-	-
Total Services & Supplies	595,655.21	518,925.54	526,800.00	-	-	-
Other Charges						
863113 Pmt Other Gov Agency	-	277.00	300.00	-	-	-
Total Other Charges	-	277.00	300.00	-	-	-

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Expend Transfer & Reimb						
865380 Intrafund Transfer	(414,187.54)	(328,375.88)	1,652.00	-	-	-
865802 Operating Transfer Out	-	38,666.00	-	-	-	-
Total Expend Transfer & Reimb	(414,187.54)	(289,709.88)	1,652.00	-	-	-
Total Net Appropriations	1,156,752.40	1,221,169.55	1,836,075.00	-	-	-
Net County Cost (Fund Contribution)	(191,378.00)	-	-	-	-	-

4081 - Public Health Realignment
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4081 Public Health Realignment

Fund: 2850 Public Health Realignment

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	4,212,069.28	1,110,323.00	3,452,775.00	3,593,071.00	3,593,071.00	3,593,071.00
826390 Other Charges	-	-	77,469.00	-	-	-
827802 Operating Transfer In	-	2,650,048.16	93,963.67	-	-	-
Total Revenues	4,212,069.28	3,760,371.16	3,624,207.67	3,593,071.00	3,593,071.00	3,593,071.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	3,252,423.47	2,780,284.89	3,033,448.00	4,312,238.00	4,462,239.00	4,462,239.00
Total Expend Transfer and Reimb	3,252,423.47	2,780,284.89	3,033,448.00	4,312,238.00	4,462,239.00	4,462,239.00
Total Net Appropriations	3,252,423.47	2,780,284.89	3,033,448.00	4,312,238.00	4,462,239.00	4,462,239.00
Net County Cost (Fund Contribution)	(959,645.81)	(980,086.27)	(590,759.67)	719,167.00	869,168.00	869,168.00

4082 - Public Health Realignment Match
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4082 Public Health Realignment Match

Fund: 2851 Public Health Realignment Match

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
827802 Operating Transfer In	-	347,945.00	347,945.00	347,945.00	347,945.00	347,945.00
Total Revenues	-	347,945.00	347,945.00	347,945.00	347,945.00	347,945.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	347,945.00	347,945.00	347,945.00
Total Expend Transfer and Reimb	-	-	-	347,945.00	347,945.00	347,945.00
Total Net Appropriations	-	-	-	347,945.00	347,945.00	347,945.00
Net County Cost (Fund Contribution)	-	(347,945.00)	(347,945.00)	-	-	-

4085 - Mental Health Realignment Match
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
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County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4085 Mental Health Realignment Match

Fund: 2854 Mental Health Realignment Match

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825342 Realignment Mental Health	-	-	-	-	-	-
827802 Operating Transfer In	-	28,840.00	28,840.00	28,840.00	28,840.00	28,840.00
Total Revenues	-	28,840.00	28,840.00	28,840.00	28,840.00	28,840.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	28,840.00	28,840.00	28,840.00
Total Expend Transfer and Reimb	-	-	-	28,840.00	28,840.00	28,840.00
Total Net Appropriations	-	-	-	28,840.00	28,840.00	28,840.00
Net County Cost (Fund Contribution)	-	(28,840.00)	(28,840.00)	-	-	-

4086 - Child Care Service Realignment
Robin Heller, Child Support Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 2 Public Protection

Activity: 201 Public Protection - Judicial

Budget Unit: 4086 CCS Realignment

Fund: 2855 CCS Realignment

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	15,318.00	-	-	-
825343 Realignment Public Assistance	-	-	-	-	-	-
827802 Operating Transfer In	111,111.00	18,797.00	-	111,111.00	111,111.00	111,111.00
Total Revenues	111,111.00	18,797.00	15,318.00	111,111.00	111,111.00	111,111.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	105,271.80	109,281.67	88,039.00	88,039.00	88,039.00
Total Expend Transfer and Reimb	-	105,271.80	109,281.67	88,039.00	88,039.00	88,039.00
Total Net Appropriations	-	105,271.80	109,281.67	88,039.00	88,039.00	88,039.00
Net County Cost (Fund Contribution)	(111,111.00)	86,474.80	93,963.67	(23,072.00)	(23,072.00)	(23,072.00)

4095 - Mental Health Realignment 2011
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4095 Mental Health Realignment 2011

Fund: 2864 Mental Health Realignment 2011

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825330 State Aid Mental Health	4,605,952.73	-	-	9,383,092.00	9,383,092.00	9,383,092.00
825341 Realignment Health Services	-	-	-	-	-	-
825342 Realignment Mental Health	10,463,767.37	-	9,076,559.00	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	15,069,720.10	-	9,076,559.00	9,383,092.00	9,383,092.00	9,383,092.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	12,285,919.88	-	11,593,965.00	9,383,092.00	9,383,092.00	9,383,092.00
Total Expend Transfer and Reimb	12,285,919.88	-	11,593,965.00	9,383,092.00	9,383,092.00	9,383,092.00
Total Net Appropriations	12,285,919.88	-	11,593,965.00	9,383,092.00	9,383,092.00	9,383,092.00
Net County Cost (Fund Contribution)	(2,783,800.22)	-	2,517,406.00	-	-	-

4096 - Mental Health Realignment 2011 Reserve
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
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County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Activity: 502 Public Assistance - Aid Program

Budget Unit: 4096 Mental Health Realignment 2011 Reserve

Fund: 2865 Mental Health Realignment 2011 Reserve

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825330 State Aid Mental Health	-	-	-	-	-	-
825341 Realignment Health Services	-	-	-	-	-	-
825342 Realignment Mental Health	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	-	169,000.00	169,000.00
Total Expend Transfer and Reimb	-	-	-	-	169,000.00	169,000.00
Total Net Appropriations	-	-	-	-	169,000.00	169,000.00
Net County Cost (Fund Contribution)	-	-	-	-	169,000.00	169,000.00

4510 - SOLID WASTE DIVISION
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
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County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 404 Health and Sanitation - Sanitation

Budget Unit: 4510 Mendocino County Solid Waste

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	32,578.00	48,588.36	65,873.00	110,000.00	110,000.00	110,000.00
826272 Interfund - DOT	45,835.73	47,972.08	104,550.00	138,583.00	138,583.00	138,583.00
826310 Caspar/Ft Bragg Refuse	8,309.77	8,891.94	5,000.00	5,000.00	5,000.00	5,000.00
826390 Other Charges	616,973.21	644,967.30	550,000.00	500,000.00	500,000.00	500,000.00
827600 Other Sales	-	-	-	190,020.00	190,020.00	190,020.00
827700 Other	34,984.99	43,869.00	189,993.00	-	-	-
827802 Oper Transfer In	8,012.00	-	-	-	-	-
Total Revenues	746,693.70	794,288.68	915,416.00	943,603.00	943,603.00	943,603.00
Salaries & Employee Benefits						
861011 Regular Employees	249,210.70	249,382.13	250,160.00	273,465.00	255,101.00	255,101.00
861012 Extra Help	2,116.88	-	-	-	-	-
861021 Co Cont Retirement	88,900.88	78,833.30	84,700.00	93,899.00	85,179.00	85,179.00
861022 Co Cont OASDI	14,747.24	14,694.39	15,511.00	16,559.00	15,420.00	15,420.00
861023 Co Cont Medicare	3,591.44	3,530.13	3,627.00	3,873.00	3,607.00	3,607.00
861024 Co Cont Retire Incr	8,359.16	20,772.88	23,504.00	28,201.00	24,770.00	24,770.00
861030 Co Cont Health Ins	26,167.21	32,103.56	36,898.00	38,731.00	38,731.00	38,731.00
861031 Co Cont Unemp Ins	82.00	-	-	-	-	-
861035 Co Cont Workers Comp	29,619.00	471.00	347.00	246.00	246.00	246.00
Total Salaries & Employee Benefits	422,794.51	399,787.39	414,747.00	454,974.00	423,054.00	423,054.00
Services & Supplies						
862060 Communications	660.77	672.86	840.00	840.00	840.00	840.00
862101 Insurance - General	460.00	472.00	550.00	613.00	613.00	613.00
862130 Maint - Strc Impr & Grnds	-	-	-	35,000.00	35,000.00	35,000.00
862150 Memberships	159.95	409.95	540.00	565.00	565.00	565.00
862170 Office Expense	730.51	2,285.44	1,500.00	1,500.00	1,500.00	1,500.00
862183 Legal Fees	5,614.84	4,776.97	6,000.00	7,500.00	7,500.00	7,500.00
862187 Education & Training	475.63	-	1,750.00	2,000.00	2,000.00	2,000.00
862189 Prof/Spec Svcs - Other	84,650.61	106,739.99	248,833.00	225,922.00	225,922.00	225,922.00
862190 Publ & Legal Notices	50.00	-	250.00	250.00	250.00	250.00
862217 Debt Service Principal	22,401.00	-	-	-	-	-
862227 Software - Long Term	-	-	4,000.00	75,000.00	75,000.00	75,000.00
862230 Info Tech Equip	(22,401.00)	4,923.50	-	4,232.00	3,386.00	3,386.00
862239 Spec Dept Expense	-	-	8,500.00	8,500.00	8,500.00	8,500.00
862250 Trans/Travel	-	-	500.00	750.00	750.00	750.00
862253 Travel Out of County	-	-	1,250.00	1,500.00	1,500.00	1,500.00
Total Services & Supplies	92,802.31	120,280.71	274,513.00	364,172.00	363,326.00	363,326.00
Fixed Assets						
864370 Equipment	-	-	-	50,000.00	50,000.00	50,000.00
Total Fixed Assets	-	-	-	50,000.00	50,000.00	50,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Oper Transfer Out	-	274,220.58	226,156.00	74,457.00	107,223.00	107,223.00
Total Expend Transfer & Reimb	-	274,220.58	226,156.00	74,457.00	107,223.00	107,223.00
Total Net Appropriations	515,596.82	794,288.68	915,416.00	943,603.00	943,603.00	943,603.00
Net County Cost (Fund Contribution)	(231,096.88)	-	-	-	-	-

4511 - LANDFILL CLOSURE
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 404 Health and Sanitation - Sanitation

Budget Unit: 4511 Landfill Closure

Fund: 1202 Landfill Closure

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	75,137.45	132,648.87	15,000.00	25,000.00	25,000.00	25,000.00
824101 Change in Fair Value Investment	21,440.84	-	-	-	-	-
826310 Caspar/Ft Bragg Refuse	104,579.39	145,272.16	50,000.00	50,000.00	50,000.00	50,000.00
826390 Other Charges	838,074.53	862,219.70	780,000.00	-	-	-
827802 Oper Transfer In	23,687.32	274,220.58	1,673,921.00	827,592.00	860,358.00	860,358.00
Total Revenues	1,062,919.53	1,414,361.31	2,518,921.00	902,592.00	935,358.00	935,358.00
Services & Supplies						
862101 Insurance - General	717.00	999.00	1,162.00	759.00	759.00	759.00
862120 Maintenance - Equip	12,101.04	8,801.20	7,500.00	6,000.00	6,000.00	6,000.00
862130 Maint - Strc/Impr/Grndds	2,257.63	92,651.13	186,250.00	55,600.00	55,600.00	55,600.00
862160 Misc Expense	46,339.00	48,517.00	53,295.00	55,709.00	55,709.00	55,709.00
862170 Office Expense	1,715.08	229.49	1,500.00	1,500.00	1,500.00	1,500.00
862183 Legal Fees	457.61	-	2,000.00	2,000.00	2,000.00	2,000.00
862189 Prof/Spec Svcs - Other	563,958.15	603,466.05	914,900.00	1,011,415.00	1,011,415.00	1,011,415.00
862190 Publ & Legal Notices	163.32	142.84	1,500.00	1,000.00	1,000.00	1,000.00
862193 Construction Contracts	24,850.00	-	-	4,000,000.00	4,000,000.00	4,000,000.00
862194 A-87 Costs	6,146.00	10,384.00	10,384.00	9,901.00	9,901.00	9,901.00
862220 Small Tool/Instrument	505.81	1,168.82	2,500.00	2,500.00	2,500.00	2,500.00
862230 Info Tech Equip	-	-	500.00	500.00	500.00	500.00
862239 Spec Dept Expense	135,883.64	209,158.21	135,000.00	175,000.00	175,000.00	175,000.00
862250 Trans/Travel	2,860.24	1,430.47	10,000.00	10,000.00	10,000.00	10,000.00
Total Services & Supplies	797,954.52	976,948.21	1,326,491.00	5,331,884.00	5,331,884.00	5,331,884.00
Fixed Assets						
864370 Equipment	23,687.32	-	12,000.00	12,000.00	12,000.00	12,000.00
Total Fixed Assets	23,687.32	-	12,000.00	12,000.00	12,000.00	12,000.00
Total Net Appropriations	821,641.84	976,948.21	1,338,491.00	5,343,884.00	5,343,884.00	5,343,884.00
Net County Cost (Fund Contribution)	(241,277.69)	(437,413.10)	(1,180,430.00)	4,441,292.00	4,408,526.00	4,408,526.00

5010 - SOCIAL SERVICES ADMINISTRATION
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5010 Social Services Administration

Activity: 501 Public Assistance - Administration

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823300 Forfeiture & Penalty	-	-	7,000.00	-	-	-
824200 Rent/Concession	89,735.68	94,118.53	110,000.00	110,000.00	110,000.00	110,000.00
825150 Motor Vehicle in Lieu	909,337.16	909,337.16	909,337.00	909,337.00	909,337.00	909,337.00
825210 State Welfare Admin	5,320.00	9,568,834.00	-	-	-	-
825341 Realignment Hlth Svcs	-	9,624,466.45	-	-	-	-
825343 Realignment Pub Assist	-	4,822,878.05	-	-	-	-
825470 State Aid Veterans	123,278.00	119,494.07	85,944.00	116,676.00	116,676.00	116,676.00
825490 State Other	-	-	-	-	-	-
825510 Federal Welfare Admin	-	16,933,552.46	-	-	-	-
825520 Health Related Funds	-	10,185,234.92	-	-	-	-
826230 Estate Fee - Pub Admin	1,020.01	325.00	60,000.00	20,000.00	20,000.00	20,000.00
826380 Collection Fee	54,033.55	31,583.99	55,000.00	50,000.00	50,000.00	50,000.00
826390 Other Charges	706,972.36	630,844.15	1,250,000.00	1,008,000.00	1,008,000.00	1,008,000.00
826391 Conservator Svc Fee	-	-	72,000.00	-	-	-
827400 Prior Year Revenue	4.31	-	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Oper Transfer In	53,845,667.00	-	54,941,268.00	53,938,509.00	54,551,325.00	54,551,325.00
Total Revenues	55,735,368.07	52,920,668.78	57,490,549.00	56,152,522.00	56,765,338.00	56,765,338.00
Salaries & Employee Benefits						
861011 Regular Employees	21,655,190.12	21,520,707.23	21,987,998.00	22,813,182.00	23,569,070.00	23,569,070.00
861012 Extra Help	228,248.96	282,395.05	250,000.00	250,000.00	250,000.00	250,000.00
861013 Overtime Reg Emp	1,319,202.20	1,113,396.60	850,000.00	850,000.00	850,000.00	850,000.00
861021 Co Cont Retirement	7,779,984.96	6,988,734.45	7,831,164.00	7,920,969.00	7,928,378.00	7,928,378.00
861022 Co Cont OASDI	1,359,729.04	1,340,430.38	1,426,039.00	1,407,384.00	1,453,160.00	1,453,160.00
861023 Co Cont Medicare	323,375.70	318,354.55	333,509.00	329,149.00	339,858.00	339,858.00
861024 Co Cont Retire Incr	649,058.09	1,709,389.54	2,001,338.00	2,197,213.00	2,201,603.00	2,201,603.00
861030 Co Cont Health Ins	3,385,606.82	3,898,462.14	4,826,243.00	4,429,773.00	4,670,955.00	4,670,955.00
861031 Co Cont Unemp Ins	37,776.00	-	37,776.00	-	-	-
861035 Co Cont Workers Comp	1,159,336.00	1,099,562.00	1,041,630.00	982,466.00	841,668.83	841,668.83
Total Salaries & Employee Benefits	37,897,507.89	38,271,431.94	40,585,697.00	41,180,136.00	42,104,692.83	42,104,692.83
Services & Supplies						
862060 Communications	274,393.75	242,324.43	293,300.00	277,500.00	277,500.00	277,500.00
862062 Comm Microwave	35,557.88	36,624.62	35,144.00	36,198.00	36,198.00	36,198.00
862090 Household Expense	679,255.47	743,197.81	748,192.00	747,692.00	760,920.00	760,920.00
862101 Insurance - General	497,767.00	647,576.00	676,085.00	470,535.00	470,535.00	470,535.00
862109 Insurance - Other	-	-	-	-	-	-
862110 Jury/Witness Expense	-	-	1,000.00	-	-	-
862120 Maint - Equip	131,288.11	78,534.10	101,000.00	173,000.00	173,000.00	173,000.00
862130 Maint Strc/Impr/Grnds	183,614.70	173,199.17	205,000.00	169,000.00	169,000.00	169,000.00
862150 Memberships	48,764.88	49,401.08	52,500.00	56,600.00	56,600.00	56,600.00
862170 Office Expense	430,634.90	438,390.44	485,000.00	395,000.00	395,000.00	395,000.00
862171 Paper Supplies	30,634.33	31,316.62	42,500.00	39,000.00	39,000.00	39,000.00
862172 Office Exp - Fedex/UPS	14,547.22	17,950.51	20,000.00	22,300.00	22,300.00	22,300.00
862181 Auditing/Fiscal Svc	17,300.00	-	20,000.00	20,000.00	20,000.00	20,000.00
862182 Data Processing Svcs	173,502.99	179,000.19	364,035.00	340,596.00	172,596.00	172,596.00
862183 Legal Fees	83,846.56	72,384.72	42,000.00	60,000.00	60,000.00	60,000.00
862185 Medical/Dental Svcs	6,713.50	5,758.05	12,000.00	6,000.00	6,000.00	6,000.00
862187 Education & Training	45,917.26	23,304.00	93,400.00	47,000.00	47,000.00	47,000.00
862188 Printing	62,817.55	19,199.31	25,000.00	25,000.00	25,000.00	25,000.00
862189 Prof/Spec Svcs - Other	79,219.91	182,681.31	226,456.78	318,000.00	183,000.00	183,000.00
862190 Publ/Legal Notice	35,462.14	22,826.49	41,000.00	48,500.00	48,500.00	48,500.00
862194 A-87 Costs	1,500,000.00	2,719,333.00	2,719,333.00	2,097,654.00	2,097,654.00	2,097,654.00
862200 Rent/Lease - Equip	4,987.72	13,962.15	15,000.00	15,000.00	15,000.00	15,000.00
862210 Rent/Lease - Bldg Grnds	107,588.00	267,064.49	300,500.00	280,350.00	243,000.00	243,000.00
862215 Debt Service - Leases	135,697.34	-	-	-	-	-
862216 Interest Expense - Leases	39,302.66	-	-	-	-	-
862217 Debt Service Principal	24,000.00	-	-	-	-	-
862228 Software-Short Term	-	-	-	94,010.00	95,510.00	95,510.00
862230 Info Tech Equip	933,360.12	1,297,352.86	792,593.00	838,983.00	711,186.00	711,186.00
862239 Spec Dept Expense	1,389,025.46	1,359,631.49	545,064.00	807,500.00	785,000.00	785,000.00
862250 Trans/Travel	264,903.94	240,773.28	350,000.00	160,000.00	156,772.00	156,772.00
862253 Travel Out of County	172,712.08	258,492.36	375,000.00	295,000.00	285,000.00	285,000.00
862260 Utilities	306,335.85	308,497.82	455,000.00	320,000.00	320,000.00	320,000.00
Total Services & Supplies	7,709,151.32	9,428,776.30	9,036,102.78	8,160,418.00	7,671,271.00	7,671,271.00

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Other Charges						
863112 Pmt to Private Inst	-	-	1,397,682.00	1,046,000.00	1,006,000.00	1,006,000.00
863115 Svc Connected Exp	1,047,049.61	568,841.15	655,500.00	654,100.00	654,100.00	654,100.00
863116 Child Care Svcs - MOE	258,744.92	430,707.97	495,327.00	730,000.00	730,000.00	730,000.00
863118 Family Svcs	4,149,433.03	3,913,726.56	5,326,845.00	5,650,577.00	5,626,247.00	5,626,247.00
863121 Independent Living	40,886.05	34,557.09	65,000.00	61,286.00	61,286.00	61,286.00
863126 Cal-Learn Prog Svcs	480.00	630.00	10,000.00	2,500.00	2,500.00	2,500.00
863131 Family Preservation	-	22,801.82	260,433.00	147,947.00	147,947.00	147,947.00
863132 Family Track	617,594.27	585,691.48	300,000.00	312,830.00	312,830.00	312,830.00
863133 Office of Educ Contract	411,346.84	294,350.69	410,400.00	150,000.00	50,000.00	50,000.00
863135 Job Alliance Prog Svc	1,465,836.90	538,816.33	678,477.00	1,174,156.00	1,174,156.00	1,174,156.00
863138 Welfare to Work 15%	351,811.12	351,281.10	687,000.00	212,012.00	212,012.00	212,012.00
863140 IHSS - PA	9,577.51	12,269.48	28,600.00	15,000.00	15,000.00	15,000.00
Total Other Charges	8,352,760.25	6,753,673.67	10,315,264.00	10,156,408.00	9,992,078.00	9,992,078.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	46,600.00	8,051.71	73,792.00	77,740.00	77,740.00	77,740.00
Total Fixed Assets	46,600.00	8,051.71	73,792.00	77,740.00	77,740.00	77,740.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	(889,431.63)	(1,828,562.84)	(2,727,682.00)	(2,046,000.00)	(2,006,000.00)	(2,006,000.00)
865802 Oper Transfer Out	2,639,166.63	287,297.90	210,832.00	2,293,272.00	168,272.00	168,272.00
Total Expend Transfer & Reimb	1,749,735.00	(1,541,264.94)	(2,516,850.00)	247,272.00	(1,837,728.00)	(1,837,728.00)
Total Net Appropriations	55,755,754.46	52,920,668.68	57,494,005.78	59,821,974.00	58,008,053.83	58,008,053.83
Net County Cost (Fund Contribution)	20,386.39	(0.10)	3,456.78	3,669,452.00	1,242,715.83	1,242,715.83

5020 - HEALTH AND HUMAN SERVICES AGENCY ADMINISTRATION
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5020 HHSA Administration

Activity: 501 Public Assistance - Administration

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826390 Other Charges	5,388.00	4,972.71	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	5,388.00	4,972.71	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	885.60	-	-	-	-	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	291.60	-	-	-	-	-
861022 Co Cont OASDI	54.91	-	-	-	-	-
861023 Co Cont Medicare	12.84	-	-	-	-	-
861024 Co Cont to Ret Increment	36.47	-	-	-	-	-
861030 Co Cont Health Ins	30.84	-	-	-	-	-
861031 Co Cont Unemp Ins	2,436.00	-	-	-	-	-
861035 Co Cont Workers Comp	59,306.00	40,688.00	-	-	-	-
Total Salaries & Employee Benefits	63,054.26	40,688.00	-	-	-	-
Services & Supplies						
862060 Communications	151.36	-	-	-	-	-
862090 Household Expense	-	-	-	-	-	-
862101 Insurance - General	1,254.00	-	-	-	-	-
862170 Office Expense	1,177.42	227.81	-	-	-	-
Total Services & Supplies	2,582.78	227.81	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(60,249.04)	(35,943.10)	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(60,249.04)	(35,943.10)	-	-	-	-
Total Net Appropriations	5,388.00	4,972.71	-	-	-	-
Net County Cost (Fund Contribution)	0.00	-	-	-	-	-

5030 - Welfare Administration
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5030 Welfare Administration

Activity: 501 Public Assistance - Administration

Fund: 2320 Welfare Administration

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825210 State Welfare Administration	11,661,409.00	-	5,071,864.00	5,057,589.00	5,665,558.00	5,665,558.00
825510 Federal Welfare Administration	13,725,473.76	-	18,617,725.00	15,887,900.00	16,312,595.00	16,312,595.00
825518 Title IV-E	-	-	-	40,000.00	40,000.00	40,000.00
825520 Health Related Funds	-	-	8,341,709.00	5,939,101.00	6,251,813.00	6,251,813.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	25,386,882.76	-	32,031,298.00	26,924,590.00	28,269,966.00	28,269,966.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	26,279,382.20	-	32,031,298.00	26,924,590.00	28,269,966.00	28,269,966.00
Total Expend Transfer and Reimb	26,279,382.20	-	32,031,298.00	26,924,590.00	28,269,966.00	28,269,966.00
Total Net Appropriations	26,279,382.20	-	32,031,298.00	26,924,590.00	28,269,966.00	28,269,966.00
Net County Cost (Fund Contribution)	892,499.44	-	-	-	-	-

5031 - AFDC
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5031 AFDC

Activity: 502 Public Assistance - Aid Program

Fund: 2321 AFDC

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825210 State Welfare Administration	-	-	-	-	-	-
825241 State AFDC	103,249.92	-	-	10,964,102.00	10,833,099.00	10,833,099.00
825510 Federal Welfare Administration	-	-	-	-	-	-
825518 Title IV-E	-	-	-	-	-	-
825520 Health Related Funds	-	-	-	-	-	-
825541 Federal AFDC	10,014,048.00	-	11,388,030.00	-	-	-
827802 Operating Transfer In	5,809,345.27	-	-	5,585,842.00	5,585,842.00	5,585,842.00
Total Revenues	15,926,643.19	-	11,388,030.00	16,549,944.00	16,418,941.00	16,418,941.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	15,147,569.00	-	11,388,030.00	16,549,944.00	16,418,941.00	16,418,941.00
Total Expend Transfer and Reimb	15,147,569.00	-	11,388,030.00	16,549,944.00	16,418,941.00	16,418,941.00
Total Net Appropriations	15,147,569.00	-	11,388,030.00	16,549,944.00	16,418,941.00	16,418,941.00
Net County Cost (Fund Contribution)	(779,074.19)	-	-	-	-	-

5032 - Medi-Cal
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5032 Medi-Cal

Activity: 502 Public Assistance - Aid Program

Fund: 2322 Medical

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825210 State Welfare Administration	-	-	-	-	-	-
825510 Federal Welfare Administration	-	-	-	-	-	-
825518 Title IV-E	-	-	-	-	-	-
825520 Health Related Funds	6,284,079.00	-	6,851,500.00	8,417,516.00	8,905,397.00	8,905,397.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	6,284,079.00	-	6,851,500.00	8,417,516.00	8,905,397.00	8,905,397.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	6,058,095.00	-	6,851,500.00	8,417,516.00	8,905,397.00	8,905,397.00
Total Expend Transfer and Reimb	6,058,095.00	-	6,851,500.00	8,417,516.00	8,905,397.00	8,905,397.00
Total Net Appropriations	6,058,095.00	-	6,851,500.00	8,417,516.00	8,905,397.00	8,905,397.00
Net County Cost (Fund Contribution)	(225,984.00)	-	-	-	-	-

5033 - Food Stamps
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5033 Food Stamps

Activity: 502 Public Assistance - Aid Program

Fund: 2323 Food Stamps

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825210 State Welfare Administration	3,030,167.73	-	-	2,416,828.00	2,478,781.00	2,478,781.00
825510 Federal Welfare Administration	4,850,777.00	-	3,868,224.00	5,369,795.00	5,507,549.00	5,507,549.00
825518 Title IV-E	-	-	3,240,080.00	-	-	-
825520 Health Related Funds	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	7,880,944.73	-	7,108,304.00	7,786,623.00	7,986,330.00	7,986,330.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	7,118,516.00	-	7,108,304.00	7,786,623.00	7,986,330.00	7,986,330.00
Total Expend Transfer and Reimb	7,118,516.00	-	7,108,304.00	7,786,623.00	7,986,330.00	7,986,330.00
Total Net Appropriations	7,118,516.00	-	7,108,304.00	7,786,623.00	7,986,330.00	7,986,330.00
Net County Cost (Fund Contribution)	(762,428.73)	-	-	-	-	-

5035 - Welfare Realignment 2011
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5035 Welfare Realignment 2011

Activity: 502 Public Assistance - Aid Program

Fund: 2862 Welfare Realignment 2011

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	17,619,149.58	-	16,188,626.00	16,781,282.00	16,781,282.00	16,781,282.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	17,619,149.58	-	16,188,626.00	16,781,282.00	16,781,282.00	16,781,282.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	16,278,555.77	-	16,188,626.00	16,781,282.00	16,781,282.00	16,781,282.00
Total Expend Transfer and Reimb	16,278,555.77	-	16,188,626.00	16,781,282.00	16,781,282.00	16,781,282.00
Total Net Appropriations	16,278,555.77	-	16,188,626.00	16,781,282.00	16,781,282.00	16,781,282.00
Net County Cost (Fund Contribution)	(1,340,593.81)	-	-	-	-	-

5036 - Welfare Realignment
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5036 Welfare Realignment

Activity: 502 Public Assistance - Aid Program

Fund: 2852 Welfare Realignment

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	18,257,370.00	-	-	-
825343 Realignment Public Assistance	18,921,496.06	-	-	18,505,545.00	18,496,050.00	18,496,050.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	18,921,496.06	-	18,257,370.00	18,505,545.00	18,496,050.00	18,496,050.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	18,697,517.30	-	18,257,370.00	18,505,545.00	18,496,050.00	18,496,050.00
Total Expend Transfer and Reimb	18,697,517.30	-	18,257,370.00	18,505,545.00	18,496,050.00	18,496,050.00
Total Net Appropriations	18,697,517.30	-	18,257,370.00	18,505,545.00	18,496,050.00	18,496,050.00
Net County Cost (Fund Contribution)	(223,978.76)	-	-	-	-	-

5130 - CAL WORKS/FOSTER CARE
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5130 CalWorks/Foster Care

Activity: 502 Public Assistance - Aid Programs

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825241 State AFDC	-	5,851,402.00	-	-	-	-
825341 Realignment Hlth Svcs	-	9,831,201.18	-	-	-	-
825343 Realignment Pub Assist	-	2,763,028.46	-	-	-	-
825541 Federal AFDC	-	10,311,828.00	-	-	-	-
827700 Other	-	-	-	-	(762.00)	(762.00)
827802 Operating Transfer In	26,233,786.00	-	30,188,052.00	30,306,245.00	30,916,254.00	30,916,254.00
Total Revenues	26,233,786.00	28,757,459.64	30,188,052.00	30,306,245.00	30,915,492.00	30,915,492.00
Other Charges						
863111 Pub Assistance Pmt	7,524,119.19	8,698,304.48	9,281,856.00	10,080,012.00	10,065,012.00	10,065,012.00
863115 Svc Connected Exp	-	-	-	-	-	-
863122 Aid Adopted Children	8,829,729.90	9,358,731.50	8,870,304.00	9,970,392.00	9,970,392.00	9,970,392.00
863127 Foster Care Payment	9,552,196.91	10,700,423.76	12,035,892.00	11,305,980.00	10,880,088.00	10,880,088.00
Total Other Charges	25,906,046.00	28,757,459.74	30,188,052.00	31,356,384.00	30,915,492.00	30,915,492.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	400,000.00	-	-	-	-	-
Total Expend Transfer and Reimb	400,000.00	-	-	-	-	-
Total Net Appropriations	26,306,046.00	28,757,459.74	30,188,052.00	31,356,384.00	30,915,492.00	30,915,492.00
Net County Cost (Fund Contribution)	72,260.00	0.10	-	1,050,139.00	-	-

5170 - IN HOME SUPPORTIVE SERVICES
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5170 In Home Supportive Services

Activity: 502 Public Assistance - Aid Programs

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825210 State Welfare Admin	161,659.08	125,386.87	216,716.00	168,002.00	168,002.00	168,002.00
825343 Realignment Pub Assist	-	6,309,313.48	-	-	-	-
825510 Federal Welfare Admin	160,297.48	123,579.44	216,716.00	165,518.00	165,518.00	165,518.00
827802 Operating Transfer In	6,063,832.00	-	6,554,806.00	5,554,806.00	6,856,443.00	6,856,443.00
Total Revenues	6,385,788.56	6,558,279.79	6,988,238.00	5,888,326.00	7,189,963.00	7,189,963.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	176,148.00	176,148.00	176,148.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	60,746.00	60,746.00	60,746.00
861022 Co Cont OASDI	-	-	-	10,921.00	10,921.00	10,921.00
861023 Co Cont Medicare	-	-	-	2,553.00	2,553.00	2,553.00
861024 Co Cont to Ret Increment	-	-	-	15,818.00	15,818.00	15,818.00
861030 Co Cont Health Ins	-	-	-	40,012.00	40,012.00	40,012.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	306,198.00	306,198.00	306,198.00
Services & Supplies						
862165 Year End Admin Adj - Auditor	278,488.80	-	-	-	-	-
862187 Education & Training	-	-	10,000.00	10,000.00	10,000.00	10,000.00
862189 Prof/Spec Svcs - Other	276,001.68	265,581.79	433,432.00	27,321.00	27,321.00	27,321.00
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	554,490.48	265,581.79	443,432.00	37,321.00	37,321.00	37,321.00
Other Charges						
863139 In Home Supp Svcs	6,062,973.06	6,302,698.00	6,554,806.00	7,582,582.00	6,846,444.00	6,846,444.00
Total Other Charges	6,062,973.06	6,302,698.00	6,554,806.00	7,582,582.00	6,846,444.00	6,846,444.00
Total Net Appropriations	6,617,463.54	6,568,279.79	6,998,238.00	7,926,101.00	7,189,963.00	7,189,963.00
Net County Cost (Fund Contribution)	231,674.98	10,000.00	10,000.00	2,037,775.00	-	-

5190 - GENERAL RELIEF
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5190 General Relief

Activity: 503 Public Assistance - General Relief

Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822600 Other Permit	2,076.00	1,988.00	-	-	-	-
827704 General Relief Refund	32,625.72	40,338.38	51,143.00	40,413.00	40,413.00	40,413.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	34,701.72	42,326.38	51,143.00	40,413.00	40,413.00	40,413.00
Services & Supplies						
862186 Indigent Burial	88,634.95	58,165.38	100,000.00	100,000.00	100,000.00	100,000.00
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	88,634.95	58,165.38	100,000.00	100,000.00	100,000.00	100,000.00
Other Charges						
863112 Pmt to Private Inst	371,698.42	204,650.89	65,025.00	49,450.00	49,450.00	49,450.00
863115 Service Connected Expense	-	-	30,000.00	30,000.00	30,000.00	30,000.00
863119 Supp/Care - Other	57,225.92	62,223.87	91,200.00	72,000.00	72,000.00	72,000.00
863124 GR-SSI-SSP Applicants	69,045.87	82,488.86	91,200.00	72,000.00	72,000.00	72,000.00
Total Other Charges	497,970.21	349,363.62	277,425.00	223,450.00	223,450.00	223,450.00
Total Net Appropriations	586,605.16	407,529.00	377,425.00	323,450.00	323,450.00	323,450.00
Net County Cost (Fund Contribution)	551,903.44	365,202.62	326,282.00	283,037.00	283,037.00	283,037.00

6110 - LIBRARY
Mellisa Hannum, Librarian

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 6 Education

Budget Unit: 6110 Mendocino County Library

Activity: 602 Education - Library Services

Fund: 1205 County Library

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821500 Sales & Use Tax	3,070,185.25	2,958,946.55	2,980,024.00	2,831,023.00	2,831,023.00	2,831,023.00
824100 Interest	30,023.14	60,291.44	30,000.00	50,000.00	50,000.00	50,000.00
824101 Change in Fair Value Investment	(9,210.58)	-	-	-	-	-
825496 State Library Grant	33,040.00	30,858.00	37,950.00	-	-	-
825670 Federal Other Revenue	34,355.96	6,470.62	-	-	-	-
826370 Library Services	16,613.97	18,921.00	18,400.00	18,453.00	18,453.00	18,453.00
827600 Other Sales	6,537.84	6,175.33	6,720.00	4,393.00	4,393.00	4,393.00
827700 Other	-	-	5,000.00	-	-	-
827707 Donation	1,113.99	6,593.65	10,050.00	5,000.00	5,000.00	5,000.00
827801 Grant Revenue	-	-	9,850.00	-	-	-
827802 Oper Transfer In	1,584,854.00	2,245,184.00	2,009,647.00	2,205,887.00	2,205,887.00	2,205,887.00
Total Revenues	4,767,513.57	5,333,440.59	5,107,641.00	5,114,756.00	5,114,756.00	5,114,756.00
Salaries & Employee Benefits						
861011 Regular Employees	1,876,907.28	1,722,561.86	2,205,774.00	2,342,502.00	2,342,502.00	2,342,502.00
861012 Extra Help	67,185.00	116,169.87	52,023.00	30,000.00	30,000.00	30,000.00
861013 Overtime Reg Emp	6,770.80	18,093.34	10,000.00	20,000.00	20,000.00	20,000.00
861021 Co Cont Retirement	605,198.07	489,610.73	631,959.00	700,291.00	700,291.00	700,291.00
861022 Co Cont OASDI	103,177.43	90,953.87	136,755.00	126,292.00	126,292.00	126,292.00
861023 Co Cont Medicare	27,156.15	25,848.40	31,983.00	33,909.00	33,909.00	33,909.00
861024 Co Cont Retire Incr	36,816.91	110,700.25	152,711.00	180,386.00	180,386.00	180,386.00
861030 Co Cont Health Ins	312,130.17	340,638.23	400,585.00	386,281.00	386,281.00	386,281.00
861031 Co Cont Unemp Ins	3,337.00	-	-	-	-	-
861035 Co Cont Workers Comp	31,903.00	29,409.00	30,024.00	4,196.00	4,196.00	4,196.00
Total Salaries & Employee Benefits	3,070,581.81	2,943,985.55	3,651,814.00	3,823,857.00	3,823,857.00	3,823,857.00
Services & Supplies						
862060 Communications	34,602.22	51,731.54	41,902.00	37,358.00	37,358.00	37,358.00
862062 Comm Microwave	7,041.16	7,252.40	-	-	-	-
862090 Household Expense	124,558.04	94,696.94	123,985.00	123,630.00	123,630.00	123,630.00
862101 Insurance - General	37,287.00	40,885.00	51,410.00	52,365.00	52,365.00	52,365.00
862120 Maint - Equip	9,402.75	10,860.61	37,000.00	27,500.00	27,500.00	27,500.00
862130 Maint - Strc/Impr/Grnds	85,049.30	54,038.56	83,000.00	80,000.00	80,000.00	80,000.00
862150 Memberships	1,879.00	1,566.00	2,000.00	1,000.00	1,000.00	1,000.00
862170 Office Expense	31,340.19	34,256.21	12,900.00	15,710.00	15,710.00	15,710.00
862185 Medical/Dental Svcs	51,783.00	41,083.00	2,000.00	1,500.00	1,500.00	1,500.00
862187 Education & Training	2,656.56	549.00	2,950.00	1,000.00	1,000.00	1,000.00
862189 Prof/Spec Svcs - Other	294,445.12	288,688.86	397,249.00	329,332.00	329,332.00	329,332.00
862190 Publ/Legal Notice	843.10	2,152.63	3,100.00	1,500.00	1,500.00	1,500.00
862194 A-87 Costs	148,017.00	465,215.00	587,955.00	563,870.00	563,870.00	563,870.00
862210 Rents & Leases - Bldg Grnds	34,330.39	46,401.91	49,948.00	51,290.00	51,290.00	51,290.00
862215 Debt Service - Leases	46,209.84	-	-	-	-	-
862216 Interest Expense - Leases	665.95	-	-	-	-	-
862227 Software-Long Term	-	-	5,500.00	1,577.00	1,577.00	1,577.00
862228 Software-Short Term	4,080.63	83,877.38	102,181.00	45,683.00	45,683.00	45,683.00
862229 Software-Maintenance	5,472.00	1,402.61	17,148.00	-	-	-
862230 Info Tech Equip	136,893.63	125,946.85	96,276.00	96,954.00	73,570.00	73,570.00
862239 Spec Dept Expense	263,882.88	215,095.61	243,177.00	100,000.00	100,000.00	100,000.00
862250 Trans/Travel	18,970.63	15,307.74	20,900.00	10,600.00	10,600.00	10,600.00
862253 Travel Out of County	942.70	3,029.86	15,000.00	1,000.00	1,000.00	1,000.00
862260 Utilities	90,843.03	93,295.70	119,025.00	120,701.00	120,701.00	120,701.00
Total Services & Supplies	1,431,196.12	1,677,333.41	2,014,606.00	1,662,570.00	1,639,186.00	1,639,186.00
Fixed Assets						
864370 Equipment	66,546.22	-	4,699.68	-	-	-
Total Fixed Assets	66,546.22	-	4,699.68	-	-	-

Fiscal Year 2025-26 Budget Adoption Resolution - Exhibit A

Expend Transfer & Reimb						
865802 Oper Transfer Out	470,393.99	409.00	-	-	-	-
Total Expend Transfer & Reimb	470,393.99	409.00	-	-	-	-
Total Net Appropriations	5,038,718.14	4,621,727.96	5,671,119.68	5,486,427.00	5,463,043.00	5,463,043.00
Net County Cost (Fund Contribution)	271,204.57	(711,712.63)	563,478.68	371,671.00	348,287.00	348,287.00

6210 - FARM ADVISOR
Matthew Barnes, Director

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 6 Education
Activity: 602 Education - Agricultural Education

Budget Unit: 6210 Farm Advisor
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	13,115.00	-	-	-	-	-
Total Revenues	13,115.00	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	118,353.43	125,644.00	153,935.00	162,935.00	150,613.00	150,613.00
861012 Extra Help	380.88	-	-	-	-	-
861013 Overtime Reg Emp	-	899.64	-	-	-	-
861021 Co Cont Retirement	44,601.64	40,407.88	50,798.00	55,838.00	50,200.00	50,200.00
861022 Co Cont OASDI	7,222.79	7,609.20	9,544.00	10,101.00	9,337.00	9,337.00
861023 Co Cont Medicare	1,694.75	1,779.64	2,232.00	2,363.00	2,184.00	2,184.00
861024 Co Cont Retire Incr	2,140.14	8,637.07	11,284.00	13,801.00	11,633.00	11,633.00
861030 Co Cont Health Ins	16,516.04	27,831.41	43,982.00	59,984.00	59,984.00	59,984.00
861031 Co Cont Unemp Ins	(107.00)	-	-	-	-	-
861035 Co Cont Workers Comp	47.00	44.00	33.28	262.03	262.03	262.03
Total Salaries & Employee Benefits	190,849.67	212,852.84	271,808.28	305,284.03	284,213.03	284,213.03
Services & Supplies						
862060 Communications	7,013.92	7,726.09	14,051.56	9,040.00	9,040.00	9,040.00
862101 Insurance - General	3,681.00	4,322.00	5,355.75	4,975.00	4,975.00	4,975.00
862120 Maint - Equip	181.69	-	800.00	800.00	800.00	800.00
862150 Memberships	179.88	1,408.47	645.00	500.00	500.00	500.00
862170 Office Expense	3,000.79	3,497.79	5,495.00	4,495.00	4,495.00	4,495.00
862187 Education & Training	-	-	-	1,000.00	1,000.00	1,000.00
862189 Prof/Spec Svcs - Other	-	2,880.00	4,900.00	15,000.00	-	-
862210 Rents & Leases-Bld Grd	-	-	-	5,890.00	5,890.00	5,890.00
862228 Software-Short Term	-	-	-	736.00	736.00	736.00
862230 Info Tech Equip	3,635.92	8,784.43	1,664.00	10,008.00	7,717.00	7,717.00
862239 Spec Dept Expense	6,789.72	1,006.10	2,500.00	15,500.00	15,500.00	15,500.00
862250 Trans/Travel	16,541.88	9,403.20	12,648.50	8,238.66	8,238.66	8,238.66
862253 Travel Out of County	0.00	-	500.00	3,600.00	3,600.00	3,600.00
Total Services & Supplies	41,024.80	39,028.08	48,559.81	79,782.66	62,491.66	62,491.66
Total Net Appropriations	231,874.47	251,880.92	320,368.09	385,066.69	346,704.69	346,704.69
Net County Cost (Fund Contribution)	218,759.47	251,880.92	320,368.09	385,066.69	346,704.69	346,704.69

7010 Parks
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 7 Recreation and Culture
Activity: 701 Recreation and Culture - Recreation

Budget Unit: 7010 Parks
Fund: 1100 County General

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

7110 - MUSEUM
Karen Mattson, Muesum Adminstrator

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 7 Recreation and Culture
Activity: 702 Recreation and Culture - Culture

Budget Unit: 7110 Mendocino County Museum
Fund: 1100 County General

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824110 Endowment Fund	-	5,594.00	9,000.00	13,000.00	13,000.00	13,000.00
824200 Rent/Concession	20,368.74	24,297.63	24,293.00	25,022.00	25,022.00	25,022.00
826375 Parks & Rec Fee	-	-	-	-	-	-
826390 Other Charges	285.92	2,198.51	1,000.00	500.00	500.00	500.00
827700 Other	10,285.53	13,214.03	12,520.00	8,500.00	8,500.00	8,500.00
827707 Donation	23,880.18	17,945.89	8,000.00	6,000.00	6,000.00	6,000.00
827802 Operating Transfer In	18,332.00	-	-	-	-	-
Total Revenues	73,152.37	63,250.06	54,813.00	53,022.00	53,022.00	53,022.00
Salaries & Employee Benefits						
861011 Regular Employees	219,134.91	226,932.91	180,852.00	193,990.00	181,568.00	181,568.00
861012 Extra Help	17,789.04	10,905.12	22,200.00	13,191.00	13,191.00	13,191.00
861013 Overtime Reg Emp	1,036.51	1,764.31	6,090.00	-	-	-
861021 Co Cont Retirement	69,216.80	66,881.68	52,850.00	59,210.00	53,218.00	53,218.00
861022 Co Cont OASDI	12,251.23	12,436.77	11,211.00	10,712.00	9,942.00	9,942.00
861023 Co Cont Medicare	3,412.62	3,315.86	2,322.00	2,813.00	2,633.00	2,633.00
861024 Co Cont Retire Incr	3,476.00	14,404.96	11,738.00	14,634.00	12,255.00	12,255.00
861030 Co Cont Health Ins	19,022.99	47,590.88	26,882.00	12,797.00	12,797.00	12,797.00
861031 Co Cont Unemp Ins	134.00	-	-	-	-	-
861035 Co Cont Workers Comp	165.00	176.00	158.00	402.00	399.78	399.78
Total Salaries & Employee Benefits	345,639.10	384,408.49	314,303.00	307,749.00	286,003.78	286,003.78
Services & Supplies						
862060 Communications	1,286.64	823.65	805.00	850.00	850.00	850.00
862062 Comm Microwave	1,056.17	1,087.86	-	1,075.00	1,075.00	1,075.00
862090 Household Expense	1,222.89	3,126.44	250.00	500.00	500.00	500.00
862101 Insurance - General	46,844.00	50,694.00	42,647.00	41,111.00	41,111.00	41,111.00
862130 Maintenance - Structures & Impr	-	-	-	-	-	-
862150 Memberships	168.00	168.00	168.00	168.00	168.00	168.00
862170 Office Expense	3,515.74	2,594.82	1,275.00	1,275.00	1,275.00	1,275.00
862187 Education & Training	-	214.00	250.00	250.00	250.00	250.00
862189 Prof/Spec Svcs - Other	25,404.99	27,661.99	1,800.00	-	-	-
862190 Publ/Legal Notice	-	-	-	-	-	-
862228 Software - Short Term	-	-	100.00	216.00	216.00	216.00
862229 Software Maintenance	-	-	920.00	1,320.00	1,320.00	1,320.00
862230 Info Tech Equip	12,830.73	17,270.94	-	14,072.00	11,313.00	11,313.00
862239 Spec Dept Expense	8,579.89	13,186.81	5,000.00	6,800.00	6,800.00	6,800.00
862250 Trans/Travel	283.54	169.92	500.00	500.00	500.00	500.00
862253 Travel Out of County	-	-	-	-	-	-
862260 Utilities	50,343.49	48,935.57	53,624.00	56,926.00	56,926.00	56,926.00
Total Services & Supplies	151,536.08	165,934.00	107,339.00	125,063.00	122,304.00	122,304.00
Total Net Appropriations	497,175.18	550,342.49	421,642.00	432,812.00	408,307.78	408,307.78
Net County Cost (Fund Contribution)	424,022.81	487,092.43	366,829.00	379,790.00	355,285.78	355,285.78

8010 - GENERAL DEBT SERVICE - COPs
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 8 Debt Service

Budget Unit: 8010 Debt Service

Activity: 801 Debt Service - Retirement of LT Debt

Fund: 1400 Debt Service

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823110 Crim Just Const Fund	9,060.00	8,760.00	-	8,490.00	8,490.00	8,490.00
824100 Interest	193,535.54	503,020.05	-	300,000.00	300,000.00	300,000.00
824101 Change in Fair Value Investment	60,220.78	(45,753.04)	-	-	-	-
825810 Other Govt Agency Aid	-	60,797.99	-	25,000.00	25,000.00	25,000.00
827802 Oper Transfer In	2,217,754.33	2,661,947.00	2,867,326.00	2,636,994.00	2,636,997.00	2,636,997.00
827803 Loan/Bond Proceeds	20,855,000.00	-	-	-	-	-
827812 Premium on Debt Issued	1,642,106.00	-	-	-	-	-
Total Revenues	24,977,676.65	3,188,772.00	2,867,326.00	2,970,484.00	2,970,487.00	2,970,487.00
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	43,550.00	4,650.00	6,675.00	7,000.00	7,000.00	7,000.00
862239 Spec Dept Expense	2,585.00	2,500.00	-	2,500.00	2,500.00	2,500.00
Total Services & Supplies	46,135.00	7,150.00	6,675.00	9,500.00	9,500.00	9,500.00
Other Charges						
863310 Interest	830,707.05	1,006,493.76	923,993.76	837,494.00	837,494.00	837,494.00
863311 Principal	13,430,000.00	1,650,000.00	1,730,000.00	1,815,000.00	1,815,000.00	1,815,000.00
863312 Cost of Issuance	378,792.53	-	-	-	-	-
Total Other Charges	14,639,499.58	2,656,493.76	2,653,993.76	2,652,494.00	2,652,494.00	2,652,494.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	32,622.71	1,133,148.94	6,550,000.00	-	-	-
Total Expend Transfer & Reimb	32,622.71	1,133,148.94	6,550,000.00	-	-	-
Total Net Appropriations	14,718,257.29	3,796,792.70	9,210,668.76	2,661,994.00	2,661,994.00	2,661,994.00
Net County Cost (Fund Contribution)	(10,259,419.36)	608,020.70	6,343,342.76	(308,490.00)	(308,493.00)	(308,493.00)

8011 - DEBT SERVICE - PENSION OBLIGATION BONDS
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted Budget for Fiscal Year 2025-26

County Budget Form
Schedule 9

Classification:

Function: 8 Debt Service

Budget Unit: 8011 Pension Obligation Bonds

Activity: 801 Debt Service - Retirement of LT Debt

Fund: 1410 Pension Obligation Bonds

Financing Uses Classification	2022-23 Actuals	2023-24 Actuals	2024-25 Estimate	2025-26 Request	2025-26 Proposed	2025-26 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	(36,701.31)	(71,513.98)	-	(75,000.00)	(75,000.00)	(75,000.00)
824101 Change in Fair Value Investment	(1,440.46)	-	-	-	-	-
826400 Co Share Retire	7,808,267.60	7,432,610.09	7,998,767.00	8,568,198.00	8,568,198.00	8,568,198.00
Total Revenues	7,770,125.83	7,361,096.11	7,998,767.00	8,493,198.00	8,493,198.00	8,493,198.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	5,794.02	2,725.00	6,675.00	7,000.00	7,000.00	7,000.00
862239 Spec Dept Expense	2,540.00	2,820.00	-	2,750.00	2,750.00	2,750.00
Total Services & Supplies	8,334.02	5,545.00	6,675.00	9,750.00	9,750.00	9,750.00
Other Charges						
863310 Interest	1,774,640.00	1,423,170.50	1,238,767.00	642,489.00	642,489.00	642,489.00
863311 Principal	6,055,000.00	6,390,000.00	6,760,000.00	7,150,000.00	7,150,000.00	7,150,000.00
Total Other Charges	7,829,640.00	7,813,170.50	7,998,767.00	7,792,489.00	7,792,489.00	7,792,489.00
Total Net Appropriations	7,837,974.02	7,818,715.50	8,005,442.00	7,802,239.00	7,802,239.00	7,802,239.00
Net County Cost (Fund Contribution)	67,848.19	457,619.39	6,675.00	(690,959.00)	(690,959.00)	(690,959.00)

Fiscal Year 2025-26 Budget Adoption Resolution – Exhibit B

Exhibit B: Governmental Agencies Included Within the FY 2025-26 Budget

1. Under Board of Supervisors
 - a. County of Mendocino – (Including individual budgets and information in the following functional areas)
 1. General Government
 2. Public Protection
 3. Public Ways & Facilities
 4. Health and Sanitation
 5. Public Assistance
 6. Education
 7. Recreation & Culture
 8. Debt Service
 - b. Internal Service/Enterprise Funds
 1. Vehicle Replacement Fund
 2. Unemployment Insurance Program
 3. General Liability Insurance – Risk Management
 4. Workers' Compensation
 5. Health Insurance
 6. Information Technology Replacement Fund
 - c. Special Districts
 1. Alexander Estates Lighting
 2. Covelo Lightening
 3. Fairview Acres Lighting
 4. Hopland Lighting
 5. Lakewood Lighting
 6. Laytonville Lighting
 7. Noyo Lighting
 8. Oak Knoll Lighting
 9. Riverwood Terrace Lighting
 10. Ukiah Village Lighting
 11. West Talmage Lighting
 12. Meadowbrook Manor Sanitation
 13. Mendocino County Water Agency
2. Under the Board of Directors Jurisdiction
 - a. Special Districts
 1. Mendocino County Air Quality Management District
3. In Home Supportive Services Public Authority Governing Board

Fiscal Year 2025-26 Budget Adoption Resolution – Exhibit C

Exhibit C: Supplemental Budget Adjustments

There were no adjustments to the 2025-26 Proposed Budget.

Fiscal Year 2025-26 Budget Adoption Resolution – Exhibit D

Exhibit D: Position Allocation Table Changes

Please refer to the attachments listed under the June 3, 2025 Board of Supervisor Agenda Item 4e): Noticed Public Hearing - Discussion and Possible Action Including Approval of the Mendocino County Proposed Budget for Fiscal Year (FY) 2025-26, Including All Recommended Actions and Adjustments and Possible Continuation to June 4, 2025, at 9:00 A.M., If Necessary (Sponsors: Executive Office and Auditor-Controller)

Attachment D – FY2025-26 Position Allocation Changes

Fiscal Year 2025-26 Budget Adoption Resolution – Exhibit E

Exhibit E: Enterprise Internal Service Fund Department Allocations

Please refer to the attachments listed under the June 3, 2025 Board of Supervisor Agenda Item 4e): Noticed Public Hearing - Discussion and Possible Action Including Approval of the Mendocino County Proposed Budget for Fiscal Year (FY) 2025-26, Including All Recommended Actions and Adjustments and Possible Continuation to June 4, 2025, at 9:00 A.M., If Necessary (Sponsors: Executive Office and Auditor-Controller)

Attachment H – FY2025-26 Enterprise Internal Service Fund Departmental Allocations

Fiscal Year 2025-26 Budget Adoption Resolution – Exhibit F

Exhibit F: Enterprise Internal Service Fund Department Allocations

Please refer to the attachments listed under the June 3, 2025 Board of Supervisor Agenda Item 4e): Noticed Public Hearing - Discussion and Possible Action Including Approval of the Mendocino County Proposed Budget for Fiscal Year (FY) 2025-26, Including All Recommended Actions and Adjustments and Possible Continuation to June 4, 2025, at 9:00 A.M., If Necessary (Sponsors: Executive Office and Auditor-Controller)

Attachment I – FY2025-26 Microwave Public Safety Radio Communications Departmental Allocations

Fiscal Year 2025-26 Budget Adoption Resolution – Exhibit G

Exhibit G: FY 2025-26 Approved Projects Listing

Unanticipated Projects - Funding	Proposed Budget	Funding Source	Line Item
Unanticipated Maintenance Projects	\$ 110,000	General Fund - 1201	862130
County Wide Dead and Dying Tree Removal Program	\$ 30,000	General Fund - 1201	862130
Roof Repairs Various Locations	\$ 50,000	General Fund - 1201	862130
Hazardous Electrical Panel Replacement program	\$ 15,000	General Fund - 1201	862130
Painting and Exterior Maintenance Projects	\$ 30,000	General Fund - 1201	862130
Flooring and Interior Maintenance Projects	\$ 25,000	General Fund - 1201	862130
Parking Lot and Sidewalk Replacement	\$ 50,000	General Fund - 1201	862130
Parks Maintenance and Repairs	\$ 20,000	General Fund - 1201	862130
Unanticipated Capital Projects	\$ 160,000	General Fund - 1201	864360
Plumbing and HVAC Replacement Various Locations	\$ 100,000	General Fund - 1201	864360
ADA Barrier Removal	\$ 30,000	General Fund - 1201	864360

Total Unanticipated Projects - Funding: \$620,000

Projects from FY 2024-25 Mid-Year One Time Fund Transfer	Proposed Budget	Funding Source	Line Item
Willits Justice Center Stucco Repair	\$ 80,000	General Fund - 1201	864360
DA & Criminal Justice Feasibility	\$ 50,000	General Fund - 1201	864360
Facilities Restroom	\$ 79,931	General Fund - 1201	864360
Fire Fuel Reduction - Power Line & Parks	\$ 140,000	General Fund - 1201	862130
911 Call Center Roof Replacement	\$ 75,000	General Fund - 1201	864360
Point Arena Edge Microwave Generator Replacement	\$ 35,000	General Fund - 1201	864360

Total Projects from FY 2024-25 Mid-Year One Time Fund Transfer: \$459,931

Departmental Requests:	Proposed Budget	Funding Source	Line Item
Juvenile Hall Painting	\$ 658,084	Probation Grant	864360
Transportation HVAC Replacement	\$ 85,000	Road Fund	864360

Total Departmental Requests: \$743,084