

**County of Mendocino
 State of California
 All Funds Summary
 CEO Proposed Budget for Fiscal Year 2026-27**

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Undesignated June 30, 2026	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	2,595,536	1,791,033	242,834,112	247,220,681	247,220,681	0	247,220,681
Special Revenue Funds	65,309,127	5,007,610	163,545,809	233,862,547	182,373,084	51,489,463	233,862,547
Capital Projects Funds	10,087,861	0	1,550,000	11,637,861	800,000	10,837,861	11,637,861
Debt Service Funds	11,936,935	0	2,666,494	14,603,429	10,449,350	4,154,079	14,603,429
Admin Advance Trust Funds	192,580	0	59,613,163	59,805,743	59,613,163	192,580	59,805,743
Realignment Funds	26,425,532	0	60,154,326	86,579,858	61,241,575	25,338,283	86,579,858
Total Governmental Funds	116,547,571	6,798,643	530,363,904	653,710,118	561,697,853	92,012,265	653,710,118
Other Funds:							
Internal Service Funds	0	4,816,804	35,893,553	40,710,357	40,710,357	0	40,710,357
Special Districts	979,524	0	1,805,823	2,785,347	1,910,646	874,701	2,785,347
Total Other Funds	979,524	4,816,804	37,699,376	43,495,704	42,621,003	874,701	43,495,704
Total All Funds	117,527,095	11,615,447	568,063,280	697,205,822	604,318,856	92,886,966	697,205,822

County of Mendocino
State of California
Governmental Funds Summary
CEO Proposed Budget for Fiscal Year 2026-27

County Funds	Available Financing				Requirements		
	Fund Balance Undesignated June 30, 2026	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	2,595,536	1,791,033	242,834,112	247,220,681	247,220,681	0	247,220,681
Total General Fund	2,595,536	1,791,033	242,834,112	247,220,681	247,220,681	0	247,220,681
Special Revenue Funds							
1200 Road Fund	(1,037,885)	0	30,325,890	29,288,005	30,410,834	(1,122,829)	29,288,005
1201 Accumulated Capital Outlay Fund	1,897,356		8,836,725	10,734,081	15,309,317	(4,575,236)	10,734,081
1202 Landfill Closure Fund	1,789,431	4,957,208	1,108,888	7,855,527	6,633,091	1,222,436	7,855,527
1204 Grant Administration	(26,263)		169,915	143,652	169,915	(26,263)	143,652
1205 Library Fund	2,611,034	0	4,492,387	7,103,421	5,321,405	1,782,016	7,103,421
1206 Fish and Game Fund	88,692		5,301	93,993	5,301	88,692	93,993
1207 Special Aviation Fund-Round Valley	87,938		0	87,938	30,000	57,938	87,938
1208 Special Aviation Fund-Little River	114,277		0	114,277	181,800	(67,523)	114,277
1209 Juvenile & Youth Programs	1,609,596		383,429	1,993,025	70,427	1,922,598	1,993,025
1210 Supplemental Law Enforcement Fund	390,354		248,883	639,237	248,883	390,354	639,237
1211 Probation COPS AB1913/CPA	1,258,548		244,377	1,502,925	273,149	1,229,776	1,502,925
1213 Animal Care Mobile Spay & Neuter Program	31,956		49,700	81,656	47,928	33,728	81,656
1216 Sheriff Special Projects	131,754		1,450	133,204	114,950	18,254	133,204
1217 Recorder's Modernization	393,632		52,000	445,632	268,500	177,132	445,632
1218 Micrographics	133,575		20,200	153,775	18,241	135,534	153,775
1220 Assessor Property Characteristics Program	357,468		23,000	380,468	0	380,468	380,468
1221 Mental Health	1,982,032		44,549,530	46,531,562	44,549,530	1,982,032	46,531,562
1222 General Plan Update	1,901,645		1,965,948	3,867,593	1,965,948	1,901,645	3,867,593
1223 Mental Health Services Act	13,945,719	0	8,831,030	22,776,749	11,619,801	11,156,948	22,776,749
1224 Mental Health Treatment Act (Measure B)	30,239,669	0	3,216,856	33,456,525	1,335,115	32,121,410	33,456,525
1225 Disaster Recovery	12,351,256		6,034,581	18,385,837	7,225,728	11,160,109	18,385,837
1226 Intergovernmental Transfers	(1,844,374)	0	2,976,718	1,132,344	5,477,752	(4,345,408)	1,132,344
1227 Whole Person Care	301	0	0	301	0	301	301
1228 Enforcement - Cannabis	436,115		0	436,115	0	436,115	436,115
1229 Substance Use Disorder Treatment	(4,707,332)		29,871,595	25,164,263	29,871,595	(4,707,332)	25,164,263
1230 Opioid Abatement	119,296		1,208,295	1,327,591	1,208,295	119,296	1,327,591
1235 Public Health	153,355	50,402	10,461,408	10,665,165	10,664,860	305	10,665,165
1237 CalAim - PHP Medical Reimb	41,564		142,048	183,612	142,048	41,564	183,612
1239 Measure O Cap Inv Reserve Library	0		1,896,785	1,896,785	2,876,500	(979,715)	1,896,785
1240 Fire Agency Support	617,001		5,100,000	5,717,001	5,100,000	617,001	5,717,001
2330 Transitional Housing	241,418	0	1,328,870	1,570,288	1,328,871	241,417	1,570,288
Total Special Revenue Funds	65,309,127	5,007,610	163,545,809	233,862,547	182,373,084	51,489,463	233,862,547
Capital Projects Fund:							
1300 Capital Projects - Jail SB 844	5,655,186	0	1,250,000	6,905,186	500,000	6,405,186	6,905,186
1301 Capital Projects - MH Treatment Act	32,947		300,000	332,947	300,000	32,947	332,947
1302 Capital Projects - Housing	(37,064)		0	(37,064)	0	(37,064)	(37,064)
1303 Capital Investment - Library	4,436,791		0	4,436,791	0	4,436,791	4,436,791
Total Capital Projects Fund	10,087,861	0	1,550,000	11,637,861	800,000	10,837,861	11,637,861
Debt Service Funds:							
1400 Debt Service Fund	4,462,794	0	2,661,494	7,124,288	2,661,494	4,462,794	7,124,288
1410 Pension Obligation Bonds Fund	7,474,141	0	5,000	7,479,141	7,787,856	(308,715)	7,479,141
Total Debt Service Funds	11,936,935	0	2,666,494	14,603,429	10,449,350	4,154,079	14,603,429
Admin Advance Trust Funds							
2320 Welfare Administration	(1,566,987)		25,542,647	23,975,660	25,542,647	(1,566,987)	23,975,660
2321 AFDC	1,345,167		15,789,533	17,134,700	15,789,533	1,345,167	17,134,700
2322 Medical	1,042,529		8,054,127	9,096,656	8,054,127	1,042,529	9,096,656
2323 Food Stamps	(529,372)		7,545,580	7,016,208	7,545,580	(529,372)	7,016,208
2324 Child Support	(98,758)		2,681,276	2,582,518	2,681,276	(98,758)	2,582,518
Total Admin Advance Trust Funds	192,580	0	59,613,163	59,805,743	59,613,163	192,580	59,805,743
Realignment Funds							
2850 Public Health Realignment	6,891,895		3,900,000	10,791,895	4,786,758	6,005,137	10,791,895
2851 Public Health Realignment Match Fund	41		347,945	347,986	347,945	41	347,986
2852 Welfare Realignment	522,476		18,215,783	18,738,259	18,215,392	522,867	18,738,259
2853 Mental Health Realignment	3,523,413		3,558,323	7,081,736	3,558,323	3,523,413	7,081,736
2854 Mental Health Realignment Match Fund	0		28,840	28,840	28,840	0	28,840
2855 Child Care Service Realignment	703,284		111,111	814,395	81,844	732,551	814,395
2856 Local Innovation Realignment 2011	245,533		93,204	338,737	0	338,737	338,737
2857 Juvenile Justice Innovation Realignment 2011	1,703,018		966,993	2,670,011	1,099,066	1,570,945	2,670,011
2858 Local Comm Corr Realignment 2011	4,244,653		4,872,885	9,117,538	4,797,382	4,320,156	9,117,538
2859 Local Law Enf Svc Realignment 2011	3,022,962		599,418	3,622,380	866,201	2,756,179	3,622,380
2860 District Attorney/Public Defender Realignment	233,685		200,000	433,685	200,000	233,685	433,685
2861 Trial Court Security Realignment 2011	101,039		1,752,685	1,853,724	1,752,685	101,039	1,853,724
2862 Welfare Realignment 2011	956,160		15,938,456	16,894,616	15,938,456	956,160	16,894,616
2864 Mental Health Realignment 2011	3,842,413		9,568,683	13,411,096	9,568,683	3,842,413	13,411,096
2865 Reserve Account Realignment	434,962		0	434,962	0	434,962	434,962
Total Realignment Funds	26,425,532	0	60,154,326	86,579,858	61,241,575	25,338,283	86,579,858
Total Governmental Funds	116,547,571	6,798,643	530,363,904	653,710,118	561,697,853	92,012,265	653,710,118
2025-26 Appropriations Limit	122,879,356						
Appropriations Subject to Limitations	92,362,759						

County of Mendocino
 State of California
 Estimated Fund Balance - Governmental Funds
 As of June 30, 2026

County Funds	Fund Balance Per Auditor June 30, 2026	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	33,525,364	626,296	21,809,271	8,494,261	2,595,536
Total General Fund	33,525,364	626,296	21,809,271	8,494,261	2,595,536
Special Revenue Funds					
1200 Road Fund	(193,831)	29,831	814,223	0	(1,037,885)
1201 Accumulated Capital Outlay Fund	2,119,882	222,525	0	0	1,897,356
1202 Landfill Closure Fund	7,980,899	0	0	6,191,469	1,789,431
1204 Grant Administration	(26,263)	0	0	0	(26,263)
1205 Library Fund	2,642,427	0	295	31,099	2,611,034
1206 Fish and Game Fund	88,692	0	0	0	88,692
1207 Spec Aviation Fund-Round Valley	87,938	0	0	0	87,938
1208 Spec Aviation Fund-Little River	114,277	0	0	0	114,277
1209 Juvenile & Youth Programs	1,609,596	0	0	0	1,609,596
1210 Supp Law Enforcement Fund	390,354	0	0	0	390,354
1211 Probation COPS AB1913/CPA	1,258,548	0	0	0	1,258,548
1213 Animal Care Mobile Spay Program	31,956	0	0	0	31,956
1216 Sheriff Special Projects	131,754	0	0	0	131,754
1217 Recorder's Modernization	393,632	0	0	0	393,632
1218 Micrographics Fund	133,575	0	0	0	133,575
1220 Assessor Property Characteristics	357,468	0	0	0	357,468
1221 Mental Health Fund	1,982,032	0	0	0	1,982,032
1222 General Plan Update Fund	1,901,645	0	0	0	1,901,645
1223 Mental Health Services Act	14,964,057	0	0	1,018,338	13,945,719
1224 Mental Health Treatment Act (Mea B)	42,608,437	0	0	12,368,768	30,239,669
1225 Disaster Recovery	12,351,256	0	0	0	12,351,256
1226 Intergovernmental Transfers	10,276,521	0	0	12,120,895	(1,844,374)
1227 Whole Person Care	301	0	0	0	301
1228 Enforcement - Cannabis	436,115	0	0	0	436,115
1229 Substance Use Disorder Treatment	(4,707,332)	0	0	0	(4,707,332)
1230 Opioid Abatement	119,296	0	0	0	119,296
1235 Public Health Services	315,477	0	0	162,122	153,355
1237 CalAim - PHP Medical Reimb	41,564	0	0	0	41,564
1239 Measure O Cap Inv Reserve Library	0	0	0	0	0
1240 Fire Protection	617,001	0	0	0	617,001
2330 Transitional Housing	241,418	0	0	0	241,418
Total Special Revenue Funds	98,268,692	252,356	814,518	31,892,690	65,309,127
Capital Project Fund					
1300 Capital Projects - Jail SB 844	6,427,566	772,380	0	0	5,655,186
1301 Capital Projects - MH Treatment Act	49,793	16,846	0	0	32,947
1302 Capital Projects - Acquisitions	(37,064)	0	0	0	(37,064)
1303 Capital Investment - Library	4,436,791	0	0	0	4,436,791
Total Capital Projects Fund	10,877,087	789,226	0	0	10,087,861
Debt Service Funds					
1400 Debt Service Fund	4,462,794	0	0	0	4,462,794
1410 Pension Obligation Bonds Fund	7,474,141	0	0	0	7,474,141
Total Debt Service Funds	11,936,935	0	0	0	11,936,935
Admin Advance Trust Funds					
2320 Welfare Administration	(1,566,987)	0	0	0	(1,566,987)
2321 AFDC	1,345,167	0	0	0	1,345,167
2322 Medical	1,042,529	0	0	0	1,042,529
2323 Food Stamps	(529,372)	0	0	0	(529,372)
2324 Child Support	(98,758)	0	0	0	(98,758)
Total Admin Advance Trust Funds	192,580	0	0	0	192,580
Realignment Funds					
2850 Public Health Realignment	6,891,895	0	0	0	6,891,895
2851 Public Health Realignment Match Fund	41	0	0	0	41
2852 Welfare Realignment	522,476	0	0	0	522,476
2853 Mental Health Realignment	3,523,413	0	0	0	3,523,413
2854 Mental Health Realignment Match Fund	0	0	0	0	0
2855 Child Care Service Realignment	703,284	0	0	0	703,284
2856 Local Innovation Realignment 2011	245,533	0	0	0	245,533
2857 Juvenile Justice Innovation Realignment 2011	1,703,018	0	0	0	1,703,018
2858 Local Comm Corr Realignment 2011	4,244,653	0	0	0	4,244,653
2859 Local Law Enf Svc Realignment 2011	3,022,962	0	0	0	3,022,962
2860 District Attorney/Public Defender Realignment 2011	233,685	0	0	0	233,685
2861 Trial Court Security Realignment 2011	101,039	0	0	0	101,039
2862 Welfare Realignment 2011	956,160	0	0	0	956,160
2864 Mental Health Realignment 2011	3,842,413	0	0	0	3,842,413
2865 Reserve Account Realignment	434,962	0	0	0	434,962
Total Realignment Funds	26,425,532	0	0	0	26,425,532
Total Governmental Funds	181,226,190	1,667,878	22,623,788	40,386,952	116,547,571

County of Mendocino
State of California
Detail of Provisions for Reserves/Designations by Governmental Funds
CEO Proposed Budget for Fiscal Year 2026-27

Description - Purpose (1)	Reserve/ Designated June 30, 2026 (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	0					0
Reserve for Inventory	197,460					197,460
Reserve for Imprest Cash	4,914					4,914
Reserve for Contingency	7,106,627					7,106,627
Reserve for Emergency - Rainy Day	5,438,071					5,438,071
Reserve for Infrastructure & Systems	5,438,071					5,438,071
Reserve for Retirement Contribution	3,298,283					3,298,283
Reserve for Teeter	325,844					325,844
Designated for Planning - General Plan Update	3,077,326					3,077,326
Designated for Animal Care - Spay & Neuter Program	0					0
Designated for Child Car Seat Program	0					0
Designated for Sheriff Vehicle Replacement	154,360					154,360
Designated for Sheriff Civil Automation	95,231					95,231
Designated for Sheriff Warrant System Update	116,296					116,296
Designated for Public Health - CCS Travel	53,295					53,295
Designated for AODP - Alcohol Abuse Education	43,934					43,934
Designated for AODP - Drug Abuse Education	72,511					72,511
Designated for Social Services - MH Audit Adjustment	1,000,000					1,000,000
Designated for Social Services - CalWorks/AS/Fam Conn	995,633	955,633				40,000
Designated for Social Services - CSOC DSS	1,985,926	835,400				1,150,526
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	0					0
Designated for Wildfire PG&E Settlement	654,298					654,298
Designated for 2022 COPs Related Projects	0					0
Designated for Juvenile Justice Block Grant	0					0
Designated for Capital Improvements for Facilities leased by Non-County Agencies	0					0
Total General Fund	30,303,532	1,791,033	0	0	0	28,512,499
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	6,191,469	4,957,208				1,234,260
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	12,368,768					12,368,768
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	0					0
Public Health						
Designated for Public Health Automation	135,972	50,402				85,570
Designated for SUDT - Tobacco Retail License	26,149			305		26,454
Transitional Housing						
Designated for Transitional Housing - Homekey Operations	0					0
Total Special Revenue Funds	32,707,208	5,007,610	0	305	0	27,699,903
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	63,010,740	6,798,643	0	305	0	56,212,402

County of Mendocino
State of California
Summary of Additional Financing Sources
Governmental Funds
CEO Proposed Budget for Fiscal Year 2026-27

Description	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
Summary by Source						
821110 Current Secured Property Tax	45,150,818	47,720,304	50,229,643	49,970,041	52,422,387	-
821120 Current Unsecured Prop Tax	1,231,030	1,316,024	1,235,500	1,235,500	1,235,500	-
821 Taxes (Other than Current Prop)	59,914,048	59,656,265	58,993,467	57,973,565	59,008,273	-
Total Taxes	106,295,897	108,692,593	110,458,610	109,179,106	112,666,160	-
822 Licenses & Permits	4,607,664	4,957,001	5,108,044	4,662,629	4,662,629	-
823 Fines, Forfeitures, & Penalties	839,256	1,086,863	994,602	719,781	719,781	-
824 Use of Money & Property	5,625,903	6,453,475	4,554,739	3,061,794	3,561,794	-
825 Aid from Other Govtl Agencies	217,450,811	234,452,077	265,689,087	226,372,605	228,726,777	-
826 Charges for Current Services	36,927,468	28,155,324	29,946,711	22,752,257	23,848,257	-
827 Other Revenues	32,550,376	179,518,671	171,758,018	148,285,994	156,178,506	-
Total Summary by Source	404,297,374	563,316,003	588,509,811	515,034,166	530,363,904	-
Summary by Fund						
1100 County General	244,132,871	252,828,960	243,263,046	235,252,562	242,834,112	-
1200 Roads	20,866,396	28,896,031	43,537,104	30,325,890	30,325,890	-
1201 Accumulated Capital Outlay	3,960,191	3,910,811	5,872,533	1,643,214	8,836,725	-
1202 Landfill Closure	1,414,361	3,006,812	1,890,358	1,108,888	1,108,888	-
1204 Grants Administration	143,773	125,346	204,485	169,915	169,915	-
1205 County Library	5,333,441	5,098,219	5,154,715	4,492,387	4,492,387	-
1206 Fish & Game	7,371	6,101	5,186	5,301	5,301	-
1207 Aviation - Round Valley	-	-	40,000	-	-	-
1208 Aviation - Little River	10,000	9,000	355,000	-	-	-
1209 Juvenile & Youth Programs	304,002	802,445	836,579	383,429	383,429	-
1210 Supp Law Enforcement Svcs	246,604	255,105	248,883	248,883	248,883	-
1211 Probation COPS AB1913	271,451	278,967	245,910	244,377	244,377	-
1213 Mobile Spay/Neuter Program	12,532	287,719	49,700	49,700	49,700	-
1216 Sheriff Special Projects	13,182	22,942	1,450	1,450	1,450	-
1217 Recorder Modernization	65,996	73,141	56,000	52,000	52,000	-
1218 Micrographics	28,149	25,790	20,500	20,200	20,200	-
1220 Assessor Prop Characteristics	37,281	40,001	27,000	23,000	23,000	-
1221 Mental Health Service	41,043,785	34,795,455	49,287,282	44,549,530	44,549,530	-
1222 General Plan Update	388,092	526,283	934,211	1,965,948	1,965,948	-
1223 Mental Health Services Act	14,824,601	19,315,676	20,866,597	8,831,030	8,831,030	-
1224 Mental Health Treatment	3,637,397	8,552,931	6,628,126	3,216,856	3,216,856	-
1225 Disaster Recovery	6,270,443	10,921,235	4,391,728	6,034,581	6,034,581	-
1226 Intergovernmental Tran	1,477,536	1,398,174	5,470,203	2,976,718	2,976,718	-
1227 Whole Person Care	452,019	64,647	-	-	-	-
1228 Enforcement - Cannabis	-	-	-	-	-	-
1229 Substance Use Disorder Treatment	29,498,440	27,569,814	29,510,245	29,871,595	29,871,595	-
1230 Opioid Abatement	(790,458)	210,667	866,535	1,208,295	1,208,295	-
1235 Public Health	-	-	11,364,541	10,461,407	10,461,408	-
1237 CalAim - PHP Medical Reimb	-	40,916	115,264	142,048	142,048	-
1239 Measure O - Cap Inv Reserve Librat	-	-	-	1,896,785	1,896,785	-
1240 Fire Agency Support	5,542,187	6,031,693	5,415,000	5,100,000	5,100,000	-
1300 Capital Projects	6,306,681	23,366,303	12,711,411	1,250,000	1,250,000	-
1301 Capital Projects	1,460,040	9,734,419	6,800,000	300,000	300,000	-
1302 Capital Projects	(24,091)	-	-	-	-	-
1303 Capital Investments - Library	1,957,535	2,027,598	2,155,096	-	-	-
1400 Debt Service	3,188,772	3,317,605	2,970,487	2,661,494	2,661,494	-
1410 Pension Obligation Bonds	7,361,096	7,774,125	8,493,198	5,000	5,000	-
2320 Welfare Administration	-	18,272,078	25,079,301	24,993,647	25,542,647	-
2321 AFDC	-	15,990,873	14,951,370	15,789,533	15,789,533	-
2322 MediCal	-	4,521,306	6,475,770	8,054,127	8,054,127	-
2323 Food Stamps	-	7,110,216	7,545,580	7,545,580	7,545,580	-
2324 Child Support	-	2,488,099	2,608,385	2,681,276	2,681,276	-
2330 Transitional Housing	699,745	1,038,935	1,446,224	1,323,194	1,328,870	-
2850 Public Health Realignment	3,760,371	4,260,921	3,593,071	3,900,000	3,900,000	-
2851 Public Health Realignment Match	347,945	347,945	347,945	347,945	347,945	-
2852 Welfare Realignment	-	18,257,858	18,172,600	18,215,783	18,215,783	-
2853 Mental Health Realignment	-	6,865,070	5,005,918	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	18,797	111,111	111,111	111,111	111,111	-
2856 Local Innovation Realignment 2011	-	(30,166)	-	93,204	93,204	-
2857 Juvenile Justice Realignment 2011	-	1,222,633	1,272,063	966,993	966,993	-
2858 Local Comm Corr Realignment 2011	-	4,126,174	4,820,796	4,872,885	4,872,885	-
2859 Local Law Enf Svc Realignment 2011	-	45,721	-	599,418	599,418	-
2860 District Atty/Public Def Realign 2011	-	225,587	200,000	200,000	200,000	-
2861 Trial Court Security Realignment 2011	-	1,758,554	1,752,685	1,752,685	1,752,685	-
2862 Welfare Realignment 2011	-	15,926,688	15,926,688	15,938,456	15,938,456	-
2864 Mental Health Realignment 2011	-	9,432,629	9,383,092	9,568,683	9,568,683	-
Total Summary by Fund	404,297,374	563,316,003	588,509,811	515,034,166	530,363,904	-

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Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
1100-General Fund						
Taxes						
Property Tax Current Secured						
Non-Departmental Revenue	44,903,683	47,451,983	49,971,452	49,717,964	52,170,310	-
Emergency Medical Services	247,135	268,321	258,191	252,077	252,077	-
Property Tax Current Unsecured						
Non-Departmental Revenue	1,224,304	1,308,823	1,230,500	1,230,500	1,230,500	-
Emergency Medical Services	6,727	7,201	5,000	5,000	5,000	-
Supplemental Roll Tax						
Non-Departmental Revenue	1,342,840	613,651	800,000	600,000	800,000	-
Emergency Medical Services	7,814	3,569	-	-	-	-
Property Tax Prior Secured						
Teeter Plan	-	-	-	-	-	-
Property Tax Prior Unsecured						
Non-Departmental Revenue	51,826	76,025	51,500	51,500	51,500	-
Emergency Medical Services	269	399	200	-	-	-
Penalty & Cost on Delinquencies						
Non-Departmental Revenue	983,460	1,049,017	900,000	900,000	900,000	-
Treasurer-Tax Collector	-	-	-	-	-	-
Teeter Plan	2,823,771	2,862,173	2,000,000	2,000,000	2,000,000	-
Sales & Use Tax						
Non-Departmental Revenue	12,322,086	11,775,714	12,025,904	11,531,895	11,531,895	-
Sales Tax - Public Safety						
Miscellaneous Budget	399,929	384,292	584,836	577,919	570,906	-
District Attorney	913,398	867,539	693,214	693,214	680,429	-
Mendocino County Sheriff	3,893,052	3,773,745	3,854,818	3,854,818	3,710,888	-
Mendocino County Jail & Rehab	2,949,342	2,819,740	2,880,318	2,880,318	2,811,409	-
Probation Officer	892,535	867,539	886,176	886,176	850,322	-
Timber Yield Tax						
Non-Departmental Revenue	504,506	651,256	515,000	415,000	415,000	-
Trans Occup Tax-Campgrounds/RV Parks						
Non-Departmental Revenue	607,762	674,894	505,000	600,000	600,000	-
Highway Property Rental						
Non-Departmental Revenue	1,424	532	-	400	400	-
Emergency Medical Services	8	3	-	-	-	-
Trans Occup Tax-Room Occupancy Tax						
Non-Departmental Revenue	7,340,873	8,234,991	8,000,000	7,600,000	8,500,000	-
Property Transfer Tax						
Non-Departmental Revenue	579,558	596,074	540,000	540,000	540,000	-
Prop Tax In-Lieu of VLF						
Non-Departmental Revenue	14,136,324	14,815,627	15,333,033	15,640,000	16,203,199	-
Williamson Act Replacement Tax						
Non-Departmental Revenue	952,715	811,357	850,000	800,000	800,000	-
Cannabis Business Tax						
Non-Departmental Revenue	1,714,404	1,473,791	1,445,000	1,200,000	840,000	-
Total Taxes	98,799,743	101,388,254	103,330,142	101,976,781	105,463,835	-
Licenses & Permits						
Animal License						
Animal Care	264,820	277,096	250,000	260,000	260,000	-
Business License						
Treasurer-Tax Collector	132,400	131,200	120,000	120,000	120,000	-
Cannabis Facility Bus. License						
Treasurer-Tax Collector	8,745	8,925	5,000	5,000	5,000	-
Planning & Building Services	6,315	6,104	4,000	1,500	1,500	-
Franchise						
Non-Departmental Revenue	1,315,046	1,414,797	1,402,000	1,300,000	1,300,000	-
Mobile Home Set Up Fee						
Planning & Building Services	12,980	12,328	17,000	-	-	-
Construction Permit						
Planning & Building Services	1,514,226	1,791,496	1,700,000	1,550,000	1,550,000	-
Zoning Permit						
Planning & Building Services	149,125	186,223	180,000	105,000	105,000	-
Other Permit						
Mendocino County Sheriff	1,450	1,650	1,000	1,200	1,200	-
Agriculture Department	2,874	2,764	2,500	1,840	1,840	-
Planning & Building Services	23,654	14,582	22,000	20,500	20,500	-
General Relief	1,988	1,608	-	-	-	-
Gun Permit						
Mendocino County Sheriff	26,542	22,960	30,000	25,000	25,000	-
Marriage License, GC 26840.3						
Clerk-Recorder	23,972	29,354	22,500	22,500	22,500	-

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Lumber Mill Permit						
Treasurer-Tax Collector	595	455	500	500	500	-
Variance & Use Permit						
Planning & Building Services	220,399	168,164	230,000	125,000	125,000	-
Land Use Fee						
Environmental Health	567,917	522,348	736,044	646,089	646,089	-
Coastal Zone Permit						
Planning & Building Services	241,662	253,762	295,000	303,000	303,000	-
Total Licenses & Permits	4,514,711	4,845,816	5,017,544	4,487,129	4,487,129	-
Fines, Forfeitures & Penalties						
Vehicle Code Fine						
Court Collections-AB233 Program	311,808	296,997	265,500	211,500	211,500	-
25% Extra Fine						
Court Collections-AB233 Program	92,528	91,999	93,300	65,000	65,000	-
County 50% City VC Fine						
Court Collections-AB233 Program	-	-	-	-	-	-
Co Parking Surcharge						
Court Collections-AB233 Program	5,900	2,486	2,500	1,500	1,500	-
Criminal Justice Construction Fund						
Information Services	11,680	11,840	-	-	-	-
Conflict Defender	131,400	135,964	130,000	130,000	130,000	-
Mendocino County Sheriff	116,800	118,400	120,000	120,000	120,000	-
Probation Officer	23,360	23,680	20,000	20,000	20,000	-
Warrant System Update						
Mendocino County Sheriff	-	2	200	-	-	-
Other Court Fine						
Court Collections-AB233 Program	15,344	16,618	13,000	13,000	13,000	-
County Commission of City Fine						
Court Collections-AB233 Program	440	248	400	500	500	-
Miscellaneous Court Fine						
Court Collections-AB233 Program	-	-	-	-	-	-
District Attorney	11,978	13,395	10,000	10,000	10,000	-
Mendocino County Sheriff	20,285	35,457	300	300	300	-
Mendocino County Jail & Rehabilitation	13,999	13,785	13,000	13,000	13,000	-
Probation Officer	4,000	3,939	2,500	2,500	2,500	-
Agriculture Department	250	1,598	1,000	-	-	-
Public Health	430	89	-	-	-	-
Emergency Medical Services	-	-	-	-	-	-
Drug/Alcohol Fine						
Alcohol/Other Drug Program	-	-	-	-	-	-
County Alcohol Education						
Alcohol/Other Drug Program	-	-	-	-	-	-
Drug Abuse Education						
Alcohol/Other Drug Program	-	-	-	-	-	-
Fine Judicial District						
Court Collections-AB233 Program	2,625	1,231	1,000	1,000	1,000	-
Mendocino County Sheriff	4	-	-	-	-	-
Forfeiture & Penalty						
Board of Supervisors	-	-	-	-	-	-
County Clerk-Elections	70	-	-	-	-	-
Court Collections-AB233 Program	-	226,614	-	-	-	-
Mendocino County Sheriff	220	427	125	150	150	-
Planning & Building Services	39,733	35,645	141,000	76,000	76,000	-
Animal Care	-	-	-	-	-	-
Social Services	-	-	-	-	-	-
Asset Forfeiture						
District Attorney	-	-	52,000	-	-	-
Mendocino County Sheriff	-	21,382	86,206	10,000	10,000	-
Probation Officer	-	-	-	8,500	8,500	-
Total Fines, Forfeitures & Penalties	802,854	1,051,794	952,031	682,950	682,950	-
Use of Money & Property						
Interest						
Non-Departmental Revenue	3,024,045	3,316,736	3,000,000	1,500,000	2,000,000	-
Teeter Plan	-	-	-	-	-	-
Child Support Services	11,769	83	5,000	2,000	2,000	-
Change in Fair Value Investment						
Non-Departmental Revenue	-	-	-	-	-	-
Endowment Fund						
Cultural Services	5,594	10,679	13,000	19,000	19,000	-

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Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Rents & Concessions						
Facilities	22,955	116,523	74,613	27,235	27,235	-
DOT-Round Valley Airport	2,100	5,190	4,200	4,200	4,200	-
DOT-Mendocino County Airport	60,897	54,557	54,560	54,600	54,600	-
Social Services	94,119	76,784	110,000	110,000	110,000	-
Cultural Services	24,298	24,294	25,022	25,022	25,022	-
Total Use of Money & Property	3,245,775	3,604,845	3,286,395	1,742,057	2,242,057	-
Aid from Other Governmental Agencies						
Motor Vehicle License Fee						
Non-Departmental Revenue	94,658	238,477	120,000	120,000	120,000	-
District Attorney	102,800	104,237	100,000	100,000	100,000	-
Social Services	909,337	922,401	909,337	909,337	909,337	-
State Welfare Administration						
Social Services	9,568,834	-	-	-	-	-
In Home Support Services	125,387	179,851	171,481	169,849	175,525	-
State AFDC						
CalWorks/Foster Care	5,851,402	-	-	-	-	-
State Aid California Children						
Public Health-California Childrens Services	311,317	151,480	-	-	-	-
Realignment Health Service						
Probation Officer	91,002	-	-	-	-	-
Public Health	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	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	-	-	-	-	-	-
SB90 Reimbursement						
Non-Departmental Revenue	-	-	-	-	-	-
Board of Supervisors	-	-	-	-	-	-
County Clerk-Elections	-	2,967	-	-	-	-
Human Resources	24,035	9,565	-	-	-	-
Mendocino County Sheriff	63,478	89,876	60,000	60,000	60,000	-
Probation Officer	7,862	8,312	-	-	-	-
State Aid for Agriculture						
Agriculture Department	-	-	-	-	-	-
State Aid Agriculture Gas Tax						
Agriculture Department	509,713	308,593	300,000	200,000	275,000	-
State Reimis - EC Poisons						
Agriculture Department	90,000	95,785	100,000	100,000	100,000	-
Pesticide Regulatory						
Agriculture Department	-	-	-	-	-	-
State Aid for Veterans Affairs						
Social Services	119,494	109,330	116,676	116,676	116,676	-
County Hospital						
Emergency Medical Services	114,256	-	39,815	40,000	40,000	-
Non-County Hospital						
Hospital & Medical Services	-	-	-	-	-	-
EMS - Physician Services						
Hospital & Medical Services	162,024	146,213	-	-	-	-
Homeowners Property Tax Relief						
Non-Departmental Revenue	213,039	248,735	240,571	240,000	240,000	-
Emergency Medical Services	1,238	1,447	1,500	-	-	-
State Youthful Offender						
Juvenile Hall	212,989	-	-	-	-	-
Probation Officer	410,598	-	-	-	-	-

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State Other						
Non-Departmental Revenue	130,000	-	-	-	-	-
County Clerk-Elections	-	-	5,070	-	-	-
Facilities	23,959	81,019	82,665	81,899	81,899	-
Land Improvement	-	-	-	-	-	-
Court Collections-AB233 Prog	(6,510)	8,090	7,200	7,200	7,200	-
District Attorney	143,935	135,203	125,000	272,000	272,000	-
Public Defender	23,253	26,834	-	-	10,112	-
Alternate Defender	-	-	-	-	-	-
Mendocino County Sheriff	583,880	607,751	645,500	570,456	570,456	-
Mendocino County Jail & Rehabilitation	896,354	544,570	865,109	1,271,875	1,921,875	-
Juvenile Hall	203,595	3,000	-	-	-	-
Probation Officer	1,953,319	1,467,974	1,324,177	1,274,404	1,274,404	-
Agriculture Department	59,974	82,106	59,276	63,544	63,544	-
Office of Emergency Services	136,181	-	-	-	-	-
Planning & Building Services	67,168	820,028	1,453,000	1,238,000	1,238,000	-
DOT-Round Valley Airport	1,864	(1,242)	3,325	-	-	-
DOT-Little River Airport	4,108	3,369	79,138	72,801	72,801	-
Public Health	1,208,047	869,461	-	-	-	-
Environmental Health	77,807	16,205	19,240	44,240	44,240	-
Alcohol/Other Drug Program	-	-	-	-	-	-
Public Health Nursing	(492,388)	600,788	-	-	-	-
Emergency Medical Services	11,318	-	-	-	-	-
Transitional Housing	863,847	-	-	-	-	-
California Childrens Services	221,615	378,190	-	-	-	-
Transportation-Solid Waste	48,588	81,468	110,000	5,000	5,000	-
Social Services	-	-	-	-	-	-
CalWorks/Foster Care	-	441,263	158,578	-	-	-
Federal Welfare Administration						
Social Services	16,933,552	-	42,798	-	-	-
In Home Support Services	123,579	176,334	168,997	169,848	169,848	-
Title IV-E						
Probation Officer	49,827	-	-	-	-	-
Health Related Funds						
Social Services	10,185,235	4,313	-	-	-	-
Federal AFDC						
CalWorks/AFDC	10,311,828	-	-	-	-	-
Federal Grazing Fee						
Non-Departmental Revenue	-	1,142	-	-	-	-
Federal Land In Lieu Tax						
Non-Departmental Revenue	885,835	911,892	850,000	850,000	850,000	-
Federal Other Revenue						
Non-Departmental Revenue	994,521	-	-	-	-	-
Payroll Administration	-	-	-	-	-	-
District Attorney	-	-	6,345	-	-	-
Alternate Defender	-	27,815	-	-	-	-
Mendocino County Sheriff	130,303	53,772	136,594	39,700	39,700	-
Mendocino County Jail & Rehab	-	18,200	15,000	15,000	15,000	-
Mendocino County Jail & Rehabilitation	-	-	-	-	-	-
Probation Officer	-	-	9,998	-	-	-
Agriculture Department	87,491	179,800	145,660	115,732	115,732	-
Office of Emergency Services	205,862	142,812	140,488	140,252	-	-
DOT-Round Valley Airport	37,273	12,440	66,500	-	-	-
DOT-Mendocino County Airport	91,152	66,591	2,316,262	2,213,527	2,213,527	-
Public Health	630,931	198,277	-	-	-	-
Environmental Health	25,772	22,805	29,225	-	-	-
Alcohol/Other Drug Program	-	-	-	-	-	-
Public Health Nursing	1,717,816	724,786	-	-	-	-
California Childrens Services	265,996	356,137	-	-	-	-
Federal Aid Child Support						
Child Support Services	1,827,560	(85,390)	-	-	-	-
Other Governmental Agency Aid						
Payroll Administration	-	-	-	-	-	-
Retirement Administration	829,256	893,981	1,198,640	-	1,198,960	-
Public Health	-	-	-	-	-	-
Total Aid from Governmental Agencies	112,438,198	12,489,050	12,223,165	10,501,340	12,300,836	-

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Charges for Current Services						
Tax Deeded Administration Fee						
Treasurer-Tax Collector	770	1,645	1,000	1,000	1,000	-
50% Redemption Fee						
Treasurer-Tax Collector	15,794	16,486	16,000	16,000	16,000	-
Release of Lien						
Treasurer-Tax Collector	1,340	1,660	3,000	3,000	3,000	-
Debt Service Fee						
Auditor-Controller	224,498	236,247	270,000	270,000	270,000	-
PTR Screening Fee						
Court Collections-AB233 Program	-	-	-	-	-	-
Cite Processing Fee						
Court Collections-AB233 Program	-	0	-	-	-	-
Probation Officer	-	(2)	-	-	-	-
Accounting Fee						
Auditor-Controller	343,016	173,593	150,000	150,000	150,000	-
Election Services						
Human Resources	-	-	-	-	-	-
County Clerk-Elections	60,158	254,692	13,500	244,000	244,000	-
Treasurer Cost Reimbursement						
Treasurer-Tax Collector	219,878	341,991	385,037	490,727	490,727	-
Legal Services						
County Counsel	23,033	49,151	33,000	32,400	32,400	-
State Aid Child Support						
Child Support Services	922,717	(43,989)	-	-	-	-
Legal Services Reimbursement						
County Counsel	19,864	12,185	1,000	2,500	2,500	-
Court Collections-AB233 Program	-	-	-	-	-	-
Public Defender	-	16	35,469	-	-	-
Final Map Filing Fee						
Land Improvement	-	-	24,296	-	-	-
Parcel Map MS Filing Fee						
Human Resources	-	-	-	-	-	-
Land Improvement	6,891	12,283	-	10,000	10,000	-
Parcel Map PS Filing Fee						
Human Resources	-	-	-	-	-	-
Land Improvement	3,421	-	-	2,000	2,000	-
Plan Check & Inspection Fee						
Land Improvement	-	-	-	500	500	-
Parcel Subdivision Inspection						
Couty Clerk-Election	-	-	-	500	500	-
Basic Improvement Inspection Fee						
Land Improvement	-	-	-	500	500	-
Subdivision Agreement Processing Fee						
Land Improvement	-	-	3,120	3,120	3,120	-
Planning & Engineering						
Planning & Building Services	66,923	81,197	82,000	80,000	80,000	-
Record-Survey Exam Fee						
County Clerk - Election	-	-	-	-	-	-
Land Improvement	44,385	39,679	166,821	60,000	60,000	-
Tentative Map Subdivision						
County Clerk - Election	-	-	-	-	-	-
Land Improvement	46,312	56,357	25,404	50,000	50,000	-
Environmental Impact Fee						
Planning & Building Services	59,834	44,138	60,000	40,000	40,000	-
General Plan Amendment						
Planning & Building Services	9,241	9,241	15,000	8,000	8,000	-
Other Permit Fee						
Planning & Building Services	26,875	25,496	35,000	25,000	25,000	-
Abandoned Vehicle Abatement Fee						
Planning & Building Services	24,132	28,158	38,000	35,000	35,000	-
General Plan Maintenance Fee						
Planning & Building Services	97,916	265,065	40,000	273,000	273,000	-
Agricultural Services						
Agriculture Department	150	-	-	-	-	-
Agriculture Certification						
Agriculture Department	1,726	2,756	800	800	800	-
Inspect/Test Weights & Measures						
Agriculture Department	343,459	158,541	175,000	185,000	185,000	-
Cannabis Application/Inspect						
Agriculture Department	-	-	-	-	-	-
Cannabis Management	221,711	234,601	333,253	627,659	627,659	-

**County of Mendocino
 State of California
 Detail of Financing Sources by Fund and Account
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 CEO Proposed Budget for Fiscal Year 2026-27**

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Civil Fee Sheriff						
Mendocino County Sheriff	34,752	36,339	50,000	50,000	50,000	-
Adult Probation Supervision						
Probation Officer	-	-	-	-	-	-
Adult Probation Diversion						
Probation Officer	-	(68)	-	-	-	-
Adult Probation Pre-Sentence						
Probation Officer	-	-	-	-	-	-
Estate Fee - Public Administrator						
County Counsel	-	-	-	-	-	-
Social Services	325	126,583	20,000	55,000	55,000	-
Humane Services						
Animal Care	28,407	31,335	30,000	35,000	35,000	-
Incinerator Services						
Animal Care	3,859	4,959	4,000	3,000	3,000	-
Domestic Animal Control Contract						
Mendocino County Sheriff	-	-	-	-	-	-
Animal Care	63,320	51,809	58,000	58,000	58,000	-
Law Enforcement Services						
Mendocino County Sheriff	92,010	61,965	70,000	183,250	183,250	-
Sheriff Willits Contract						
Mendocino County Sheriff	-	601	10,000	500	500	-
Sheriff Point Arena Contract						
Mendocino County Sheriff	91,667	108,333	100,000	100,000	100,000	-
Restitution 11470.2						
Mendocino County Sheriff	77,766	2,500	20,000	2,000	2,000	-
Recorder Service Fee						
Clerk-Recorder	705	740	500	500	500	-
Recording Fee						
Clerk-Recorder	200,563	211,459	195,000	195,000	195,000	-
Court Collections-AB233 Program	32,209	35,815	40,000	40,000	40,000	-
Health - Vital Statistics						
Public Health	61,805	50,423	-	-	-	-
Drug Diversion Service						
Alcohol/Other Drug Program	-	-	-	-	-	-
Clerk Fee						
Clerk-Recorder	41,536	46,739	40,000	40,000	40,000	-
Work Furlough						
Probation Officer	-	-	-	-	-	-
Work Release						
Mendocino County Jail	-	-	-	-	-	-
Electronic Monitoring F						
Mendocino County Jail & Rehabilitation	-	-	-	-	-	-
T/C Tax Sale Cost Reimbursement						
Treasurer-Tax Collector	-	-	-	6,000	6,000	-
Interfund Revenue - DOT						
Transportation-Solid Waste	47,972	71,590	138,583	163,561	163,561	-
Interfund Revenue - Engineering						
County Clerk-Elections	-	-	-	-	-	-
Land Improvement	157,400	143,033	224,876	215,957	215,957	-
Interfund Revenue - Printing						
Central Services	2,085	131	-	-	-	-
Interfund Revenue - Xerox						
Central Services	12,869	12,890	13,000	34,824	34,824	-
Interfund Revenue - Garage						
Fleet Management	56,392	40,240	57,211	57,202	57,202	-
Interfund Revenue - Janitor						
Facilities	677,235	893,348	609,831	883,803	1,283,803	-
Interfund Revenue - Legal						
County Counsel	258,647	525,078	400,000	360,000	360,000	-
Consumer Protection Program						
Environmental Health	817,119	510,081	809,089	782,104	782,104	-
Hazardous Material Program						
Environmental Health	1,373,839	1,184,006	614,125	659,231	659,231	-
Nursing Fee						
Public Health Nursing	1,605	2,910	-	-	-	-
Caspar/Fort Bragg Refuse						
Solid Waste	8,892	16,041	5,000	5,000	5,000	-
Solid Waste Fee						
Environmental Health	225,621	309,378	152,550	154,254	154,254	-
California Childrens Services						
Public Health - CCS	-	-	-	-	-	-
Support in Juvenile Hall						

County of Mendocino
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Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Alcohol/Other Drug Program	-	-	-	-	-	-
Parks & Recreation Fee						
Facilities	(105)	11,066	6,035	7,550	7,550	-
Parks	23,993	9,140	-	-	-	-
Cultural Services-Museum	-	-	-	-	-	-
Collection Fee						
Treasurer-Tax Collector	44,750	29,047	35,000	35,000	35,000	-
Court Collections-AB233 Program	89,670	57,644	85,000	30,000	30,000	-
Social Services	31,584	27,819	50,000	20,000	20,000	-
Drug Testing Program						
Probation Officer	-	-	-	-	-	-
Other Charges						
Clerk of the Board	12,735	7,419	7,500	8,000	8,000	-
Executive Office	70	7	-	-	-	-
Auditor-Controller	2,378	2,405	5,000	5,000	5,000	-
Assessor	8,430	7,032	8,500	8,500	8,500	-
Treasurer-Tax Collector	35,660	34,320	35,000	30,000	30,000	-
Payroll Administration	-	1,112	-	-	-	-
Central Services	12,529	-	-	-	-	-
County Counsel	139,719	108,064	78,000	75,950	75,950	-
Human Resources	121,467	103,150	732,628	695,950	695,950	-
County Clerk-Elections	-	-	-	-	-	-
Facilities	130,428	26,217	52,900	28,323	28,323	-
Economic Development	27,725	12,042	4,049	-	-	-
Land Improvement	550	700	-	300	300	-
Court Collections-AB233 Program	787	54	-	-	-	-
Public Defender	-	-	-	-	-	-
Alternate Defender	-	-	-	-	-	-
Mendocino County Sheriff	10,808	10,859	3,700	1,000	1,000	-
Mendocino County Jail & Rehabilitation	288,491	164,666	168,789	104,713	104,713	-
Juvenile Hall	64,101	258,778	152,000	275,000	275,000	-
Probation Officer	250	250	-	-	-	-
Agriculture	6,343	9,161	-	-	-	-
Cannabis Management	21,177	-	-	-	-	-
Office of Emergency Services	12,444	16,117	20,482	7,507	7,507	-
Planning & Building Services	1,103,341	535,505	712,000	550,000	550,000	-
Animal Care	117,338	103,851	70,000	74,000	74,000	-
Public Health	468,513	255,527	-	-	-	-
Environmental Health	6,036	5,072	-	-	-	-
Substance Use Disorder	-	-	-	-	-	-
Public Health Nursing	104,176	12,288	-	-	-	-
Emergency Medical Services	57,044	64,644	50,000	58,800	58,800	-
County Medical Services Program	9,230	6,959	-	-	-	-
Transitional Housing	9,271	-	-	-	-	-
California Childrens Services	15,119	-	-	-	-	-
Transportation-Solid Waste	644,967	687,841	500,000	600,000	600,000	-
Social Services Administration	630,844	856,183	1,008,000	900,000	921,000	-
HHSA Administration	4,973	-	-	-	-	-
Cultural Services	2,199	894	500	300	300	-
Conservator Service Fee						
Social Services	-	37,814	-	37,000	37,000	-
Data Processing Services						
Information Services	182,223	152,553	163,970	177,570	177,570	-
Collection Service						
Probation Officer	-	-	-	-	-	-
County Cost Plan Charges						
Non-Departmental Revenue	6,183,483	7,306,557	6,290,905	5,850,000	6,525,000	-
Returned Check Charge						
Treasurer-Tax Collector	4,475	3,945	3,000	3,000	3,000	-
Clerk-Recorder	100	50	100	100	100	-
Court Collections-AB233 Program	20	9	-	-	-	-
Payment Plan Processing Fee						
Treasurer-Tax Collector	5,833	9,897	8,000	8,000	8,000	-
County 30% State PA						
Courts - AB233 Program	156,464	154,696	142,250	111,000	111,000	-
Traffic School Fee						
Courts - AB233 Program	519,475	446,017	420,000	320,000	320,000	-
Traffic School \$24						
Courts - AB233 Program	81,340	68,607	81,000	50,000	50,000	-
Total Charges for Current Services	18,545,093	18,085,422	16,462,773	16,767,455	17,863,455	-

County of Mendocino
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Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Other Revenues						
Prior Year Revenue						
Non-Departmental Revenue	-	3,227	-	-	-	-
Executive Office	-	13,439	-	-	-	-
Auditor-Controller	-	-	-	-	-	-
Treasurer-Tax Collector	-	133	-	-	-	-
Central Services	-	-	-	-	-	-
County Counsel	-	29,229	-	-	-	-
Human Resources	-	1,357	-	-	-	-
County Clerk-Elections	444	-	-	-	-	-
Clerk-Recorder	-	266	-	-	-	-
Information Services	-	-	-	-	-	-
Child Support Services	-	-	-	-	-	-
Sheriff-Coroner	1,210	2,508	1,000	2,000	2,000	-
Juvenile Hall	-	-	-	-	-	-
Juvenile Hall	-	-	-	-	-	-
Agriculture Department	-	338	-	-	-	-
Planning & Building Services	-	1,655	-	-	-	-
Public Health	-	4,311	-	-	-	-
Social Services	-	-	-	-	-	-
Sale of Fixed Assets						
Central Services	12,550	18,731	-	-	-	-
Other Sales						
Non-Departmental Revenue	-	-	-	-	-	-
Auditor-Controller	-	-	-	-	-	-
Assessor	9,043	8,776	9,000	7,000	7,000	-
Treasurer-Tax Collector	-	-	-	-	-	-
Payroll Administration	-	-	-	-	-	-
Central Services	14,495	122	-	-	-	-
County Counsel	15	401	200	-	-	-
Human Resources	-	-	-	-	-	-
Fleet Management	11,060	3,260	-	-	-	-
Land Improvement	-	-	-	250	250	-
Misc Budget	-	-	-	-	-	-
Clerk-Recorder	74,999	82,614	68,000	68,000	68,000	-
District Attorney	32,069	12,947	25,000	25,000	25,000	-
Mendocino County Sheriff	1,511	859	1,100	1,100	1,100	-
Planning & Building Services	7,263	7,954	10,000	4,000	4,000	-
Animal Care	95	25	-	-	-	-
DOT-Round Valley Airport	2,877	131	500	500	500	-
DOT-Mendocino County Airport	11,968	16,772	16,000	16,000	16,000	-
Solid Waste	147	30	-	-	-	-
Public Health Administration	-	-	-	-	-	-
Sale of Map - Surveyor						
Land Improvement	176	-	250	250	250	-
Sale of Map - Assessor						
Assessor	110	-	150	150	150	-
Other						
Non-Departmental Revenue	165,240	144,379	165,000	165,000	165,000	-
Clerk of the Board	270	-	-	-	-	-
Board of Supervisors	-	-	-	-	-	-
Executive Office	-	350	-	-	-	-
Treasurer-Tax Collector	-	-	-	-	-	-
Human Resources	30,473	83,968	-	-	-	-
Facilities	22,971	32,713	2,500	2,500	2,500	-
Fleet Management	2,154	8,565	-	-	-	-
Economic Development	-	-	-	-	-	-
Clerk-Recorder	134	120	100	100	100	-
Court Collections-AB233 Program	-	-	-	-	-	-
District Attorney	10	10	-	-	-	-
Child Support Services	(18)	-	-	-	-	-
Mendocino County Sheriff	1,182	155,250	100,000	100,000	100,000	-
Mendocino County Jail & Rehabilitation	48,216	56,468	50,000	80,000	80,000	-
Probation Officer	-	925	-	-	-	-
Agriculture Department	-	-	-	-	-	-
Cannabis Management	-	-	-	-	-	-
Office of Emergency Services	-	-	-	-	-	-
Planning & Building Services	90	-	-	-	-	-
Animal Care	3,556	-	-	-	-	-
Public Health Administration	-	-	-	-	-	-
Environmental Health	-	-	-	-	-	-
Substance Use Disorder	-	50	-	-	-	-
Public Health Nursing	4,917	5,716	-	-	-	-

County of Mendocino
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Detail of Financing Sources by Fund and Account
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Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Emergency Medical Services	466	509	300	509	509	-
Employee Wellness	4,570	5,980	-	-	-	-
Transportation-Solid Waste	43,869	39,994	190,020	40,000	40,000	-
Social Services	-	-	-	-	-	-
CalWorks/Foster Care	-	-	-	-	-	-
Cultural Services	13,214	10,262	8,500	8,500	8,500	-
Cancelled Outlawed Warrant Auditor-Controller	-	-	50,000	50,000	50,000	-

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Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
General Relief Refund						
General Relief	40,338	70,144	40,413	60,000	60,000	-
Donation						
Mendocino County Sheriff	-	52	500	100	100	-
Probation Officer	-	-	-	-	-	-
Animal Care	1,139	1,337	1,500	1,500	1,500	-
Public Health Nursing	-	-	-	-	-	-
Cultural Services	17,946	6,488	10,251	9,900	9,900	-
Civil Assessment PC 1214.1						
Probation Officer	-	-	-	-	-	-
Vending Machine						
Central Services	-	-	-	-	-	-
Tobacco Settlement						
Non-Departmental Revenue	796,935	755,985	650,000	900,000	900,000	-
Opioid Settlement						
Non-Departmental Revenue	108,719	-	200,000	-	-	-
Other						
Alcohol/Other Drug Program	-	-	-	-	-	-
Grant Revenue						
Capital Projects	-	-	-	-	-	-
Agriculture Department	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Substance Use Disorder	-	-	-	-	-	-
Public Health Nursing	-	-	-	-	-	-
Transitional Housing	-	-	-	-	-	-
Operating Transfer In						
Non-Departmental Revenue	-	7,755,911	1,538,752	-	-	-
Clerk of the Board	-	-	-	-	-	-
Board of Supervisors	-	-	-	-	-	-
County Executive Office	-	21,543	-	-	-	-
Auditor-Controller	-	-	-	-	-	-
Assessor	42,123	-	9,019	-	-	-
Treasurer-Tax Collector	-	-	-	-	-	-
Treasurer-Tax Collector	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-
County Clerk-Elections	-	-	-	-	-	-
Facilities	78,447	-	-	-	-	-
Fleet Management	-	-	-	-	-	-
Land Improvement	192,992	48,890	255,940	-	-	-
Retirement Administration	-	-	-	-	-	-
Misc Budget	-	-	-	-	-	-
Clerk-Recorder	36,476	-	268,500	268,500	268,500	-
Information Services	-	-	-	-	-	-
Court Collections-AB233 Program	-	-	-	-	-	-
District Attorney	15,826	261,648	220,000	270,843	270,843	-
Public Defender	-	187,085	200,000	210,000	210,000	-
Alternate Defender	-	-	-	-	-	-
Child Support Services	85,389	2,499,791	2,535,049	2,681,276	2,681,276	-
Mendocino County Sheriff	51,567	3,568,352	2,030,601	1,777,685	1,777,685	-
Mendocino County Jail & Rehab	-	2,589,796	2,348,807	2,087,624	2,137,624	-
Juvenile Hall	283,435	646,270	1,785,159	1,250,718	1,250,718	-
Probation Officer	65,333	2,630,025	3,146,472	3,375,242	3,375,242	-
Agriculture Department	-	32,295	-	100,000	200,000	-
Cannabis Management	-	-	-	-	-	-
Office of Emergency Services	-	-	-	-	-	-
Planning & Building Services	25,000	62,437	91,000	85,000	85,000	-
Animal Care	-	31,871	-	-	-	-
DOT-Round Valley Airport	-	-	-	30,000	30,000	-
DOT-Mendocino County Airport	-	-	360,000	181,800	181,800	-
Public Health Administration	1,138,786	1,402,612	-	-	-	-
Environmental Health	-	-	150,000	250,000	250,000	-
Substance Use Disorder	-	-	-	-	-	-
Public Health Nursing	1,401,546	1,421,130	-	-	-	-
Emergency Medical Services	40,978	95,923	63,096	70,410	70,410	-
Employee Wellness	435,049	418,768	-	-	-	-
Transitional Housing	-	-	-	-	-	-
California Childrens Services	407,122	239,126	-	-	-	-
Solid Waste	-	-	-	-	-	-
Social Services	-	51,780,944	51,207,771	50,061,192	50,610,192	-
HHSA Administration	-	-	-	-	-	-
Cal Works/Foster Care	-	27,538,805	26,049,106	26,966,316	26,966,316	-
In Home Support Services	-	6,542,207	8,131,439	7,885,885	7,885,885	-

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Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
General Relief	-	-	-	-	-	-
Farm Advisor	-	-	-	-	-	-
Parks	-	-	-	-	-	-
Cultural Services	-	-	-	-	-	-
Medi-Cal	-	-	-	-	-	-
Alcohol/Other Drug Program	-	-	-	-	-	-
Total Other Revenues	5,786,496	111,363,778	101,990,995	99,094,850	99,793,850	-
Total General Fund	244,132,871	252,828,960	243,263,046	235,252,562	242,834,112	-
Special Revenue Funds						
1200-Road Fund						
Taxes						
Transportation Funds						
Admin/Road Maint	54,000	54,000	54,000	54,000	54,000	-
Total Taxes	54,000	54,000	54,000	54,000	54,000	-
Licenses & Permits						
Transportation Permit Fee						
Admin/Road Maint	17,826	19,692	10,000	20,000	20,000	-
Co Highway Encroachment Permit						
Admin/Road Maint	74,369	90,871	75,000	150,000	150,000	-
Total Licenses & Permits	92,195	110,563	85,000	170,000	170,000	-
Fines, Forfeitures & Penalties						
Vehicle Code Fine						
Admin/Road Maint	3,309	2,013	5,000	5,000	5,000	-
Total Fines, Forfeitures & Penalties	3,309	2,013	5,000	5,000	5,000	-
Use of Money & Property						
Interest						
Admin/Road Maint	112,752	117,598	100,000	10,000	10,000	-
Change in Fair Value Investment						
Admin/Road Maint	-	-	-	175,000	175,000	-
Total Use of Money Property	112,752	117,598	100,000	185,000	185,000	-
Aid from Other Governmental Agencies						
State HUTA Section 2103						
Admin/Road Maint	1,924,679	2,021,180	1,923,773	2,077,616	2,077,616	-
State Highway Users Tax						
Admin/Road Maint	1,269,262	1,343,842	1,329,529	1,403,930	1,403,930	-
State Collier Unruh						
Admin/Road Maint	389,997	399,498	410,317	425,236	425,236	-
State Transportation STPd(1)						
Admin/Road Maint	171,906	182,156	171,392	182,156	182,156	-
State RMRA SB1						
Admin/Road Maint	5,455,021	5,763,248	5,546,354	5,962,776	5,962,776	-
State Aid for Disaster						
Storm Damage	206,217	227,578	48,211	80,543	80,543	-
Prop 111 State Gas Tax						
Admin/Road Maint	1,184,953	1,212,742	1,240,849	1,279,533	1,279,533	-
State Other						
Federal & State Programs	261,618	4,880,643	5,018,951	5,905,631	5,905,631	-
State Exchange Program						
Admin/Road Maint	602,390	602,390	602,390	602,390	602,390	-
Federal Forest Reserve						
Admin/Road Maint	149,857	5,587	500	500	500	-
Federal Other Revenue						
Road Admin and Maintenance	-	-	-	-	-	-
Transportation-Storm Damage	1,255,619	1,240,687	458,379	1,027,133	1,027,133	-
Federal & State Programs	2,964,571	6,172,866	19,409,499	6,377,229	6,377,229	-
Flood Control Lands						
Admin/Road Maint	-	-	500	500	500	-
Other Governmental Agency Aid						
Federal & State Programs	-	37,794	1,101,000	-	-	-
Total Aid from Other Govtl Agencies	15,836,091	24,090,211	37,261,644	25,325,173	25,325,173	-
Charges for Current Services						
Interfund Revenue - DOT						
Admin/Road Maint	210,360	335,234	277,550	318,621	318,621	-
Other Charges						
Admin/Road Maint	13,063	5,416	4,000	5,000	5,000	-
Total Charges for Current Services	223,422	340,649	281,550	323,621	323,621	-

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Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Aid from Other Governmental Agencies						
State Other						
Grants Administration	88,912	90,425	177,000	169,915	169,915	-
Total Aid from Other Govtl Agencies	88,912	90,425	177,000	169,915	169,915	-
Charges for Current Services						
Other Charges						
Grants Administration	46,962	34,920	15,230	-	-	-
Total Charges for Current Services	46,962	34,920	15,230	-	-	-
Other Revenues						
Operating Transfer In						
Grants Administration	7,900	-	12,255	-	-	-
Total Other Revenues	7,900	-	12,255	-	-	-
Total Grants Administration	143,773	125,346	204,485	169,915	169,915	-
1205-Library Fund						
Taxes						
Sales & Use Tax						
Mendocino County Library	2,958,947	2,902,809	2,831,023	2,845,178	2,845,178	-
Total Taxes	2,958,947	2,902,809	2,831,023	2,845,178	2,845,178	-
Use of Money & Property						
Interest						
Mendocino County Library	60,291	96,673	54,026	47,500	47,500	-
Change in Fair Value Investment						
Mendocino County Library	-	-	-	-	-	-
Total Use of Money & Property	60,291	96,673	54,026	47,500	47,500	-
Aid from Other Governmental Agencies						
State Library Grant						
Mendocino County Library	30,858	36,145	29,068	10,694	10,694	-
Federal Other Revenue						
Mendocino County Library	6,471	-	-	-	-	-
Total Aid from Other Govtl Agencies	37,329	36,145	29,068	10,694	10,694	-
Charges for Current Services						
Library Services						
Mendocino County Library	18,921	21,370	20,968	18,427	18,427	-
Total Charges for Current Services	18,921	21,370	20,968	18,427	18,427	-
Other Revenues						
Other Sales						
Mendocino County Library	6,175	6,442	5,893	5,555	5,555	-
Other						
Mendocino County Library	-	5,630	1,200	3,100	3,100	-
Donation						
Mendocino County Library	6,594	9,654	2,650	8,025	8,025	-
Grant Revenue						
Mendocino County Library	-	9,850	-	-	-	-
Operating Transfer In						
Mendocino County Library	2,245,184	2,009,647	2,205,887	1,553,908	1,553,908	-
Total Other Revenues	2,257,953	2,041,222	2,215,630	1,570,588	1,570,588	-
Total Library Fund	5,333,441	5,098,219	5,150,715	4,492,387	4,492,387	-
1206-Fish & Game Fund						
Fines, Forfeitures & Penalties						
Other Court Fine						
Fish & Game	4,061	3,676	4,000	3,700	3,700	-
Total Fines, Forfeitures & Penalties	4,061	3,676	4,000	3,700	3,700	-
Use of Money & Property						
Interest						
Fish & Game	3,310	2,425	1,186	1,601	1,601	-
Change in Fair Value Investment						
Fish & Game	-	-	-	-	-	-
Total Use of Money & Property	3,310	2,425	1,186	1,601	1,601	-

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Charges for Current Services						
Other Charges						
Fish & Game	-	-	-	-	-	-
Total Charges for Current Services	-	-	-	-	-	-
Total Fish & Game Fund	7,371	6,101	5,186	5,301	5,301	-
1207-Special Aviation Fund - Round Valley						
Use of Money & Property						
Change in Fair Value Investment						
DOT-Round Valley Special Aviation	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Aid for Aviation						
DOT-Round Valley Special Aviation	-	-	40,000	-	-	-
Total Aid from Other Govtl Agencies	-	-	40,000	-	-	-
Total Special Aviation Round Valley Fund	-	-	40,000	-	-	-
1208-Special Aviation Fund - Little River						
Use of Money & Property						
Change in Fair Value Investment						
DOT-Little River Special Aviation	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Aid for Aviation						
DOT-Little River Special Aviation	10,000	-	30,000	-	-	-
Federal Other Revenue						
DOT-Little River Special Aviation	-	9,000	-	-	-	-
Total Aid from Other Govtl Agencies	10,000	9,000	30,000	-	-	-
Total Special Aviation Little River Fund	10,000	9,000	30,000	-	-	-
1209-Juvenile & Youth Programs Fund						
Use of Money & Property						
Change in Fair Value Investment						
Juvenile & Youth Programs	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Other Revenue						
Juvenile & Youth Programs	304,002	802,445	836,579	383,429	383,429	-
Total Aid from Other Govtl Agencies	304,002	802,445	836,579	383,429	383,429	-
Other Revenues						
Operating Transfer In						
Juvenile & Youth Programs	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Juvenile & Youth Programs Fund	304,002	802,445	836,579	383,429	383,429	-
1210-Supp Law Enforcement-AB3229 COPS Prog						
Use of Money & Property						
Interest						
Mendocino County Sheriff-COPS Program	10,742	9,091	5,000	5,000	5,000	-
Mendocino County Jail & Rehab-COPS Prog	2,615	2,213	1,000	1,000	1,000	-
Change in Fair Value Investment						
Mendocino County Sheriff-COPS Program	-	-	-	-	-	-
Jail and Rehabilitation Center COPS Grant	-	-	-	-	-	-
Total Use of Money & Property	13,357	11,304	6,000	6,000	6,000	-
Aid from Other Governmental Agencies						
State Other						
Mendocino County Sheriff-COPS Program	186,159	194,663	202,883	202,883	202,883	-
Mendocino County Jail & Rehab-COPS Prog	47,088	49,137	40,000	40,000	40,000	-
Total Aid from Other Govtl Agencies	233,247	243,800	242,883	242,883	242,883	-

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Other Revenues						
Operating Transfer In						
Mendocino County Sheriff-COPS Program	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Supp Law Enfrmnt-AB3229 COPS Prog	246,604	255,105	248,883	248,883	248,883	-
1211-Probation-Juvenile Justice Crime Prev Act						
Use of Money & Property						
Interest						
Juvenile Justice Crime Pr	26,217	34,057	1,000	1,000	1,000	-
Change in Fair Value Investment						
Juvenile Justice Crime Pr	-	-	-	-	-	-
Total Use of Money & Property	26,217	34,057	1,000	1,000	1,000	-
Aid from Other Governmental Agencies						
State Other						
Juvenile Justice Crime Pr	245,234	244,910	244,910	243,377	243,377	-
Total Aid from Other Govtl Agencies	245,234	244,910	244,910	243,377	243,377	-
Total Probation-JJCPA Fund	271,451	278,967	245,910	244,377	244,377	-
1213-Mobile Spay & Neuter Fund						
Licenses & Permits						
Animal License						
Mobile Spay/Neuter	758	622	5,500	5,500	5,500	-
Total Licenses & Permits	758	622	5,500	5,500	5,500	-
Use of Money & Property						
Interest						
Mobile Spay/Neuter	1,114	536	200	200	200	-
Change in Fair Value Investment						
Mobile Spay/Neuter	-	-	-	-	-	-
Total Use of Money & Property	1,114	536	200	200	200	-
Charges for Current Services						
Humane Services						
Mobile Spay/Neuter	1,105	4,747	3,500	3,500	3,500	-
Other Charges						
Mobile Spay/Neuter	9,554	22,832	40,000	40,000	40,000	-
Total Charges for Current Services	10,659	27,579	43,500	43,500	43,500	-
Other Revenues						
Sale of Fixed Assets						
Mobile Spay/Neuter	-	25,600	-	-	-	-
Other						
Mobile Spay/Neuter	-	-	-	-	-	-
Donation						
Mobile Spay/Neuter	-	51	500	500	500	-
Operating Transfer In						
Mobile Spay/Neuter	-	233,332	-	-	-	-
Total Other Revenues	-	258,983	500	500	500	-
Total Mobile Spay & Neuter Fund	12,532	287,719	49,700	49,700	49,700	-
1216-Sheriff Special Projects Fund						
Use of Money & Property						
Interest						
Sheriff Special Projects	2,999	3,020	1,200	1,200	1,200	-
Change in Fair Value Investment						
Sheriff Special Projects	-	-	-	-	-	-
Total Use of Money & Property	2,999	3,020	1,200	1,200	1,200	-
Aid from Other Governmental Agencies						
State Other						
Sheriff Special Projects	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Other Revenues						
Sheriff Special Projects	-	-	-	-	-	-
Donation						

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Sheriff Special Projects	10,183	19,922	250	250	250	-
Total Other Revenues	10,183	19,922	250	250	250	-
Total Sheriff Spec Projects Fund	13,182	22,942	1,450	1,450	1,450	-

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1217-Recorder Modernization Fund						
Use of Money & Property						
Interest						
Modernization	8,149	9,693	1,000	2,000	2,000	-
Change in Fair Value Investment						
Modernization	-	-	-	-	-	-
Total Use of Money & Property	8,149	9,693	1,000	2,000	2,000	-
Charges for Current Services						
Recorder Modernization Fee						
Modernization	44,677	48,939	40,000	40,000	40,000	-
Other Charges						
Modernization	13,170	14,509	15,000	10,000	10,000	-
Total Charges for Current Services	57,847	63,448	55,000	50,000	50,000	-
Total Recorder Modernization Fund	65,996	73,141	56,000	52,000	52,000	-
1218-Micrographics Fund						
Use of Money & Property						
Interest						
Micrographics	2,950	3,519	500	1,200	1,200	-
Change in Fair Value Investment						
Micrographics	-	-	-	-	-	-
Total Use of Money & Property	2,950	3,519	500	1,200	1,200	-
Charges for Current Services						
Recorder Modernization Fee						
Micrographics	-	-	-	-	-	-
Micrographic Fee						
Micrographics	10,957	11,325	8,000	9,000	9,000	-
Total Charges for Current Services	10,957	11,325	8,000	9,000	9,000	-
Other Revenues						
Other Sales						
Micrographics	14,243	10,946	12,000	10,000	10,000	-
Total Other Revenues	14,243	10,946	12,000	10,000	10,000	-
Total Micrographics Fund	28,149	25,790	20,500	20,200	20,200	-
1220-Assessor Property Characteristics Fund						
Use of Money & Property						
Interest						
Property Characteristics	8,571	9,024	2,000	3,000	3,000	-
Change in Fair Value Investment						
Property Characteristics	-	-	-	-	-	-
Total Use of Money & Property	8,571	9,024	2,000	3,000	3,000	-
Other Revenues						
Other Sales						
Property Characteristics	28,710	30,976	25,000	20,000	20,000	-
Total Other Revenues	28,710	30,976	25,000	20,000	20,000	-
Total Prop Characteristics Fund	37,281	40,001	27,000	23,000	23,000	-
1221-Mental Health Service Fund						
Use of Money & Property						
Interest						
Mental Health Service	22,286	36,578	53,142	53,142	53,142	-
Change in Fair Value Investment						
Mental Health Service	-	-	-	-	-	-
Total Use of Money & Property	22,286	36,578	53,142	53,142	53,142	-
Aid from Other Governmental Agencies						
State Aid Mental Health						
Mental Health Service	8,308,195	(1,262,719)	-	-	-	-
Medi-Cal Mental Health						
Mental Health Service	25,282,311	(7,003,193)	-	-	-	-
State Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	788,381	749,688	777,345	777,345	-
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	25,647,861	25,228,630	26,122,299	26,122,299	-

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Realignment Mental Health						
Mental Health Service	3,579,855	21,532	21,532	21,532	21,532	-
2011 Realignment Public Safety						
Mental Health Service	144,035	-	-	-	-	-
State Other						
Mental Health Service	854,842	1,100,542	1,218,299	1,550,612	1,550,612	-
Federal Other Revenue						
Mental Health Service	511,511	474,278	321,590	321,590	321,590	-
Other Government Agency Aid						
Mental Health Service	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	38,680,749	19,766,682	27,539,739	28,793,378	28,793,378	-
Charges for Current Services						
Mental Health Service						
Mental Health Service	-	-	50,000	50,000	50,000	-
Other Charges						
Mental Health Service	2,059,826	472,959	776,820	1,123,637	1,123,637	-
Total Charges for Current Services	2,059,826	472,959	826,820	1,173,637	1,173,637	-
Other Revenues						
Other Sales						
Mental Health Service	-	-	-	-	-	-
Other						
Mental Health Service	280,924	233,127	150,000	150,000	150,000	-
Donation						
Mental Health Service	-	-	-	-	-	-
Other						
Mental Health Service	-	(32,224)	-	-	-	-
Operating Transfer In						
Mental Health Service	-	14,318,334	20,717,581	14,379,373	14,379,373	-
Medi-Cal						
Mental Health Service	-	-	-	-	-	-
Total Other Revenues	280,924	14,519,236	20,867,581	14,529,373	14,529,373	-
Total Mental Health Service Fund	41,043,785	34,795,455	49,287,282	44,549,530	44,549,530	-
1222-General Plan Update Fund						
Use of Money & Property						
Interest						
Planning & Building - Special	61,407	58,789	29,658	50,000	50,000	-
Change in Fair Value Investment						
Planning & Building - Special	-	-	-	-	-	-
Total Use of Money & Property	61,407	58,789	29,658	50,000	50,000	-
Charges for Current Services						
Environ Impact Report						
Planning & Building - Special	4,411	(9,562)	-	-	-	-
Micrographic Fee						
Planning & Building - Special	241,461	391,086	715,954	1,825,948	1,825,948	-
AB717 Continuing Education & Training						
Planning & Building - Special	82,707	84,568	113,000	83,600	83,600	-
SB 1186 Fee						
Planning & Building - Special	80	2,437	180	6,000	6,000	-
Other Charges						
Planning & Building - Special	264	370	373	400	400	-
Total Charges for Current Services	328,923	468,900	829,507	1,915,948	1,915,948	-
Other Revenues						
Other						
Planning & Building - Special	(2,237)	(1,406)	75,046	-	-	-
Total Other Revenues	(2,237)	(1,406)	75,046	-	-	-
Total General Plan Update Fund	388,092	526,283	934,211	1,965,948	1,965,948	-
1223-Mental Health Services Act Fund						
Use of Money & Property						
Interest						
Mental Health Services Act	239,965	401,720	104,000	111,000	111,000	-
Change in Fair Value Investment						
Mental Health Services Act	-	-	-	-	-	-
Total Use of Money & Property	239,965	401,720	104,000	111,000	111,000	-

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Aid from Other Governmental Agencies						
State Aid Mental Health						
Mental Health Services Act	8,596,804	8,879,583	7,148,625	8,719,030	8,719,030	-
State Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	327,754	408,389	-	-	-
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	12,196,589	13,204,583	-	-	-
Total Aid from Other Govtl Agencies	8,596,804	21,403,926	20,761,597	8,719,030	8,719,030	-
Charges for Current Services						
Other Charges						
Mental Health Services Act	5,987,831	(2,489,970)	1,000	1,000	1,000	-
Total Charges for Current Services	5,987,831	(2,489,970)	1,000	1,000	1,000	-
Other Revenues						
Operating Transfer In						
Mental Health Services Act	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Mental Health Services Act Fund	14,824,601	19,315,676	20,866,597	8,831,030	8,831,030	-
1224-Mental Health Treatment Fund						
Taxes						
Sales & Use Tax						
Mental Health Treatment	2,526,081	2,422,364	2,356,097	2,406,362	2,406,362	-
Total Taxes	2,526,081	2,422,364	2,356,097	2,406,362	2,406,362	-
Use of Money & Property						
Interest						
Mental Health Treatment	1,104,624	1,131,810	583,375	803,744	803,744	-
Change in Fair Value Investment						
Mental Health Treatment	-	-	-	-	-	-
Rents & Concessions						
Mental Health Treatment	2,455	4,500	3,150	3,150	3,150	-
Total Use of Money & Property	1,107,079	1,136,310	586,525	806,894	806,894	-
Aid from Other Governmental Agencies						
State Other						
Mental Health Treatment	-	4,987,474	3,681,904	-	-	-
Total Aid from Other Govtl Agencies	-	4,987,474	3,681,904	-	-	-
Charges for Current Services						
Other Charges						
Mental Health Treatment	4,237	6,784	3,600	3,600	3,600	-
Total Charges for Current Services	4,237	6,784	3,600	3,600	3,600	-
Total Mental Health Treatment Fund	3,637,397	8,552,931	6,628,126	3,216,856	3,216,856	-
1225-Disaster Recovery Fund						
Use of Money & Property						
Change in Fair Value Investment						
Disaster Recovery	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Aid for Disaster						
Disaster Recovery	-	-	-	-	-	-
State Other						
Disaster Recovery	598,265	784,251	1,827,553	505,843	505,843	-
Federal Other Revenue						
Disaster Recovery	4,627,669	10,133,281	2,363,147	5,528,738	5,528,738	-
Total Aid from Other Govtl Agencies	5,225,934	10,917,533	4,190,699	6,034,581	6,034,581	-
Charges for Current Services						
Other Charges						
Disaster Recovery	6,958	-	35,655	-	-	-
Total Charges for Current Services	6,958	-	35,655	-	-	-

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Other Revenues						
Other						
Disaster Recovery	-	-	-	-	-	-
Donation						
Disaster Recovery	-	-	-	-	-	-
Grant Revenue						
Disaster Recovery	-	-	-	-	-	-
Operating Transfer In						
Disaster Recovery	1,037,551	3,702	165,373	-	-	-
Total Other Revenues	1,037,551	3,702	165,373	-	-	-
Total Disaster Recovery Fund	6,270,443	10,921,235	4,391,728	6,034,581	6,034,581	-
1226-Intergovernmental Transfer Fund						
Use of Money & Property						
Change in Fair Value Investment						
Intergov Transfer (IGT)	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
Realignment Health Services						
Intergov Transfer (IGT)	-	-	-	-	-	-
State Other						
Intergov Transfer (IGT)	-	-	-	-	-	-
Federal Other Revenue						
Intergov Transfer (IGT)	855,550	1,398,174	3,670,203	1,176,718	1,176,718	-
Total Aid from Other Govtl Agencies	855,550	1,398,174	3,670,203	1,176,718	1,176,718	-
Charges for Current Services						
Other Charges						
Intergov Transfer (IGT)	-	-	-	-	-	-
Total Charges for Current Services	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Intergov Transfer (IGT)	621,986	-	1,800,000	1,800,000	1,800,000	-
Total Other Revenues	621,986	-	1,800,000	1,800,000	1,800,000	-
Total Intergovernment Transfer Fund	1,477,536	1,398,174	5,470,203	2,976,718	2,976,718	-
1227-Whole Person Care Fund						
Use of Money & Property						
Change in Fair Value Investment						
Whole Person Care (WPC)	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
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)	163,277	64,647	-	-	-	-
Total Charges for Current Services	163,277	64,647	-	-	-	-
Other Revenues						
Operating Transfer In						
Whole Person Care	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Whole Person Care Fund	452,019	64,647	-	-	-	-

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1228-Enforcement-Cannabis						
Use of Money & Property						
Change in Fair Value Investment						
Enforcement Cannabis	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
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	-	-	-	-	-	-
1229-Substance Use Disorder Treatment						
Fines, Forfeitures & Penalties						
Drug/Alcohol Fine						
Substance Use Disorder Trtmnt	9,540	9,847	11,448	9,505	9,505	-
County Alcohol Education						
Substance Use Disorder Trtmnt	9,566	9,600	11,347	9,515	9,515	-
Drug Abuse Education						
Substance Use Disorder Trtmnt	1,167	1,053	2,118	621	621	-
Total Fines, Forfeitures & Penalties	20,272	20,499	24,913	19,641	19,641	-
Use of Money & Property						
Change in Fair Value Investment						
Substance Use Disorder Trtmnt	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	2,751,448	3,978,622	2,167,163	2,167,163	-
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	27,690,331	18,899,695	22,341,152	22,341,152	-
Realignment Mental Health						
Substance Use Disorder Trtmnt	993,434	(470,688)	-	-	-	-
2011 Realignment Public Safety						
Substance Use Disorder Trtmnt	49,681	-	-	-	-	-
State Aid-Drug & Alcohol						
Substance Use Disorder Trtmnt	12,476,563	(9,763,873)	853,266	803,700	803,700	-
State Other						
Substance Use Disorder Trtmnt	13,790,656	151,917	-	-	-	-
Federal Other Revenue						
Substance Use Disorder Trtmnt	779,498	562,757	242,084	219,912	219,912	-
Total Aid from Other Govtl Agencies	28,089,833	20,921,892	23,973,667	25,531,927	25,531,927	-
Charges for Current Services						
Drug Diversion Service						
Substance Use Disorder Trtmnt	7,219	6,908	15,000	9,000	9,000	-
Driving Under Influence						
Substance Use Disorder Trtmnt	19,260	19,187	22,989	22,989	22,989	-
Other Charges						
Substance Use Disorder Trtmnt	585,461	210,018	365,945	10,709	10,709	-
Total Charges for Current Services	611,940	236,113	403,934	42,698	42,698	-
Other Revenues						
Other						
Substance Use Disorder Trtmnt	-	1,806,757	2,841,764	2,308,303	2,308,303	-
Operating Transfer In						
Substance Use Disorder Trtmnt	-	4,183,732	1,787,199	1,519,504	1,519,504	-
Medi-Cal						
Substance Use Disorder Trtmnt	776,395	400,821	478,768	449,522	449,522	-
Total Other Revenues	776,395	6,391,309	5,107,731	4,277,329	4,277,329	-
Total Substance Use Disorder Treatment	29,498,440	27,569,814	29,510,245	29,871,595	29,871,595	-

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1230-Opioid Abatement						
Use of Money & Property						
Interest						
Opioid Abatement	30,710	46,915	-	-	-	-
Change in Fair Value Investment						
Opioid Abatement	-	-	-	-	-	-
Total Use of Money & Property	30,710	46,915	-	-	-	-
Other Revenues						
Opioid Settlement						
Opioid Abatement	(821,168)	163,751	866,535	1,208,295	1,208,295	-
Operating Transfer In						
Opioid Abatement	-	-	-	-	-	-
Total Other Revenues	(821,168)	163,751	866,535	1,208,295	1,208,295	-
Total Opioid Abatement Support	(790,458)	210,667	866,535	1,208,295	1,208,295	-
1235-Public Health Service Fund						
Fines, Forfeitures & Penalties						
Change in Fair Value Investment						
Public Health Service	-	-	168	-	-	-
Total Fines, Forfeitures & Penalties	-	-	168	-	-	-
Aid from Other Governmental Agencies						
State Aid California Children						
Public Health Service	-	-	381,072	203,219	203,219	-
Non-County Hospital						
Public Health Service	-	-	40,000	-	-	-
EMS-Physician Svcs						
Public Health Service	-	-	103,683	-	-	-
State Other						
Public Health Service	-	-	3,031,157	2,930,181	2,930,181	-
Federal Other Revenue						
Public Health Service	-	-	1,883,409	1,548,467	1,548,467	-
Total Aid from Other Govtl Agencies	-	-	5,439,321	4,681,867	4,681,867	-
Charges for Current Services						
Health-Vital Statistics						
Public Health Service	-	-	42,000	41,573	41,573	-
Nursing Fee						
Public Health Service	-	-	1,540	1,540	1,540	-
Other Charges						
Public Health Service	-	-	204,554	263,424	263,424	-
Total Charges for Current Services	-	-	248,094	306,537	306,537	-
Other Revenues						
Other Sales						
Public Health Service	-	-	582	300	300	-
Other						
Public Health Service	-	-	1,500	-	-	-
Grant Revenue						
Public Health Service	-	-	-	-	-	-
Operating Transfer In						
Public Health Service	-	-	5,674,691	5,472,703	5,472,704	-
Grant Interest						
Public Health Service	-	-	185	-	-	-
Total Other Revenues	-	-	5,676,958	5,473,003	5,473,004	-
Total Public Health Service Fund	-	-	11,364,541	10,461,407	10,461,408	-
1237-CalAim - PHP Medical Reimb Fund						
Aid from Other Governmental Agencies						
State Other						
MMCS	-	40,916	115,264	142,048	142,048	-
Total Aid from Other Govtl Agencies	-	40,916	115,264	142,048	142,048	-
Total CalAim - PHP Medical Reimb Fund	-	40,916	115,264	142,048	142,048	-
1239-Measure O Cap Inv Reserve Library Fund						

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Taxes						
Sales & Use Tax						
Measure O Library	-	-	-	1,896,785	1,896,785	-
Total Taxes	-	-	-	1,896,785	1,896,785	-
Total Measure O Cap Inv Reserve Library Fund	-	-	-	1,896,785	1,896,785	-

1240-Fire Agency Support

Use of Money & Property

Interest						
Fire Agency Support	54,160	40,145	-	-	-	-
Change in Fair Value Investment						
Fire Agency Support	-	-	-	-	-	-
Total Use of Money & Property	54,160	40,145	-	-	-	-

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Other Revenues						
Operating Transfer In						
Fire Agency Support	5,488,027	5,991,549	5,415,000	5,100,000	5,100,000	-
Total Other Revenues	5,488,027	5,991,549	5,415,000	5,100,000	5,100,000	-
 Total Fire Agency Support	5,542,187	6,031,693	5,415,000	5,100,000	5,100,000	-
2330 Transitional Housing						
Aid from Other Governmental Agencies						
Federal Aid Child Support						
Transitional Housing	-	-	645,194	488,694	494,370	-
Total Aid from Other Govtl Agencies	-	-	645,194	488,694	494,370	-
Charges for Current Services						
Other Charges						
Transitional Housing	399,745	1,038,935	501,030	380,000	380,000	-
Total Charges for Current Services	399,745	1,038,935	501,030	380,000	380,000	-
Other Revenues						
Operating Transfer In						
Transitional Housing	300,000	-	300,000	454,500	454,500	-
Total Other Revenues	300,000	-	300,000	454,500	454,500	-
 Total Transitional Housing Fund	699,745	1,038,935	1,446,224	1,323,194	1,328,870	-
 Total Special Revenue Funds	135,758,516	153,304,856	194,512,359	156,346,621	163,545,809	-
1300-Capital Projects Fund						
Use of Money & Property						
Interest						
Capital Projects	89,944	181,620	-	-	-	-
Change in Fair Value Investment						
Capital Projects	-	-	-	-	-	-
Total Use of Money & Property	89,944	181,620	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Projects	4,716,737	12,184,683	11,290,515	1,250,000	1,250,000	-
Total Aid from Other Govtl Agencies	4,716,737	12,184,683	11,290,515	1,250,000	1,250,000	-
Other Revenues						
Operating Transfer In						
Capital Projects	1,500,000	11,000,000	1,420,896	-	-	-
Total Other Revenues	1,500,000	11,000,000	1,420,896	-	-	-
 Total Capital Projects Fund	6,306,681	23,366,303	12,711,411	1,250,000	1,250,000	-
1301 Capital Projects-MHTA Fund						
Use of Money & Property						
Change in Fair Value Investment						
Capital Projects-MHTA	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Projects-MHTA	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Capital Projects-MHTA	1,460,040	9,734,419	6,800,000	300,000	300,000	-
Total Other Revenues	1,460,040	9,734,419	6,800,000	300,000	300,000	-
 Total Capital Projects-MHTA Fund	1,460,040	9,734,419	6,800,000	300,000	300,000	-

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1302 Capital Projects-Acquisitions						
Use of Money & Property						
Change in Fair Value Investment						
Capital Projects-Acquisitions	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
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	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Capital Projects-Acquisitions	(24,091)	-	-	-	-	-
1303 Capital Investments - Library Fund						
Taxes						
Sales & Use Tax						
Capital Investments - Library	1,957,126	1,925,166	1,887,348	-	-	-
Total Taxes	1,957,126	1,925,166	1,887,348	-	-	-
Use of Money & Property						
Interest						
Capital Investments - Library	-	87,546	77,907	-	-	-
Total Use of Money & Property	-	87,546	77,907	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Investments - Library	-	-	-	-	-	-
State Other						
Capital Investments - Library	-	14,886	173,544	-	-	-
Total Aid from Other Govtl Agencies	-	14,886	173,544	-	-	-
Other Revenues						
Grant Revenue						
Capital Projects-Acquisitions	-	-	16,297	-	-	-
Operating Transfer In						
Capital Investments - Library	409	-	-	-	-	-
Total Other Revenues	409	-	16,297	-	-	-
Total Capital Investments Funds	1,957,535	2,027,598	2,155,096	-	-	-
Total Capital Projects Funds	9,700,166	35,128,320	21,666,507	1,550,000	1,550,000	-
1400 Debt Service Fund						
Fines, Forfeitures & Penalties						
Criminal Justice Construction Fund						
Debt Service- COPs	8,760	8,880	8,490	8,490	8,490	-
Total Fines, Forfeitures & Penalties	8,760	8,880	8,490	8,490	8,490	-
Use of Money & Property						
Interest						
Debt Service	503,020	404,397	300,000	20,000	20,000	-
Change in Fair Value Investment						
Debt Service	(45,753)	35,391	-	-	-	-
Total Use of Money & Property	457,267	439,787	300,000	20,000	20,000	-
Aid from Other Governmental Agencies						
Other Governmental Agency Aid						
Debt Service	60,798	33,340	25,000	25,000	25,000	-
Total Aid from Other Govtl Agencies	60,798	33,340	25,000	25,000	25,000	-
Other Revenues						
Operating Transfer In						
Debt Service	2,661,947	2,835,598	2,636,997	2,608,004	2,608,004	-
Loan/Bond Proceeds						

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Debt Service	-	-	-	-	-	-
Premium on Debt Issued						
Debt Service	-	-	-	-	-	-
Total Other Revenues	2,661,947	2,835,598	2,636,997	2,608,004	2,608,004	-
Total Debt Service Fund	3,188,772	3,317,605	2,970,487	2,661,494	2,661,494	-

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1410 Pension Obligation Bond Fund						
Use of Money & Property						
Interest						
Pension Obligation Bonds	(71,514)	(58,444)	(75,000)	5,000	5,000	-
Change in Fair Value Investment						
Pension Obligation Bonds	-	-	-	-	-	-
Total Use of Money & Property	(71,514)	(58,444)	(75,000)	5,000	5,000	-
Charges for Current Services						
County Share Retirement						
Pension Obligation Bonds	7,432,610	7,832,569	8,568,198	-	-	-
Total Charges for Current Services	7,432,610	7,832,569	8,568,198	-	-	-
Total Pension Obligation Bond Fund	7,361,096	7,774,125	8,493,198	5,000	5,000	-
Total Debt Service Funds	10,549,868	11,091,730	11,463,685	2,666,494	2,666,494	-
2320 Welfare Administration						
Aid from Other Governmental Agencies						
State Welfare Administration						
Welfare Administration	-	5,825,717	7,257,665	7,083,255	7,098,255	-
Federal Welfare Administration						
Welfare Administration	-	8,615,583	10,821,467	10,810,720	11,331,720	-
Title IV-E						
Welfare Administration	-	19,269	48,932	48,932	48,932	-
Health Related Funds						
Welfare Administration	-	3,811,510	6,951,237	7,050,740	7,063,740	-
Total Aid from Other Govtl Agencies	-	18,272,078	25,079,301	24,993,647	25,542,647	-
Other Revenues						
Operating Transfer In						
Welfare Administration	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Welfare Administration Fund	-	18,272,078	25,079,301	24,993,647	25,542,647	-
2321 AFDC						
Aid from Other Governmental Agencies						
State AFDC						
AFDC	-	440,185	9,507,909	900,041	900,041	-
Federal AFDC						
AFDC	-	9,980,467	-	9,471,694	9,471,694	-
Total Aid from Other Govtl Agencies	-	10,420,652	9,507,909	10,371,735	10,371,735	-
Other Revenues						
Operating Transfer In						
AFDC	-	5,570,221	5,443,461	5,417,798	5,417,798	-
Total Other Revenues	-	5,570,221	5,443,461	5,417,798	5,417,798	-
Total AFDC Fund	-	15,990,873	14,951,370	15,789,533	15,789,533	-
2322 Medical						
Aid from Other Governmental Agencies						
Health Related Funds						
Medi-Cal	-	4,521,306	6,475,770	8,054,127	8,054,127	-
Total Aid from Other Govtl Agencies	-	4,521,306	6,475,770	8,054,127	8,054,127	-
Other Revenues						
Operating Transfer In						
Medi-Cal	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Medi-Cal Fund	-	4,521,306	6,475,770	8,054,127	8,054,127	-

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2852 Welfare Realignment Fund						
Aid from Other Governmental Agencies						
Realignment Health Services Welfare Realignment	-	-	-	-	-	-
Realignment Public Assistance Welfare Realignment	-	18,257,858	18,172,600	18,215,783	18,215,783	-
Total Aid from Other Govtl Agencies	-	18,257,858	18,172,600	18,215,783	18,215,783	-
Other Revenues						
Operating Transfer In Welfare Realignment	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Welfare Realignment Fund	-	18,257,858	18,172,600	18,215,783	18,215,783	-
2853 Mental Health Realignment Fund						
Aid from Other Governmental Agencies						
Realignment Mental Health Mental Health Realignment	-	6,865,070	5,005,918	3,558,323	3,558,323	-
Total Aid from Other Govtl Agencies	-	6,865,070	5,005,918	3,558,323	3,558,323	-
Other Revenues						
Operating Transfer In Mental Health Realignment	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Mental Health Realignment Fund	-	6,865,070	5,005,918	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	-	-	-	-	-	-
Realignment Mental Health Child Care Service Realignment	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Operating Transfer In Child Care Service Realignment	18,797	111,111	111,111	111,111	111,111	-
Total Other Revenues	18,797	111,111	111,111	111,111	111,111	-
Total Child Care Service Realignment Fund	18,797	111,111	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	-	(30,166)	-	93,204	93,204	-
Total Aid from Other Govtl Agencies	-	(30,166)	-	93,204	93,204	-
Other Revenues						
Operating Transfer In Local Innovation Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Local Innovation Realignment 2011 Fund	-	(30,166)	-	93,204	93,204	-

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2857 Juvenile Justice Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Juvenile Justice Realignment 2011	-	-	-	-	-	-
Juvenile Reentry						
Juvenile Justice Realignment 2011	-	16,539	17,013	-	-	-
State (YOBG) Youthful Offender						
Juvenile Justice Realignment 2011	-	1,206,094	1,255,050	966,993	966,993	-
Total Aid from Other Govtl Agencies	-	1,222,633	1,272,063	966,993	966,993	-
Other Revenues						
Operating Transfer In						
Juvenile Justice Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Juvenile Justice Realignment 2011 Fund	-	1,222,633	1,272,063	966,993	966,993	-
2858 Local Comm Corr Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Local Comm Corr Realignment 2011	-	4,126,174	4,820,796	4,872,885	4,872,885	-
Total Aid from Other Govtl Agencies	-	4,126,174	4,820,796	4,872,885	4,872,885	-
Other Revenues						
Operating Transfer In						
Local Comm Corr Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Local Comm Corr Realignment 2011 Fund	-	4,126,174	4,820,796	4,872,885	4,872,885	-
2859 Local Law Enf Svc Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Local Law Enf Svc Realignment 2011	-	45,721	-	-	-	-
Juvenile Justice Growth						
Local Law Enf Svc Realignment 2011	-	-	-	236,805	236,805	-
Juvenile Reentry						
Local Law Enf Svc Realignment 2011	-	-	-	-	-	-
Juvenile Probation Activities						
Local Law Enf Svc Realignment 2011	-	-	-	324,520	324,520	-
State (YOBG) Youthful Offender						
Local Law Enf Svc Realignment 2011	-	-	-	38,093	38,093	-
Total Aid from Other Govtl Agencies	-	45,721	-	599,418	599,418	-
Other Revenues						
Operating Transfer In						
Local Law Enf Svc Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Local Law Enf Svc Realignment 2011 Fund	-	45,721	-	599,418	599,418	-
2860 District Atty/Public Defender Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
District Atty/Public Defender Realignment 2011	-	225,587	200,000	200,000	200,000	-
Total Aid from Other Govtl Agencies	-	225,587	200,000	200,000	200,000	-
Other Revenues						
Operating Transfer In						
District Atty/Public Defender Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total District Atty/Public Defender Realignment	-	225,587	200,000	200,000	200,000	-

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2861 Trial Court Security Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Trial Court Security Realignment 2011	-	1,758,554	1,752,685	1,752,685	1,752,685	-
Total Aid from Other Govtl Agencies	-	1,758,554	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 Fu	-	1,758,554	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	-	15,926,688	-	-	-	-
Realignment Health Services						
Welfare Realignment 2011	-	-	15,926,688	15,938,456	15,938,456	-
Total Aid from Other Govtl Agencies	-	15,926,688	15,926,688	15,938,456	15,938,456	-
Other Revenues						
Operating Transfer In						
Welfare Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Welfare Realignment 2011 Fund	-	15,926,688	15,926,688	15,938,456	15,938,456	-
2864 Mental Health Realignment 2011 Fund						
Aid from Other Governmental Agencies						
State Aid Mental Health						
Mental Health Realignment 2011	-	-	9,383,092	9,568,683	9,568,683	-
Realignment Mental Health						
Mental Health Realignment 2011	-	9,432,629	-	-	-	-
Total Aid from Other Govtl Agencies	-	9,432,629	9,383,092	9,568,683	9,568,683	-
Other Revenues						
Operating Transfer In						
Mental Health Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Mental Health Realignment 2011 Fund	-	9,432,629	9,383,092	9,568,683	9,568,683	-
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 Func	-	-	-	-	-	-
Total Realignment Funds	4,155,953	62,579,566	60,614,809	60,154,326	60,154,326	-
TOTAL ALL FUNDS	404,297,374	563,316,003	588,180,811	515,034,166	530,363,904	-

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Financing Uses Classification	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
SALARIES & EMPLOYEE BENEFITS						
861011 Regular Employees	83,477,618	85,379,986	91,853,337	95,487,205	98,267,310	-
861012 Extra Help	2,008,635	1,843,890	1,708,437	1,662,840	1,653,554	-
861013 Overtime Regular Employees	5,665,562	5,920,867	5,167,863	5,419,143	2,500,689	-
861021 Co Contrib to Retirement	29,427,195	32,486,114	34,915,266	30,010,997	30,974,225	-
861022 Co Contrib to OASDI	5,230,459	5,322,408	5,821,759	6,052,864	6,189,621	-
861023 Co Contrib to OASDI-Medicare	1,274,365	1,296,683	1,438,513	1,448,545	1,553,143	-
861024 Co Contrib to Retire Increment	7,614,578	8,943,640	9,813,604	7,000,537	7,181,957	-
861030 Co Contrib to Emp Insurance	13,969,615	15,017,652	17,769,036	19,379,571	19,812,229	-
861031 Co Contrib to Unemp Ins	-	-	-	-	-	-
861035 Co Contrib to Workers Comp	4,810,372	4,761,685	4,065,649	4,293,557	4,294,752	-
Total Salaries & Employee Benefits	153,478,400	160,972,925	172,553,463	170,755,259	172,427,480	-
SERVICES & SUPPLIES						
862050 Clothing & Personal Items	55,386	62,920	97,780	98,814	98,814	-
862060 Communications	853,776	822,610	881,795	913,899	910,119	-
862061 Communications Lease	3,029	-	-	-	-	-
862062 Communications Microwave	552,932	128,836	511,159	515,614	515,256	-
862080 Food	868,536	929,638	869,700	1,034,000	1,034,000	-
862090 Household Expense	1,471,046	1,496,971	1,519,390	1,277,353	1,337,241	-
862101 Insurance - General	4,052,526	4,799,324	5,196,009	5,695,656	5,695,656	-
862109 Insurance - Other	178,366	215,729	251,174	252,321	252,321	-
862110 Jury & Witness Expense	51,216	47,548	62,434	63,000	62,500	-
862120 Maintenance - Equipment	942,365	750,941	824,863	817,107	752,607	-
862121 Maintenance - Eq Microwave	-	-	-	-	-	-
862130 Maint - Struct Impr & Grounds	1,252,005	1,107,176	1,601,759	1,474,855	1,484,525	-
862135 Corrective Maintenance	4,680,964	13,635,251	-	3,710,000	3,710,000	-
862140 Medical Dental & Lab Supplies	106,624	106,134	148,176	150,579	150,579	-
862150 Memberships	257,252	241,784	288,889	291,446	291,446	-
862160 Miscellaneous Expense	49,102	50,928	96,317	85,338	85,338	-
862165 Year End Admin Adj - Auditor	2,152,872	-	-	-	-	-
862170 Office Expense	1,328,204	1,154,001	1,331,621	1,401,433	1,397,433	-
862171 Paper Supplies	31,317	33,234	39,000	36,000	36,000	-
862172 Office Expense - Fedex/UPS	17,951	17,605	15,600	16,500	16,500	-
862176 Fuel Expense	670,359	596,344	660,136	577,675	577,675	-
862181 Auditing & Fiscal Services	160,553	142,564	170,715	164,300	164,300	-
862182 Data Processing Services	369,384	159,243	610,200	608,200	608,200	-
862183 Legal Fees	405,947	385,605	326,201	400,525	399,525	-
862184 Arch Eng & Plan Services	1,831,154	3,588,441	7,248,588	10,016,093	10,016,093	-
862185 Medical & Dental Services	6,181,928	5,966,797	6,444,371	6,946,646	6,946,646	-
862186 Indigent Burial	58,165	37,861	100,000	95,000	95,000	-
862187 Education & Training	655,883	553,236	743,652	761,512	724,562	-
862188 Printing	59,012	34,127	25,000	25,000	25,000	-
862189 Professional & Spec Services	36,509,238	33,033,264	42,432,212	42,230,979	42,220,979	-
862190 Publication & Legal Notices	103,809	95,774	102,708	150,488	150,488	-
862193 Construction Contracts	2,873,845	7,194,416	25,421,070	11,295,528	11,295,528	-
862194 A-87 Costs	5,597,801	6,622,930	5,592,800	5,526,567	5,526,567	-
862196 Collection Expense Fines	2,091	1,904	2,000	5,000	5,000	-
862200 Rents & Leases Equipment	84,000	107,668	129,540	198,567	235,761	-
862201 Rents & Leases Copiers	97,840	101,595	198,656	290,200	290,200	-
862210 Rents & Leases Bldg/Grds	407,020	429,762	400,373	394,748	394,748	-
862215 Debt Service Leases	-	-	-	-	-	-
862216 Interest Expense - Leases	-	-	-	-	-	-
862217 Debt Service Principal	-	-	-	-	-	-
862218 Debt Service Int - SBIT	-	-	-	-	-	-
862220 Small Tools & Instruments	39,211	15,709	74,299	46,666	46,166	-
862227 Software-Long Term	282,593	1,770,713	1,684,696	1,986,130	1,986,130	-
862228 Software-Short Term	183,472	228,572	472,101	345,369	345,369	-
862229 Software-Maintenance	333,894	302,795	466,262	592,115	592,115	-
862230 Info Technology Equipment	3,318,024	2,168,689	2,760,512	3,755,579	3,714,053	-
862231 Election Supplies & Services	128,292	270,364	211,775	271,000	271,000	-
862232 Law Enforce Supplies & Svcs	677,721	601,628	768,637	685,758	680,678	-
862239 Special Department Expense	14,052,739	5,826,302	9,004,994	11,565,645	11,561,363	-
862240 Special Departmental Fund	60	-	5,000	5,000	5,000	-
862250 Transportation & Travel	1,151,720	1,687,831	1,780,259	1,897,760	1,917,788	-
862253 Trans & Travel Out of County	445,645	574,613	614,079	601,873	601,873	-
862260 Utilities	2,194,917	2,391,083	2,639,818	2,801,303	2,796,883	-
Total Services & Supplies	97,781,785	100,490,462	124,826,320	122,075,141	122,025,025	-

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Financing Uses Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
OTHER CHARGES						
863111 Public Assistance Payment	8,698,304	9,156,730	9,338,250	9,097,536	9,097,536	-
863112 Pmts to Private Institution	204,651	63,441	770,450	770,200	770,200	-
863113 Pmts Other Govtl Agency	23,718,616	21,341,487	27,320,072	22,625,979	22,625,979	-
863115 Service Connected Expense	568,841	383,305	689,100	532,500	532,500	-
863116 Child Care Services - MOE	430,708	638,879	1,040,000	1,000,000	1,000,000	-
863118 Family Services	3,913,727	4,269,256	5,251,508	5,109,040	5,609,040	-
863119 Supp & Care Persons - Other	63,493	56,510	96,755	85,830	85,830	-
863121 Independent Living Skills	34,557	35,022	61,286	61,286	61,286	-
863122 Aid to Adopted Children	9,358,732	9,839,179	9,222,930	9,464,172	9,464,172	-
863124 GR/SSI/SSP Applicants	82,489	67,676	72,000	58,500	58,500	-
863126 Cal-Learn Program Services	630	510	2,500	2,500	2,500	-
863127 Foster Care Payments	10,700,424	8,712,794	7,646,504	8,404,608	8,404,608	-
863128 Non-Federal Kin-Gap	-	271,406	-	-	-	-
863131 Family Preservation	22,802	32,716	54,807	55,347	55,347	-
863132 Family Track	585,691	315,874	296,581	296,580	296,580	-
863133 Office of Education Contract	294,351	299,565	-	-	-	-
863135 Job Alliance Program Services	538,816	485,234	830,447	830,447	830,447	-
863138 Welfare to Work 15%	351,281	111,705	112,152	214,961	214,961	-
863139 In Home Supportive Services	6,302,698	6,554,806	8,131,439	7,885,885	7,885,885	-
863140 IHSS Public Authority	12,269	-	-	-	-	-
863151 Non-County Formula Hospital	-	-	-	-	-	-
863152 Non-County Contract Hospital	-	-	40,000	40,000	40,000	-
863154 Physician Services - EMS	116,535	308,541	348,159	308,568	308,568	-
863160 Accute Hospitalization	-	2,928,568	5,350,000	3,650,000	3,650,000	-
863162 Residential Care	3,918,866	4,073,351	5,785,002	3,761,186	3,761,186	-
863164 Organizational	18,948,762	21,166,074	28,880,698	19,095,001	19,095,001	-
863280 Contrib to Other Agencies	6,373,952	475,685	2,293,103	1,019,080	1,370,080	-
863310 Interest	2,953,535	2,926,853	1,980,198	1,464,850	1,464,850	-
863311 Principal	9,328,662	8,490,000	8,965,000	9,465,000	9,465,000	-
863312 Cost of Issuance	-	-	-	-	-	-
863330 Rights of Way	21,499	125,000	290,000	370,000	370,000	-
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	107,544,892	103,130,166	124,868,941	105,669,056	106,520,056	-
FIXED ASSETS						
864350 Land	-	-	-	-	-	-
864355 Leasehold Improvements	6,808	16,128	180,000	-	1,380,000	-
864360 Structures & Improvements	4,122,007	3,620,466	7,070,455	3,622,529	13,475,317	-
864365 Construction in Progress	5,647,306	31,270,448	22,388,226	400,000	800,000	-
864370 Equipment	615,894	2,268,328	2,816,135	1,886,849	1,881,849	-
Total Fixed Assets	10,392,015	37,175,369	32,454,815	5,909,378	17,537,166	-
EXPENDITURE TRANSFER & REIMBURSEMENT						
865380 Intrafund Transfer	(11,182,217)	(6,370,212)	(7,575,442)	(5,878,712)	(6,229,712)	-
865802 Operating Transfer Out	32,946,012	175,682,372	170,710,895	148,167,058	149,417,838	-
Total Expend Transfer & Reimb	21,763,796	169,312,160	163,135,453	142,288,346	143,188,126	-
CONTINGENCY						
869991 Appropriation for Contingency	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	390,960,888	571,081,081	617,838,992	546,697,180	561,697,853	-
LESS: REVENUES						
821110 Property Tax Current Secured	45,150,818	47,720,304	50,229,643	49,970,041	52,422,387	-
821120 Property Tax Current Unsecured	1,231,030	1,316,024	1,235,500	1,235,500	1,235,500	-
821130 Supplemental Roll Tax	1,350,653	617,220	800,000	600,000	800,000	-
821210 Property Tax Prior Secured	-	-	-	-	-	-
821220 Property Tax Prior Unsecured	52,095	76,423	51,700	51,500	51,500	-

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Financing Uses Classification	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
821400 Penalty & Cost on Delinquencies	3,807,231	3,911,190	2,900,000	2,900,000	2,900,000	-
821500 Sales & Use Tax	19,764,239	19,026,053	19,100,372	18,680,220	18,680,220	-
821501 Transportation Funds	54,000	54,000	54,000	54,000	54,000	-
821510 Sales Tax - Public Safety	9,048,256	8,712,854	8,899,362	8,892,445	8,623,954	-
821600 Timber Yield Tax	504,506	651,256	515,000	415,000	415,000	-
821699 Trans Occup Tax-Campgrds/RV Parks	607,762	674,894	505,000	600,000	600,000	-
821700 Highway Property Rental	1,433	535	-	400	400	-
821701 Trans Occup Tax-Room Occup Tax	7,340,873	8,234,991	8,000,000	7,600,000	8,500,000	-
821702 Property Transfer Tax	579,558	596,074	540,000	540,000	540,000	-
821704 Prop Tax In-Lieu of VLF	14,136,324	14,815,627	15,333,033	15,640,000	16,203,199	-
821706 Williamson Act Replacement Tax	952,715	811,357	850,000	800,000	800,000	-
821707 Cannabis Business Tax	1,714,404	1,473,791	1,445,000	1,200,000	840,000	-
822100 Animal License	265,578	277,718	255,500	265,500	265,500	-
822200 Business License	132,400	131,200	120,000	120,000	120,000	-
822204 Cannabis Facility Bus License	15,060	15,029	9,000	6,500	6,500	-
822210 Franchise	1,315,046	1,414,797	1,402,000	1,300,000	1,300,000	-
822250 Mobile Home Setup Fee	12,980	12,328	17,000	-	-	-
822300 Construction Permit	1,514,226	1,791,496	1,700,000	1,550,000	1,550,000	-
822500 Zoning Permit	149,125	186,223	180,000	105,000	105,000	-
822600 Other Permit	29,966	20,604	25,500	23,540	23,540	-
822601 Gun Permit	26,542	22,960	30,000	25,000	25,000	-
822602 Marriage License GC 26840.3	23,972	29,354	22,500	22,500	22,500	-
822603 Lumber Mill Permit	595	455	500	500	500	-
822605 Variance & Use Permit	220,399	168,164	230,000	125,000	125,000	-
822606 Land Use Fee	567,917	522,348	736,044	646,089	646,089	-
822608 Transportation Permit Fee	17,826	19,692	10,000	20,000	20,000	-
822609 Coastal Zone Permit	241,662	253,762	295,000	303,000	303,000	-
822610 Co Hwy Encroachment Permit	74,369	90,871	75,000	150,000	150,000	-
823100 Vehicle Code Fine	315,117	299,010	270,500	216,500	216,500	-
823101 25% Extra Fine	92,528	91,999	93,300	65,000	65,000	-
823102 Co 50% City VC Fine	-	-	-	-	-	-
823103 Co Parking Surcharge	5,900	2,486	2,500	1,500	1,500	-
823110 Criminal Justice Constr Fund	292,000	298,764	278,490	278,490	278,490	-
823130 Warrant System	-	2	200	-	-	-
823200 Other Court Fine	19,405	20,294	17,000	16,700	16,700	-
823203 Co Commission on City Fine	440	248	400	500	500	-
823204 Miscellaneous Court Fine	50,942	68,261	26,968	25,800	25,800	-
823205 Drug/Alcohol Fine	9,540	9,847	11,448	9,505	9,505	-
823206 County Alcohol Education	9,566	9,600	11,347	9,515	9,515	-
823207 Drug Abuse Education	1,167	1,053	2,118	621	621	-
823210 Fine Judicial District	2,629	1,231	1,000	1,000	1,000	-
823300 Forfeiture & Penalty	40,023	262,686	141,125	76,150	76,150	-
823310 Asset Forfeiture	-	21,382	138,206	18,500	18,500	-
824100 Interest	5,459,239	6,125,558	4,270,194	2,643,587	3,143,587	-
824101 Change in Fair Value Investment	(45,753)	35,391	-	175,000	175,000	-
824110 Endowment Fund	5,594	10,679	13,000	19,000	19,000	-
824200 Rents & Concessions	206,822	281,848	271,545	224,207	224,207	-
825120 State Aid for Aviation	10,000	-	70,000	-	-	-
825125 State HUTA Section 2103	1,924,679	2,021,180	1,923,773	2,077,616	2,077,616	-
825130 State Highway Users Tax	1,269,262	1,343,842	1,329,529	1,403,930	1,403,930	-
825140 State Collier Unruh	389,997	399,498	410,317	425,236	425,236	-
825150 Motor Vehicle License Fee	1,106,795	1,265,114	1,129,337	1,129,337	1,129,337	-
825180 Transportation STPd(1)	171,906	182,156	171,392	182,156	182,156	-
825190 State RMRA SB1	5,455,021	5,763,248	5,546,354	5,962,776	5,962,776	-
825210 State Welfare Administration	9,694,221	9,615,723	10,895,257	10,719,215	10,739,891	-
825241 State AFDC	5,851,402	440,185	9,507,909	900,041	900,041	-
825250 State Aid California Children	311,317	151,480	381,072	203,219	203,219	-
825330 State Aid Mental Health	16,905,000	7,616,864	16,531,717	18,287,713	18,287,713	-
825331 Medi-Cal Mental Health	25,282,311	(7,003,193)	-	-	-	-
825332 State Medi-Cal Mental Health	-	3,867,583	5,136,699	2,944,508	2,944,508	-
825333 Federal Medi-Cal Mental Health	-	65,534,781	57,332,908	48,463,451	48,463,451	-
825341 Realignment Health Services	24,250,064	20,184,846	3,593,071	3,900,000	3,900,000	-
825342 Realignment Mental Health	4,573,289	15,848,543	5,027,450	3,579,855	3,579,855	-
825343 Realignment Public Assistance	13,895,220	18,257,858	34,099,288	34,154,239	34,154,239	-
825344 2011 Realignment Pub Safety	5,210,789	6,125,871	6,773,481	6,918,774	6,918,774	-
825380 Juvenile Justice Growth	-	-	-	236,805	236,805	-
825381 Juvenile Reentry	-	16,539	17,013	-	-	-
825382 Juvenile Probation Activities	-	-	-	324,520	324,520	-
825393 State Aid - Drug & Alcohol	12,476,563	(9,763,873)	853,266	803,700	803,700	-
825398 SB90 Reimbursement	95,375	110,720	60,000	60,000	60,000	-
825410 State Aid for Agriculture	-	-	-	-	-	-
825411 State Aid Agriculture Gas Tax	509,713	308,593	300,000	200,000	275,000	-
825412 State Reimis - EC Poisons	90,000	95,785	100,000	100,000	100,000	-
825413 Pesticide Regulatory	-	-	-	-	-	-

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	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
825460 State Aid for Disaster	206,217	227,578	48,211	80,543	80,543	-
825470 State Aid for Veterans Affairs	119,494	109,330	116,676	116,676	116,676	-
825472 County Hospital	114,256	-	39,815	40,000	40,000	-
825473 Non-County Hospital	-	-	40,000	-	-	-
825475 EMS - Physician Services	162,024	146,213	103,683	-	-	-
825481 Homeowners Prop Tax Relief	214,277	250,182	242,071	240,000	240,000	-
825487 Prop 111 State Gas Tax	1,184,953	1,212,742	1,240,849	1,279,533	1,279,533	-
825489 State Youthful Offender	623,587	1,206,094	1,255,050	1,005,086	1,005,086	-
825490 State Other	28,174,495	32,474,626	35,907,671	18,965,422	19,631,210	-
825491 State Exchange Program	602,390	602,390	602,390	602,390	602,390	-
825496 State Library Grant	30,858	51,031	202,612	10,694	10,694	-
825510 Federal Welfare Administration	17,057,132	12,291,977	15,112,731	15,060,037	15,581,037	-
825518 Title IV-E	49,827	19,269	48,932	48,932	48,932	-
825520 Health Related Funds	10,185,235	8,337,129	13,427,007	15,104,867	15,117,867	-
825541 Federal AFDC	10,311,828	9,980,467	-	9,471,694	9,471,694	-
825640 Federal Forest Reserve	149,857	5,587	500	500	500	-
825650 Federal Grazing Fee	-	1,142	-	-	-	-
825660 Federal Land In Lieu Tax	885,835	911,892	850,000	850,000	850,000	-
825670 Federal Other Revenue	15,188,006	21,794,479	31,214,383	18,723,998	18,583,746	-
825676 Flood Control Lands	-	-	500	500	500	-
825686 Federal Aid Child Support	1,827,560	1,481,491	1,721,534	1,769,642	1,769,642	-
825810 Other Govt Agency Aid	890,054	965,115	2,324,640	25,000	1,223,960	-
826112 Tax Deeded Admin Fee	770	1,645	1,000	1,000	1,000	-
826113 50% Redemption Fee	15,794	16,486	16,000	16,000	16,000	-
826114 Release of Lien	1,340	1,660	3,000	3,000	3,000	-
826115 Debt Service Fee	224,498	236,247	270,000	270,000	270,000	-
826117 PTR Screening Fee	-	-	-	-	-	-
826118 Cite Processing Fee	-	(1)	-	-	-	-
826120 Accounting Fee	343,016	173,593	150,000	150,000	150,000	-
826140 Election Services	60,158	254,692	13,500	244,000	244,000	-
826151 Treasurer Cost Reimbursement	219,878	341,991	385,037	490,727	490,727	-
826161 Legal Services	23,033	49,151	33,000	32,400	32,400	-
826162 State Aid Child Support	922,717	877,229	886,851	911,634	911,634	-
826163 Legal Services Reimbursement	19,864	12,202	36,469	2,500	2,500	-
826171 Final Map Filing Fee	-	-	24,296	-	-	-
826172 Parcel Map MS Filing Fee	6,891	12,283	-	10,000	10,000	-
826173 Parcel Map PS Filing Fee	3,421	-	-	2,000	2,000	-
826175 Plan Check & Inspection Fee	-	-	-	500	500	-
826176 Parcel Subdivision Inspection	-	-	-	500	500	-
826177 Basic Improvement Inspect Fee	-	-	-	500	500	-
826178 Subd Agreement Processing Fee	-	-	3,120	3,120	3,120	-
826180 Planning & Engineering	66,923	81,197	82,000	80,000	80,000	-
826181 Record - Survey Exam Fee	44,385	39,679	166,821	60,000	60,000	-
826182 Tentative Map Subdivision	46,312	56,357	25,404	50,000	50,000	-
826184 Environmental Impact Report	64,245	34,576	60,000	40,000	40,000	-
826185 General Plan Amendment	9,241	9,241	15,000	8,000	8,000	-
826186 Other Permit Fee	26,875	25,496	35,000	25,000	25,000	-
826187 Abandoned Vehicle Abate Fee	24,132	28,158	38,000	35,000	35,000	-
826188 General Plan Maintenance Fee	97,916	265,065	40,000	273,000	273,000	-
826200 Agricultural Services	150	-	-	-	-	-
826201 Agricultural Certification	1,726	2,756	800	800	800	-
826202 Insp/Test Weights & Measures	343,459	158,541	175,000	185,000	185,000	-
826205 Cannabis Application/Inspect	221,711	234,601	333,253	627,659	627,659	-
826223 Civil Fee Sheriff	34,752	36,339	50,000	50,000	50,000	-
826226 Adult Probation Supervision	-	-	-	-	-	-
826227 Adult Probation Diversion	-	(68)	-	-	-	-
826228 Adult Probation Pre-Sentence	-	-	-	-	-	-
826230 Estate Fee - Public Admin	325	126,583	20,000	55,000	55,000	-
826240 Humane Services	29,512	36,082	33,500	38,500	38,500	-
826241 Incinerator Services	3,859	4,959	4,000	3,000	3,000	-
826242 Domestic Animal Care	63,320	51,809	58,000	58,000	58,000	-
826250 Law Enforcement Services	92,010	61,965	70,000	183,250	183,250	-
826253 Sheriff Willits Contract	-	601	10,000	500	500	-
826254 Sheriff Point Arena Contract	91,667	108,333	100,000	100,000	100,000	-
826255 Recorder Modernization Fee	44,677	48,939	40,000	40,000	40,000	-
826258 Restitution 11470.2	77,766	2,500	20,000	2,000	2,000	-
826259 Recorder Service Fee	705	740	500	500	500	-
826260 Micrographic Fee	252,418	402,411	723,954	1,834,948	1,834,948	-
826261 Recording Fee	232,772	247,274	235,000	235,000	235,000	-
826263 Health - Vital Statistics	61,805	50,423	42,000	41,573	41,573	-
826264 AB717 Continuing Education	82,707	84,568	113,000	83,600	83,600	-
826265 Drug Diversion Service	7,219	6,908	15,000	9,000	9,000	-
826266 Clerk Fee	41,536	46,739	40,000	40,000	40,000	-
826268 Work Furlough	-	-	-	-	-	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2026-27

Financing Uses Classification	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
826269 Work Release	-	-	-	-	-	-
826270 Electronic Monitoring F	-	-	-	-	-	-
826271 T/C Tax Sale Cost Reimb	-	-	-	6,000	6,000	-
826272 Interfund Revenue - DOT	258,332	406,824	416,133	482,182	482,182	-
826273 Interfund Revenue - Engineering	157,400	143,033	224,876	215,957	215,957	-
826274 Interfund Revenue - Printing	2,085	131	-	-	-	-
826275 Interfund Revenue - Xerox	12,869	12,890	13,000	34,824	34,824	-
826276 Interfund Revenue - Garage	56,392	40,240	57,211	57,202	57,202	-
826277 Interfund Revenue - Janitor	677,235	893,348	609,831	883,803	1,283,803	-
826278 Interfund Revenue - Legal	258,647	525,078	400,000	360,000	360,000	-
826283 Consumer Protection Program	817,119	510,081	809,089	782,104	782,104	-
826284 SB 1186 Fee	80	2,437	180	6,000	6,000	-
826285 Hazardous Material Program	1,373,839	1,184,006	614,125	659,231	659,231	-
826290 Mental Health Service	-	-	50,000	50,000	50,000	-
826300 Nursing Fee	1,605	2,910	1,540	1,540	1,540	-
826310 Caspar/Fort Bragg Refuse	154,164	130,403	55,000	55,000	55,000	-
826315 Solid Waste Fee	225,621	309,378	152,550	154,254	154,254	-
826330 California Childrens Services	-	-	-	-	-	-
826346 Support in Juvenile Hall	-	-	-	-	-	-
826348 Driving Under Influence	19,260	19,187	22,989	22,989	22,989	-
826370 Library Services	18,921	21,370	20,968	18,427	18,427	-
826375 Parks & Recreation Fee	23,888	20,206	6,035	7,550	7,550	-
826380 Collection Fee	166,003	114,510	170,000	85,000	85,000	-
826385 Drug Testing Program	-	-	-	-	-	-
826390 Other Charges	14,232,479	3,576,631	6,277,256	6,016,313	6,037,313	-
826391 Conservator Service Fee	-	37,814	-	37,000	37,000	-
826392 Data Processing Services	182,223	152,553	163,970	177,570	177,570	-
826399 Collection Service	-	-	-	-	-	-
826400 County Share Retirement	7,432,610	7,832,569	8,568,198	-	-	-
826402 County Cost Plan Charges	6,183,483	7,306,557	6,290,905	5,850,000	6,525,000	-
826404 Returned Check Charge	4,595	4,004	3,100	3,100	3,100	-
826405 Payment Plan Process Fee	5,833	9,897	8,000	8,000	8,000	-
826504 County 30% State PA	156,464	154,696	142,250	111,000	111,000	-
826505 Traffic School Fee	519,475	446,017	420,000	320,000	320,000	-
826506 Traffic School \$24	81,340	68,607	81,000	50,000	50,000	-
827400 Prior Year Revenue	1,654	56,463	1,000	2,000	2,000	-
827500 Sale of Fixed Assets	12,550	44,331	5,000	10,000	10,000	-
827600 Other Sales	216,131	184,445	178,875	163,705	163,705	-
827601 Sale of Map - Surveyor	176	-	250	250	250	-
827602 Sale of Map - Assessor	110	-	150	150	150	-
827700 Other	784,553	2,596,632	3,661,430	2,893,012	2,893,012	-
827703 Cancel Outlawed Warrant	-	-	50,000	50,000	50,000	-
827704 General Relief Refund	40,338	70,144	40,413	60,000	60,000	-
827707 Donation	35,861	37,503	15,651	20,275	20,275	-
827711 Civil Assmt PC 1214.1	-	-	-	-	-	-
827713 Vending Machine	-	-	-	-	-	-
827715 Tobacco Settlement	796,935	755,985	650,000	900,000	900,000	-
827716 Opioid Settlement	(712,449)	163,751	1,066,535	1,208,295	1,208,295	-
827800 Other	-	(32,224)	-	-	-	-
827801 Grant Revenue	-	9,850	16,297	-	-	-
827802 Operating Transfer In	30,598,121	175,230,970	165,593,464	142,528,785	150,421,297	-
827803 Loan/Bond Proceeds	-	-	-	-	-	-
827805 Medi-Cal	776,395	400,821	478,768	449,522	449,522	-
827812 Premium on Debt Issued	-	-	-	-	-	-
827820 Grant Interest	-	-	185	-	-	-
TOTAL REVENUES	404,297,374	563,316,003	588,509,811	515,034,166	530,363,904	-
TOTAL NET COUNTY COST (CONTRIBUTION)	(13,336,486)	7,765,078	29,329,180	31,663,014	31,333,949	-

County of Mendocino
State of California
Summary of Financing Requirements by Function & Fund
CEO Proposed Budget for Fiscal Year 2026-27

Description	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Summary by Function						
1 General Government	61,632,302	93,160,401	87,933,243	51,909,692	65,857,918	-
2 Public Protection	95,381,467	115,664,706	123,051,141	123,445,645	123,377,899	-
3 Public Ways and Facilities	19,406,043	36,102,894	42,271,457	33,766,369	33,722,324	-
4 Health and Sanitation	108,099,994	120,126,751	163,179,859	117,785,812	117,791,489	-
5 Public Assistance	89,294,962	181,886,098	182,484,752	182,095,085	183,219,761	-
6 Education	4,873,609	5,492,529	5,876,764	8,370,557	8,399,957	-
7 Recreation and Culture	657,004	422,341	412,559	502,276	506,762	-
8 Debt Service	11,615,508	18,225,363	12,629,218	10,449,350	10,449,350	-
Total Financing Uses by Function	390,960,888	571,081,081	617,838,992	528,324,786	543,325,460	0
Appropriations for Contingencies						
General Fund	0	0	0	0	0	0
Total Appropriations for Contingencies	0	0	0	0	0	0
Subtotal Financing Uses	390,960,888	571,081,081	617,838,992	528,324,786	543,325,460	0
Provisions for Reserves and Designations						
1100 General Fund	0	0	0	0	0	0
1200 Road Fund	0	0	0	0	0	0
1205 County Library	0	0	0	0	0	0
1300 Capital Projects	0	0	0	0	0	0
1400 Debt Service	0	0	0	0	0	0
Total Reserves and Designations	0	0	0	0	0	0
Total Financing Uses	390,960,888	571,081,081	617,838,992	528,324,786	543,325,460	0
Summary by Fund						
1100 County General	240,939,087.10	251,186,902.11	250,814,220	245,468,564	247,220,681	-
1200 Roads	19,037,863.64	35,763,751.06	38,999,264	30,429,834	30,410,834	-
1201 Accumulated Capital Outlay	4,340,601.81	3,309,247.66	7,306,739	3,080,429	15,309,317	-
1202 Landfill Closure	976,948.21	941,506.78	5,458,884	6,633,091	6,633,091	-
1204 Grants Administration	144,894.55	125,340.80	193,356	169,915	169,915	-
1205 County Library	4,621,727.96	5,194,326.10	5,530,059	5,242,005	5,321,405	-
1206 Fish & Game	53,810.52	3,977.35	5,186	5,301	5,301	-
1207 Aviation - Round Valley	-	-	-	30,000	30,000	-
1208 Aviation - Mendocino County Airport	-	-	-	181,800	181,800	-
1209 Juvenile & Youth Programs	283,434.77	304,391.55	507,440	70,427	70,427	-
1210 Supp Law Enforcement Services	376,511.73	194,028.82	282,883	248,883	248,883	-
1211 Probation COPS AB1913	65,332.51	124,343.87	263,272	273,149	273,149	-
1213 Mobile Spay/Neuter Program	9,442.82	300,893.84	49,225	47,928	47,928	-
1216 Sheriff Special Projects	37,738.17	7,730.00	63,667	18,250	18,250	-
1217 Recorder Modernization	36,475.92	-	268,500	268,500	268,500	-
1218 Micrographics	9,872.82	15,687.37	15,000	18,241	18,241	-
1220 Assessor Property Characteristics	45,790.49	-	9,019	-	-	-
1221 Mental Health Service	43,035,504.65	32,709,644.85	49,287,282	44,549,530	44,549,530	-
1222 General Plan Update	586,535.33	751,154.43	934,211	1,965,948	1,965,948	-
1223 Mental Health Services Act	9,592,656.56	17,203,342.14	26,435,936	11,619,801	11,619,801	-
1224 Mental Health Services Treatment	2,201,018.95	10,305,951.24	8,014,052	1,335,115	1,335,115	-
1225 Disaster Recovery	5,769,411.03	7,694,547.88	10,171,039	7,171,136	7,225,728	-
1226 Intergovernmental	2,687,084.07	2,220,466.42	4,793,709	5,477,752	5,477,752	-
1227 Whole Person Care	452,019.46	64,647.03	-	-	-	-
1228 Enforcement - Cannabis	17,802.92	48,639.78	-	-	-	-
1229 Substance Use Disorder Treatment	29,426,869.56	27,176,987.90	29,510,245	29,871,595	29,871,595	-
1230 Opioid Abatement	-	178,127.55	1,208,295	1,208,295	1,208,295	-
1235 Public Health	-	-	11,360,832	10,664,860	10,664,860	-
1237 CALAIM - PHP Medical Reimb	-	-	115,264	142,048	142,048	-
1239 Measure O Cap Inv Reserve Library	-	-	-	2,926,500	2,876,500	-
1240 Fire Agency Support	5,319,186.85	5,931,912.59	4,428,000	5,100,000	5,100,000	-
1300 Capital Projects	4,176,973.60	21,554,221.97	15,772,380	100,000	500,000	-
1301 Capital Projects	1,460,040.26	9,716,225.64	6,816,846	300,000	300,000	-
1302 Capital Projects	-	10,292.50	-	-	-	-
1303 Capital Investment - Library	7,626.56	74,520.76	1,340,242	-	-	-
1400 Debt Service	3,796,792.70	10,415,704.94	4,826,979	2,661,494	2,661,494	-
1410 Pension Obligation Bonds	7,818,715.50	7,809,658.00	7,802,239	7,787,856	7,787,856	-
2320 Welfare Administration	-	23,746,882.31	25,079,301	24,993,647	25,542,647	-
2321 AFDC	-	16,822,213.00	14,882,916	15,789,533	15,789,533	-
2322 MediCal	-	8,059,651.00	8,054,127	8,054,127	8,054,127	-
2323 Food Stamps	-	8,345,913.52	7,545,580	7,545,580	7,545,580	-
2324 Child Support	85,389.27	2,499,790.99	2,535,049	2,681,276	2,681,276	-
2330 Transitional Housing	636,051.85	1,163,884.74	1,553,594	1,323,194	1,328,871	-
2850 Public Health Realignment	2,780,284.89	1,301,455.73	4,462,239	4,786,759	4,786,758	-
2851 Public Health Realignment Match	-	695,850.00	347,945	347,945	347,945	-
2852 Welfare Realignment	-	18,324,364.16	18,112,981	18,215,392	18,215,392	-
2853 Mental Health Realignment	-	3,558,323.14	7,401,918	3,558,323	3,558,323	-
2854 Mental Health Realignment Match	-	57,680.00	28,840	28,840	28,840	-
2855 Child Care Service Realignment	105,271.80	107,226.64	175,270	81,844	81,844	-
2856 Local Innovation Realignment 2011	-	-	-	-	-	-
2857 Juvenile Justice Realignment 2011	-	642,611.91	1,319,914	1,099,066	1,099,066	-
2858 Local Comm Corr Realignment 2011	-	3,946,177.17	4,286,294	4,797,382	4,797,382	-
2859 Local Law Enf Svc Realignment 2011	-	214,911.62	730,272	866,201	866,201	-
2860 District Atty/Public Def Realign 2011	15,826.31	211,766.47	200,000	200,000	200,000	-
2861 Trial Court Security Realignment 2011	-	1,787,315.91	1,752,685	1,752,685	1,752,685	-
2862 Welfare Realignment 2011	-	15,137,123.81	16,882,848	15,938,456	15,938,456	-
2864 Mental Health Realignment 2011	-	11,897,186.88	9,467,992	9,568,683	9,568,683	-
2865 Mental Health Realignment 2011 Reserv	-	1,232,872.00	434,962	-	-	-
Total Financing Uses	390,960,888	571,081,081	617,838,992	546,697,180	561,697,853	-

County of Mendocino
State of California
Summary of County Financing Requirements
CEO Proposed Budget for Fiscal Year 2026-27

Description	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27	Fund
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget	
1 General Government							
101 General - Legislative & Admin							
1010 Clerk of the Board	413,049	675,695	782,529	829,714	924,637	-	1100
1015 Board of Supervisors	999,748	940,212	999,445	1,170,861	1,170,861	-	1100
1020 Executive Office	933,338	1,088,709	1,620,896	1,878,112	1,843,398	-	1100
101 General - Legislative & Admin	<u>2,346,135</u>	<u>2,704,616</u>	<u>3,402,870</u>	<u>3,878,687</u>	<u>3,938,896</u>	-	
102 General - Finance							
1000 Nondepartmental Revenue	19,420,190	28,008,369	22,586,953	14,440,137	14,204,088	-	1100
1110 Auditor-Controller	1,656,943	1,721,952	1,911,075	2,027,379	2,055,289	-	1100
1120 Assessor	2,510,279	2,715,259	3,083,667	2,951,314	2,951,314	-	1100
1122 Property Characteristics	45,790	-	9,019	-	-	-	1220
1130 Treasurer-Tax Collector	1,124,738	1,426,834	1,662,203	1,973,566	2,072,691	-	1100
1140 Payroll Administration	586,002	462,311	515,600	557,226	560,117	-	1100
1150 Fiscal Services	799,162	752,458	703,780	511,892	511,892	-	1100
1160 Central Services	592,925	525,508	478,201	589,071	589,071	-	1100
102 General - Finance	<u>26,736,029</u>	<u>35,612,691</u>	<u>30,950,497</u>	<u>23,050,585</u>	<u>22,944,462</u>	-	
103 General - Counsel							
1210 County Counsel	1,892,544	2,020,671	2,172,522	1,755,495	1,809,089	-	1100
103 General - Counsel	<u>1,892,544</u>	<u>2,020,671</u>	<u>2,172,522</u>	<u>1,755,495</u>	<u>1,809,089</u>	-	
104 General - Personnel							
1320 Human Resources	2,011,159	1,948,821	2,464,814	2,486,392	2,610,040	-	1100
4025 Employee Wellness/Asst	(19)	-	-	-	-	-	1100
104 General - Personnel	<u>2,011,140</u>	<u>1,948,821</u>	<u>2,464,814</u>	<u>2,486,392</u>	<u>2,610,040</u>	-	
105 General - Elections							
1410 County Clerk-Election	571,713	737,889	716,775	790,942	790,942	-	1100
105 General - Elections	<u>571,713</u>	<u>737,889</u>	<u>716,775</u>	<u>790,942</u>	<u>790,942</u>	-	
107 General - Property Management							
1610 Facilities	6,043,330	5,845,115	6,318,815	6,783,889	6,783,889	-	1100
1710 Capital Improvements	4,340,602	3,309,248	7,306,739	3,080,429	15,309,317	-	1201
1712 Capital Projects	4,176,974	21,554,222	15,772,380	100,000	500,000	-	1300
1713 Capital Projects	1,460,040	9,716,226	6,816,846	300,000	300,000	-	1301
1714 Capital Projects	10,293	-	-	-	-	-	1302
1715 Capital Investment - Library	7,627	74,521	1,340,242	-	-	-	1303
107 General - Property Management	<u>16,038,865</u>	<u>40,499,331</u>	<u>37,555,021</u>	<u>10,264,318</u>	<u>22,893,206</u>	-	
109 General - Promotion							
1810 Economic Development	342,040	135,147	84,379	20,232	20,232	-	1100
109 General - Promotion	<u>342,040</u>	<u>135,147</u>	<u>84,379</u>	<u>20,232</u>	<u>20,232</u>	-	
110 General - Other							
1620 Fleet Management	935,855	175,912	125,802	124,770	124,770	-	1100
1910 Transportation/Land Impr	1,321,514	1,167,620	1,424,442	1,425,625	1,414,675	-	1100
1920 Retirement Administration	829,256	893,981	1,198,640	-	1,198,960	-	1100
1930 Teeter Plan Debt Service	1,812,451	948,384	500,000	500,000	500,000	-	1100
1940 Miscellaneous Budget	1,645,836	1,597,856	1,785,324	1,932,468	1,932,468	-	1100
1941 Clerk-Recorder	490,568	464,651	739,024	689,627	689,627	-	1100
1942 Recorder-Modernization	36,476	-	268,500	268,500	268,500	-	1217
1944 Micrographics	9,873	15,687	15,000	18,241	18,241	-	1218
1950 Grants Administration	144,895	125,341	193,356	169,915	169,915	-	1204
1960 Information Services	4,467,113	4,111,801	4,336,275	4,533,895	4,533,895	-	1100
110 General - Other	<u>11,693,836</u>	<u>9,501,234</u>	<u>10,586,364</u>	<u>9,663,041</u>	<u>10,851,051</u>	-	
1 General Government	61,632,302	93,160,401	87,933,243	51,909,692	65,857,918	-	
2 Public Protection							
201 Public Protection - Judicial							
2010 Court Collection Program	-	-	-	-	-	-	1100
2012 Court Coll-AB233 Prog	1,073,293	923,427	949,791	860,948	860,948	-	1100
2060 Grand Jury	39,929	81,389	73,122	66,575	66,575	-	1100
2070 District Attorney	7,304,920	8,327,529	8,681,958	9,073,322	9,520,117	-	1100
2075 Dist Atty/Public Def Realigm	15,826	211,766	200,000	200,000	200,000	-	2860
2080 Public Defender	4,250,030	4,677,765	4,523,554	4,240,529	4,312,187	-	1100
2085 Alternate Defender	1,119,607	1,191,446	1,198,441	1,230,232	1,230,232	-	1100
2086 Conflict Defender	323,113	294,556	257,000	300,000	300,000	-	1100
2090 Child Support Services	2,570,252	2,208,680	2,550,210	2,683,276	2,683,276	-	1100
2091 Child Support	85,389	2,499,791	2,535,049	2,681,276	2,681,276	-	2324
4086 Child Care Service Realigm	105,272	107,227	175,270	-	-	-	2855

County of Mendocino
State of California
Summary of County Financing Requirements
CEO Proposed Budget for Fiscal Year 2026-27

Description	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget	Fund
2319 Trial Court Security Realignm	-	1,787,316	1,752,685	1,752,685	1,752,685	-	2861
2569 Local Law Enf Svc Realignme	-	214,912	730,272	866,201	866,201	-	2859
201 Public Protection - Judicial	16,887,632	22,525,804	23,627,353	23,955,044	24,473,497	-	
202 Public Protection - Police Protection							
2310 Sheriff-Coroner	27,234,711	31,377,524	31,824,252	30,898,058	30,848,696	-	1100
2313 Sheriff COPS Program	232,647	160,071	207,883	207,883	207,883	-	1210
2315 Sheriff Special Projects	37,738	7,730	63,667	18,250	18,250	-	1216
202 Public Protection - Police Protection	27,505,096	31,545,325	32,095,802	31,124,191	31,074,829	-	
203 Public Protection - Detention							
2510 Jail and Rehabilitation	17,990,178	20,643,416	20,990,562	24,196,839	23,041,809	-	1100
2511 Jail & Rehab Ctr /COPS	143,865	33,958	75,000	41,000	41,000	-	1210
2537 Local Comm Corr Realignme	-	3,946,177	4,286,294	4,797,382	4,797,382	-	2858
2538 Local Innovation Realignment	-	-	-	-	-	-	2856
2550 Juvenile Hall	2,909,227	3,276,537	4,266,854	3,852,273	4,417,408	-	1100
2551 Juvenile & Youth Programs	283,435	304,392	507,440	70,427	70,427	-	1209
2554 Juvenile Justice Realignment	-	642,612	1,319,914	1,099,066	1,099,066	-	2857
2560 Probation Officer	6,685,808	6,740,124	7,629,425	7,828,741	7,828,741	-	1100
2561 Juvenile Justice	65,333	124,344	263,272	273,149	273,149	-	1211
203 Public Protection - Detention	28,077,844	35,711,558	39,338,761	42,158,877	41,568,982	-	
204 Public Protection - Fire Protection							
2610 Fire Agency Support	5,319,187	5,931,913	4,428,000	5,100,000	5,100,000	-	1240
204 Public Protection - Fire Protection	5,319,187	5,931,913	4,428,000	5,100,000	5,100,000	-	
206 Public Protection - Protection							
2710 Agriculture	1,109,382	1,177,081	1,594,016	1,935,463	1,913,929	-	1100
206 Public Protection - Protection	1,109,382	1,177,081	1,594,016	1,935,463	1,913,929	-	
207 Public Protection - Other Protection							
2810 Cannabis Management	1,000,203	927,654	1,226,106	1,160,950	1,160,950	-	1100
2811 Enforcement - Cannabis	17,803	48,640	-	-	-	-	1228
2830 Emergency Services	546,999	354,770	396,568	409,651	409,651	-	1100
2840 Fish & Game	53,811	3,977	5,186	5,301	5,301	-	1206
2851 Plan & Bldg Services	6,857,622	6,890,528	7,466,239	6,749,550	6,749,550	-	1100
2852 Plan & Bldg - Special Fund	586,535	751,154	934,211	1,965,948	1,965,948	-	1222
2860 Animal Care	1,640,500	1,800,859	1,718,635	1,661,605	1,681,606	-	1100
2861 Mobile Spay/Neuter	9,443	300,894	49,225	47,928	47,928	-	1213
2910 Disaster Recovery	5,769,411	7,694,548	10,171,039	7,171,136	7,225,728	-	1225
207 Public Protection - Other Protection	16,482,326	18,773,024	21,967,209	19,172,069	19,246,662	-	
2 Public Protection	95,381,467	115,664,706	123,051,141	123,445,645	123,377,899	-	
3 Public Ways & Facilities							
301 Public Ways & Fac - Public Ways							
3010 Road Administration & Maint	9,484,644	11,028,299	12,341,204	12,318,274	12,299,274	-	1200
3030 Storm Damage	1,027,101	1,061,127	558,711	1,224,014	1,224,014	-	1200
301 Public Ways & Fac - Pub Ways	10,511,744	12,089,426	12,899,915	13,542,288	13,523,288	-	
302 Public Ways & Fac - Transportation							
3041 Federal and State Programs	8,526,119	23,674,325	26,099,349	16,887,546	16,887,546	-	1200
3050 DOT - Round Valley Airport	95,411	57,780	161,177	86,181	79,031	-	1100
3060 DOT - Little River Airport	272,768	281,363	3,111,016	3,038,554	3,020,659	-	1100
3080 RV Airport - Special Aviation	-	-	-	30,000	30,000	-	1207
3090 LR Airport - Special Aviation	-	-	-	181,800	181,800	-	1208
302 Public Ways & Fac - Transportation	8,894,298	24,013,467	29,371,542	20,224,081	20,199,036	-	
3 Public Ways & Facilities	19,406,043	36,102,894	42,271,457	33,766,369	33,722,324	-	
4 Health & Sanitation							
401 Health & Sanitation - Health							
4010 Public Health Admin-Health	6,701,731	2,726,245	-	-	-	-	1100
4011 Environmental Health	2,951,738	2,462,119	2,841,394	2,808,784	2,808,784	-	1100
4013 Public Health Nursing	2,737,672	2,761,675	-	-	-	-	1100
4016 Emergency Medical Services	1,056,945	1,262,375	1,616,693	1,660,234	1,660,234	-	1100
4025 Employee Wellness/Assistan	439,619	424,748	-	-	-	-	1100
4035 Public Health Services	-	-	11,360,832	10,664,860	10,664,860	-	1235
4045 Opioid Abatement	-	178,128	1,208,295	1,208,295	1,208,295	-	1230
4049 Substance Use Disorder Trea	29,426,870	27,176,988	29,510,245	29,871,595	29,871,595	-	1229
4081 Public Health Realignment	2,780,285	1,301,456	4,462,239	-	-	-	2850

County of Mendocino
State of California
Summary of County Financing Requirements
CEO Proposed Budget for Fiscal Year 2026-27

Description	2023-24	2024-25	2025-26	2026-27	2026-27	2026-27	Fund
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget	
4082 Realignment Health Services	-	695,850	347,945	-	-	-	2851
401 Health & Sanitation - Health	46,094,859	38,989,582	51,347,643	46,213,768	46,213,768	-	
402 Health & Sanitation - Hospital							
4070 County Medical Services	171,254	148,568	-	-	-	-	1100
4071 Intergov Transfer	2,687,084	2,220,466	4,793,709	5,477,752	5,477,752	-	1226
4072 Whole Person Care	452,019	64,647	-	-	-	-	1227
4073 Transitional Housing	873,118	-	-	-	-	-	1100
402 Health & Sanitation - Hospital	4,183,475	2,433,682	4,793,709	5,477,752	5,477,752	-	
403 Health & Sanitation - CCS							
4080 California Childrens Svcs	1,221,170	1,132,858	-	500,000	500,000	-	1100
403 Health & Sanitation - CCS	1,221,170	1,132,858	-	500,000	500,000	-	
404 Health & Sanitation - Sanitation							
4510 Transportation-Solid Waste	794,289	896,934	943,603	813,561	813,561	-	1100
4511 Landfill Closure	976,948	941,507	5,458,884	6,633,091	6,633,091	-	1202
404 Health & Sanitation - Sanitation	1,771,237	1,838,441	6,402,487	7,446,652	7,446,652	-	
405 Health & Sanitation - SUD							
4012 Substance Use Disorder	72	61	-	-	-	-	1100
405 Health & Sanitation - SUD	72	61	-	-	-	-	
406 Health & Sanitation - Mental Health							
4050 Mental Health	43,035,505	32,709,645	49,287,282	44,549,530	44,549,530	-	1221
4051 Mental Health Services Act	9,592,657	17,203,342	26,435,936	11,619,801	11,619,801	-	1223
4052 MH Services Treatment	2,201,019	10,305,951	8,014,052	1,335,115	1,335,115	-	1224
4084 MH Realignment	-	3,558,323	7,401,918	-	-	-	2853
4085 Realignment Health Services	-	57,680	28,840	-	-	-	2854
4095 MH Realignment 2011	-	11,897,187	9,467,992	-	-	-	2864
406 Health & Sanitation - Mental Health	54,829,180	75,732,128	100,636,020	57,504,446	57,504,446	-	
4 Health & Sanitation	108,099,994	120,126,751	163,179,859	117,142,618	117,142,618	-	
5 Public Assistance							
501 Public Assistance - Administration							
5010 Social Services Admin	52,920,669	53,942,170	54,810,128	55,242,954	55,812,954	-	1100
5020 Health & Human Svcs Adm	4,973	-	-	-	-	-	1100
5030 Welfare Administration	-	23,746,882	25,079,301	24,993,647	25,542,647	-	2320
501 Public Assistance - Administration	52,925,641	77,689,052	79,889,429	80,236,601	81,355,601	-	
502 Public Assistance - Aid Program							
4096 Mental Health Realignment 21	-	1,232,872	434,962	-	-	-	2865
5031 AFDC	-	16,822,213	14,882,916	-	-	-	2321
5032 MediCal	-	8,059,651	8,054,127	-	-	-	2322
5033 Food Stamps	-	8,345,914	7,545,580	-	-	-	2323
5035 Welfare Realignment 2011	-	15,137,124	16,882,848	15,938,456	15,938,456	-	2862
5036 Welfare Realignment	-	18,324,364	18,112,981	18,215,392	18,215,392	-	2852
5130 CalWorks/Foster Care	28,757,460	27,980,108	26,207,684	26,966,316	26,966,316	-	1100
5137 CalAim - PHP Medical Reimb	-	-	115,264	142,048	142,048	-	1237
5170 In Home Support Services	6,568,280	6,898,352	8,481,917	8,235,582	8,241,258	-	1100
502 Public Assistance - Aid Program	35,325,740	102,800,598	100,718,279	69,497,794	69,503,470	-	
503 Public Assistance - General Relief							
5190 General Relief	407,529	232,564	323,450	291,450	291,450	-	1100
503 Public Assistance - General Relief	407,529	232,564	323,450	291,450	291,450	-	
506 Public Assistance - Other Assistance							
4075 Transitional Housing	636,052	1,163,885	1,553,594	680,000	680,000	-	2330
506 Public Assistance - Other Assistance	636,052	1,163,885	1,553,594	680,000	680,000	-	
5 Public Assistance	89,294,962	181,886,098	182,484,752	150,705,845	151,830,521	-	
6 Education							
602 Education - Library Services							
6110 Library	4,621,728	5,194,326	5,530,059	5,242,005	5,321,405	-	1205
6115 Meas O Cap Inv Reserve Lib	-	-	-	2,926,500	2,876,500	-	1239
602 Education - Library Services	4,621,728	5,194,326	5,530,059	8,168,505	8,197,905	-	
603 Education - Agricultural Education							
6210 Farm Advisor	251,881	298,202	346,705	202,052	202,052	-	1100

County of Mendocino
State of California
Summary of County Financing Requirements
CEO Proposed Budget for Fiscal Year 2026-27

Description	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget	Fund
603 Education - Agricultural Education	251,881	298,202	346,705	202,052	202,052	-	
6 Education	4,873,609	5,492,529	5,876,764	8,370,557	8,399,957	-	
7 Recreation & Culture							
701 Recreation & Culture - Recreation							
7010 Parks	106,661	8,294	-	-	-	-	1100
701 Recreation & Culture - Recreation	106,661	8,294	-	-	-	-	
702 Recreation & Culture - Culture							
7110 Cultural Services	550,342	414,047	412,559	502,276	506,762	-	1100
702 Recreation & Culture - Culture	550,342	414,047	412,559	502,276	506,762	-	
7 Recreation & Culture	657,004	422,341	412,559	502,276	506,762	-	
8 Debt Service							
801 Debt Service - Retirement of Long Term Debt							
8010 General Debt Service	3,796,793	10,415,705	4,826,979	2,661,494	2,661,494	-	1400
8011 Pension Obligation Bonds	7,818,716	7,809,658	7,802,239	7,787,856	7,787,856	-	1410
801 Debt Service - Retire LT Debt	11,615,508	18,225,363	12,629,218	10,449,350	10,449,350	-	
8 Debt Service	11,615,508	18,225,363	12,629,218	10,449,350	10,449,350	-	
9 Contingencies							
999 Miscellaneous							
9995 Provision for Contingencies	-	-	-	-	-	-	1100
999 Miscellaneous	-	-	-	-	-	-	
9 Contingencies	-	-	-	-	-	-	
Grand Total Budget Requirements	390,960,888	571,081,081	617,838,992	496,292,352	511,287,349	-	

0711 - VEHICLE REPLACEMENT FUND
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
 Schedule 10

Classification:

Function: 0
 Activity: 0

Budget Unit: 0711 Vehicle Replacement
 Fund: 7110 Vehicle Replacement

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	11,870.75	14,501.69	12,000.00	-	-	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
826406 Sheriff Veh Replacement	29,782.13	11,062.00	8,000.00	-	-	-
827500 Sale of Fixed Asset	62,440.95	2,200.00	4,000.00	-	-	-
827802 Operating Transfer In	25,000.00	10,000.00	125,000.00	-	-	-
Total Operating Revenues	129,093.83	37,763.69	149,000.00	-	-	-
Operating Expenses						
Services & Supplies						
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Other Charges						
863370 Depreciation Expense	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	51,000.00	-	-	100,000.00	200,000.00	-
Total Expend Transfer & Reimb	51,000.00	-	-	100,000.00	200,000.00	-
Total Operating Expenses	51,000.00	-	-	100,000.00	200,000.00	-
Net Operating Expense (Income)	(78,093.83)	(37,763.69)	(149,000.00)	100,000.00	200,000.00	-
Change in Net Assets - Loss (Gain)	(78,093.83)	(37,763.69)	(149,000.00)	100,000.00	200,000.00	-

0712 - UNEMPLOYMENT INSURANCE 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
 CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
 Schedule 10

Classification:

Function: 0
 Activity: 0

Budget Unit: 0712 Unemployment Insurance
 Fund: 7120 Unemployment Insurance

Financing Uses Classification	2024-25 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	17,644.63	14,768.37	10,000.00	10,000.00	10,000.00	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
826401 I.S.F. Services	-	-	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Operating Revenues	17,644.63	14,768.37	10,000.00	10,000.00	10,000.00	-
Operating Expenses						
Services & Supplies						
862103 Insurance - Unemp	192,041.00	115,170.93	200,000.00	200,000.00	200,000.00	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	192,041.00	115,170.93	200,000.00	200,000.00	200,000.00	-
Total Operating Expenses	192,041.00	115,170.93	200,000.00	200,000.00	200,000.00	-
Net Operating Expense (Income)	174,396.37	100,402.56	190,000.00	190,000.00	190,000.00	-
Change in Net Assets - Loss (Gain)	174,396.37	100,402.56	190,000.00	190,000.00	190,000.00	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
 Schedule 10

Classification:

Function: 0
 Activity: 0

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

Financing Uses Classification	2024-25 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	(20,586.83)	29,131.22	10,000.00	10,000.00	10,000.00	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
825810 Other Govt Aid	209,395.50	17,702,655.99	166,000.00	-	-	-
826401 I.S.F. Services	4,065,748.00	4,815,892.00	5,211,704.00	5,720,994.00	5,720,994.00	-
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	2,500,000.00	-	-	-
Total Operating Revenues	4,254,556.67	22,547,679.21	7,887,704.00	5,730,994.00	5,730,994.00	-
Operating Expenses						
Salaries & Employee Benefits						
861011 Regular Employees	123,609.42	149,369.56	103,787.00	105,741.00	146,020.00	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	209.10	-	-	-	-	-
861021 Co Cont Retirement	36,005.77	49,248.70	35,356.00	29,982.00	41,333.00	-
861022 Co Cont OASDI	7,133.22	9,087.15	6,249.00	6,436.00	8,934.00	-
861023 Co Cont Medicare	1,796.89	2,153.13	1,462.00	1,505.00	2,089.00	-
861024 Co Cont Retire Incr	9,095.85	12,694.03	10,461.00	7,451.00	9,590.00	-
861030 Co Cont Health Ins	6,586.86	7,038.07	6,259.00	6,979.00	6,979.00	-
861031 Co Cont Unemp Ins	-	-	300.00	300.00	300.00	-
Total Salaries & Employee Benefits	184,437.11	229,590.64	163,874.00	158,394.00	215,245.00	-
Services & Supplies						
862060 Communications	1,080.45	1,184.85	1,000.00	1,000.00	1,000.00	-
862101 Insurance - General	3,013,764.06	3,658,833.00	4,317,800.00	4,751,600.00	4,751,600.00	-
862120 Maintenance - Equipment	5,590.57	-	-	-	-	-
862150 Memberships	571.00	230.00	500.00	500.00	500.00	-
862160 Misc Expense	-	-	-	-	-	-
862170 Office Expense	23,160.60	241.88	2,500.00	2,500.00	2,500.00	-
862183 Legal Fees	257,854.99	527,505.69	400,000.00	400,000.00	400,000.00	-
862187 Education & Training	-	-	1,500.00	1,500.00	1,500.00	-
862189 Prof & Spec Services-Other	172.07	2,055.75	-	-	-	-
862230 Info Tech Equip	3,177.93	7,359.00	2,530.00	3,500.00	3,500.00	-
862233 Veh Collision Repair	-	-	10,000.00	10,000.00	10,000.00	-
862250 Trans/Travel	1,653.99	101.04	1,000.00	1,000.00	1,000.00	-
862253 Travel Out of County	601.20	280.67	1,000.00	1,000.00	1,000.00	-
Total Services & Supplies	3,307,626.86	4,197,791.88	4,737,830.00	5,172,600.00	5,172,600.00	-
Other Charges						
863320 Judgement/Damages	1,543,070.56	16,128,263.89	320,000.00	400,000.00	400,000.00	-
Total Other Charges	1,543,070.56	16,128,263.89	320,000.00	400,000.00	400,000.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	208,021.00	206,000.00	-	-	-
Total Expend Transfer & Reimb	-	208,021.00	206,000.00	-	-	-
Total Operating Expenses	5,035,134.53	20,763,667.41	5,427,704.00	5,730,994.00	5,787,845.00	-
Net Operating Expense (Income)	780,577.86	(1,784,011.80)	(2,460,000.00)	-	56,851.00	-
Change in Net Assets - Loss (Gain)	780,577.86	(1,784,011.80)	(2,460,000.00)	-	56,851.00	-

**0714 - WORKERS' COMPENSATION
Darcie Antle, Chief Executive Officer**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
Schedule 10

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2024-25 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	(3,578.43)	46,535.52	3,000.00	3,000.00	3,000.00	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
825810 Other Government Agency Aid	-	-	-	-	-	-
826401 I.S.F. Services	4,993,561.00	4,903,560.01	4,742,617.00	4,364,012.00	4,364,012.00	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Operating Revenues	4,989,982.57	4,950,095.53	4,745,617.00	4,367,012.00	4,367,012.00	-
Operating Expenses						
Salaries & Employee Benefits						
861011 Regular Employees	70,766.86	67,042.41	103,787.00	103,787.00	103,787.00	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	19,976.61	22,097.57	35,356.00	35,356.00	35,356.00	-
861022 Co Cont OASDI	3,839.85	3,995.28	6,249.00	6,249.00	6,249.00	-
861023 Co Cont Medicare	1,026.82	962.15	1,462.00	1,462.00	1,462.00	-
861024 Co Cont Retire Incr	5,710.99	6,665.66	10,461.00	10,461.00	10,461.00	-
861030 Co Cont Health Ins	5,290.74	5,987.15	6,259.00	6,259.00	6,259.00	-
861031 Co Cont Unemp Ins	-	-	250.00	250.00	250.00	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	106,611.87	106,750.22	163,824.00	163,824.00	163,824.00	-
Services & Supplies						
862060 Communications	514.51	427.39	1,000.00	1,000.00	1,000.00	-
862102 Workers Comp	4,246,304.00	4,290,558.86	4,553,575.00	4,174,000.00	4,174,000.00	-
862170 Office Expense	1,505.99	786.59	2,500.00	2,500.00	2,500.00	-
862187 Education & Training	-	-	1,000.00	1,000.00	1,000.00	-
862189 Prof/Spec Svcs - Other	24,121.66	1,507.94	15,000.00	15,000.00	15,000.00	-
862228 Software-Short Term	-	206.02	-	-	-	-
862230 Info Tech Equipment	3,177.92	-	6,718.00	7,688.00	7,688.00	-
862239 Spec Dept Expense	-	-	-	-	-	-
862250 Trans/Travel	-	-	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	-
Total Services & Supplies	4,275,640.83	4,293,486.80	4,581,793.00	4,203,188.00	4,203,188.00	-
Total Operating Expenses	4,382,252.70	4,400,237.02	4,745,617.00	4,367,012.00	4,367,012.00	-
Net Operating Expense (Income)	(607,229.87)	(549,858.51)	-	-	-	-
Change in Net Assets - Loss (Gain)	(607,229.87)	(549,858.51)	-	-	-	-

County of Mendocino
State of California
Summary of Special Districts
CEO Proposed Budget for Fiscal Year 2026-27

District and Fund	Available Financing				Requirements			2025-26 Appropriation Limit	Appropriation Subject To Limitation
	Fund Balance Undesignated June 30, 2026	Cancellation of Prior Year Reserves and Designations	Additional Financing Sources	Total Available Financing	Financing Uses	Provision for Reserves and/or Designations	Total Financing Requirements		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
Lighting Districts: General									
3020 Alexander Estates Lighting	(45,888)	0	14,684	(31,204)	20,373	(51,577)	(31,204)	30,675	14,684
3030 Covelo Lighting	102,109	0	15,712	117,821	6,852	110,969	117,821	63,685	15,712
3040 Fairview Acres Lighting	33,545	0	3,949	37,494	1,000	36,494	37,494	10,499	3,949
3050 Hopland Lighting	262,782	0	23,130	285,912	10,301	275,611	285,912	46,591	23,130
3060 Lakewood Lighting	323	0	4,500	4,823	4,452	371	4,823	N/A	-
3070 Laytonville Lighting	16,687	0	7,066	23,753	3,769	19,984	23,753	29,185	7,066
3110 Noyo Lighting	(28,564)	0	12,075	(16,489)	4,543	(21,032)	(16,489)	50,717	12,075
3120 Oak Knoll Lighting	164,397	0	15,298	179,695	4,628	175,067	179,695	39,384	15,298
3130 Riverwood Terrace Lighting	43,632	0	3,725	47,357	834	46,523	47,357	8,219	3,725
3150 Ukiah Village Lighting	127,323	0	14,654	141,977	4,940	137,037	141,977	46,194	14,654
3170 West Talmage Lighting	74,618	0	7,126	81,744	2,326	79,418	81,744	21,221	7,126
Total Lighting Districts	750,965	0	121,919	872,884	64,018	808,866	872,884	346,370	117,419
Miscellaneous Districts: General									
3250 Meadowbrook Manor Sanitation	43,314	0	3,648	46,962	600	46,362	46,962	N/A	-
3260 Mendocino County Water Agency	287,126	0	190,700	477,826	351,472	126,354	477,826	N/A	-
3270 Air Quality Management District	(101,881)	0	1,489,556	1,387,675	1,494,556	(106,881)	1,387,675	N/A	-
Total Miscellaneous District	228,559	0	1,683,904	1,912,463	1,846,628	65,835	1,912,463	0	0
Total Special Districts Governed by Mendocino County Board of Supervisors	979,524	0	1,805,823	2,785,347	1,910,646	874,701	2,785,347	346,370	117,419

County of Mendocino
State of California
Analysis of Fund Balance Unreserved/Undesignated
For Fiscal Year 2026-27

District and Fund	Fund Balance Per Auditor June 30, 2026	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	(45,888)	0	0	0	(45,888)
3030 Covelo Lighting	102,109	0	0	0	102,109
3040 Fairview Acres Lighting	33,545	0	0	0	33,545
3050 Hopland Lighting	262,782	0	0	0	262,782
3060 Lakewood Lighting	323	0	0	0	323
3070 Laytonville Lighting	16,687	0	0	0	16,687
3110 Noyo Lighting	(28,564)	0	0	0	(28,564)
3120 Oak Knoll Lighting	164,397	0	0	0	164,397
3130 Riverwood Terrace Lighting	43,632	0	0	0	43,632
3150 Ukiah Village Lighting	127,323	0	0	0	127,323
3170 West Talmage Lighting	74,618	0	0	0	74,618
Total Lighting Districts	750,965	0	0	0	750,965
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	979,524	0	0	0	979,524

**County of Mendocino
 State of California
 Detail of Provisions for Reserves/Designations
 For Fiscal Year 2026-27**

Description - Purpose	Reserve/ Designations Balance June 30, 2026	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
		Recom- mended (3)	Adopted BOS (4)	Recom- mended (5)	Adopted BOS (6)		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Lighting Districts: General

3020 Alexander Estates Lighting	0	0	0	(51,577)	0	0	3020
3030 Covelo Lighting	0	0	0	110,969	0	0	3030
3040 Fairview Acres Lighting	0	0	0	36,494	0	0	3040
3050 Hopland Lighting	0	0	0	275,611	0	0	3050
3060 Lakewood Lighting	0	0	0	371	0	0	3060
3070 Laytonville Lighting	0	0	0	19,984	0	0	3070
3110 Noyo Lighting	0	0	0	(21,032)	0	0	3110
3120 Oak Knoll Lighting	0	0	0	175,067	0	0	3120
3130 Riverwood Terrace Lighting	0	0	0	46,523	0	0	3130
3150 Ukiah Village Lighting	0	0	0	137,037	0	0	3150
3170 West Talmage Lighting	0	0	0	79,418	0	0	3170

Total Lighting Districts	0	0	0	808,866	0	0	
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Miscellaneous Districts: General

3250 Meadowbrook Manor Sanitation	0	0	0	46,362	0	0	3250
3260 Mendocino County Water Agency	0	0	0	126,354	0	0	3260
3270 Air Quality Management District	0	0	0	(106,881)	0	0	3270

Total Miscellaneous District	0	0	0	65,835	0	0	
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Total Special Districts Governed by Mendocino County Board of Supervisors	0	0	0	874,701	0	0	
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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
CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	12,811.51	13,713.35	13,527.26	14,207.00	14,207.00	-
821120 Curr Unsec Prop Tax	345.89	366.79	357.50	310.00	310.00	-
821130 Supplemental Roll Tax	395.66	182.01	162.56	85.00	85.00	-
821210 Property Tax Prior Secured	-	-	-	-	-	-
821220 Prior Unsec Prop Tax	13.17	20.50	16.23	10.00	10.00	-
821700 Highway Property Rental	0.40	0.16	0.16	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	64.26	73.68	73.68	71.00	71.00	-
Total Revenues	13,630.89	14,356.49	14,137.39	14,684.00	14,684.00	-
Services & Supplies						
862239 Spec Dept Expense	272.78	299.18	-	-	-	-
862260 Utilities	17,122.78	18,356.52	20,558.00	20,373.00	20,373.00	-
Total Services & Supplies	17,395.56	18,655.70	20,558.00	20,373.00	20,373.00	-
Total Net Appropriations	17,395.56	18,655.70	20,558.00	20,373.00	20,373.00	-
Total Fund Balance (Contribution)	3,764.67	4,299.21	6,420.61	5,689.00	5,689.00	-

0303 - LIGHTING - COVELO

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	14,327.73	14,390.77	14,155.50	15,211.00	15,211.00	-
821120 Curr Unsec Prop Tax	377.23	392.12	382.20	325.00	325.00	-
821130 Supplemental Roll Tax	433.34	194.50	173.79	90.00	90.00	-
821220 Prior Unsec Prop Tax	14.58	22.14	17.95	10.00	10.00	-
821700 Highway Property Rental	0.45	0.17	0.17	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	69.89	78.76	78.76	75.00	75.00	-
Total Revenues	15,223.22	15,078.46	14,808.37	15,712.00	15,712.00	-
Services & Supplies						
862239 Spec Dept Expense	306.87	326.37	-	-	-	-
862260 Utilities	6,008.75	6,190.39	6,934.00	6,852.00	6,852.00	-
Total Services & Supplies	6,315.62	6,516.76	6,934.00	6,852.00	6,852.00	-
Total Net Appropriations	6,315.62	6,516.76	6,934.00	6,852.00	6,852.00	-
Total Fund Balance (Contribution)	(8,907.60)	(8,561.70)	(7,874.37)	(8,860.00)	(8,860.00)	-

0305 - LIGHTING - HOPLAND STREETS

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	19,365.97	20,929.84	20,675.82	22,382.00	22,382.00	-
821120 Curr Unsec Prop Tax	521.39	547.49	533.52	486.00	486.00	-
821130 Supplemental Roll Tax	609.68	271.39	242.50	135.00	135.00	-
821220 Prior Unsec Prop Tax	21.48	30.72	24.61	14.00	14.00	-
821700 Highway Property Rental	0.66	0.24	0.24	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	95.41	109.96	109.96	112.00	112.00	-
Total Revenues	20,614.59	21,889.64	21,586.65	23,130.00	23,130.00	-
Services & Supplies						
862239 Spec Dept Expense	415.36	448.76	-	-	-	-
862260 Utilities	8,453.28	9,059.72	9,550.00	10,301.00	10,301.00	-
Total Services & Supplies	8,868.64	9,508.48	9,550.00	10,301.00	10,301.00	-
Total Net Appropriations	8,868.64	9,508.48	9,550.00	10,301.00	10,301.00	-
Total Fund Balance (Contribution)	(11,745.95)	(12,381.16)	(12,036.65)	(12,829.00)	(12,829.00)	-

0307 - LIGHTING - LAYTONVILLE

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	6,395.83	6,450.77	6,338.35	6,842.00	6,842.00	-
821120 Curr Unsec Prop Tax	167.66	177.19	172.71	145.00	145.00	-
821130 Supplemental Roll Tax	199.63	87.84	78.58	40.00	40.00	-
821220 Prior Unsec Prop Tax	7.23	9.74	7.83	5.00	5.00	-
821700 Highway Property Rental	0.23	0.08	0.08	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	30.35	35.62	35.62	33.00	33.00	-
Total Revenues	6,800.93	6,761.24	6,633.17	7,066.00	7,066.00	-
Services & Supplies						
862239 Spec Dept Expense	136.39	146.19	4,300.00	-	-	-
862260 Utilities	4,462.85	3,854.40	4,395.00	3,769.00	3,769.00	-
Total Services & Supplies	4,599.24	4,000.59	8,695.00	3,769.00	3,769.00	-
Total Net Appropriations	4,599.24	4,000.59	8,695.00	3,769.00	3,769.00	-
Total Fund Balance (Contribution)	(2,201.69)	(2,760.65)	2,061.83	(3,297.00)	(3,297.00)	-

0311 - LIGHTING - NOYO

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	3,541.60	3,665.80	11,101.96	11,537.00	11,537.00	-
821120 Curr Unsec Prop Tax	128.57	134.48	409.81	349.00	349.00	-
821130 Supplemental Roll Tax	148.99	66.67	186.30	97.00	97.00	-
821220 Prior Unsec Prop Tax	5.12	7.54	19.05	11.00	11.00	-
821700 Highway Property Rental	0.15	0.06	0.18	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	23.69	27.00	84.44	80.00	80.00	-
Total Revenues	3,848.12	3,901.55	11,801.74	12,075.00	12,075.00	-
Services & Supplies						
862239 Spec Dept Expense	102.29	101.99	-	-	-	-
862260 Utilities	4,013.73	4,109.87	4,603.00	4,543.00	4,543.00	-
Total Services & Supplies	4,116.02	4,211.86	4,603.00	4,543.00	4,543.00	-
Total Net Appropriations	4,116.02	4,211.86	4,603.00	4,543.00	4,543.00	-
Total Fund Balance (Contribution)	267.90	310.31	(7,198.74)	(7,532.00)	(7,532.00)	-

0313 - LIGHTING - RIVERWOOD TERRACE

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	2,986.70	3,633.93	3,593.93	3,603.00	3,603.00	-
821120 Curr Unsec Prop Tax	80.74	93.85	91.52	79.00	79.00	-
821130 Supplemental Roll Tax	93.34	46.46	41.65	22.00	22.00	-
821220 Prior Unsec Prop Tax	3.08	4.62	3.73	2.00	2.00	-
821700 Highway Property Rental	0.10	0.04	0.04	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	14.94	18.88	18.88	18.00	18.00	-
Total Revenues	3,178.90	3,797.78	3,749.75	3,725.00	3,725.00	-
Services & Supplies						
862239 Spec Dept Expense	65.09	74.79	-	-	-	-
862260 Utilities	733.55	754.04	845.00	834.00	834.00	-
Total Services & Supplies	798.64	828.83	845.00	834.00	834.00	-
Total Net Appropriations	798.64	828.83	845.00	834.00	834.00	-
Total Fund Balance (Contribution)	(2,380.26)	(2,968.95)	(2,904.75)	(2,891.00)	(2,891.00)	-

0315 - LIGHTING - UKIAH VILLAGE

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	12,644.11	13,580.39	13,397.05	14,177.00	14,177.00	-
821120 Curr Unsec Prop Tax	341.54	362.83	353.64	309.00	309.00	-
821130 Supplemental Roll Tax	394.11	179.92	160.71	86.00	86.00	-
821220 Prior Unsec Prop Tax	13.44	20.42	16.02	10.00	10.00	-
821700 Highway Property Rental	0.41	0.16	0.16	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	63.06	72.88	72.88	71.00	71.00	-
Total Revenues	13,456.67	14,216.60	14,000.46	14,654.00	14,654.00	-
Services & Supplies						
862239 Spec Dept Expense	269.68	295.78	-	-	-	-
862260 Utilities	4,346.47	4,465.62	5,002.00	4,940.00	4,940.00	-
Total Services & Supplies	4,616.15	4,761.40	5,002.00	4,940.00	4,940.00	-
Total Net Appropriations	4,616.15	4,761.40	5,002.00	4,940.00	4,940.00	-
Total Fund Balance (Contribution)	(8,840.52)	(9,455.20)	(8,998.46)	(9,714.00)	(9,714.00)	-

0317 - LIGHTING - WEST TALMAGE

State Controller
County Budget Act
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CEO Proposed Budget for Fiscal Year 2026-27

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	6,269.25	6,798.16	6,711.41	6,893.00	6,893.00	-
821120 Curr Unsec Prop Tax	169.36	180.04	175.51	150.00	150.00	-
821130 Supplemental Roll Tax	195.01	89.16	79.79	42.00	42.00	-
821220 Prior Unsec Prop Tax	6.45	9.77	7.86	5.00	5.00	-
821700 Highway Property Rental	0.20	0.08	0.08	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	31.36	36.20	36.20	35.00	35.00	-
Total Revenues	6,671.63	7,113.41	7,010.85	7,126.00	7,126.00	-
Services & Supplies						
862239 Spec Dept Expense	133.29	146.19	-	-	-	-
862260 Utilities	2,039.18	2,101.42	2,354.00	2,326.00	2,326.00	-
Total Services & Supplies	2,172.47	2,247.61	2,354.00	2,326.00	2,326.00	-
Total Net Appropriations	2,172.47	2,247.61	2,354.00	2,326.00	2,326.00	-
Total Fund Balance (Contribution)	(4,499.16)	(4,865.80)	(4,656.85)	(4,800.00)	(4,800.00)	-

0325 - SANITATION - MEADOWBROOK MANOR

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Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	3,098.08	3,237.39	3,182.77	3,529.00	3,529.00	-
821120 Curr Unsec Prop Tax	83.52	90.00	87.78	77.00	77.00	-
821130 Supplemental Roll Tax	97.58	44.59	39.85	21.00	21.00	-
821220 Prior Unsec Prop Tax	3.25	4.78	3.86	2.00	2.00	-
821700 Highway Property Rental	0.10	0.04	0.04	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	15.31	18.10	18.10	18.00	18.00	-
827700 Other	-	-	-	-	-	-
Total Revenues	3,297.84	3,394.90	3,332.40	3,648.00	3,648.00	-
Services & Supplies						
862239 Spec Dept Expense	565.09	574.79	575.00	600.00	600.00	-
Total Services & Supplies	565.09	574.79	575.00	600.00	600.00	-
Total Net Appropriations	565.09	574.79	575.00	600.00	600.00	-
Total Fund Balance (Contribution)	(2,732.75)	(2,820.11)	(2,757.40)	(3,048.00)	(3,048.00)	-

0326 - WATER AGENCY
Howard Dashiell, Director of Transportation

State Controller
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 2010

County of Mendocino
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 Budget Unit Financing Uses Detail
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County Budget Form
 Schedule 15

Classification:

Function: 0
 Activity: 0

Budget Unit: 0326 Mendo Co Water Agency
 Fund: 3260 Mendo Co Water Agency

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	186,369.02	197,212.92	160,000.00	170,000.00	170,000.00	-
821120 Curr Unsec Prop Tax	4,973.75	5,314.62	4,500.00	4,500.00	4,500.00	-
821130 Supplemental Roll Tax	5,770.32	2,633.89	1,000.00	1,500.00	1,500.00	-
821220 Prior Unsec Prop Tax	199.36	295.15	200.00	200.00	200.00	-
821600 Timber Yield Tax	1,738.48	2,244.16	1,500.00	1,500.00	1,500.00	-
821700 Highway Property Rental	6.12	2.29	-	-	-	-
824100 Interest	7,484.14	16,732.05	500.00	2,000.00	2,000.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	915.11	1,067.60	1,000.00	1,000.00	1,000.00	-
825490 State Other	49,284.38	137,117.89	25,000.00	5,000.00	5,000.00	-
826390 Other Charges	2,309.40	23,291.26	-	-	-	-
827700 Other	-	-	-	5,000.00	5,000.00	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	243,022.08	96,355.00	585,000.00	-	-	-
Total Revenues	502,072.16	482,266.83	778,700.00	190,700.00	190,700.00	-
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	100.00	116.23	94.00	164.00	164.00	-
862150 Memberships	140,452.55	90,916.18	140,543.00	169,692.00	169,692.00	-
862170 Office Expense	1,251.18	-	500.00	716.00	716.00	-
862183 Legal Fees	-	-	500.00	500.00	500.00	-
862189 Prof/Spec Svcs - Other	200,291.35	255,064.75	175,000.00	175,000.00	175,000.00	-
862190 Publ/Legal Notice	50.00	-	250.00	250.00	250.00	-
862239 Spec Dept Expense	7,623.55	4,151.09	3,750.00	3,900.00	3,900.00	-
862250 Trans/Travel	-	-	500.00	500.00	500.00	-
862253 Travel Out of County	-	-	750.00	750.00	750.00	-
Total Services & Supplies	349,768.63	350,248.25	321,887.00	351,472.00	351,472.00	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	349,768.63	350,248.25	321,887.00	351,472.00	351,472.00	-
Total Fund Balance (Contribution)	(152,303.53)	(132,018.58)	(456,813.00)	160,772.00	160,772.00	-

0327 - AIR QUALITY MANAGEMENT DISTRICT
Glen Stephens, Deputy Air Pollution Control Officer

State Controller
 County Budget Act
 2010

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 Budget Unit Financing Uses Detail
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County Budget Form
 Schedule 15

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	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822260 Air Pollution Permit	229,693.52	298,857.96	423,000.00	515,000.00	515,000.00	-
822600 Other Permit	3,450.75	17,670.30	25,000.00	12,500.00	12,500.00	-
822605 Variance & Use Permit	-	-	-	-	-	-
822611 Asbestos Rem Permit	5,175.00	12,130.00	10,000.00	14,000.00	14,000.00	-
822612 Burn Permit	41,224.00	43,748.00	65,400.00	50,000.00	50,000.00	-
823200 Other Court Fine	-	-	200.00	200.00	200.00	-
823300 Forfeiture & Penalty	1,625.20	17,537.01	15,000.00	2,000.00	2,000.00	-
824100 Interest	(10,537.26)	(11,936.66)	450.00	450.00	450.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825150 Motor Vehicle In Lieu	-	92,049.69	-	20,000.00	20,000.00	-
825397 State Air Poll Subv	47,000.00	-	52,330.00	52,330.00	52,330.00	-
825490 State Other	24,059.27	28,580.04	30,000.00	30,000.00	30,000.00	-
825670 Federal Other	-	-	-	-	-	-
826390 Other Charges	424,716.53	134,541.91	693,606.00	635,645.00	635,645.00	-
827500 Sale of Fixed Assets	-	7,251.00	-	-	-	-
827600 Other Sales	142.50	-	500.00	-	-	-
827700 Other	-	53,236.08	1,000.00	-	-	-
827802 Oper Transfer In	382,500.00	500,448.57	-	157,431.00	157,431.00	-
Total Revenues	1,149,049.51	1,194,113.90	1,316,486.00	1,489,556.00	1,489,556.00	-
Salaries & Employee Benefits						
861011 Regular Employees	416,925.18	451,981.59	460,866.00	555,197.00	555,197.00	-
861012 Extra Help	36,073.35	23,550.19	55,548.00	30,000.00	30,000.00	-
861013 Overtime Reg Emp	14,594.86	7,825.45	20,000.00	20,000.00	20,000.00	-
861021 Co Cont Retirement	130,552.64	150,306.57	157,113.00	157,374.00	157,374.00	-
861022 Co Cont OASDI	24,790.40	26,319.19	27,887.00	34,198.00	34,198.00	-
861023 Co Cont Medicare	6,373.96	6,272.45	6,792.00	8,392.00	8,392.00	-
861024 Co Cont Retire Incr	32,484.03	38,914.32	40,580.00	50,580.00	50,580.00	-
861030 Co Cont Health Ins	106,750.61	122,015.09	120,183.00	144,902.00	144,902.00	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	1,448.00	639.60	909.00	909.00	909.00	-
Total Salaries & Employee Benefits	769,993.03	828,079.45	889,878.00	1,001,552.00	1,001,552.00	-
Services & Supplies						
862050 Clothing/Pers Items	497.54	687.09	500.00	1,500.00	1,500.00	-
862060 Communications	15,680.03	8,612.42	5,000.00	8,000.00	8,000.00	-
862090 Household Expense	12,858.50	5,270.29	8,500.00	8,500.00	8,500.00	-
862101 Insurance - General	4,058.00	4,815.63	4,915.00	7,912.00	7,912.00	-
862120 Maint - Equip	236.11	131.44	8,350.00	8,350.00	8,350.00	-
862130 Maint - Strc/Impr/Grnd	125.00	7,648.04	1,500.00	1,500.00	1,500.00	-
862150 Memberships	912.59	3,256.49	3,900.00	4,000.00	4,000.00	-
862170 Office Expense	6,792.22	5,057.87	9,500.00	7,628.00	7,628.00	-
862183 Legal Fees	10,808.50	21,958.40	15,000.00	15,000.00	15,000.00	-
862187 Education & Training	499.00	-	5,000.00	5,000.00	5,000.00	-
862189 Prof/Spec Svcs - Other	121,201.92	93,910.69	80,953.00	80,953.00	80,953.00	-
862190 Publ/Legal Notice	1,012.50	608.12	2,500.00	3,000.00	3,000.00	-
862194 A-87 Costs	40,971.00	63,360.00	55,000.00	55,000.00	55,000.00	-
862210 Rent/Lease Bldg Grds	49,016.03	49,493.00	39,000.00	50,000.00	50,000.00	-
862215 Debt Service - Leases	-	-	-	-	-	-
862216 Interest Expense - Leases	-	-	-	-	-	-
862220 Small Tool/Instrument	50.06	54.43	700.00	1,000.00	1,000.00	-
862227 Software-Long Term	-	-	-	-	-	-
862228 Software-Short Term	-	618.06	8,000.00	2,000.00	2,000.00	-
862229 Software-Maintenance	-	-	8,130.00	18,130.00	18,130.00	-
862230 Info Tech Equip	1,471.06	12,852.38	14,196.00	18,100.00	18,100.00	-
862239 Spec Dept Expense	33,625.84	5,884.17	1,000.00	12,500.00	12,500.00	-
862250 Trans/Travel	5,689.40	4,567.77	9,500.00	9,500.00	9,500.00	-
862253 Travel Out of County	813.42	2,623.92	5,000.00	5,000.00	5,000.00	-

862260 Utilities	7,017.97	12,387.71	8,000.00	8,000.00	8,000.00	-
Total Services & Supplies	313,336.69	303,797.92	294,144.00	330,573.00	330,573.00	-
Other Charges						
863113 Pmt Other Gov Agency	4,356.00	4,531.00	5,000.00	5,000.00	5,000.00	-
863136 Motor Vehicle Prog Grant	-	185.42	-	-	-	-
Total Other Charges	4,356.00	4,716.42	5,000.00	5,000.00	5,000.00	-
Fixed Assets						
864370 Equipment	-	-	152,220.90	157,431.00	157,431.00	-
Total Fixed Assets	-	-	152,220.90	157,431.00	157,431.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	<u>1,087,685.72</u>	<u>1,136,593.79</u>	<u>1,341,242.90</u>	<u>1,494,556.00</u>	<u>1,494,556.00</u>	<u>-</u>
Total Fund Balance (Contribution)	<u>(61,363.79)</u>	<u>(57,520.11)</u>	<u>24,756.90</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>-</u>