

GLENN MCGOURTY
DISTRICT 1
MAUREEN MULHEREN
DISTRICT 2
JOHN HASCHAK
DISTRICT 3
DAN GJERDE
DISTRICT 4
TED WILLIAMS
DISTRICT 5



DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

JAMES R. ROSS
INTERIM COUNTY COUNSEL

MENDOCINO COUNTY
BOARD OF SUPERVISORS AGENDA
REGULAR MEETING/BUDGET HEARINGS
June 5, 2024 - 9:00 AM

Meeting Location(s): 501 Low Gap Road, Room 1070, Ukiah, CA. 95482 (Board Chambers)

Zoom Link: <https://mendocinocounty.zoom.us/j/83502696998>

Zoom Phone Number (if joining via telephone): 1 669 900 9128 ; Zoom Webinar ID: 835 0269 6998

Listed below are some of the Board of Supervisors Public Engagement options. For streaming options and a complete list of ways to interact with agenda items (or more information on any of these listed) please visit: <https://www.mendocinocounty.org/government/board-of-supervisors/public-engagement>

Written Comment

- Submit online via the eComment platform at <https://mendocino.legistar.com/Calendar.aspx>

Verbal Comment

- Speak in person at any physical meeting location when the Chair calls for Public Comment
- Join the Zoom Webinar and use the "raise hand" feature when the Chair calls for Public Comment (if joining via telephone: press *9 to raise your hand, and *6 to unmute yourself when called)
- Leave a voicemail message, up to 3 minutes in length, by calling 707-234-6333

*Note: Voicemail comments will no longer be played back during Open Session, but are immediately available to the full Board of Supervisors upon submittal.

1. OPEN SESSION (PLEDGE OF ALLEGIANCE AND ROLL CALL 9:00 A.M.)

The Mendocino County Board of Supervisors meets concurrently as the Board of Directors of the: In Home Supportive Services Public Authority Governing Board; Mendocino County Air Quality Management District; Mendocino County Public Facilities Corporation; and the Mendocino County Water Agency.

1a) Roll Call

1b) Pledge of Allegiance

2. PUBLIC EXPRESSION

Members of the public are welcome to address the Board on items not listed on the agenda, but within the jurisdiction of the Board of Supervisors. The Board is prohibited by law from taking action on matters not on the agenda.

Individuals wishing to address the Board under Public Expression are welcome to do so via any method listed on the front page of this agenda or on our Public Engagement page, at: <https://rb.gy/d3p0>

For more information on any of these methods, please call the Mendocino County Clerk of the Board at (707) 463-4441

3. REGULAR CALENDAR

- 3a) **Possible Continuation of Noticed Public Hearing Regarding Budget from June 4, 2024, If Necessary - If Continued from Meeting on June 4, 2024, Possible Continued Discussion and Action Including Approval of the Mendocino County Proposed Budget for Fiscal Year (FY) 2024-25, Including All Recommended Actions and Adjustments (Sponsors: Executive Office and Auditor-Controller)**

Recommended Action:

Approve the FY 2024-25 Mendocino County Proposed Budget as recommended, accept the Executive Office Budget Report, and direct the Auditor-Controller to prepare the required documents for adoption of the FY 2024-25 Final Budget.

Attachments: [FY 24-25 Proposed Budget Report](#)

[Attachment A - FY24-25 Department Funding Requests](#)

[Attachment B - FY24-25 Budget Adjustments GF](#)

[Attachment C - FY24-25 Budget Adjustments non-GF](#)

[Attachment D - FY24-25 PAT Add Delete Transfer PAT](#)

[Attachment E - FY24-25 Delete Vacant Unfunded Frozen](#)

[Attachment F - FY24-25 Five Year Draft CIP](#)

[Attachment G - FY24-25 Fixed Assets](#)

[Attachment H - FY24-25 Proposed Budget Operating Transfers](#)

[Exhibit A - FY24-25 BU 1000 Revenue Forecast](#)

[Exhibit B - FY24-25 Budget Workshop Presentation 4.9.24](#)

[Exhibit C - FY24-25 Budget Workshop Presentation 4.23.24](#)

[Exhibit D - FY24-25 Budget Workshop Presentation 5.7.24](#)

[05-31-24 Attachment D - FY24-25 PAT Add Delete Transfer \(Revised\)](#)

[Exhibit E - Budget Deficit Turnaround Plan Updated](#)

[05-31-24 Attachment E - FY24-25 Delete Vacant Unfunded Frozen \(Revised\)](#)

[24.25 CEO Proposed Sch 1-8 Revised](#)

[24.25 CEO Proposed Sch 9 Budet Unit 1000-3999 Revised](#)

[24.25 CEO Proposed Sch 9 Budet Unit 4000-9999 Revised](#)

[24.25 CEO Proposed Sch 10-15 Revised](#)

[Budget Hearing - Affidavit 6827464](#)

[05-31-24 Budget Hearing - Affidavit #6828914](#)

[05-31-24 CEO Proposed Budget Presentation](#)

[06-03-24 FY 24-25 Proposed Budget Presentation - PBS](#)

[06-03-24 FY 24-25 Proposed Budget Presentation - Grants](#)

[06-03-24 FY 24-25 Proposed Budget Presentation - OES](#)

- 3b) **Discussion and Possible Action Including Appointment of an Ad Hoc Committee Regarding the Response to the 2023-2024 Grand Jury Report (Sponsor: County Counsel)**

Recommended Action:

Appoint an Ad Hoc Committee regarding the response to the 2023-2024 Grand Jury report.

Attachments: [Grand Jury Report](#)

- 3c) **Discussion and Possible Action Including Adoption of a Resolution Approving a Master Tax Sharing Agreement between the County of Mendocino, the City of Fort Bragg, the City of Point Arena, the City of Ukiah, and the City of Willits (Sponsors: Supervisor Mulheren and Supervisor Gjerde)**

Recommended Action:

Adopt Resolution approving a Master Tax Sharing Agreement between the County of Mendocino, the City of Fort Bragg, the City of Point Arena, the City of Ukiah, and the City of Willits; authorize Chair to sign same.

Attachments: [Resolution 24-093](#)
[Interim Agreement *24-085](#)
[MTSA Key Terms](#)
[Resolution](#)

4. MODIFICATIONS TO AGENDA

Items added to the agenda subsequent to agenda publication, up to 72 hours in advance of the meeting, pursuant to Government Code section 54954.

5. CLOSED SESSION

Any public reports of action taken in the closed session will be made in accordance with Government Code sections 54957.1.

- 5a) **Pursuant to Government Code Section 54956.9(d)(4) - Conference with Legal Counsel - Initiation of Litigation: Eighteen (18) Cases**
- 5b) **Pursuant to Government Code Section 54956.9(d)(1) - Conference with Legal Counsel - Existing Litigation: One Case - County of Mendocino, et al. v. Amerisourcebergen Drug Corporation, et al. - Case No. 1:18-cv-02712**
- 5c) **Pursuant to Government Code Section 54956.9(d)(1) - Conference with Legal Counsel - Existing Litigation: One Case - Ryan Kotterman v. Harvey Rogers, et. al - Case No. 22CV00947**

5d) Pursuant to Government Code Section 54956.9(d)(4) - Conference with Legal Counsel - Initiation of Litigation: One Case

ADJOURNMENT

Additional Meeting Information for Interested Parties

For a full list of the latest available options by which to engage with agenda items, please visit <https://www.mendocinocounty.org/government/board-of-supervisors/public-engagement>

All electronically submitted comment is immediately available to Supervisors, staff, and the general public by clicking this meeting's eComment link at <https://mendocino.legistar.com/Calendar.aspx>

LIVE WEB STREAMING OF BOARD MEETINGS is available at <https://mendocino.legistar.com> or visit the Mendocino County YouTube channel. Meetings are also livestreamed from the Mendocino County Facebook page. For technical assistance, please contact the Clerk of the Board at (707) 463-4441. Please reference the departmental website to obtain additional resource information for the Board of Supervisors: www.mendocinocounty.org/bos

The Mendocino County Board of Board of Supervisors complies with the Americans with Disabilities Act (ADA) requirements and upon request, will attempt to reasonably accommodate individuals with disabilities by making meeting material available in appropriate alternative formats (pursuant to Government Code 54953.2). Anyone requiring a reasonable accommodation to participate in a meeting of the Board of Supervisors or Affiliate Meeting Body should contact the Mendocino County Clerk of the Boards Office at (707) 463-4441, not less than 48 hours prior to the meeting.

Thank you for your interest in the proceedings of the Mendocino County Board of Supervisors.



Mendocino County Board of Supervisors Agenda Summary

Item #: 3a)

To: BOARD OF SUPERVISORS

From: Executive Office and Auditor-Controller Treasurer-Tax Collector

Meeting Date: June 5, 2024

Department Contact: Darcie Antle

Phone: 707-463-4441

Department Contact: Sara Pierce

Phone: 707-513-0470

Item Type: Noticed Public Hearing

Time Allocated for Item: All Day

Agenda Title:

Possible Continuation of Noticed Public Hearing Regarding Budget from June 4, 2024, If Necessary - If Continued from Meeting on June 4, 2024, Possible Continued Discussion and Action Including Approval of the Mendocino County Proposed Budget for Fiscal Year (FY) 2024-25, Including All Recommended Actions and Adjustments

(Sponsors: Executive Office and Auditor-Controller)

Recommended Action/Motion:

Approve the FY 2024-25 Mendocino County Proposed Budget as recommended, accept the Executive Office Budget Report, and direct the Auditor-Controller to prepare the required documents for adoption of the FY 2024-25 Final Budget.

Previous Board/Board Committee Actions:

Government Code § 29062 requires the Board of Supervisors approve a Final Budget, on or before June 30th of each year. On May 25, 2024, the Chief Executive Officer's (CEO) Proposed Budget was submitted to the Board of Supervisors and made available to the public.

Summary of Request:

In January, the Board of Supervisors directed staff to prepare a budget for the Board to adopt in June. This process included two public workshops to allow the Board additional input into the budget process prior to development of the Proposed Budget. Once the Board considers the Proposed Budget and directs any changes, the budget will be formally adopted by the Board on June 25, 2024, which will provide the legal spending authority to the County for the new fiscal year.

The Proposed Budget for FY 2024-25 is based on the Board's goals and priorities as identified during the three Board Budget Workshops held in April and May. The budget presented is balanced and attempts to maximize the County's ability to provide critical services to the community.

The June 4th noticed budget hearing provides the Board of Supervisors the opportunity to receive an update from county departments, county non-profit partners, and provide direction on the Proposed Budget for Fiscal Year 2024-25. Formal adoption of the Final Budget, which will include any changes to the Proposed Budget directed by the Board during the budget hearings, will occur via the Consent Calendar at the June 25, 2024, Board meeting.

Item #: 3a)

Alternative Action/Motion:

Provide alternative direction to staff regarding the Final Budget.

Strategic Plan Priority Designation: An Effective County Government

Supervisory District: All

Vote Requirement: Majority

Supplemental Information Available Online At:

<https://www.mendocinocounty.gov/government/executive-office/county-budget>

Fiscal Details:

source of funding: N/A

current f/y cost: N/A

budget clarification: N/A

annual recurring cost: N/A

budgeted in current f/y (if no, please describe): N/A

revenue agreement: N/A

AGREEMENT/RESOLUTION/ORDINANCE APPROVED BY COUNTY COUNSEL: N/A

CEO Liaison: Tony Rakes, Acting Deputy CEO

CEO Review: Yes

CEO Comments:

FOR COB USE ONLY

Executed By: Atlas Pearson, Senior Deputy Clerk

Final Status: **Withdrawn**

Date: June 5, 2024





JUNE 4, 2024

CEO PROPOSED BUDGET FY 24-25

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER
County of Mendocino

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BU 1000 Non-Departmental Revenue Projections Exhibit A

FY2024-25 Budget Workshop Presentation 4.9.24..... Exhibit B

FY2024-25 Budget Workshop Presentation 4.23.24..... Exhibit C

FY2024-25 Budget Workshop Presentation 5.7.24..... Exhibit D

Budget Deficit Turnaround Plan-Updated..... Exhibit E

Attachments

FY 2024-25 Department Funding Requests – General Fund Net County Cost (NCC) Summary Table..... Attachment A

FY 2024-25 CEO Recommended Budget Adjustments to Dept. Submitted NCC – General Fund Budget Unit..... Attachment B

FY 2024-25 CEO Recommended Budget Adjustments to Dept. Submitted – Non-General Fund Budget Units..... Attachment C

Position Allocation Table Changes – Additions/Deletions/Transfers Attachment D

Position Allocation Table Changes – Delete Vacant Unfunded Frozen Attachment E

Capital Improvement Plan (CIP) Worksheet Attachment F

FY 2024-25 Fixed Assets & Structural Improvements..... Attachment G

FY 2024-25 Proposed Budget Operating Transfers Attachment H

Proposed Budget Details (Schedules 1-8, 10-15) See Fund Summaries

Proposed Budget Details (Schedules 9) See BU Detail by Department

Introduction

This Fiscal Year (FY) 2024-25 Proposed Budget Report and attachments contain the FY 2023-24 projected fund balance, as estimated by Departments for the FY 2023-24 3rd Quarter Report on May 7th, 2024, and a Summary of Adjustments recommended by the Chief Executive Officer (CEO). Also included is the FY 2024-25 Proposed Budget Summary, which contains the Executive Office and Auditors Office projected revenue figures, the CEO's recommended adjustments, and other updates. At the end of the Budget Hearings to be held on June 4-5th, 2024, it is requested that the Board of Supervisors adopt the CEO's recommendations included in this document. The CEO and Auditor-Controller will make any revisions directed by the Board of Supervisors to the Proposed Budget, and the FY 2024-25 budget will be presented for formal adoption on June 25, 2024.

Budget Process Overview

Government Code § 29062 requires the Board of Supervisors to approve an Adopted Budget on or before June 30th of each year. In January, the Board of Supervisors directed staff to prepare a budget for the Board of Supervisors to adopt in June. This process included two public workshops to allow the Board of Supervisors additional input into the budget process prior to the development of the Proposed Budget. Once the Board of Supervisors considers the Proposed Budget and directs any changes, the budget will be presented for formal adoption by the Board of Supervisors on June 25th, which will provide the legal spending authority to the County for the new fiscal year. When the Auditor-Controller closes the books on the 2023-24 fiscal year and reports the final fund balance and reserve adjustments, the CEO will bring forward any additional adjustments that may be required as part of the FY 2024-25 1st Quarter review.

A recap of Mendocino County's Budget Process for the FY 2024-25 Proposed Budget: In March, budget instructions for FY 2024-25 were issued by the Executive Office Fiscal Unit and distributed to County Departments at a Budget Kick-off Meeting. In this budget cycle, General Fund departments were asked to prepare a Zero-Base Budget (ZBB) projection. This method produced a budget proposal for core-level services and helped to identify deficiencies in the budget. Most Departments operate at a loss and require infusions of discretionary general fund dollars in order to maintain services. Primarily property tax, sales tax, and transient occupancy tax finance these infusions of revenue, referred to as NCC. The pool from which the County provides these monies is limited and is annually adopted in the County's budget as Budget Unit 1000, known as Non - Departmental Revenue. An update on these funds is represented in Exhibit A of this document. Budget instructions included a process to request additional funding necessary to maintain current levels of service and a process to request funding for new expenses. Departments were required to provide detailed information related to requests for fixed assets, facility modifications, and additional staffing requests. This initially resulted in requests for funding of approximately \$96.2 million, which was approximately \$17 million greater than the discretionary revenue projections.

FY 2024-25

Budget Development Calendar

Board Related Dates in **Bold**

- **January 23, 2024** – Resolution 24 - 013 regarding budgetary authority
- December 2023 – Departments submit Facility Modification and Fixed Assets Requests to Facilities and Fleet
- February 2024 – Departments submit 2nd Quarter Mid-Year Projections
- March 9, 2024 – FY 2024-25 Department Budget Kick Off Meeting
- **March 21, 2024** – FY 2023-24 Mid-Year (2nd Quarter) Budget Report & FY 2024-25 Budget Planning Workshop
- March - April 2024 – Deadlines for Departmental submissions, budget & grant narrative submissions; Executive Office Budget Conferences
- April 2024 – Department Budget Conferences
- **April 9, 2024** – Budget Workshop
- **April 23, 2024** – Fee Hearing and Budget Workshop
- **May 7, 2024** – FY 2023-24 3rd Quarter Report & FY 2024-25 Budget Planning Workshop
- May 24, 2024 – CEO Recommendations for draft Proposed Budget Published
- **June 4-5, 2024** – Final Budget Hearings for FY 2024-25
- **June 25, 2024** – Final Budget Adopted for FY 2024-25

Budget conferences with each department were held during the month of April. The Executive Office, Auditor-Controller's Office staff, and the Budget Ad Hoc Supervisors met with representatives from each Department to review their budget requests, discuss their unique needs and concerns, and to review impacts and/or requests for additional funding. Many Department Heads were proactive, and together with direction from the Board of Supervisors, were able to identify solutions to support the preparation of a balanced FY 2024-25 budget.

Upon the conclusion of the budget conferences, the Executive Office Fiscal Unit continued to analyze requests for additional funding by comparing requests to prior year funding levels, requesting additional meetings with Department staff to develop a better understanding of their critical operational needs. After considering each Department requests and based on the FY 2023-24 3rd Quarter projections for General Fund balance available for financing in FY 2024-25, a list of proposed funding level changes was developed and are included in this report and its attachments. The adjustments entitled "FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted NCC General Fund Budget Units (Attachment B), and FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted Non-General Fund Budget Units (Attachment C)" are based on impact statements, what each department entered in MUNIS, and recommendations from the CEO Fiscal Team.

The Proposed Budget presented for the Board of Supervisor's consideration is a balanced budget, as required by California Government Code § 29009, based on all currently available information. The budget is balanced in accordance with State code and built on non-departmental revenue projections of \$99,918,073, which includes Operating Transfers in and Reserve adjustments. Every year the County works to produce a budget that is balanced between the needs of the community and the revenue reality that is presented. All decisions and policies are solely the responsibility of the Board of Supervisors. The Chief Executive Officer serves as the administrative officer designated by the Board of Supervisors to advise and administer Board of Supervisors' direction in fulfilling the requirements of GC § 29009.

Total proposed Budget Unit 1000 (Non-departmental Revenue) available as of June 4, 2024, is \$99,918,073 with special fund allocations of: \$171,505 to Water Agency, \$4,171,820 to Transportation, \$2,009,647 to Library, \$4,505,000 to Fire Agencies/Fire Safe Council, and \$2,656,494 to Debt Service (COPs), leaving \$86,403,607 for allocation to General Fund Departments for their Net County Cost (NCC) assignment. **As stated in Attachment A, the total proposed Net County Cost for General Fund Departments is \$86,403,607.** Consistent with prior Board accepted recommendations to balance the budget, it is recommended that \$3,298,283 be appropriated from the County Retirement Reserve, \$1,000,000 from the Mental Health Audit Reserve, and the additional appropriation of \$2,775,349 one-time funds, which includes ARPA, PG&E Settlement funds, and adjustments to forecasted expenditures.

During the budget workshops, the Board discussed continuing issues around Environmental Health fees, Investment considerations, and fiscal reporting and sustainability.

Strategic Plan 2022-2027

The Board of Supervisors, in May 2022, adopted the County's first Strategic Plan in over 30 years. The plan will help guide the critical decisions the Mendocino County Board of Supervisors will face over the next five years to improve the quality of life for county residents. County leadership engaged in conversations with over 1,000 county residents, to explore the challenges the county faces and identify solutions that will result in a more effective county government organization, a thriving economy, and a county that is safe, healthy, resilient, and prepared for future uncertainties. The County is grateful to so many constituents who voiced their opinions about what's important to them, their families, and the county's future.

The County has identified ambitious goals with specific objectives that will enable achievable, and positive results. Accomplishing these goals will depend on allocating sufficient County staff to implement key tasks; designating resources via the budget process within the context of the County's mandated funding commitments; close collaboration with community members, businesses, nonprofits, and local government organizations; and finally, the Board of Supervisors' commitment and leadership.

Additional information regarding public input provided and the complete plan is found on the Mendocino County website: [Mendocino County Strategic Plan 2022 - 2027 | Mendocino County, CA](#)

Strategic Priorities

The strategic plan consists of 17 goals under these 4 priority areas:

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



These priorities and goals are supported by specific actionable objectives for County staff to implement. The first priority of an effective County organization is critical to the implementation of the other three priorities. A strong internal organization, with a healthy culture, participative leadership, clear communication channels, and departments fully staffed with qualified individuals, will make it possible for the County to achieve results in the additional three priority areas.

An Effective County Government Organization

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

A Safe and Healthy County

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

A Thriving Economy

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

A Prepared and Resilient County

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

In prior budget cycles, the Board of Supervisors identified budget goals and priorities as focus areas in the development and implementation of the County budget. The County's adoption of a Strategic Plan in May of 2022 has led to a change in the approach to how priorities are defined. The guidelines, goals, and priorities used in prior reports can be found in at this link: [Fiscal Year 2024-25 Budget Goals and Priorities](#)

FY 2024-25 Proposed Budget Summary

Salary and Benefits

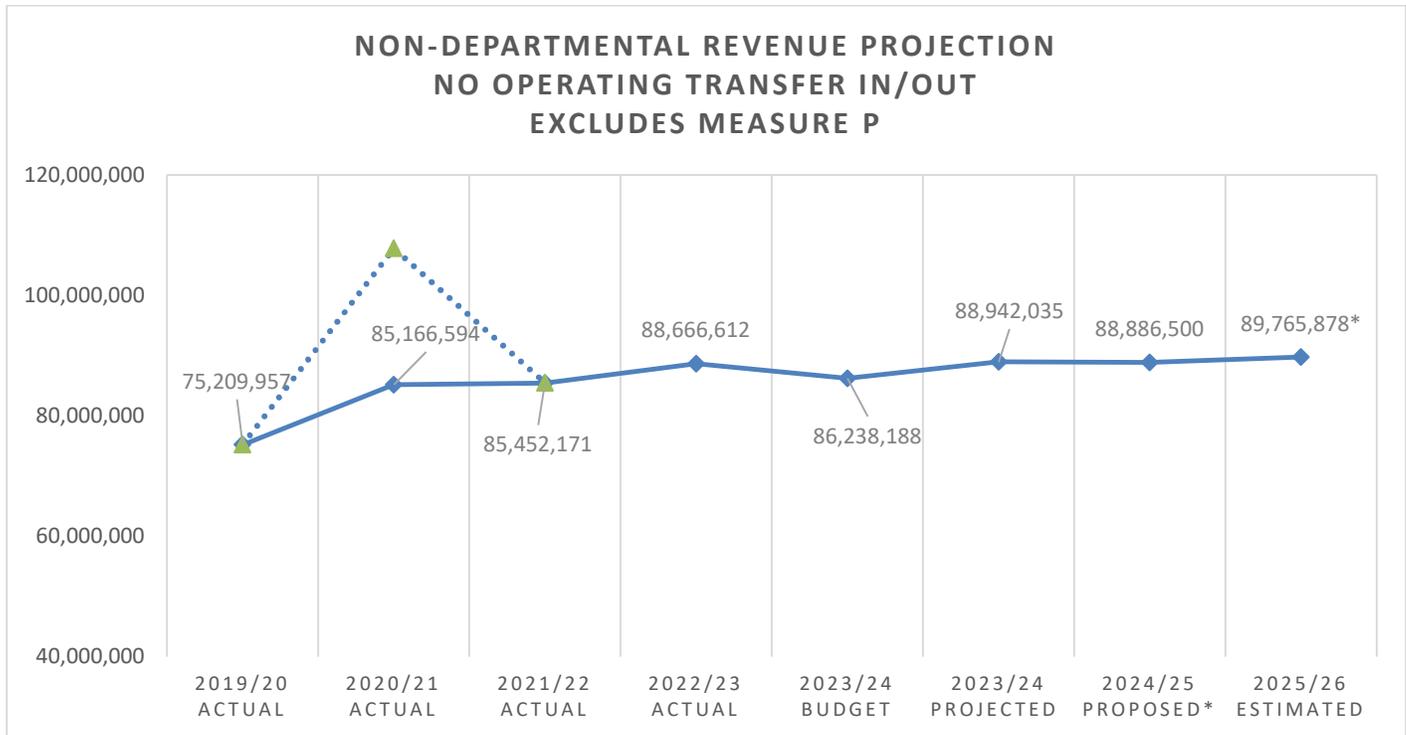
In Fiscal Year 2023-24, the Board of Supervisors entered into 2- and 3-year agreements with bargaining units, with In-House Support Services (IHSS) outstanding at the time of publication of this report. These agreements have an aggregate impact on the County budget of \$4,158,610 in Fiscal Year 2024-25. Projected impact to the County budget in Fiscal Year 2025-26 is \$4,040,595. The 2- and 3-year agreements expire in calendar year 2025 and 2026, respectively.

Budget Unit 1000 Discretionary Revenue

The projections for BU 1000 revenues, for FY 2024-25, are \$55,535 lower than revenues projected for FY 2023-24. Details of the non-departmental revenues can be found in the attached Exhibit A.

Budget Unit 1000 includes operating transfers of General Fund dollars to other funds. The FY 2024-25 Proposed Budget includes operating transfers to the Department of Transportation, Library, Debt Service Fund, Fire Agencies, and Water Agency. These operating transfers are further detailed in Attachment G and other various charts included in this report.

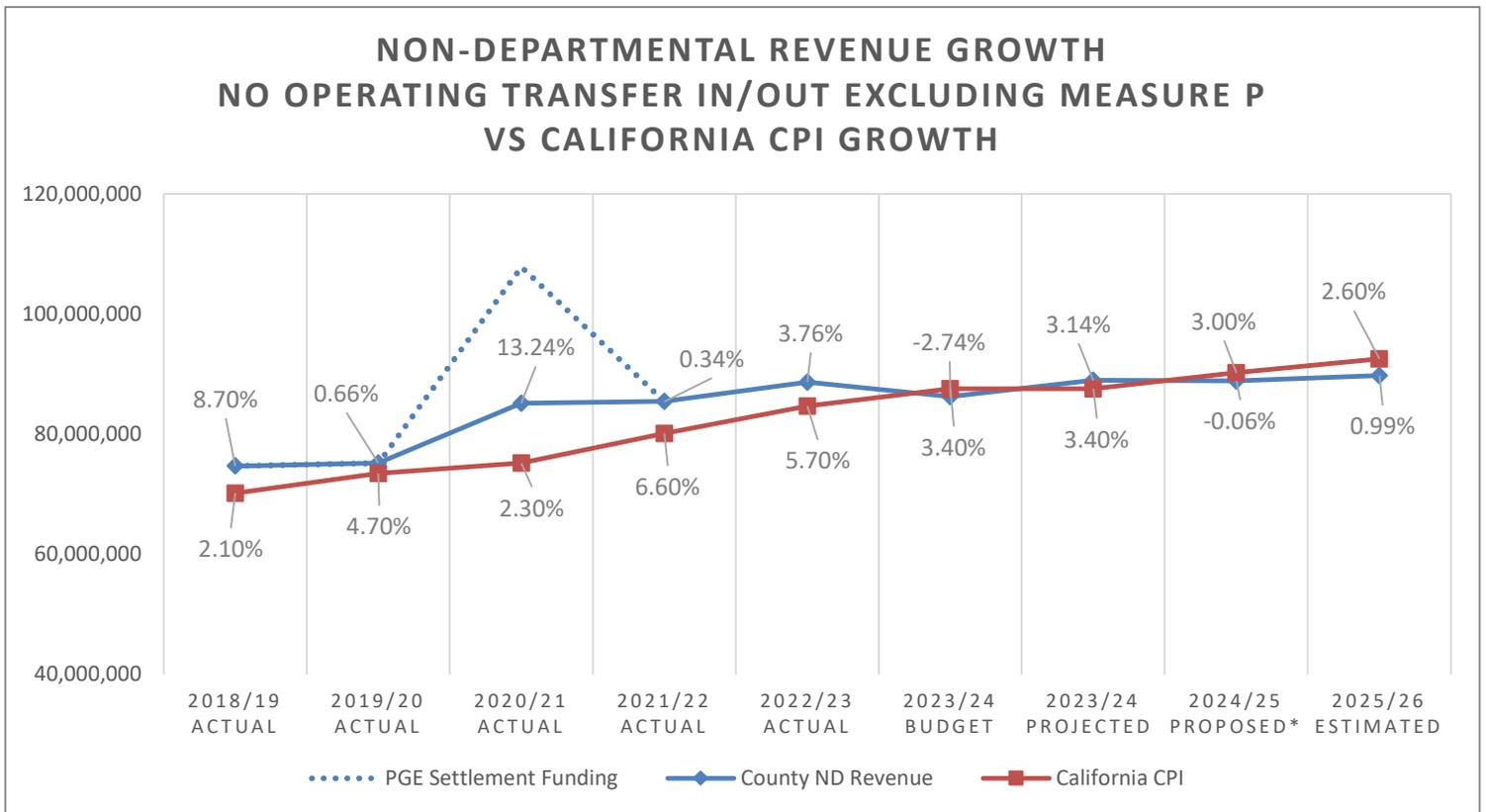
The below revenue projection graph excludes operating transfers in and out, and Measure P revenue.



*\$89,765,878 estimated for 2025-26 is based on the 0.95% average percent increase year-to-year from 2021-22.

**Spike in 2020-21 Revenue represents one-time PG&E settlement funds

Adjusting our graph for historical CPI rates in California using FY 2017-18 as base results in the following comparison.



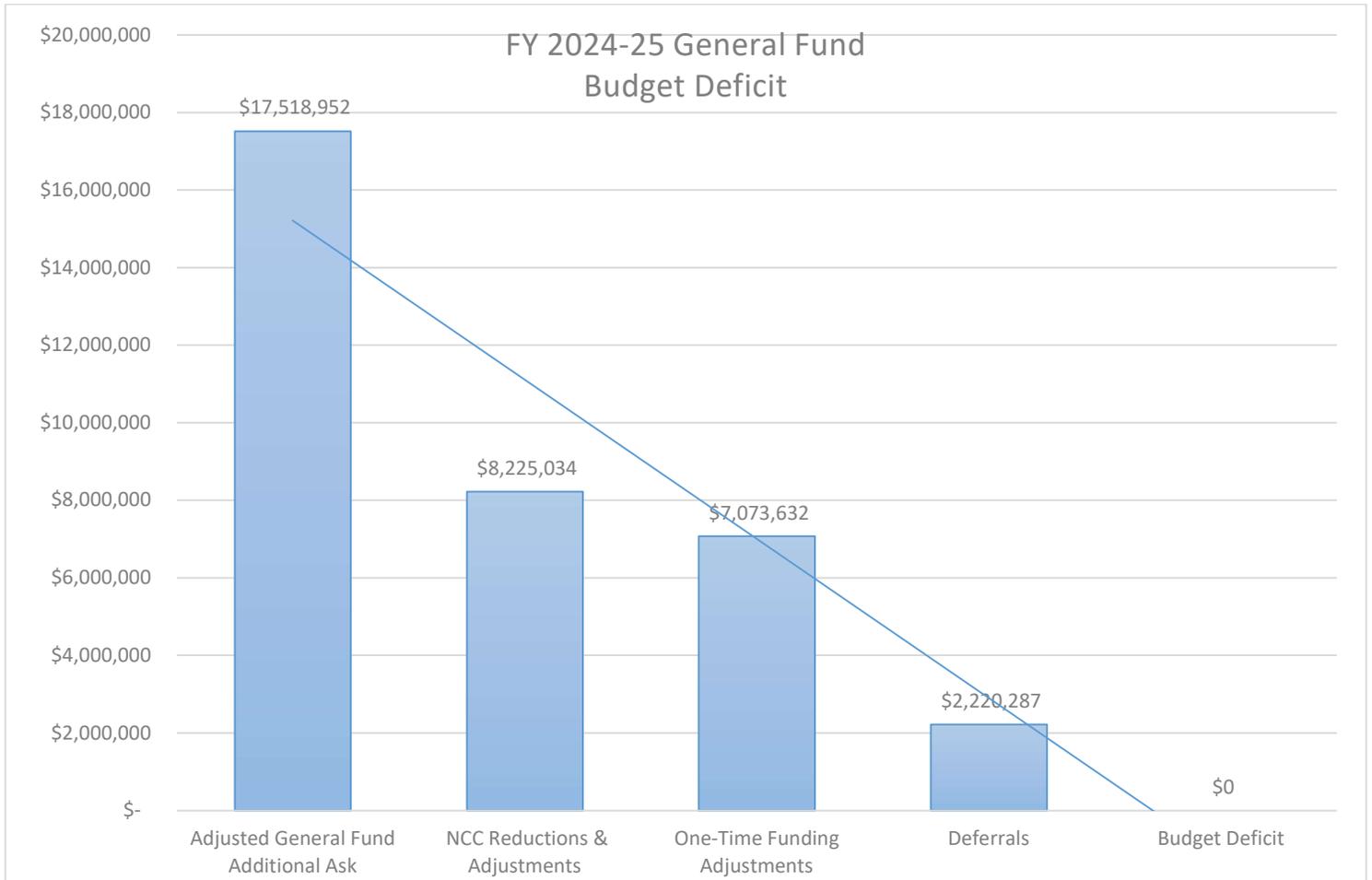
*Adjusted values based on California Fiscal Year Average CPI data from State of California Department of Finance [Inflation | Department of Finance \(ca.gov\)](https://www.sos.ca.gov/inflation/).

CONSUMER PRICE INDICES FOR ALL URBAN CONSUMERS (CPI-U) State Fiscal Year Averages

Fiscal Year	CALIFORNIA	CALIFORNIA % Change	MENDOCINO COUNTY % Change
2018-19	276.749	4.7	0.66
2019-20	283.236	2.3	13.24
2020-21	289.759	2.3	0.34
2021-22	308.851	6.6	3.76
2022-23	326.336	5.7	-2.74
2023-24	337.358	3.4	3.14
2024-25	347.535	3	-0.06
2025-26	356.555	2.6	0.99
2026-27	366.241	2.7	-

[Inflation | Department of Finance \(ca.gov\)](https://www.sos.ca.gov/inflation/) – Mendocino County data added for comparison.

General Fund Budget Deficit



NCC Reductions and Adjustments

NCC Reductions & Adjustments are included in Attachment B - FY 2024-25 CEO Recommended Budget Adjustments to Dept. Submitted NCC – General Fund Budget Unit

NCC Reductions and Adjustments

- Additional Requests-Submitted \$1,065,701
- Unfunded Vacancies \$2,425,653
- ARPA Offset \$633,000
- Department Adjustment \$(323,654)
- 2000 Series Reductions \$906,758
- Additional Requests \$(3,472)
- Health Adjustment \$731,015
- DSS Adjustment \$2,450,233
- Designated Reserve Offset \$399,805
- Water – ND Adjustment \$(60,005)
- **Total \$8,225,034**

One-Time Funding Adjustments

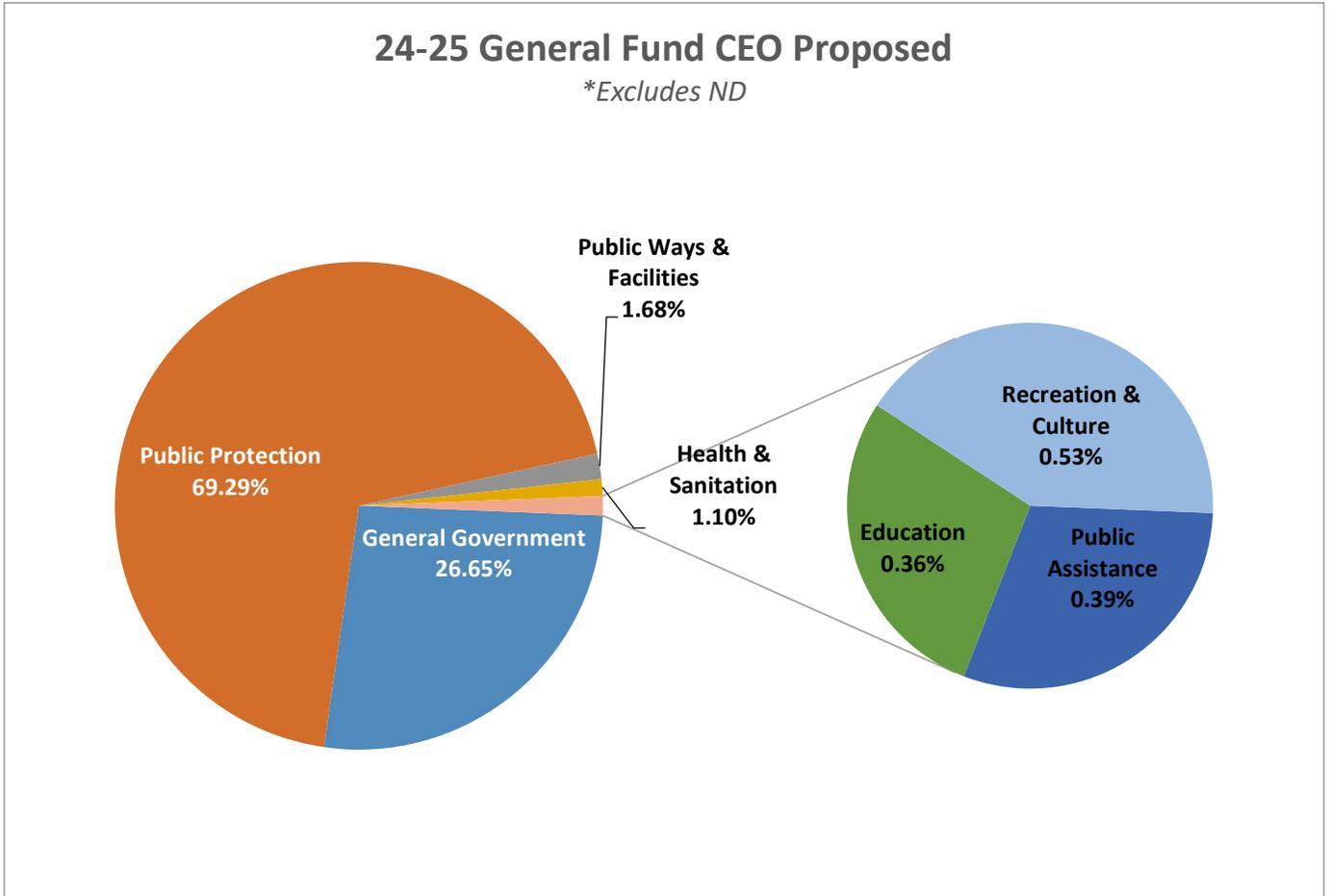
- Retirement Reserve \$3,298,283
- CalFire Contract Adjustment \$300,000
- PG&E Settlement \$1,200,000
- Mental Health Audit Reserve \$1,000,000
- ARPA \$1,275,349
- **Total \$7,073,632**

Deferrals

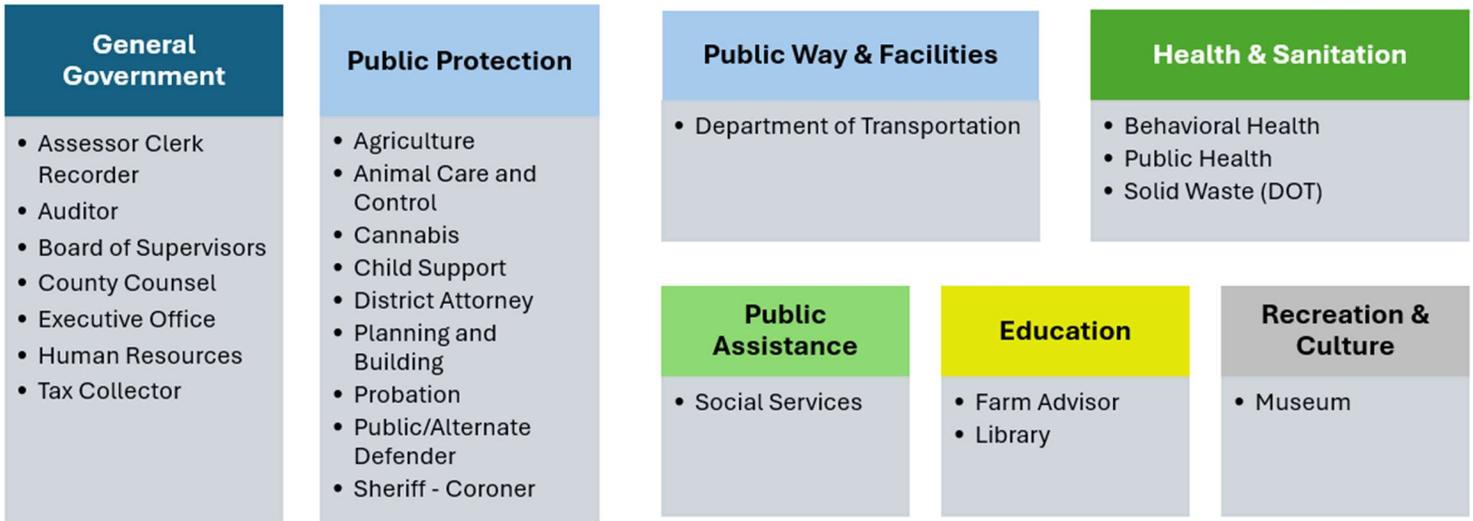
- Information Technology Service Fund (ITSF) Deferral \$895,580
- Information Technology Service Fund (ITSF) Deferral - ND Adjustment \$299,327
- Capital Improvement Deferral \$257,941
- Disaster Recovery Deferral - ND Adjustment \$400,000
- Microwave Cost Recovery Model (MCRM) Deferral \$367,439
- **Total \$2,220,287**

2024-25 Functional Area Ratios

\$82,891,889 (95.94%) of County General Funding in the CEO Proposed Budget is allocated between Departments and Offices within Public Protection and General Government functional areas. The remaining \$3,511,717 (4.06%) is allocated between the remaining functional areas; Public Ways & Facilities, Health & Sanitation, Education, Recreation & Culture, and Public Assistance, all of which receive majority funding from other sources than General Fund.



FY 24-25 General Fund CEO Proposed by Functional Area - Excludes ND		
Functional Area	24-25 Total CEO Proposed	% of Total
General Government	\$ 23,026,500	26.65%
Public Protection	\$ 59,865,389	69.29%
Public Ways & Facilities	\$ 1,450,121	1.68%
Health & Sanitation	\$ 950,357	1.10%
Public Assistance	\$ 336,282	0.39%
Education	\$ 314,957	0.36%
Recreation & Culture	\$ 460,000	0.53%
	\$ 86,403,606	100%



Budget Deficit Plan

Below is a summary of the Completed, Active, and Upcoming Budget Deficit Plan Initiatives as detailed in Exhibit E - Budget Deficit Turnaround Plan-Updated. Significant progress has been made since the presentation of the Budget Deficit plan, as evidenced by the list of completed initiatives. -Active and Upcoming initiatives represent additional opportunities for expense reductions and revenue growth into the 2024-25 Fiscal Year.

Competed Initiatives

1. Full Cost plan allocation charge to Social Services
2. Removal of General Fund dollars from Social Services departments
3. Closure of Fort Bragg Animal Shelter
4. Leverage Nuisance Abatement fund
5. Management Training/Roundtable
6. CDBG grants to grants division
7. Relinquish Mariposa Park
8. Garage RFP (Negotiate, Contract, Labor meet and confer, Review Admin costs, Reduce facilities)
9. Limited reduction in Boards and Commissions
10. Mental health audit reserve
11. Telecom audit
12. Voluntary Separation Agreement
13. County Counsel model
14. Public Defender model
15. Use of Retirement Reserve
16. Hiring Freeze on all nonpublic safety positions
17. Software licensing review

Active Initiatives

1. TOT, Cannabis Tax audit
2. Property Tax system review
3. Garage management model
4. Reorganization of GSA
5. Consolidate PBS and EH services in Fort Bragg to Avila Center
6. Property Tax auctions
7. Relocate Air Quality Management District to a county owned facility or other, to reduce county facility footprint and earn rental income.
8. Property tax system evaluations

Upcoming Initiatives

1. Business License process review (ordinance review)
2. Reorganization of code enforcement into compliance division offering services to departments
3. Revised MOU with UC Farm Advisor
4. Improve collection rate of unpaid fees
5. Power purchase agreement
6. Evaluate Board support for Retirement investment recommendations
7. Research and evaluate county investment portfolios

Budget Year +1

The Executive Office Fiscal Team is recommending research and adoption into a Budget Year +1 budgeting model starting in Fiscal Year 2024-25, marking a significant shift in the fiscal planning approach. During Budget preparation in Fiscal Year 2024-25, the County would budget for Fiscal Years 2025-27 compared to a single Fiscal Year 2025-26. This move extends our budgeting horizon by incorporating an additional future year into our planning process. By adopting this model, the team aims to enhance financial stability and strategic planning. The Budget Year +1 model facilitates more accurate forecasting, allowing us to anticipate and mitigate potential fiscal challenges well in advance. This proactive approach also promotes more efficient allocation of resources, ensuring that we can sustain critical services and infrastructure projects without disruption.

The extended budgeting timeline also fosters greater transparency and accountability in our financial management. Stakeholders, including the public and County departments, will benefit from a clearer understanding of long-term fiscal priorities and commitments. This model encourages more thorough and inclusive discussions about budget priorities, aligning financial decisions with the County's strategic goals and community needs.

State Budget Update

On May 10, 2024, the Governor released his May Revision for budget year 2024-25. The Governor now projects budget year General Fund expenditures of \$201 billion, available resources of \$215 billion (prior year balance, revenues, and transfers), and \$3.4 billion in the Special Fund for Economic Uncertainties (SFEU), the state's general budget reserve.

Across the prior year, current year, and budget year, Big Three revenues (personal income, corporate, and sales taxes) decreased by approximately \$10.5 billion as compared to the Governor's January Budget proposal. After accounting for transfers and adjustments, the additional budget shortfall identified in the May Revision is \$7 billion and when combined with January estimates, and the Early Action Budget Package adopted in April (Chapter 9, Statutes of 2024 (AB 106)), the total remaining budget problem is projected to be \$27.6 billion.

Governor's Budget	\$37.9 Billion
Shortfall Since Governors' Budget	\$7.0 Billion
Early Action Budget Package	-\$17.3 Billion
Remaining Budget Problem	\$27.6 Billion

The budget shortfall continues to be driven by corrections in revenue estimates from the 2022-23 Budget Act related to personal income tax underperformance, recent inflationary trends and dampened economic indicators. The May Revision reflects a revision in Big Three revenue (personal income, corporate, and sales taxes) estimates across the 2022-23 through 2025-26 fiscal years of a negative \$165.1 billion.

**2023-24 and 2024-25
General Fund Summary
(Dollars in Millions)**

	January Budget		May Revision	
	2023-24	2024-25	2023-24	2024-25
Prior Year Balance	\$ 42,078	\$ 8,029	\$ 46,260	\$ 9,726
Revenues and Transfers	196,859	214,699	189,354	205,249
Total Resources	238,937	222,728	235,614	214,975
Non-Proposition 98 Exp.	155,337	131,824	153,450	124,368
Proposition 98 Exp.	75,571	76,894	72,438	76,606
Total Expenditures	230,908	208,718	225,888	200,974
Fund Balance	8,029	14,010	9,726	14001
Encumbrances	10,569	10,569	10,569	10569
Special Fund for Economic Uncertainties	(2,540)	3,441	(843)	3432
Safety Net Reserve	900	-	900	-
Public School System Stabilization Account	5,730	3,852	2,590	-
Budget Stabilization Account	\$ 23,132.00	\$ 11,106.00	\$ 22,555.00	\$ 19,429.00

**Governor's Budget and May Revision Proposed Solutions
(In Billions)**

Governor's Budget Solutions	
Reserves	13.1
Reductions	8.5
Revenues/Borrowing	5.7
Delays	5.1
Fund Shifts	3.4
Deferrals	2.1
Governor's Budget Total	\$37.9
Additional May Revision Solutions	
Reserves (Shift Use of Reserves to 2025-26)	-8.9
Reductions	10.7
Revenues/Borrowing	2
Delays	0.5
Fund Shifts	3.9
May Revision Total*	\$8.2
Total Solutions	\$46.1

*The May Revision total solutions are \$1.2 billion above the increased shortfall identified since the Governor's January Budget (\$7 billion) due to erosions in proposed solutions and other technical changes.

K-14 Education

- The May Revision continues to assume the funding maneuver proposed in the Governor’s January Budget and proposes \$8.8 billion in the 2022-23 fiscal year to be recorded in the out-years for the state’s budgetary and financial reporting purposes outside of Proposition 98.
- The May Revision increases the withdrawals from the Public School System Stabilization Account from the Governor’s January budget and utilizes the entire reserve.

Higher Education

- The May Revision reduces funding by \$510 million General Fund in 2024-25 and ongoing for the Middle-Class Scholarship. Combined with a technical adjustment, \$100 million General Fund ongoing would remain for the program.

Health

- The May Revision expands the scope of the Managed Care Organization (MCO) tax to achieve additional General Fund savings of \$689.9 million in 2024-25, \$950 million in 2025-26, and \$1.3 billion in 2026-27. The May Revision also eliminates the targeted rate increases and investments proposed in the Governor’s January Budget.
- The May Revision reduces Healthcare Workforce General Fund expenditures of \$300.9 million in 2023-24, \$302.7 million in 2024-25, \$216 million in 2025-26, \$19 million in 2026-27, and \$16 million in 2027-28 for various health workforce initiatives adopted in the 2022 Budget Act.
- The May Revision reduces General Fund expenditures of \$450.7 million for the Behavioral Health Continuum Infrastructure Program (BHCIP) in 2024-25 and reduces General Fund expenditures of \$132.5 million in 2024-25 and \$207.5 million in 2025-26 for Behavioral Health Bridge Housing (BHBH).

Human Services

- The May Revision makes additional cuts to services for families in the CalWORKs program, including eliminating \$126.6 million in total funding for mental health and substance use disorder treatment and reducing the CalWORKs Home Visiting Program by \$47.1 million ongoing.
- The May Revision indefinitely pauses the planned expansion of over 200,000 new subsidized childcare slots, limiting the expansion to approximately 119,000 slots.
- The May Revision eliminates the In-Home Supportive Services (IHSS) Medi-Cal benefit for undocumented individuals of all ages.

Natural Resources and Environmental Protection

- The May Revision proposes to reduce \$500 million General Fund one-time in 2025-26 supporting water storage facilities.
- The May Revision proposes to revert \$45 million General Fund one-time in 2023-24 and reduce \$20 million General Fund ongoing starting in 2024-25 by accelerating the sunset date for the Habitat Conservation Fund (HCF). (HCF guarantees \$30 million annually for 30 years obtained by transferring monies from various funds and is currently scheduled to sunset in 2030.)
- The May Revision proposes to reduce \$136 million General Fund in 2023-24 (\$268.5 million over four years) for Department of Toxic Substance Control’s Cleanup in Vulnerable Communities Initiative Program. In addition, the May Revision proposes to shift \$65 million (\$107.5 million over three years) for this program to the Greenhouse Gas Reduction Fund.

Energy and Transportation

- The May Revision shifts \$1.7 billion in 2024-25 (and \$3.6 billion over five years) from the General Fund to the Greenhouse Gas Reduction Fund for various climate programs. This includes an additional \$555.1 million fund shift for transit programs, for a total of \$1.3 billion.

Housing and Homelessness

- The May Revision sweeps the remaining balances from several programs, including the Multifamily Housing Program (MHP) and the Foreclosure Intervention Housing Preservation Program (FHIPP), in addition to maintaining \$1.2 billion in cuts to affordable housing funding from the Governor's January Budget. At the same time, the May Revision adds \$500 million in state supplement Low-Income Housing Tax Credits, which support affordable housing productions.
- The May Revision does not include funding for a sixth round the of Homeless Housing and Assistance Program (HHAP). In addition, it cuts \$260 million in supplemental HHAP funding which had previously been slated for delay only.

General Government

- The May Revision includes a proposal to suspend the use of Net Operating Loss deductions and limit the amount of most business tax credits any taxpayer could claim beginning in 2025-26. Revenue increases are estimated at \$900 million in 2024-25 and \$5.5 billion in future years. The Administration proposes language triggering the suspension removal if revenues improve in the 2025-26 May Revision.
- The May Revision proposes \$250 million in 2024-25 and \$1.25 billion in 2025-26 for the Middle Mile Broadband Initiative (MMBI) with provisional language allowing up to \$500 million additional General Fund in 2024-25. The May Revision modifies this proposal and instead adds provisional language to allow the Director of Finance to augment MMBI's budget by up to \$1.5 billion upon notification to the Joint Legislative Budget Committee.

Workforce and Labor

- The May Revision includes an across-the-board reduction to state operations by approximately 7.95 percent beginning in 2024-25 to nearly all department budgets. This reduction includes personnel, operating costs, and contracting. The Department of Finance indicates that it will work with agencies and departments in the Fall on these reductions.

Corrections, Public Safety, and the Judiciary

- The May Revision includes a proposed ongoing reduction of \$80.6 million General Fund reflecting the deactivation of 46 housing units across 13 prisons, totaling approximately 4,600 beds.
- The May Revision proposes to reduce the funding for the Adult Reentry Grant, including reverting \$54.1 million in 2023-24 and converting a delay of \$57 million proposed in the Governor's January Budget to a reduction.
- The May Revision includes an ongoing reduction of \$97 million for trial court operations, consistent with the 7.95 percent statewide reduction to state operations.

Other

- The May Revision does not include any investments identified in the 2022 Budget Act as part of a trigger for inclusion of expenditures at the 2024 May Revision if General Fund Resources were available.
- The May Revision includes funding in various departments for implementation of recently chaptered legislation.

Department Updates by Functional Area

General Government

BU 1930 Teeter Plan

The Teeter Fund runs most of the year with a deficit cash balance and, therefore, incurs an interest “expense” instead of interest “revenue”. The County’s goal for the Teeter Plan is to always first cover any current year interest expense and any current year property tax delinquency, with the redemption revenues collected throughout the current year. After that, any excess revenues can be added to the General Fund as fund balance available. The Auditor-Controller’s 2024-25 projection for the Teeter Fund is a net revenue of \$1,500,000 to the General Fund.

Debt Mitigation & Elimination – Reserves & Contingencies

The total proposed County budget is over \$580 million, creating an operating budget of over \$48 million per month. The County’s General Fund Reserve is currently \$10 million.

The proposed budget does not include a recommended dollar amount to fund the General Fund Reserve this year. The Reserve level is below the minimum amount allowed by Board of Supervisors’ Policy #32. The policy sets the General Fund Reserve level at 6.35% of prior year General Fund appropriations. This Reserve is the County’s primary protection against an economic downturn or significant emergency.

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

General Services

Energy Conservation

In 2001, the County of Mendocino adopted an Energy Conservation Policy that included mandatory and discretionary energy conservation measures. Subsequent to this 2001 Policy, in 2006, the Board of Supervisors Adopted the Sustainable Practices Policy (Mendocino County Policy #44), which was amended in 2009 and most recently in 2022. The policy intent is as follows:

- Institute practices that reduce waste by increasing efficiency and effectiveness; and
- Purchase products that minimize environmental impacts, toxics, pollution, and hazards to worker and community safety to the greatest extent practicable, and purchase products that include recycled content, are durable and long-lasting, conserve energy and water, use agricultural fibers and residues, reduce greenhouse gas emissions, and use unbleached or chlorine free manufacturing processes, are lead-free and mercury-free.
- Incorporate environmental considerations including recycled-content and recovered Organic Waste product use into purchasing practices and procurement.

In keeping with the various policies adopted by the Board and current industry standards regarding energy conservation, the General Services Agency (GSA), at the direction of the Chief Executive Officer, has shared information regarding County department energy conservation, operations and the implementation of various emergency conservation measures based on policy and best practices. Beginning in July of 2023 the Facilities division implemented standard building temperature time frames in 21 County buildings via the County’s remote HVAC digital control system. Currently of the 21 County buildings with remote control capabilities, 16 are set to maintain a temperature band of approximately 68-72°F Monday through Friday during working hours only. Since implementation, Facilities has seen an approximate 10% drop in County wide electrical usage and a 27% drop in County wide gas utility usage from year-over-year overall utility consumption.

The General Services Agency has received competitive proposals from Energy Saving Contracting companies (ESCOs) and is in negotiations with Ameresco to begin evaluating County facilities for energy saving measures with implementation to take place following approval.

GSA intends to develop new projects with energy saving measures that can be shown to result in energy savings that exceed the cost of the improvements.

Facilities

The Facilities division is responsible for providing an accessible, efficient, safe, clean, and comfortable working environment for all employees and public who use our buildings and properties. Under this charge, the Facilities division maintains the landscaping at 35 properties as well as the safety and functionality of eight park and recreation areas between Willits, Fort Bragg, Hopland, and Ukiah as well as provides all the necessary preventative and corrective maintenance for the 93 County owned, 31 leased, and 14 co-owned buildings throughout the County. The Facilities division also maintains the vital structural and power needs for the public safety microwave communication sites throughout the County. Additionally, Facilities and IT staff meet regularly regarding the cost of ownership model, including the phased in approach associated with a fee structure for third party occupants of the County's owned microwave structures. The Facilities division staff also supports the County mission by coordinating major contracted repairs, assisting departments with minor moves and office customizations, as well as performing small projects in house such as minor structural repairs and minor remodels.

Currently the Facilities division is being asked to reduce its overall 2000 series budget by approximately 5% to accommodate the necessity to lower overall projected General Fund expenditures in the upcoming year. This overall reduction in the budget will have significant impacts to the operation and capabilities of the Facilities division this next fiscal year. Staff services will be reduced to non-housing facilities as focus will be primarily on fire, life, and safety necessities. Routine preventative maintenance will be impacted, further shortening the life of the building's vital equipment, and increasing the overall cost of the Capital Improvement Plan (CIP). The Facilities division's ability to provide moving services, operational equipment assembly, operational project support, and beautification services would all be affected as well.

Fleet

Currently, the Mendocino County fleet consists of approximately 297 "passenger-type" vehicles, excluding heavy equipment. This includes special (low) use vehicles such as a tow truck, boom trucks, and specialty law enforcement vehicles. Under the Board's direction, the Fleet division is analyzing and assessing the usage and mileage of each vehicle in an attempt to reduce the total number of fleet vehicles with emphasis on surplus sale for the oldest, highest mileage vehicles and reallocation of the underutilized, newer, more economical vehicles. To date the Fleet division has installed 125 advanced Telematics devices into non-public safety vehicles with the intention to install the remaining 12 in the eligible vehicles prior to the end of the current fiscal year to provide better, more visible data to the Board focusing on departmental vehicle usage, fuel economy, and trip characteristics. The Fleet division continues to work to reduce the County's Garage pool fleet; to date, the pool has been reduced (by reallocation or surplus) to eight passenger vehicles including three plug in hybrids, and two traditional hybrid vehicles.

Since its presentation to the Board in March 2022, the implementation of the County-wide Enterprise Fleet Management Program has been aggressively pursued by the Fleet division. In December 2022 the Facilities division started the process of leasing the County's first three Enterprise vehicles. Since then, Fleet has recommended that all non-specialty vehicle requests be considered for the Enterprise Fleet Management leasing program. The program requires less up-front capital for the acquisition of new vehicles and allows for the County's fleet to be modernized while building equity through the timely sale and replacement of the leased vehicles.

The Board's direction to reduce Greenhouse Gasses (GHG) is expressed in the General Plan and the Ukiah Valley Area Plan. The County currently has prioritized purchase of alternative energy vehicles. Currently, there are 24 hybrid vehicles and one zero emission vehicle in the fleet.

Central Services

A focus has been placed on statistical data gathering and increased transparent reporting specific to facility operational costs, facility utility consumption and costs, fleet vehicle miles driven, fleet average age, fleet overall fuel consumption, and purchasing that support the County's overall internal operations and success.

Central Services and Facilities have partnered with Information Technology (IT) to develop a Request for Proposal for a web based computerized maintenance management software solutions (CMMS). Facilities identified the need for a CMMS to track, manage, and maintain all assets maintained by the County, including properties, buildings, structures, rural parks, playgrounds, various landscaping, facility maintenance of buildings, offices, amenities, fire suppression systems, hydrants, wells, and backflow prevention stations.

The goal is to reduce staff time and save money by implementing a software solution that will facilitate daily property operations and project management, including Accounts Payable expense tracking, Accounts Receivable billing, energy consumption tracking, lease, and building tracking. The ideal program will provide consolidation and reduce redundant and isolated spreadsheets, while migrating to newer technology; and reduce the current labor-intensive reporting, both internal and external.

Per Board direction, Central Services is analyzing various real property strategies in order to reduce the County's owned real property obligations and right-size its footprint. These include transfer of ownership of the Boonville Veterans' property, relocating the District Attorney operations from the current Ukiah Courthouse, and discussions associated with the final disposition, demolition and/or development of the current courthouse site. In order to better utilize space, some County departmental operations have relocated into the Willits Justice Center from the Willits Integrated Services Center (WISC). This has allowed the County to lease a portion of the WISC to the California Department of Forestry and Fire Protection (CAL FIRE) providing them with expanded operational space.

Additionally, based on the direction of the Board and the results of the Facility Condition Analysis presented in March of 2023, Central Services is working on alternate ownership models for the Covelo Community Services District facility (formerly Covelo Justice Center) and various County parks.

In late 2023, the Board took action to abandon Mariposa Swimming Hole and declare it as surplus land. Staff is actively working to remove Mariposa Swimming Hole from its real property portfolio.

Central Services continues to complete reviews of Request for Proposals County-wide to ensure compliance with County Policy No 1. In addition, Central Services provides training and guidance on the competitive bidding process to County departments and offices.

Procurement/Surplus

The Central Services purchasing team conducts its procurement process in a competitive, open, fair manner, and environment. To safeguard this principle, all parties involved in the procurement process are required to abide by the policies and procedures adopted by the County. Bidding opportunities are available on the Mendocino County website and on Planet Bids. The purchasing team offers quarterly departmental procurement training as well as individual staff training upon request. The purchasing team continues to work to add new trainings and update educational material.

The purchasing team also maintains County surplus inventories and oversees the public surplus sales of County assets. Surplus assets, which still have value to the County, may be repurposed by other departments. By

reutilizing surplus equipment, departments save money while helping to reduce waste. Items which no longer serve a useful purpose for the County are made available for purchase to the public via public auction. In the past fiscal year, approximately sixty-five (65) sales have been completed using the Public Surplus website. Central Services is looking into additional ways to utilize surplus assets, including allowable donations and new avenues of surplus sales. Keeping assets that are no longer needed out of the landfill will reduce County waste, save time, and money.

Capital Projects

During Fiscal Year 2023-24 the County received bids and broke ground for the new Jail Mental Health wing, including the necessary agreement with the Bureau of State and Community Corrections (BSCC) for the State share of the funding.

The contract for the demolition of the skilled nursing facility on South State Street at Whitmore Lane to clear the way for the new Psychiatric Health Facility at that location was completed in September. Bids will be received in late June 2024 for the new construction, which is expected to begin in August 2024 and complete by October 2025.

The combined budget for these two important Capital Projects is \$65,000,000.

Capital Improvements

Other major projects completed include the Fort Bragg Justice Center HVAC system replacement and the new roof for the Agriculture – Farm Advisor building. Construction is in progress for the 911 Communications Equipment Shelter with completion planned for October 2024 and several security and communications projects for the Probation Department as well as a number of repair and replacement projects.

Several other major grant funded projects are moving through design to be completed during Fiscal Year 2024-25 including Bower Park improvements, electric vehicle charging stations, microwave communications site hardening, permanent restrooms at Mill Creek Park, new generators at critical facilities, and a new roof along with solar and battery emergency back-up power for the Willits Library.

Overall, the Facilities Capital Improvement team completed 15 Capital Improvement projects with a total cost of \$2,687,000 and are in progress on 19 additional projects with project budgets totaling \$11,125,000.

Fiscal Year 2024-25 Facility Modification Recommendations:

Facilities received and responded to numerous requests for facility modifications and enhancements from departments for Fiscal Year 2024-25. Department requested projects will be prioritized and completed as resources allow.

Capital Improvement Plan

The Facilities Capital Improvement team continues to analyze and develop priorities for improvements to and/or replacement of building systems that are beyond or reaching the end of their useful life and provide input on considerations appropriate to support departments with major facility needs.

Fiscal Year 23-24 Key Completed Projects

CI #	Project	Description	Final Cost
CI069	Public Health Emergency Preparedness Modular Removal	Disposal of water damaged modular building	\$23,657
CI055	Fort Bragg Veterans Hall Electrical & HVAC System Replacement	Replace obsolete meter and panels	\$78,607
CI060	Parks Fire Fuel Hazard Mitigation - Mill Creek and Low Gap	Fire Fuel Reduction at County Parks	\$87,580
CI083	Board Chambers Podium ADA Compliance	Complete accessibility improvements for chambers podium	\$11,661
CI064	Remove abandoned Modular at Sheriff's	Disposal of unused modular building	\$27,202
CI084	Avila Center Electric Strikes at Interview Booths	Provide remote operation of interview room doors	\$14,960
CI063	Sheriff's Office Fallen Officer Memorial	Sitework and Installation of the Fallen Officer's Memorial	\$101,414
CI969	Fiber Cable from Fort Bragg Justice Center to Avila Data Room	Replaces microwave connection with a fiber optic line at Avila Center	\$15,959
CI090	Administration Center HVAC Unit 20 Replacement	Replacement of failed unit	\$16,008
CI082	Avila 7C HVAC Unit Replacement	Replacement of failed unit	\$42,119
CI049	Fort Bragg Justice Center HVAC Replacement	Full replacement of gas boiler system with electric heat pump system	\$1,693,703
CI068	Video Security at Boonville Road Yard	Video system for loss prevention at Transportation road yard	\$37,144
CI080	Willits Integrated Services Center Water Damage Repairs		\$54,147
CI076	Agriculture-Farm Advisor Roof Replacement	Emergency replacement of leaking Agriculture – Farm Advisor roof	\$423,664
CI093	Spanish Mountain Propane Tank Anchorage	Provide seismic strapping for critical facility propane tank	\$25,802
CI087	Probation Building 26 Proximity Card Readers	Installation of security access control hardware for Probation building	\$59,267
CI097	Relocate Data Cabinet for Probation Pre-Trial Release Program	Move of the building data cabinet from a public use restroom	\$60,429
CI091	Animal Shelter Water Damage Remediation and Repairs	Remediation and repairs for water damage	\$38,108
Total Cost of projects competed in FY 2023-24			\$2,811,434

FY 2024-25 Proposed Projects

2024-25 Proposed Unanticipated Project Funding	Budgeted Carry Forward		Funding Source
Small Deferred Maintenance Projects	\$50,000		General Fund
Unanticipated Capital Projects	\$0		General Fund
Parking lot maintenance & rebuild - Various locations	\$0		General Fund
County Wide Tree Removal Program	\$50,000		General Fund
Painting and Exterior Maintenance - Various locations	\$0		General Fund
Flooring and Interior Maintenance - Various locations	\$0		General Fund
Roof Repairs - Various locations	\$0		General Fund
HVAC System Upgrades & Replacement	\$100,000		General Fund
Hazardous Electrical Panel Replacement (Zinsco Panels)	\$0		General Fund
ADA Improvements - ADA Only Projects	\$30,000		General Fund
Unanticipated Capital Projects Totals	\$230,000		
2023-24 Projects in Progress – Carry Forward	Proposed Budget	Updated Budget	Funding Source
New Shelter to Relocate 911 & MCSO Communications & Servers	\$4,102,597	\$4,102,597	CDBG & GF
Sanhedrin Repeater Site Tower & Shelter Replacement	\$554,087	\$554,087	CDBG & GF
Sanel Mountain Microwave Site Hardening	\$335,620	\$335,620	CDBG & PG&E
Sanhedrin Underground Power Line Evaluation and Testing	\$163,000	\$163,000	PG&E
Campus Fiber Replacement Admin to 911 Bunker	\$100,000	\$35,000	General Fund
Video Security Fort Bragg Road Yard	\$30,000	\$30,000	Transportation
Electric Vehicle Charging Stations Administration Center & Yokayo	\$824,982	\$824,982	CEC Grant
Mill Creek Park Vault Toilets - Parks Grant	\$496,892	\$496,892	Parks Grant
HGMP Generators for Critical Facilities	\$830,000	\$830,000	HGMP Grant
Facility Improvements for Jail Expansion	\$75,000	\$75,000	General Fund
Willits Library Roof, Solar and Back-up Power Project	\$494,080	\$0	Library Grant
Bower Park Improvements	\$2,200,000	\$2,200,000	Parks Grant
Replace Damaged Juvenile Hall Basketball Court	\$135,000	\$135,000	Probation Grants
Juvenile Hall Sallyport Gate Repairs	\$24,000	\$35,000	Social Services
Agriculture - Farm Advisor Main Entry Repairs	\$200,000	\$200,000	General Fund
Evidence Storage Facility Relocation	\$250,000	\$250,000	General Fund
Museum Water Damage Repairs	\$40,000	\$0	General Fund
Seal and Paint Jail Building II Exterior Block	\$200,000	\$200,000	General Fund
Museum ADA Entry and Restrooms	\$175,000	\$50,000	General Fund
Admin Center Roof Replacement Project Southeast Phase 3	\$142,491	\$50,000	General Fund
Funded Project Totals	\$11,035,258	\$14,335,258	
New Projects	Anticipated Budget		Funding Source
Juvenile Hall Intake Counter	\$40,000		Probation Grant
Juvenile Hall Fencing Upgrades	\$40,000		Probation Grant
Juvenile Hall Full Panel Building Generator	\$369,223		Probation Grant
Total New Projects	\$449,223		

The projections listed in the tables above are a draft work in progress as of May 2024.

Human Resources

Mendocino County has eight (8) bargaining units representing various groups of County employees. The term of each agreement varies. The table below lists the status of each agreement, the term, and number of County employee members as of May 11, 2024.

County of Mendocino				
				
Status of Labor Contracts as of May 11, 2024				
Bargaining Unit	Employee Count*	Contract Status	Contract Start	Contract End Date
Confidential	23	Current	7/1/2023	6/30/2026
Department Head	7	Current	9/1/2023	8/31/2025
DSA	145	Current	7/1/2023	6/30/2026
Management	64	Current	10/1/2023	9/30/2026
MCLEMA	11	Current	7/1/2023	6/30/2026
MCPAA	22	Current	7/1/2023	6/30/2025
MCPEA	47	Current	7/1/2023	6/30/2026
SEIU	790	Current	7/1/2023	6/30/2026
Unrepresented	49			
* Does Not Include Extra Help				

DSA:Deputy Sheriffs Association

MCLEMA: Mendocino County Law Enforcement Management Association

MCPAA: ...Mendocino County Public Attorneys Association

MCPEA:Mendocino County Probation Employees Association

SEIU:Service Employees’ International Union, Local 1021

Information Technology

The Technology Reserve was established in FY 2000-01 to provide one-time funding commitments for major technology initiatives and computer replacements. Three major programs make up the Technology Reserve. These programs include the Information Technology Master Plan (ITMP), outlining major County IT initiatives including Network and Application Infrastructure, Operations, Security, and Best Practices, the Enterprise Internal Service Fund (ISF) comprised of annual recurring expenses and equipment replacement based on the replacement cycles for County Enterprise systems, and the Public Safety Microwave/Radio Communications Cost Recovery (MCRM) which accounts for the annual cost share of departments and agencies utilizing the Radio communication system.

Information Technology Master Plan (ITMP)

The County's 2018-2023 Information Technology Master Plan (ITMP) identifies 99 initiatives with a potential initial investment of \$20.7 million over five years. ITMP initiatives include sections for Best Practices, Departmental Applications and Systems, Gov 2.0 and Smart Counties, IT Infrastructure, IT Operations, IT Security, GIS, Telecommunications, and IT Staffing. Available funding toward existing initiatives includes County allocations, PG&E Disaster Settlement Fund, and anticipated CDBG Mitigation and Resilience grant funding awarded for the Microwave Phase III project.

The IT Master Plan is currently under revision and is anticipated to be presented as a rolling 3-year Master Plan during the 2024-25 Fiscal Year. This updated plan will include strategic priorities, goals, and initiatives to guide County IT infrastructure into the future.

Public Safety Communications – Phase 1b and III

Microwave Phase 1b is a project to replace and upgrade Mendocino County's obsolete radio repeaters at the remaining repeater sites to improve public safety communications and disaster recovery capability. The project was allocated \$500,000 from the PG&E Disaster Settlement Fund. Microwave Phase 1b was completed in January of 2024.

Microwave Phase III is a project to replace Mendocino County's aging public safety microwave radio communications systems while improving the available bandwidth across the microwave system. The project is funded through the CDBG Mitigation and Resilience grant (\$1,161,696), PG&E Disaster Settlement Fund (\$900,000), and by County match (\$438,304). Project completion date is expected at the end of calendar year 2024.

Enterprise Internal Service Fund (ITSF)

Ongoing upkeep and maintenance of County applications and supporting infrastructure is critical to the effective operation of County Departments and functions. In 2021 The Information Technology Division, in consultation with the Auditor and County Budget Team, developed an internal service fund (ISF) for countywide enterprise systems to properly allocate costs to departments and recover costs for maintaining and upgrading these systems. The ISF also addresses ongoing funding commitment needs for several initiatives identified in the ITMP by establishing sustainable funding based on recommended replacement/upgrade cycles.

Allocations for all departments in FY 2024-25 include: wide area network, licensing and annual maintenance, software, network equipment, data center equipment, cybersecurity improvements, audiovisual equipment, computer replacement and voice over IP (VOIP) telecommunications.

Consistent with the CEO Budget Deficit Turnaround Plan, significant effort was made to audit County telecom and software licensing infrastructure. Both initiatives have been completed in 2024 with the intention to maintain regular audits annually. The telecom audit estimates a savings of \$200,000 per year, while software licensing savings are realized through the allocations to departments through the ITSF.

Cannabis Program

For Fiscal Year 2024-25, the Department anticipates an overall decrease in approximately \$200K in overall operational costs with an annual operational projection of \$1.3 million. Annual fee revenues associated with the Cannabis Cultivation Business License (“CCBL”) program are estimated at approximately \$371K. It is expected that one-time, grant-reimbursable costs will remain in FY 2024-25 for an additional \$355K in revenue, and then are anticipated to drop off for future years. The Department is expecting a General Fund Net County Cost (NCC) of \$560K.

County Counsel

County Counsel provides legal advice to the Board of Supervisors, County Officials, County Departments, and the Civil Grand Jury. Additionally, County Counsel defends and manages civil litigation and proceedings concerning the County. County Counsel’s child welfare/dependency team of three dedicated attorneys continue to provide extensive daily legal support, training, and representation to Family & Children’s Services in and out of the courtroom. County Counsel drafts legal opinions, ordinances and resolutions as well as provides extensive contract and specialized Public Records Act review for all county departments. County Counsel also represents County Behavioral Health, Public Conservator, Public Guardian, and Public Administrator in weekly conservatorship, AOT, LPS and probate matters. County Counsel has also successfully defended the County in administrative appeals regarding County code enforcement.

Contracts Unit

The Contract Unit works directly with departments Countywide to execute contracts and amendments to ensure alignment with County policy.

Contract Review Times

The Contract Unit administers review processes for all County contracts through Cobblestone, an electronic contract review software platform. Specific reviewers/approvers are determined by the Mendocino County Purchasing, Leasing and Contracting Policy (Policy No. 1). For contracts with a begin date of July 1, 2023, or later, the average review time as processed through the County’s Contract Management Solution, Cobblestone, was approximately **twelve (12) business days**. This timeframe is from the day the Department Head electronically approves execution of the contract to the day the contract is released from Cobblestone with County Counsel, Risk, and Executive Office signatures. It does not include any additional time required for departmental processes either before or after routing through Cobblestone (e.g., RFP administration, contract negotiation, vendor pre-approval and signing, or the time required to submit a contract to the Board of Supervisors for approval).

Contract Numbers

In Fiscal Year 2023-24, the Contract Unit administered review processes for over 1,400 contract items. This total includes items for contracts with effective dates during Fiscal Year 2023-24 (or earlier) as well as for contracts that will be active in Fiscal Year 2024-25.

Contract Items with FY 2023-24 (or Earlier) Effective Dates [Report Generated 5-23-24]	
Expense:	
Contracts	722
Amendments	307
Revenue:	
Contracts	103
Amendments	22
Other:	
Exceptions to Bid	162
Total Items:	1316

Trainings

The Contract Unit regularly provides individual or group trainings to staff. Individual trainings are usually reserved for new employees or staff unfamiliar with the County’s contracting process, while larger group trainings address changes, improvements, or specific areas of concern related to Cobblestone or contract drafting and approval. During Fiscal Year 2023-24, the Contract Unit provided over ten individual or group trainings on various topics. Trainings will continue in Fiscal Year 2024-25.

Improvements and Goals

The Contract Unit’s ongoing goal is to find areas for improved efficiency. With that goal in mind, the Contract Unit will continue to work with other Executive Office staff, County Counsel, the General Services Agency, and IT to further improve the County’s contract review processes. Potential improvements currently being explored include:

- Changes to the contract amendment routing process for greater efficiency and ease of tracking.
- Possible integration of Cobblestone with DocuSign to reduce the time needed for vendors to review and sign their contracts.
- Discussions with the Budget Team about the feasibility of implementing a Vendor Portal through Cobblestone which would allow RFP processes and responses to be tracked more easily and linked directly to resulting contract records.

Office of Emergency Services

In fiscal year 23-24, OES focused on strengthening working relationships with many of our Operational Area partners. OES regularly attended meetings of Volunteer Organizations Active in Disasters (VOAD), Fire Chiefs Association, Fire Safe Councils, and other community groups.

OES conducted several listening sessions throughout the county as part of the Prepare California campaign. These listening sessions were intended to give citizens of various communities a chance to list their greatest concerns and needs when it comes to prevention and preparedness for disasters. With these concerns identified, county staff is better prepared to look for grant funding so that these concerns can be turned into actionable solutions. A Department of Water Resources grant opportunity was discovered and applied for, to address flooding, one of these identified needs.

In October, OES conducted an exercise with an activation of the Emergency Operations Center (EOC) for an earthquake and subsequent fire. Designated county staff were summoned to fill their assigned roles for this simulated disaster.

Areas for improvement were identified and EOC section-specific trainings were developed and presented to individual sections of the EOC Organizational Chart.

OES managed several grant programs, including the Emergency Management Performance Grant (EMPG), The Homeland Security Grant Program (HSGP), the High Frequency Radio Communications Grant, and the CALFIRE Evacuation Planning Grant.

OES implemented a new evacuation mapping software, Genasys Protect. OES personnel, along with MCSO dispatch supervisors, received training on the use of the software and it went live on the MendoReady.org website in March.

On 3/29/24, OES conducted an Operational Area phone call to address concerns and needs of county partners as related to an impending winter storm.

Completed Training

- G205 Recovery from Disasters – May 14 - 17
- Homeland Security Exercise Evaluation Program (HSEEP) – April 15 -18
- ICS 300 Intermediate ICS for Expanding Incidents - March 4 - 6
- ICS 400 Advanced ICS - March 7 - 8
- MGT 383- Emergency Operations Plans for Rural Jurisdictions – February 21 – 22
- Management 403 Underserved Populations Preparedness Planning for Rural Response Feb 7 - 8
- G611 - EOC Section Intermediate: Finance and Administration – January 10 -12
- G611 - EOC Section Intermediate: Management - January 16 – 17
- National Emergency Management Science of Disaster – December 11 – 13
- National Emergency Management Planning: Emergency Operations – December 14 - 15

Training/ Exercise Involvement

Hosted:

- EOC Section Specific Training:
 - Finance – February 13, 2024
 - Logistics – April 22, 2024
 - Planning – May 30, 2024
 - Management
- Regional Tsunami Communications Exercise – March 27, 2024
- EOC Activation Exercise – October 19, 2023

Attended

- Statewide Tsunami Communications Exercise – March 27, 2024
- Managing Megafire Webinar – August 23, 2023
- #SummerReady Webinar: Extreme Heat Impacts on Mental Health – August 15, 2023

Meetings

Hosted:

- Pre-Fire Season Coordination Meeting – May 23, 2024
- Winter Weather Operational Area Coordination Meeting – January 22, 2024
- Pre-Fire Season Coordination Meeting – August 17, 2023

Attended:

- PG&E Potter Valley Project EAP Seminar – May 1, 2024
- City of Ukiah Pre-Fire Season Meeting – April 29, 2024
- Operational Area Emergency Management Seminar – November 29, 2023
- Regional Disaster Preparedness Seminar – September 18, 2023
- Prep CA Leggett Meeting - September 18, 2023
- Prep CA Covelo Meeting – September 16, 2023
- Prep CA Meeting Anderson Valley – September 13, 2023
- Prep CA Meeting Willits – September 6, 2023

- Prep CA Meeting Calpella – August 31, 2023
- Prep CA Meeting Ukiah – August 30, 2023
- Prep CA Meeting Caspar – August 26, 2023
- Prep CA Meeting Hopland – August 17, 2023

Public Outreach Tabling Events

- Laytonville Resource Fair – May 19, 2024
- Pumpkin Festival - October 14, 2023
- Comptche Community Meeting – September 14, 2023
- Redwood Empire Fair - August 3-6, 2023

Prevention, Recovery, Resiliency, and Mitigation (PRRM) Division

In fiscal year 23-24, PRRM has focused on training, community preparedness outreach, and deepening coordination with the County Office of Emergency Services (OES). The lack of major disasters/emergencies has allowed PRRM staff to be proactive in supporting the work of OES in updating County plans and working more closely with the Grants division plans and begin project implementation and project management as previously funded grant opportunities and projects begin to break ground in FY24-25.

During fiscal year 23-24, PRRM, working closely with the OES and Grants divisions, organized a series of Prepare California listening sessions in the communities of Boonville, Calpella-Redwood Valley, Caspar, Hopland, Leggett, Ukiah, and Willits. Additional community feedback was gathered at meetings of the Comptche Preparedness group and the Gualala Municipal Advisory Council. The Prepare California meetings serve as a forum for County residents to communicate their preparedness and resilience needs to the County. Input from these meetings is being used by PRRM, OES, Grants, and Economic Development to match future mitigation and resiliency projects with suitable grant funding. This information, in conjunction with information collected via the wildfire recovery survey in 2022, is being used to plan for future resiliency projects across the County. PRRM has also worked closely with the Grants division to make necessary adjustments to previously awarded grant projects that will begin implementation in fiscal year 24-25.

As the fire season approaches, PRRM has shifted focus to disaster preparedness and the implementation of preparedness, resiliency, and mitigation projects. PRRM staff have been involved in ongoing efforts to update the Multijurisdictional Hazard Mitigation Plan, The Community Wildfire Protection Plan, and the Emergency Operations Plan. In the long term, the division will refocus on mitigation and resiliency projects while continuing to support OES and take the lead on any post-disaster recovery activities.

Emergency Medical Services (EMS)

LEMSA Update

The County has contracted with Coastal Valleys since 1993 to be the local emergency medical services agency (LEMSA). However, the County is exploring other LEMSAs options to maximize EMS funding due to contract increases. After preliminary meetings with the three LEMSAs serving northern California—Sierra-Sac Valley, North Coast, and NorCal—staff finds that the cost to join with any of those three LEMSAs would be a significant cost reduction for the County. Those cost estimates average from \$40,000 to \$50,000—with potential additional costs if the County wants a full time EMS coordinator dedicated to Mendocino. Coastal Valleys contract amount for FY23-24 and for fiscal years ending 2026-27 are below.

FISCAL YEAR	CONTRACT AMOUNT	INCREASE FROM PREVIOUS YEAR
2023-24	\$364,780	6.24%
2024-25	\$414,836	13.72%
2025-26	\$448,023	8.00%
2026-27	\$483,865	8.00%

The board approved allocating \$250,000 from the PGE&E settlement funds for a JPA legal consultant. The Executive Office staff held an initial meeting with the contracted legal consultant Hooper, Lundy & Bookman and continues to work

stakeholders on the feasibility of the project. Starting FY24-25, Coastal Valleys' contract scope specifically stated that the County will have to pay extra for work relating to the JPA.

Mendocino County EMS System Participation

5 ground ALS ambulance transport providers: ALS ground transport agency providers staff anywhere from one to five ambulances throughout the day depending on deployment location and call volume. Medstar provides the most unit and resource hours in the system.



Private providers: Adventist Health Mendocino Coast and Medstar Ambulance of Mendocino County
Public provider: Coast Life Support District, Laytonville Fire Department, and Ukiah Valley Fire Authority

Life West and American Medical Response are permitted to support Inter-Facility Transfers (IFT's) and our mutual aid program. They are not primary 911 service providers participating in the current emergency dispatch plan.



3 ground BLS ambulance transport providers:
Anderson Valley Fire Department, Covelo Fire Department, Elk Fire Department

EMS Aircraft Providers:
Global Medical Response



REACH – One helicopter stationed in Willits locally (REACH 18). One helicopter in Santa Rosa (SOCO1) and one stationed in Lake County (REACH 6) that also directly serve into Mendocino County.

CALSTAR – one helicopter stationed in Ukiah (CALSTAR4)



Dispatch Centers:
Howard Forest ECC – CAL FIRE -designated Fire and EMS consolidated Emergency

Medical Dispatch Center for Mendocino County.

REDCOM – Disaster support Dispatch Center for Mendocino County

EMS Licensure and Certification under Coastal Valleys:

This includes data for both Mendocino and Sonoma Counties. EMTs and paramedics work between the two counties. Certified EMTs and Licensed Paramedics are on a two-year renewal cycle.

372 Initial EMTs
1146 Renewing EMTs
Total EMT Count: 1518



24 Initial Flight Paramedics
24 Flight Paramedic renewals
Total Flight Paramedic Count: 24

119 Initial Paramedics

Economic Development

Economic Development Division was formed in the fall of 2023. Since that time the division has worked with private sector businesses to provide technical support and participate in regional organizations and initiatives supporting long-term economic development and funding.

TECHNICAL ASSISTANCE & BUSINESS LIAISON

The Economic Development Division provides technical assistance to potential and current local business owners. Staff assist with the permitting process, access to funding, and business planning. From January 2024, we provided 36 hours of technical assistance and business liaison services to four potential new businesses.

MICRO-ENTERPRISE BUSINESS ASSISTANCE

Since October of 2023, the Economic Development Division has been managing the Community Development Block Grant (CDBG) grant contract with West Business Center for Micro-Enterprise Business Technical assistance. Through this grant, they have provided the following to our local business community in 2023 and the first quarter of 2024:

- 300 Hours of 1:1 business consulting, serving 112 unique clients
- 77 Hours of first-time (ascertain readiness meetings), serving 60 unique clients
- Created 60 service plans for 58 unique clients

SMEDD (Sonoma Mendocino Economic Development District)

Part of the role of the Economic Development Division is to provide administrative support to SMEDD (Sonoma Mendocino Economic Development Division), our regional Joint Powers Authority with Sonoma County as designated by the EDA. SMEDD board members representing Mendocino County are Tim Karas, Mary Anne Petrillo, and Paul Garza. The primary objectives of SMEDD: support economic resilience in the region and become more responsive and nimbler in the face of an uncertain future.

The SMEDD team has completed the Comprehensive Economic Development Strategy project updates for 2024. Staff interviewed project stakeholders and summarized project developments for a majority of the 50 projects in Mendocino County for the SMEDD CEDS Update Report to the EDA.

Division staff participated in organizing the SMEDD Biomass Utilization Symposium which “brought together industry, academia, Tribes, government and community-based organizations to explore the opportunities and challenges of implementing forest biomass utilization projects for fire safety, forest health, renewable energy, and wood products, and supporting the appropriate growth of sustainable, stewardship-based, rural economic development.”

The symposium took place May 2nd and 3rd with over 120 attendees, coming from as far as Canada. The first day comprised of field tours to project sites working with forest biomass. The second day was held at UC Extension Hopland’s Shippey Hall and comprised of speakers and panelists from all different areas within the biomass field. A copy of the agenda is attached to this report.

CA JOBS FIRST (formerly CERF)

California Jobs First formerly CERF (Community Economic Resiliency Fund), is a state-wide initiative designed to promote sustainable and equitable recovery from the economic distress of COVID-19. Funding is allocated by region.

Mendocino County is part of Redwood Region RISE, comprised of Del Norte, Humboldt, Lake, Mendocino Counties, and Tribal Lands. Staff are part of the voting member block, which will participate in the selection of projects submitted for investment and development in our region. Also, division staff is a part of the Finance Working Group, whose goal is to bring forward other funding opportunities to project stakeholders.

In late April division staff attended the two day in-person gathering in Loleta, Humboldt County. This was the first in-person meeting with the other voting block members. The voting block members will be defining the scoring criteria for voting, as well as voting on projects to award funding. Division staff volunteered to join the Ad-Hoc Committee formed to create

meeting and organizational structure for the voting block member group.

UPDATED WEB PRESENCE AND BUSINESS RESOURCE

Staff has redesigned and expanded the Economic Development Division web presence. Before the redesign, the economic development page was a single page with limited information. The Economic Development Division now has several pages that have specific resources and information, such as starting your business, finding financing, and resources for finding employees. Link to the webpage below.

<https://www.mendocinocounty.gov/government/economic-development>

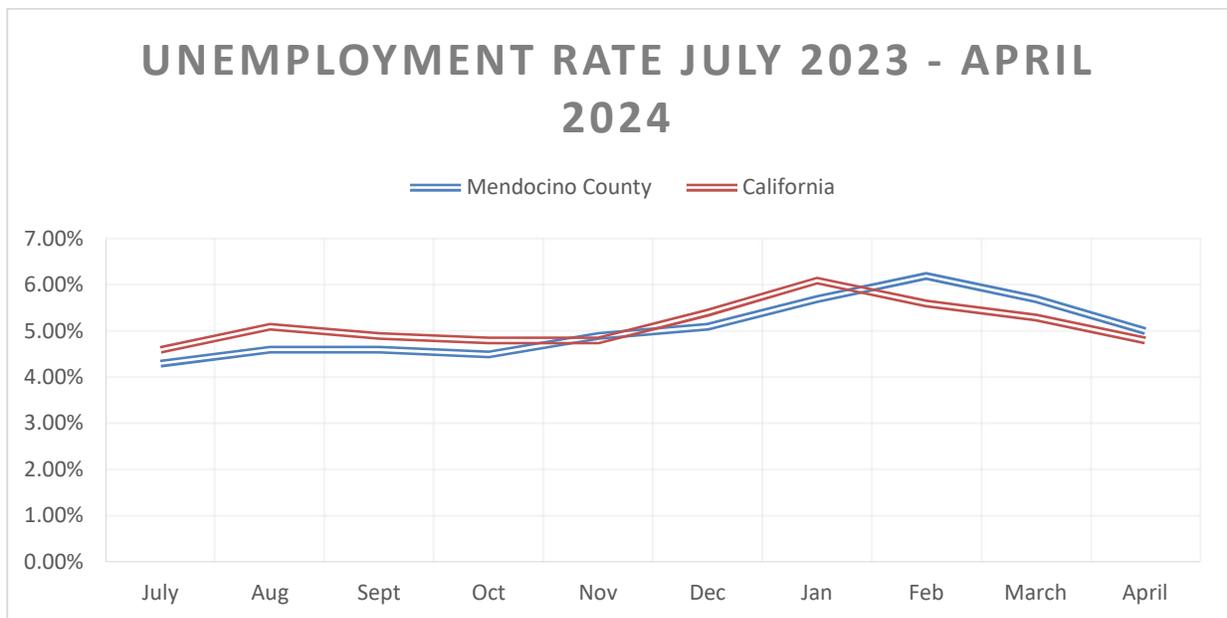
The goal is for this site to be an active online resource for current information and events relating to economic development in Mendocino County

Economic Summary

The economy of Mendocino County, like California, continues to be impacted by inflation, high fuel costs and relatively stagnant labor markets as illustrated by the charts below.

Unemployment rates track closely to California as a whole. A spike in unemployment occurred during the winter months. The labor market is slowly recovering, although unemployment is still higher in April 2024 at 5% than July of 2023 at 4.3%.

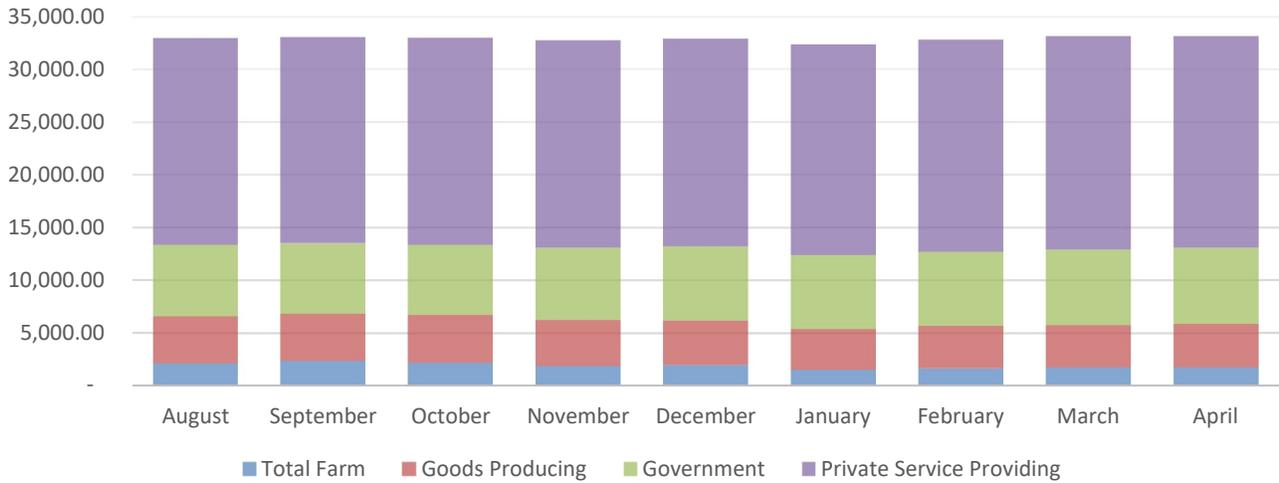
Economic Indicators



*CA EDD

The unemployment rate for Mendocino County, California was 5% as of April 2024. The regional unemployment rate was the same as the California rate of 4.8%. One year earlier, in April 2023, the unemployment rate in Mendocino County, California was 4.3%. Unemployment has increased by .5% in the last year.

TOTAL JOBS MENDOCINO COUNTY AUG 2023 - APRIL 2024



*CA EDD

As of April 2024, the total number of jobs for Mendocino County, California was 33,130, with a total labor force of 37,320 and 1,870 unemployed individuals.

Grants Division

In fiscal year 2023-2024, the Grants Unit has submitted or is currently in the process of applying for ten grants totaling \$63,502,132 on behalf of Mendocino County. Notably, the Federal Emergency Management Agency (FEMA) and the California Governor's Office of Emergency Services (CalOES) have already awarded Mendocino County \$345,200.29 for the update of the Mendocino County Multi-Jurisdictional Hazard Mitigation Plan.

Effective County Government Organization

- I. **Amplifund Implementation.** The County has introduced a new web-based grant management software, Amplifund, aimed at streamlining grant administrative tasks and ensuring adherence to regulatory guidelines. This innovative tool offers numerous benefits to the staff, including increased efficiency and compliance with regulatory standards. Two sets of departmental trainings were held, between December and March. While the official department training for Amplifund concluded in March, the Grants Unit and IT remain available to provide support. Both strongly encourage staff members to also take advantage of the available training videos and learning materials to facilitate self-directed learning in the system and ensure maximum utilization of its capabilities.
- II. **Staff Training.** The Executive Office fosters a culture of collaboration and a knowledge-sharing environment, enabling staff to share their expertise with coworkers. The Grants Unit organized the following seminars for staff:
 - a) Introduction to Marketing and Design: 11/13/23
 - b) Fundamentals of Project Management: 11/21/23
 - c) The Foundations of Grant Management: 12/4/23 & 12/8/23
 - d) Unveiling the Amplifund Advantage: 12/15/23
 - e) Amplifund System Training: 1/12/24 – 2/16/24, 2/21/24 - 3/20/24

A Safe and Healthy County

- I. **EPA Water TA Webinar.** The Grants Unit organized an informational webinar focused on Mendocino County in coordination with the EPA in April. The webinar highlighted the EPA's Water Technical Assistance ([WaterTA](#)) program, which provides hands-on support to communities for assessing their water needs, identifying solutions, and applying for federal funding to address water challenges. The Grants Unit invited local governments, utilities, tribal entities, and non-governmental organizations to join the discussion to explore how federal aid can help address the challenges faced in providing our community with safe, reliable, and clean drinking water, wastewater, and stormwater services.

A Thriving Economy

I. New Grant Applications:

- a) **\$163,195.33 – County-led Microenterprise Technical Assistance Program, Community Development Block Grant (CDBG).** This initiative is designed to provide technical support and guidance to small-scale businesses, known as microenterprises. The program will be implemented by County staff working within the Executive Office. This program strives to empower entrepreneurs by equipping them with the knowledge, tools, and resources required to launch, manage, and expand their businesses successfully. The main objective of this program is to help micro businesses overcome the various barriers they face, especially those related to governmental regulations, permits, licenses, zoning, and other areas where business and government intersect. Microbusinesses often need more expertise and resources to navigate the complex rules and regulations of starting and operating a business. This is where an in-house County Microenterprise Technical Assistance Program comes in, providing the knowledge and guidance needed to navigate these often-confusing systems. This PI only application was submitted by staff on May 3, 2024.
- b) **\$317,608 – Mill Creek Park ADA Bathroom Upgrade, Community Development Block Grant (CDBG).** During March, staff continued development of the Community Development Block Grant (CDBG) application for the Mill Creek Park ADA bathroom upgrade project (\$317,608). CDBG funds would be used to replace one of the existing portable plastic toilets located at the northwest end of Mill Creek Park with a permanent structure and to establish an ADA-accessible parking space at the restroom. With board direction provided on February 27, staff was developing plans to submit the County's application to HCD for \$317,608 for the 2023 NOFA, which opened on March 1. As HCD requires shovel-ready projects at the time of submission, staff were working with GSA to secure final plans for the project and with LACO to finalize the necessary NEPA before the application window closed on April 30. Unfortunately, HCD staff informed interested applicants that the NOFA closed on March 15 for new projects as funds were exhausted. Staff will complete ongoing activities to bring this project as an eligible project to the Board for the 2024 CDBG NOFA, expected to open in late July 2024.
- c) **Catalyst Fund, California Jobs First.** The Grants Unit worked with DCEO Tony Rakes to submit a project idea for additional low-level design broadband planning in Mendocino County to Redwood Region Rise for their inventory of California Jobs First-aligned projects in November. Redwood Region Rise is soliciting proposed projects in the region that can be brought forward for \$14 million Catalyst funding from the State of California. Staff engages with the monthly Redwood Region Rise HRTC meetings.

II. Active Grants *(managed in collaboration with other departments):*

- a) Mendocino County Microenterprise Technical Assistance, Community Development Block Grant (CDBG), 10/22-10/25, \$250,000.
- b) Round Valley Community Clean Up Program, Community Development Block Grant (CDBG), 10/22- 8/25, \$500,000.
- c) Mendocino County Business Assistance Loan Program (PI) Fund, Community Development Block Grant (CDBG), 4/21-6/24, \$500,000 (\$763,278.05 amendment pending signature).

A Prepared and Resilient County

I. New Grant Applications:

- a) **\$328,570 - Multi-Jurisdiction Hazard Mitigation Plan, CalOES.** The project will result in a FEMA approved update of the County's Multi-Jurisdiction Hazard Mitigation Plan which was last approved in 2021 and is due for update in 2026. The Grants Unit received notice on April 16 that FEMA had approved the Hazard Mitigation Grant Program funds for Mendocino County's application for the Mendocino County Multi-Jurisdiction Hazard Mitigation Plan Update. FEMA approved the requested project (\$246,615.90) and management costs (\$16,379.09). CalOES also approved state funding (\$82,205.30) for the project match, for a total project award of \$345,200.29. *(Awarded)*
- b) **\$400,000 – Multi-Jurisdiction Hazard Mitigation Plan (MJHMP) Update Project, Community Development Block Grant (CDBG) Mitigation-Planning and Public Services (MIT-PPS).** Submitted March 15 as backup funding when FEMA's funding approval was still pending for the mandatory update of the Mendocino County Multi-Jurisdiction Hazard Mitigation Plan (MJHMP), which was last approved by FEMA in 2021 and is due for an update by 2026. With the FEMA approval of funding on April 16, 2024, the MJHMP project update became fully funded, and the County withdrew its application for this project.

- c) **\$1,102,781 - Wildfire Prevention Grant Program, CalFire.** The Grants Unit worked with the Prevention, Recovery, Resiliency, & Mitigation (PRRM) team to develop a \$1.25 million CalFire Wildfire Prevention Grant Program application submitted on January 10, 2024. If awarded, this evacuation safety improvements project proposes safer evacuation routes and improved fire safety for communities along Old River Road and in the Branscomb Road corridor, improved evacuation planning throughout the County with an update to the Mendocino County Evacuation Plan, and vital County-led outreach and education activities throughout the year.
- d) **\$289,387 - Flood Emergency Response Grant Program, Department of Water Resources.** The Department of Water Resources (DWR) informed Grants Unit staff that the pre-proposal submitted in December for the Statewide Flood Emergency Response Grant Program was selected to move forward. Staff worked with the Prevention, Recovery, Resiliency, & Mitigation (PRRM) team to modify the scope and budget of the project based on the feedback received from DWR. The proposal was submitted May 2. If the proposed project is fully funded by DWR (\$289,387), it will include a local flood emergency plan, updated maps, and emergency communication equipment for the Emergency Operations Center (EOC). Additionally, four flood fight containers will be placed strategically throughout the county. This funding will enable improved planning and county response capabilities during climate hazards that could impact infrastructure, including landslides caused by excessive rainfall, flooding, and severe storms.
- e) **\$10,000,000 - Community Wildfire Defense Grant, USDA Forest Service.** In October, the Grants Unit worked with DOT and Facilities to submit a \$10 million USDA Forest Service Community Wildfire Defense Grant Application. If awarded this five-year project, would implement aggressive vegetation management and hazardous tree removal throughout the County while building staff capacity through planning and capital equipment purchases. *(Not Awarded)*
- f) **\$994,300 – Regional Climate Collaborative, Strategic Growth Council.** The County submitted a pre-proposal to the Strategic Growth Council Regional Climate Collaboratives grant program on 9/6. The proposal would fund the creation of a Mendocino County Climate Collaborative to unify county-wide climate efforts under one deciding body of public, nonprofit, and academic partners. Committed to finding sustainable and equitable solutions to climate change, the Collaborative would aim to leverage local voices and foster healthy, more resilient communities. The project would provide the necessary framework to facilitate climate projects and programming throughout Mendocino County. While the County—along with various community groups and local agencies—already prioritizes climate resiliency and has pursued numerous projects over the years, this project will fill the gap for implementing and tracking projects on a county-wide scale. This project did not make it beyond preproposal.
- g) **\$50,383,900 – NOAA Climate Resilient Regional Challenge.** The County joined a multi-county collaborative led by the Sonoma Mendocino Economic Development District (SMEDD) to submit a Letter of Intent to the NOAA Climate Resilience Regional Challenge on August 29, 2023, for the California North Coast Regional Resiliency Collaborative Project. Targets climate impacts posed by warming waters, rising seas, drought, and increased flooding through protection, restoration, and propagation of kelp forests, building economic resilience and supporting a just transition to a new climate reality, mitigation of estuarine flooding through enhanced ecosystem services and adaptation of critical harbor infrastructure and public access to rising seas, inspiring future generations of coastal stewards and facilitating cultural access for Tribal members. This project was not invited to submit a full proposal by NOAA.

II. **Active Grants** *(managed in collaboration with other departments):*

- a) Mendocino County Community Wildfire Protection Plan, CDBG MIT PPS, 8/22-6/25, \$160,000.
- b) Fire-Hazard Abatement Ordinance Implementation Planning and Capacity Building, CDBG MIT PPS, 1/23-6/25, \$295,000 *(rescoping project)*.
- c) Mendocino County General Plan Safety Element Integration of the MultiHazard Mitigation Plan, CDBG MIT PPS, 12/22-6/25, \$41,457 *(closing out)*.
- d) Mendocino County Hazard Mitigation Plan Update, CDBG 17 MIT PPS, 12/22-6/25, \$62,500 *(closing out)*.
- e) Emergency Warning Siren Feasibility and Installation Project, Phase 1, Hazard Mitigation Grant Program (HMGP) 4407, FEMA/CalOES, 9/21-12/24, \$96,020.
- f) Critical Generators Mitigation Project, Phase 1, Hazard Mitigation Grant Program (HMGP) 4458, FEMA/CalOES, 7/22-3/25, \$80,285.
- g) Orr Springs Road Fuels Reduction, Phase 1, Hazard Mitigation Grant Program (HMGP) 4558, FEMA/CalOES, 11/22-1/25, \$135,974.40.

- h) Mendocino County Grants Capacity Building, Prepare CA Jumpstart, CalOES, 7/22-7/27 \$992,000.
- i) Mendocino County Fuels Reduction and Community Preparedness, Cal Fire California Climate Investments (CCI) Wildfire Prevention (FP) Grants, CalFire, 9/22-3/26 \$1,894,185.
- j) 911 Switching Equipment, CDBG 17 MIT RIP, 10/22-2/26, \$3,732,597
- k) Microwave and Radio Communications Systems Upgrade, CDBG 17 MIT RIP, 8/23-2/26, \$1,150,823.
- l) Microwave Facilities Hardening, CDBG 17 MIT RIP, 7/22-6/25, \$509,707.
- m) Redwood Complex Ignition-Resistant Construction, Phase 2, Hazard Mitigation Grant Program (HMGP) 4354, FEMA/CalOES, 11/22-3/26, \$2,218,277.25.

Other/Additional Information

- I. **Cannabis Department Assistance.** The Grants Unit assisted the Cannabis Department with their Local Equity Entrepreneur Program (LEEP) Grant program audit, equity eligibility audit, and budget amendments. The Grants Unit also provided significant assistance with the Cannabis Department’s Local Jurisdiction Assistance Program (LJAGP) Grant biannual report, program audit, program manual updates and budget amendments.
- II. **Participation in CA Jobs First.** The Grants Unit attended the Redwood Region RISE In-Person Gathering that took place on April 29-30. Redwood Region RISE is dedicated to the development of a 10-year vision aimed at creating sustainable job opportunities in Tribal Lands across Del Norte, Humboldt, Lake, and Mendocino Counties, through the California Jobs First initiative. The goal of the meeting was to collectively identify and develop action-oriented sector and cross-cutting strategies that establish the foundation for the solicitation and administration of resources in the region. Additionally, the event included regional project workshops to further foster collaboration among stakeholders.

Public Protection

Juvenile Hall

Juvenile Hall continues the staffing model of a 20-bed maximum capacity facility in response to lower populations and Board of State and Community Corrections (BSCC) requirements. Commencing in FY 2022-23 Mendocino County, began the process of implementing various facility changes due to the passage of SB 823 and the resulting closure of the Division of Juvenile Justice (DJJ). As of July 1, 2021, DJJ ceased accepting new admissions, now requiring us to house these higher-level youth, potentially for much longer periods of time than is customary for local halls. Juvenile Hall continues the implementation of plans to meet the requirements resulting from SB 823. An integral component of our implementation is to partner with other county juvenile halls for housing of certain youth, such as those requiring specialized services which Mendocino County Juvenile Hall is unable to provide locally. We have established these agreements with several counties and plan to continue to expand our network of out-of-county partners. We also continue SB 823 implementation through various facility improvement projects, including enhanced security; youth services and programming; living unit and resource room improvements; etc. These improvements are funded through the various grants and one-time funding provided by the state for SB 823 implementation purposes. The state-wide trend of staffing challenges continues to affect not only Mendocino County, but juvenile halls throughout the state. Probation continues to evaluate the Juvenile Hall’s ability to maximize the utilization of non-general fund revenue sources whenever possible, as well as exploring other sources of potential revenue. Part of this strategy is to enter into agreements with other counties to provide detention services at a daily rate when our Juvenile Hall has excess capacity. We have entered into an agreement with Lake County and are working to finalize agreements with two additional counties. FY24-25 will also see the implementation of CalAIM (California Advancing and Innovating Medi-Cal) requirements in coordination Social Services potentially allowing for coordination with Behavioral Health and Public Health.

Probation

Probation continues to be impacted by the elimination of adult fees, which has resulted in significant revenue reductions for the department. The backfill provided by the state is significantly lower than the lost revenue. FY24-5 will also see additional cuts to revenue from other state funding streams such as Prop 172, SB 678, and realignment funding due to state deficits. Mendocino County Probation continues to have staffing challenges. Staffing issues have become more prevalent throughout the State. Probation continues to work with Human Resources to address this issue. FY23-24 anticipated the expansion of the Pretrial Release Program to include the acquisition and installation of a modular building within the jail perimeter. This project was terminated as the cost for the project became prohibitive. The project was modified to include the improvement+

of facilities occupied by the PTR unit as well as other equipment and resources to enhance the PTR program. All enhancements are funded by one-time funds provided by the Courts with on-going funds. Additional staffing funds have been approved by the Community Corrections Partnership to cover partial costs. Remaining funds are requested as part of our FY24-25 budget. Probation completed the acquisition and began the implementation of our new case management system to replace our existing system which is no longer supported. Full implementation of the system is planned to be completed in FY24-25. In FY23-24 Mendocino County became a Dual Jurisdiction County with the execution of an MOU between Probation and Social Services which created a more coordinated and integrated service delivery by the child welfare and juvenile justice systems. In FY21-22 Probation entered into a Prop 64 Cohort 2 grant agreement with the BSCC for a Restorative Youth Justice Court in coordination with a local Community-Based Organization (CBO). This grant expires at the end of October 2024. Probation will be transitioning this program to a Probation Department funded program utilizing state allocated juvenile program funding sources.

Public Defender

The office continues to defend the vast majority of criminal and juvenile cases in the county, as well as the various conservatorship and contempt proceedings. The Public Defender has had increases in the number of serious cases with life sentence exposure, juvenile filings, and conservatorship cases. The Public Defender usually averages between 5,000 and 6,000 cases a year. In order to represent our clients and to engage in holistic defense, which requires greater involvement of case or social workers, the Public Defender has pursued grant funding aggressively.

The Public Defender does anticipate more work in the juvenile cases that are no longer sent to the Division of Juvenile Justice and who are to be housed locally. At this time, the Public Defender has no estimate of how many individuals might be involved or what the costs might be. The Public Defender is continuing to experience the added work from various resentencing statutes that have been passed by the Legislature.

The Public Defender is excited to have added a Case Worker, Deputy Public Defender, and a Legal Assistant to our staff who, although temporary additions to our office by means of a grant, has made available to our clients many resources that have made a great impact in their ability to achieve and maintain more productive lives.

Sheriff's Office

To help decrease expenses to the General Fund in FY 2024-25, the Mendocino County Sheriff's Office (MCSO) requested a rollover of unexpended ARPA funding designated for patrol vehicles in FY 2023-24. The Sheriff's vehicle fleet is aging rapidly and although some patrol vehicles were purchased and received in FY 2022-23, vehicle replacement has been challenging due to extremely low patrol-rated supply and very high demand from public agencies nationwide. For this reason, vehicle appropriations are still a priority in the Sheriff's budget.

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

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

Employee contract increases over the past few years continue to have a positive impact on the Sheriff Office's ability to retain quality personnel and recruit personnel for vacant positions. MOU costs have a domino effect on salary-related expenses, and this adds another degree of difficulty to projecting these costs in the FY 2024-25 budget, as well as costs associated with providing emergency services for wildfires, weather response and Public Safety Power Shutoffs (PSPSs).

Each fiscal year during budget preparation, the Sheriff's Office performs a comprehensive inventory of all contractual services. The FY 2024-25 reflects a lean budget in this area. Inflation continues to be a barrier to realizing any savings in the budget. The impact of inflation is still being felt Countywide.

Jail

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

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

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

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

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

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

Agriculture

The Department continues to seek to maximize staff time in billable programs supported by state grants and contracts. The Department continues to strive for fiscal responsibility and accountability as they prioritize funded and mandated work supported by state agency grant agreements and general fund supported program work toward their Maintenance of Effort (MOE) for Unclaimed Gas Tax Revenue. They will continue to advocate for ongoing general fund support for MOE with Food and Agricultural Code (FAC) and will work to build capacity in budgets for mandates through updating equipment necessary to fulfill this work.

Planning and Building Services

The Department of Planning and Building Services (Department) continues to provide our core services in the three primary functional service areas of: planning, building, and code enforcement. In addition, the Department continues pursuing grants that benefit the community related to planning and building.

The Building Code was updated in January 2023, imposing new requirements upon development within the County. The updated regulations also included the adoption of several appendices which provide some flexibility for certain types of development, such as tiny homes. The Building Division has begun use of Bluebeam software for electronic plan-check and looks forward to continuing to improve the usage of this technology in the coming years.

The Department implemented SolarApp Plus which allows for automated plan-check and permit issuance for eligible rooftop solar installations. In September 2023, the Building Division amended the Class K Ordinance for structures greater than 2,000 square feet in size.

The Planning Division remains busy with continued work on the update to the Inland Zoning Code and Division of Land Regulations, which was conducted through the award of the LEAP Grant. The Planning Division is targeting adoption of these updated regulations by mid-year of FY 2024-2025.

In November 2022, the Planning Division was awarded \$2,177,399 grant from the California Coastal Commission to complete a comprehensive update of the County's Local Coastal Program, including associated technical studies and public outreach. The grant and update process will run for three years with a termination date of December 31, 2026. The Planning Division will be fully engaged over the next three years as they work on completing this advanced planning work. The proposed FY 2024-25 budget reflects the several anticipated contracts for technical studies to complete this work and includes County matching funds from the Department's General Plan maintenance fund (a designated reserve). Much of the Department's time will be spent on Grant funded projects through the next several fiscal years.

The Code Enforcement Division has taken action to balance the high volume of public-initiated complaints with the known resources available. Over the last several months the Code Enforcement Division has reassessed its capabilities with cannabis enforcement, the current overall workload of the Division, and the updated Board of Supervisors-directed priorities from December 2023. The Division redesignated the Cannabis and Traditional/Non-Cannabis units into geographically based "North Sector" and "South Sector" units, utilizing Highway 20 as the primary divider.

While the bulk of the Community Development Block Grant (CDBG) program has been moved to the Executive Office, Planning and Building Services maintains the Disaster Recovery Multi-Family Housing Program.

DR-MHP utilizes CDBG-DR funds to assist communities with affordable rental housing needs.

Current awards include:

1. Disaster Recovery Multi-Housing Grant (Acorn Valley Plaza) - \$6,591,778

This project is set for completion and lease-up by August 31, 2024

The Department is presently developing new and improved processes with a focus on efficiency and customer experience, including assistance from a process management expert from the County's Executive Office. The Department's strategy starts with comprehensive metrics, which are available on our website. As improvements are made, successes and opportunities for improvement are reflected in those metrics, such as examining the overall processing time or the total number of applications currently in our inventory.

Public Assistance

Programs and Projects Related to Homelessness

The Department of Social Services continues to engage in a number of activities focused on the Board's priority to address issues related to homelessness in Mendocino County. Of note, staff continue to provide facilitation and support to the Mendocino County Homeless Services Continuum of Care, including the implementation of a countywide Strategic Plan to Address Homelessness in Mendocino County. The Board of Supervisors voted to endorse this Strategic Plan on August 18, 2020, and reviewed an update to the plan on May 9, 2023.

The overarching goals for the County the next five years related to homelessness include:

1. Invest in developing and supporting new and creative housing inventory for people experiencing and at-risk-of homelessness.
2. Build a robust and collaborative response network for those experiencing housing instability in order to prevent homelessness.
3. Intensify efforts to eliminate homelessness in households with children.
4. Provide support to existing and well-functioning homelessness projects, while demanding a superior level of performance.

Highlighted Projects:

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

Front Door for Families – In early 2023, the Department of Social Services launched the Front Door for Families project, with the support of a Family Homelessness Challenge Grant. Focusing exclusively on households with children experiencing or at-risk-of homelessness, the Front Door for Families project has provided housing guidance, and limited direct financial support, to well over 250 households experiencing housing instability. As a one-stop-shop for families struggling with housing, the project furthers the County’s Strategic Plan Goal IIA – A Safe and Healthy County.

Organizational and Fiscal Resources:

Under Board direction, the Social Services Department continues to serve as the Administrative Entity and Collaborative Applicant for several large multi-year grants that will provide funding for services and capital projects for the homeless. These funding sources include the Homeless Housing, Assistance and Prevention (HHAP) program; the Family Homelessness Challenge Grant; and a funding source through the CalAIM initiative called Housing and Homelessness Incentive Program (HHIP.)

In addition to these new funding sources, the Department of Social Services continues to accept, facilitate, and implement ongoing homelessness-related allocations from the California Department of Social Services. These programs include:

1. Home Safe – This program is targeted to elderly residents in need of housing support to gain housing or stay housed.
2. Homeless Disability Assistance Program (HDAP) – This program is targeted to persons with disabilities who are homeless or at-risk of homelessness, and who have not yet successfully enrolled in relevant Social Security benefit programs.
3. CalWorks Housing Support Program – This program is targeted to households with children, eligible for CalWorks, and at-risk of or experiencing homelessness.
4. Temporary and Permanent Housing Assistance – This program provides limited motel stays and direct financial assistance (through security deposits and one-time housing needs) to households with children experiencing homelessness.
5. Bringing Families Home – This program provides housing guidance and financial assistance to families involved with child welfare services and experiencing housing instability. The program is incorporated into the Front Door for Families project.

Health and Sanitation

Public Health

Public Health continues to navigate the Post-Pandemic world, playing a critical role in safeguarding our community through our Emergency Preparedness, Communicable Disease, MCAH, WIC, and Immunization activities. As we look towards the upcoming fiscal year, the department has consolidated the fiscal and administrative teams of Public Health and Behavioral Health and Recovery Services, this allows for reduced redundancies, cost savings, and a reinvestment of those savings into our programs. As a whole, the financial forecasting for the State shows signs of significant challenges to come. To brace ourselves for the projected budget deficit, PH continues to diligently seek out and apply for grants, assess procedures to ensure efficiency, and implement an Electronic Health Record to enhance client care and maximize revenue through Medi-Cal billing.

Behavioral Health & Recovery Services Substance Use Disorders Treatment

Substance Use Disorders Treatment (SUDT) assist individuals who have substance use disorders to create and maintain a healthy and balanced lifestyle, free of alcohol and other drug use. The treatment approach is client centered, trauma informed, and strength based, empowering individuals to determine unique solutions that fit their unique set of life circumstances.

In FY 24-25, SUDT services will provide primary prevention activities to youth and community members, Narcan distribution, outreach and education campaigns, groups counseling, individual counseling, intensive outpatient treatment, perinatal outpatient treatment, assessment, treatment planning, crisis, collateral, case management, recovery support services, residential, and discharge planning. SUDT continues to adapt to the changing needs of the community and will continue to seek out and apply for grants to fund enhanced outreach efforts.

Behavioral Health & Recovery Services Specialty Mental Health Services

Specialty Mental Health Services provides, arranges, and pays for all medically necessary covered specialty mental health services to Medi-Cal beneficiaries who meet medical necessity and access criteria for specialty mental health services.

In FY 24-25, Specialty Mental Health will provide a wide range of prevention, early intervention, and treatment services. Services provided shall include outreach and education campaigns, therapy, case management, rehabilitation, linkage, crisis intervention and stabilization, residential treatment, intensive care coordination, intensive home-based services, therapeutic foster care, therapeutic behavioral services, medication support services, crisis residential treatment, and psychiatric hospitalization. The program will continue to recruit with the goal to fill all vacancies. Specialty Mental Health will continue to apply for grants and other funding sources to enhance and establish additional programs and supports.

The Public Conservator serves as the Lanterman-Petris-Short conservator of the person and estate for Mendocino County residents who are gravely disabled as the result of a mental health condition. The LPS conservator is responsible for directing the placement and mental health treatment for clients.

In FY 24-25, Public Conservator will provide LPS conservatorship oversight and continue to direct mental health treatment and placement for conserved clients.

Behavioral Health & Recovery Services Mental Health Services Act

Mental Health Services Act (MHSA) provides a wide range of prevention, early intervention, and treatments services that support the continuum of mental health services. MHSA is comprised of five focus areas which are Community Services and Supports (CSS), Prevention and Early Intervention (PEI), Workforce Education and Training (WET), Innovation (INN), and Capital Facilities and Technology Needs (CFTN). Each component has targeted funding and requirements for expenditures.

In FY 24-25, MHSA programs will focus on prevention, early intervention, treatment, and continuity of care for specialty mental health services. MHSA programs will provide client focused recovery, and work to improve access for underserved groups. MHSA programs strive to promote cultural competency, individual, and family-driven services, and are wellness, recovery, and resilience-focused.

Measure B

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

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

In FY 24-25, the Mental Health Treatment Act Citizens Oversight Committee will work with the developer awarded through the General Services Agency's Request for Proposals on the construction of a psychiatric health facility, with the plan of breaking ground in early Fall. The committee will continue to provide the Board of Supervisors with recommendations, post and evaluate requests for proposal(s) for potential substance projects and will review the independent audit of expenditures and performance management plan.

Public Ways and Facilities

Department of Transportation

County Roads

The Chief Executive Officer and the Mendocino County Department of Transportation (MCDOT) recommend allowing \$5,413,423 of Senate Bill 1 (SB 1) Road maintenance and Rehabilitation Account (RMRA) funding to be utilized in Fiscal year 2024-25 for corrective maintenance pursuant to the Board of Supervisors' ongoing commitment to improving the County's Pavement Condition Index (PCI) pursuant to the January 8, 2109, MCDOT "20 Year Plan". The California State Association of Counties (CSAC) anticipates RMRA funding will increase beyond the 20-year projections for SB 1 made when the bill passed in 2016, so the County expects to see increased revenue in future years for corrective maintenance.

Land Improvement

Funding in the amount of \$300,000 is allocated for development of the bid documents for approximately 36 remaining Trash Capture Devices in the Ukiah area. This is to be included in the operating transfer from BU 2910 as ARPA funding. The total estimated project cost is \$3 million over 10 years. Funding in the amount of \$612,000 is being allocated for the preliminary portion of the construction of the Trash Capture Devices in the Ukiah area. This is part of the ARPA grant funding. There will be \$14,000 allocated to purchase a large new plotter as the plotter Land Improvement currently has, will no longer be supported for updates and maintenance. Funding in the amount of \$25,500 is being allocated for 1/5 FTE for a Code Enforcement Officer to handle the numerous encroachment violations affecting the County roads.

Little River Airport

Funding in the amount of \$86,725 is being allocated to Little River Airport for the new ongoing costs of the Airport Operation Specialist. There is \$3,500,000 allocated for the first half of construction of the Taxiway A reconstruction. This is 90% reimbursable through an FAA grant. The project has been delayed for a few years because of unavailability of FAA funds. Anticipated total projects costs are \$7,769,000, with \$427,295 in local match split between two fiscal years. All other project costs are anticipated to be funded by Federal and State grants. Funding in the amount of \$150,000 is being allocated for pavement rehabilitation of the runway apron. This is expected to be 90% reimbursable through an FAA grant.

Round Valley Airport

Additional funding in the amount of \$9,316 is being allocated for expenses related to developing the Airport Capital Improvement Plan. Funding in the amount of \$230,000 is being allocated for the Airport Layout Plan Update and Pavement Management Plan. This will be 90% reimbursable through an FAA grant.

Water Agency

Funding in the amount of \$171,505 is being allocated to the Water Agency for the Russian River Watershed Association, Ukiah Valley Basin Groundwater Sustainability Agency annual memberships, and Inland Water and Power Commission participation. These memberships are paid by additional funding allocations each budget year. The entities provide valuable services and inter-agency collaboration for the Water Agency.

Education

Mendocino County Library

In fiscal year 24-25, the Library is planning to fund the completion of the Willits Branch Roof Replacement, Alternative Energy Panels and Battery Backup Project, the Ukiah Branch feasibility study to provide the best alternatives to enlarge the branch, the architectural design for the refresh/remodel of the Willits Branch interior, and new Toshiba all-in-one copiers for three of our smaller branches. These items and projects will be funded by the Library's capital investment budget unit 1715 as well as a Building Forward grant from the California State Library.

The Library operating budget unit 6110 fiscal year 24-25 includes additional funds for salaries and benefits due to possible salary increases which may result from reclassifications. Additionally, two part-time positions are being added to provide needed coverage at branches. There are expected decreases in broadband internet due to the E-Rate discount program and decreased county Enterprise technical services fund expenses. The A-87 expenses are increased, as well as contracts and software expenses.

The Library has expanded its services by launching the Library by Mail program to provide books and items for check out to be shipped to and from patrons' residences at no cost for those who are homebound. We are also providing county-wide programs such as technology training and Lunch at the Library. In the summer of 2024, the Library expanded the Lunch at the Library program from two branches to five branches. The Library partners with school districts that provide meals, and library staff provide fun and educational activities for the children participating.

Each branch has a selection of seeds for its "Seed Library," and in fiscal year 24-25, there is funding for all the branches to coordinate and have more equitable seed selections at each location. We have also increased the programming budget to allow for a greater selection of exciting Summer Reading Program events. Additionally, there will be more funding for staff to attend training and conferences to bring back new ideas and enthusiasm to Mendocino County Library.

Farm Advisor

Mission and Collaboration:

The University of California Cooperative Extension (UCCE) in Mendocino County operates through a partnership of county government, UC ANR, and support from the USDA and external funding sources. UC Agriculture and Natural Resources connects UC research in agriculture, natural resources, economic growth, nutrition, and youth development with local communities to improve the lives of all Californians. This mission is achieved by providing University of California academics and education specialists who extend research-based information in plant and animal agriculture, natural resource management, nutrition, consumer sciences, community, youth, and human development. UCCE Mendocino County continues to offer key community resources with the Master Gardener and 4-H Programs.

Key Developments in 2023-2024

New Leadership: Matthew Barnes appointed as County Director and Dr. Laura Elisa Garza Diaz as Water Quality, Quantity, and Climate Control Advisor.

Upcoming Roles: Cultural Burning and Indigenous Land Stewardship Advisor, 4-H Youth Development Advisor, Livestock & Natural Resources Advisor

Program Highlights

Livestock & Natural Resources

- Current Status: John Harper, current advisor is emeritus, with approved recruitment for replacement in FY 2024/2025.
- Future Status: Offering the popular sheep shearing school in 2025.

Forestry

Michael Jones PhD: Forestry Advisor

- Ongoing Research: Focus on forest health issues, sustainable forest management, and climate change.
- Community Engagement: Develop outreach programs for landowners and managers, hire a new Community Education Specialist, and build relationships with under-represented communities and local partners.
- Prescribed Burning: Continue research and education on the use of prescribed burning as a management tool.

Viticulture

Christopher Chen PhD: Integrated Vineyard Systems Advisor

- Educational Resources: Continue offering resources and events for grape growers, support for commodity groups.
- Collaborative research on pest, disease, and climate-related pressures on wine grape production.
- Online Access: Extension resources available on the UCCE North Coast Viticulture website.

Water Quality, Quantity, and Climate Control

Dr. Laura Elisa Garza Diaz: Water Quality, Quantity, and Climate Control Advisor

- Groundwater Management: Develop a Water Well Monitoring Program for the Ukiah Valley Basin.
- Technical Expertise: Support updates to the Mendocino County Coastal Groundwater Study and lead the climate advisor role for the Drought Resilience Plan.
- Education and Outreach: Collaborate on water resources and policy master classes, deliver seminars, and expand outreach at events like Pear and Grape Day.

Diversified Agriculture

Dr. Clebson Gomes Goncalves: Diversified Agriculture Advisor

- The Diversified Agriculture program provides education and outreach.
- Maintain and enhance the economic, social, and environmental sustainability of diversified agriculture.

Meet the growing demands and contribute to the success of farms in Mendocino County.

Recreation and Culture

Mendocino County Museum

In the upcoming year, the Museum will leave the Museum Technician position vacant and instead use extra-help to maintain daily operations, resulting in \$66,000 in savings in salaries and benefits. The Museum is now operating under the Executive Office which will result in additional savings.

The Museum will be offering a monthly “*fresh look*” at permanent exhibits through interpretation, programming, and the introduction of collections recently digitized or previously in storage. Two traveling exhibits are planned: A loaned collection of prints from the San Francisco Center of the Book will represent 13 years of printmaking made possible by the Roots of Motive Power through use of the beloved Buffalo Springfield Steam roller. In the Spring, the Museum will host, Take Me to the Water: Histories of the Black Pacific reveals the deep and historic connections between people of African descent and the Pacific Ocean, on loan from Exhibit Envoy.

Tours will continue to be popular and can bring in additional revenue. The popular behind-the-scenes tour will feature new collections and will continue to be an attraction. The Museum will offer seasonal hours to entice new audiences and support tourism during the summer months.

The Museum will continue to partner with the greater Mendocino County community and the Friends of the Mendocino County Museum while exploring the feasibility of and moving towards a transfer to non-profit management which may save the County additional funds in the future.

Chief Executive Officer's Proposed Budget Actions & Recommendations

Listed below is an overview of recommendations and actions, presented for Board of Supervisors consideration in keeping with the priority direction the Board has provided during the FY 2024-25 Budget Workshops:

CEO Recommended Actions on the Proposed Budget:

The Executive Office recommends that the Board of Supervisors take action as follows:

Approve the FY 2024-25 Chief Executive Officer's Proposed Budget for the County of Mendocino, including:

- Approve the adjustments detailed in the CEO Recommended Budget Adjustments to Departments Submitted, as outlined in Attachment B-General Fund and Attachment C Non-General Fund;
- Approve the FY 2024-25 Department Funding Requests (Attachment A) directing the Auditor-Controller to return to the Board of Supervisors on June 25, 2024, with a formal resolution adopting the FY 2024-25 Mendocino County Budget based on the above direction;
- Approve amendments to the Position Allocation Table as listed in Attachment D and Attachment E, directing Human Resources to return to the Board of Supervisors on June 25, 2024, with an updated Position Allocation Table;
- Approve the funded fixed assets/vehicles, structural improvements, and projects as listed in Attachment G;
- Approve Fiscal Year 2023-24 Carry Forward funding prioritized to reduce dependence of one-time funding for FY 2024-25
- Approve creation of Designated Reserve for Capital Improvements for Facilities leased by non-County agencies
- Approve use of \$3,298,283 in Designated Retirement Reserve for Fiscal Year 2024-25 Budget
- Approve use of \$1,000,000 in Designated Mental Health Audit Reserve for Fiscal Year 2024-25 Budget
- Accept the Fiscal Year 2024-25 Proposed Budget Report;

General Fund - The primary operating fund of a government, used to finance most typical services such as public safety, administration, and public works.

Budget Deficit - The amount by which government expenditures exceed revenue over a specific period of time, leading to a shortfall that must be financed through borrowing or the use of reserve funds.

Non-Departmental Revenues - Revenues that are not directly generated by specific county departments but are collected at a county-wide level, such as general sales taxes, property taxes, and certain grants.

Net County Cost (NCC) - The total cost to the county for providing services after accounting for all revenues except for General Fund support. It represents the impact to the General Fund.

One-Time Funds - Funds that are not expected to recur on a regular basis, used typically for non-recurring expenditures. Examples include windfalls from legal settlements or one-off state or federal grants.

Operating Transfers In/Out - Transfers of money between different government funds as recorded in financial statements. Transfers in are added to a fund, while transfers out are deducted.

Actuals - The term used to describe the real financial figures recorded during a specified accounting period. Actuals represent the true amounts of revenue received or expenditures made, as opposed to budgeted figures or forecasts.

Property Tax In-Lieu of VLF (Vehicle License Fee) - Revenue received from the state as a replacement for vehicle license fees that local governments previously collected directly.

Sales Tax Revenue - Income earned by the government from sales tax, which is imposed on the sale of goods and services. It is a percentage of the price paid by the consumer at the point of sale.

Transient Occupancy Tax (TOT) - A tax charged to travelers when they rent accommodations in a hotel, inn, motel, vacation rental, etc., for a period of less than 30 days.

Measure P - A sales tax measure that was approved in November 2022 and introduced a 0.25% sales tax increase to fund fire prevention and emergency services across Mendocino County.

Teeter Plan - A method of property tax allocation that allows counties to receive the total amount of property taxes levied regardless of the actual collection rate, with the county assuming the risk for delinquent accounts.

Fiscal Sustainability - The ability to sustain current spending, tax, and other fiscal policies over the long term without risking fiscal crisis.

Fiscal Year (FY) - A one-year period used by governments for accounting and budget purposes, which varies between countries. In Mendocino County, the Fiscal Year is July 1st through June 30th.

Adjusted Budget - Refers to the budget amount that has been modified from the original approved budget to reflect changes such as additional allocations, reductions, or other adjustments during the fiscal year.

YTD (Year-to-Date) - The period starting from the beginning of the current fiscal year up to the current date, used for tracking financial progress and performance against the annual budget.

Projected Deficit - An estimate of the amount by which expenses are expected to exceed revenues by the end of the fiscal year based on current and forecasted operations.

Supplemental Roll Tax - Additional property taxes levied due to changes in property value not accounted for in the original tax roll, often resulting from construction or property sales.

Penalty & Cost on Delinquent Tax - Fees and charges applied to tax amounts that are paid late, intended to encourage timely payment of taxes.

Property Transfer Tax - A tax imposed by local governments on the transfer of property from one owner to another, based on the property's sale price.

Revenue Forecast - The estimated amount of money that will be received from various sources during a specified fiscal period. This is a critical component for budget planning and adjustments.

Capital Improvement Projects (CIP) - Long-term investment projects undertaken by the government to build, maintain, or improve its infrastructure assets, such as roads, bridges, schools, and government buildings.

Attachment A

FY 24-25 DEPARTMENT FUNDING REQUESTS

Department / Program	BU	FY 24-25 DEPT Submitted (A)	FY 24-25 CEO Recommended Adjustments (B)	FY 24-25 CEO Recommended Reserve Adjustments (C)	FY 24-25 CEO Recommended Budget (A+B+C)
Auditor Non-Departmental (ND) Revenue:	1000	\$ (92,931,695)	\$ (2,688,095)	\$ (4,298,283)	\$ (99,918,073)
Water Agency	0326	\$ 111,500	\$ 60,005		171,505
ISF	0717	\$ 400,000	\$ (400,000)		-
Fire Agencies	2610	\$ 505,000			505,000
Disaster Recovery	2910	\$ 299,327	\$ (299,327)		-
Transportation	3010	\$ 4,171,820			4,171,820
Measure P	4052	\$ 4,000,000			4,000,000
Library (CSA)	6110	\$ 2,009,647			2,009,647
Debt Service - COPs	8010	\$ 2,656,494			2,656,494
Remaining Fund Balance:		\$ (78,777,907)	\$ (3,327,417)	\$ (4,298,283)	\$ (86,403,607)
Clerk of the Board	1010	\$ 568,136	\$ (15,490)	\$ -	552,646
Board of Supervisors	1015	\$ 959,057	\$ (26,248)	\$ -	932,809
Executive Office	1020	\$ 1,093,236	\$ (22,987)	\$ -	1,070,249
Auditor- Controller	1110	\$ 1,369,119	\$ (34,711)	\$ -	1,334,408
Assessor	1120	\$ 3,373,476	\$ (987,718)	\$ -	2,385,758
Treasurer- Tax Collector	1130	\$ 723,984	\$ (18,676)	\$ -	705,308
Payroll Administration	1140	\$ 595,293	\$ (9,534)	\$ -	585,759
Fiscal Services	1150	\$ 801,100	\$ (30,826)	\$ -	770,274
Central Services	1160	\$ 691,408	\$ (31,865)	\$ -	659,543
County Counsel	1210	\$ 1,690,662	\$ (48,945)	\$ -	1,641,717
Human Resources	1320	\$ 1,805,871	\$ 522,727	\$ -	2,328,598
Elections	1410	\$ 580,802	\$ (27,390)	\$ -	553,412
Facilities	1610	\$ 5,709,648	\$ (275,045)	\$ -	5,434,603
Fleet Management	1620	\$ 142,482	\$ (57,813)	\$ -	84,669
Economic Development	1810	\$ 75,193	\$ (3,217)	\$ -	71,976
Land Improvement	1910	\$ 1,212,008	\$ (30,442)	\$ -	1,181,566
Retirement	1920	\$ -	\$ -	\$ -	-
Teeter Plan	1930	\$ (1,500,000)	\$ -	\$ -	(1,500,000)
Miscellaneous	1940	\$ 1,243,439	\$ (196,351)	\$ 45,195	1,092,283
Clerk-Recorder	1941	\$ 140,125	\$ (23,689)	\$ -	116,436
Grants	1950	\$ -	\$ -	\$ -	-
Information Technology	1960	\$ 4,459,583	\$ (253,532)	\$ -	4,206,051
Courts - AB 233	2012	\$ (223,449)	\$ (5,854)	\$ -	(229,303)
Grand Jury	2060	\$ 69,488	\$ (5,736)	\$ -	63,752
District Attorney	2070	\$ 8,812,157	\$ (1,836,282)	\$ -	6,975,875
Public Defender	2080	\$ 4,738,762	\$ (110,504)	\$ -	4,628,258
Alternate Defender	2085	\$ 1,213,872	\$ (20,928)	\$ -	1,192,944
Conflict Defender	2086	\$ 220,000	\$ (75,000)	\$ -	145,000
Child Support Services	2090	\$ (170,000)	\$ -	\$ -	(170,000)
Sheriff- Coroner	2310	\$ 24,578,245	\$ (1,728,714)	\$ -	22,849,531
Jail	2510	\$ 14,723,377	\$ (394,006)	\$ -	14,329,371
Juvenile Hall	2550	\$ 2,778,700	\$ (172,405)	\$ -	2,606,295
Probation	2560	\$ 2,577,636	\$ (234,764)	\$ -	2,342,872
Agriculture	2710	\$ 328,329	\$ (9,740)	\$ -	318,590
Cannabis Management	2810	\$ 673,973	\$ (123,164)	\$ -	550,809
Office of Emergency Services (OES)	2830	\$ 227,381	\$ (14,644)	\$ -	212,737
Planning & Building	2851	\$ 3,264,564	\$ (219,500)	\$ (445,000)	2,600,064
Animal Care	2860	\$ 1,545,375	\$ (96,780)	\$ -	1,448,595
Round Valley Airport	3050	\$ 55,406	\$ (3,000)	\$ -	52,406
Little River Airport	3060	\$ 224,549	\$ (8,400)	\$ -	216,149
Environmental Health	4011	\$ 130,139	\$ (45,987)	\$ -	84,152
Emergency Medical Services (EMS)	4016	\$ 1,166,686	\$ (300,481)	\$ -	866,205
Employee Wellness	4025	\$ -	\$ -	\$ -	-
Solid Waste	4510	\$ (145,259)	\$ 145,259	\$ -	-
Social Services Administration	5010	\$ 2,450,233	\$ (2,450,233)	\$ -	-
Cal Works/Foster Care	5130	\$ -	\$ -	\$ -	-
In-Home Supportive Services	5170	\$ 10,000	\$ -	\$ -	10,000
General Relief/Assistance	5190	\$ 326,282	\$ -	\$ -	326,282
Farm Advisor	6210	\$ 337,412	\$ (22,456)	\$ -	314,957
Parks	7010	\$ 94,293	\$ (1,122)	\$ -	93,171
Museum	7110	\$ 508,890	\$ (142,061)	\$ -	366,829
Subtotal of General Fund DEPTs:		\$ 96,251,664	\$ (9,448,253)	\$ (399,805)	\$ 86,403,607
General Fund Summary					
Available Nondepartmental Revenue					\$ (86,403,607)
Total Proposed NCC					\$ 86,403,607
FY 2024-25 Fund Balance					\$ -

Attachment B

FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted NCC General Fund Budget Units						
BU	ORG	Department	Account	Adjustment Description	CEO Recommended Adjustment	
General Fund Budget Adjustments						
1000	ND	Non Departmental	827802	Operating Transfer In	(2,688,095)	
1000	ND	Non Departmental	865802	Operating Transfer Out	(639,322)	
NET CEO Adjustment for BU 1000:					(3,327,417)	
1010	CB	Clerk of the Board	861030	Co Cont to Employee Insurance	(2,490)	
1010	CB	Clerk of the Board	862230	Info Tech Equip	(13,000)	
NET CEO Adjustment for BU 1010:					(15,490)	
1015	BS	Board of Supervisors - BS2	861030	Co Cont to Employee Insurance	(1,594)	
1015	BS	Board of Supervisors - BS3	861030	Co Cont to Employee Insurance	(2,010)	
1015	BS	Board of Supervisors - BS5	861030	Co Cont to Employee Insurance	(2,644)	
1015	BS	Board of Supervisors	862230	Info Tech Equip	(20,000)	
NET CEO Adjustment for BU 1015:					(26,248)	
1020	EO	Executive Office	861030	Co Cont to Employee Insurance	(5,602)	
1020	EO	Executive Office	862230	Info Tech Equip	(17,385)	
NET CEO Adjustment for BU 1020:					(22,987)	
1110	AC	Auditor Controller	861030	Co Cont to Employee Insurance	(8,119)	
1110	AC	Auditor Controller	862230	Info Tech Equip	(26,592)	
NET CEO Adjustment for BU 1110:					(34,711)	
1120	AS	Assessor	861011	Regular Employees	(533,269)	
1120	AS	Assessor	861021	Co Cont to Retirement	(177,078)	
1120	AS	Assessor	861022	Co Cont to OASDI	(33,269)	
1120	AS	Assessor	861023	Co Cont to OASDI-MEDIC	(7,781)	
1120	AS	Assessor	861024	Co Cont to Ret Increment	(39,333)	
1120	AS	Assessor	861030	Co Cont to Employee Insurance	(135,297)	
1120	AS	Assessor	862170	Office Expense	(2,019)	
1120	AS	Assessor	862189	Prof & Spec Svcs-Othr	(5,500)	
1120	AS	Assessor	862230	Info Tech Equip	(51,172)	
1120	AS	Assessor	862250	Trnsprtation & Travel	(2,000)	
1120	AS	Assessor	862253	Travel & Trsp Out of County	(1,000)	
NET CEO Adjustment for BU 1120:					(987,718)	
1130	TC	Treasurer-Tax Collector	861030	Co Cont to Employee Insurance	(6,415)	
1130	TC	Treasurer-Tax Collector	862230	Info Tech Equip	(12,261)	
NET CEO Adjustment for BU 1130:					(18,676)	
1140	PA	Payroll Administration	861030	Co Cont to Employee Insurance	(4,534)	
1140	PA	Payroll Administration	862230	Info Tech Equip	(5,000)	
NET CEO Adjustment for BU 1140:					(9,534)	

Attachment B

FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted NCC General Fund Budget Units					
BU	ORG	Department	Account	Adjustment Description	CEO Recommended Adjustment
1150	FI	Fiscal Services	861030	Co Cont to Employee Insurance	(8,732)
1150	FI	Fiscal Services	862230	Info Tech Equip	(22,094)
NET CEO Adjustment for BU 1150:					(30,826)
1160	GS	Central Services	826274	Interfd Revenue-Printing	3,000
1160	GS	Central Services	826275	Interfd Revenue-Xerox	300
1160	GS	Central Services	826390	Other Charges	100
1160	GS	Central Services	827600	Other Sales	1,500
1160	GS	Central Services	861030	Co Cont to Employee Insurance	(8,320)
1160	GS	Central Services	862170	Office Expense	(500)
1160	GS	Central Services	862187	Education & Training	(1,050)
1160	GS	Central Services	862188	Printing	(10,000)
1160	GS	Central Services	862201	Rents & Leases-Copiers	(3,150)
1160	GS	Central Services	862230	Info Tech Equip	(19,845)
1160	GS	Central Services	862250	Trnsprtation & Travel	(200)
1160	GS	Central Services	865380	Intrafund Transfers	6,300
NET CEO Adjustment for BU 1160:					(31,865)
1210	Co	County Counsel	861011	Regular Employees	2,409
1210	Co	County Counsel	861021	Co Cont to Retirement	827
1210	Co	County Counsel	861023	Co Cont to OASDI-MEDIC	35
1210	Co	County Counsel	861024	Co Cont to Ret Increment	201
1210	Co	County Counsel	861030	Co Cont to Employee Insurance	(24,587)
1210	Co	County Counsel	862230	Info Tech Equip	(27,830)
NET CEO Adjustment for BU 1210:					(48,945)
1320	HR	Human Resources	826390	Other Charges	573,632
1320	HR	Human Resources	861030	Co Cont to Employee Insurance	(12,545)
1320	HR	Human Resources	862230	Info Tech Equip	(38,360)
NET CEO Adjustment for BU 1320:					522,727
1410	EL	Elections	861030	Co Cont to Employee Insurance	(2,806)
1410	EL	Elections	862170	Office Expense	(598)
1410	EL	Elections	862210	Rnts & Leases Bld Grd	(3,360)
1410	EL	Elections	862230	Info Tech Equip	(6,901)
1410	EL	Elections	862231	Election Sup & Servcs	(13,725)
NET CEO Adjustment for BU 1410:					(27,390)
1610	BG	Facilities	826277	Interfund Revenue - Janitorial	9,490
1610	BG	Facilities	826390	Other Charges	200
1610	BG	Facilities	861030	Co Cont to Employee Insurance	(38,070)
1610	BG	Facilities	862130	Maint-Strc Impr & Grn	(17,500)
1610	BG	Facilities	862228	Software-Short Term	(7,000)
1610	BG	Facilities	862230	Info Tech Equip	(89,775)
1610	BG	Facilities	862250	Trnsprtation & Travel	(5,200)

Attachment B

FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted NCC General Fund Budget Units					
BU	ORG	Department	Account	Adjustment Description	CEO Recommended Adjustment
1610	BG	Facilities	862253	Travel & Trsp Out of County	(3,500)
1610	BG	Facilities	862260	Utilities	(124,890)
1610	BG	Facilities	865380	Intrafund Transfers	1,200
NET CEO Adjustment for BU 1610:					(275,045)
1620	GA	Fleet Management	826276	Interfd Revenue-Garage	27,323
1620	GA	Fleet Management	827600	Other Sales	2,257
1620	GA	Fleet Management	861011	Regular Employees	(58,400)
1620	GA	Fleet Management	861021	Co Cont to Retirement	(19,100)
1620	GA	Fleet Management	861022	Co Cont to OASDI	(3,600)
1620	GA	Fleet Management	861023	Co Cont to OASDI-MEDIC	(800)
1620	GA	Fleet Management	861024	Co Cont to Ret Increment	(4,200)
1620	GA	Fleet Management	861030	Co Cont to Employee Insurance	(27,240)
1620	GA	Fleet Management	862090	Household Expense	(3,630)
1620	GA	Fleet Management	862150	Memberships	(750)
1620	GA	Fleet Management	862176	Fuel Expense	(52,650)
1620	GA	Fleet Management	862220	Small Tools & Insrmnt	(3,750)
1620	GA	Fleet Management	862230	Info Tech Equip	(5,908)
1620	GA	Fleet Management	865380	Intrafund Transfers	92,635
NET CEO Adjustment for BU 1620:					(57,813)
1810	PM	Economic Development	861030	Co Cont to Employee Insurance	(1,014)
1810	PM	Economic Development	862230	Info Tech Equip	(2,203)
NET CEO Adjustment for BU 1810:					(3,217)
1910	LI	Land Improvement	861030	Co Cont to Employee Insurance	(8,133)
1910	LI	Land Improvement	862170	Office Expense	(2,000)
1910	LI	Land Improvement	862189	Prof & Spec Svcs-Othr	(7,000)
1910	LI	Land Improvement	862230	Info Tech Equip	(12,309)
1910	LI	Land Improvement	862253	Travel & Trsp Out of County	(1,000)
NET CEO Adjustment for BU 1910:					(30,442)
1940	MS	Miscellaneous	827802	Operating Transfer In	(45,195)
1940	MS	Miscellaneous	861011	Regular Employees	(104,782)
1940	MS	Miscellaneous	861021	Co Cont to Retirement	(29,338)
1940	MS	Miscellaneous	861022	Co Cont to OASDI	(6,915)
1940	MS	Miscellaneous	861023	Co Cont to OASDI-MEDIC	(1,739)
1940	MS	Miscellaneous	861024	Co Cont to Ret Increment	(8,382)
NET CEO Adjustment for BU 1940:					(196,351)
1941	CR	Clerk Recorder	861030	Co Cont to Employee Insurance	(6,150)
1941	CR	Clerk Recorder	862170	Office Expense	(4,355)
1941	CR	Clerk Recorder	862230	Info Tech Equip	(9,184)
1941	CR	Clerk Recorder	862239	Spec Dept Exp	(4,000)

Attachment B

FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted NCC General Fund Budget Units					
BU	ORG	Department	Account	Adjustment Description	CEO Recommended Adjustment
NET CEO Adjustment for BU 1941:					(23,689)
1960	IS	Information Technology	861030	Co Cont to Employee Insurance	(43,183)
1960	IS	Information Technology	862187	Education & Training	(52,600)
1960	IS	Information Technology	862189	Prof & Spec Svcs-Othr	(35,000)
1960	IS	Information Technology	862220	Small Tools & Insrmnt	(3,500)
1960	IS	Information Technology	862230	Info Tech Equip	(72,749)
1960	IS	Information Technology	862239	Spec Dept Exp	(25,000)
1960	IS	Information Technology	862253	Travel & Trsp Out of County	(21,500)
NET CEO Adjustment for BU 1960:					(253,532)
2012	CD	Courts - AB 233	861030	Co Cont to Employee Insurance	(5,854)
NET CEO Adjustment for BU 2012:					(5,854)
2060	GJ	Grand Jury	861030	Co Cont to Employee Insurance	304
2060	GJ	Grand Jury	862230	Info Tech Equip	(6,040)
NET CEO Adjustment for BU 2060:					(5,736)
2070	DA	District Attorney	861011	Regular Employees	(1,074,978)
2070	DA	District Attorney	861021	Co Cont to Retirement	(369,040)
2070	DA	District Attorney	861022	Co Cont to OASDI	(66,648)
2070	DA	District Attorney	861023	Co Cont to OASDI-Medic	(15,588)
2070	DA	District Attorney	861024	Co Cont to Ret Increment	(113,195)
2070	DA	District Attorney	861030	Co Cont to Employee Insurance	(125,473)
2070	DA	District Attorney	862062	Comm Microwave	(2,436)
2070	DA	District Attorney	862230	Info Tech Equip	(68,924)
NET CEO Adjustment for BU 2070:					(1,836,282)
2080	PD	Public Defender	861030	Co Cont to Employee Insurance	(28,359)
2080	PD	Public Defender	862062	Comm Microwave	(348)
2080	PD	Public Defender	862170	Office Expense	(3,500)
2080	PD	Public Defender	862187	Education & Training	(2,000)
2080	PD	Public Defender	862189	Prof & Spec Svcs-Othr	(8,000)
2080	PD	Public Defender	862230	Info Tech Equip	(61,797)
2080	PD	Public Defender	862250	Trnsprtation & Travel	(5,000)
2080	PD	Public Defender	862253	Travel & Trsp Out of County	(1,500)
NET CEO Adjustment for BU 2080:					(110,504)
2085	AD	Alternate Defender	861030	Co Cont to Employee Insurance	(4,165)
2085	AD	Alternate Defender	862110	Jury & Witness Expens	(650)
2085	AD	Alternate Defender	862230	Info Tech Equip	(16,113)
NET CEO Adjustment for BU 2085:					(20,928)
2086	ID	Indigent Defense	862183	Legal Fees	(75,000)
NET CEO Adjustment for BU 2086:					(75,000)

Attachment B

**FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted NCC
General Fund Budget Units**

BU	ORG	Department	Account	Adjustment Description	CEO Recommended Adjustment
2310	SO	Sheriff	861011	Regular Employees	(204,708)
2310	SO	Sheriff	861021	Co Cont to Retirement	(62,298)
2310	SO	Sheriff	861022	Co Cont to OASDI	(23,692)
2310	SO	Sheriff	861023	Co Cont to OASDI-Medic	(2,709)
2310	SO	Sheriff	861024	Co Cont to Ret Increment	(15,212)
2310	SO	Sheriff	861030	Co Cont to Employee Insurance	(196,330)
2310	SO	Sheriff	862062	Comm Microwave	(355,259)
2310	SO	Sheriff	862120	Maintenance-Equipment	(15,000)
2310	SO	Sheriff	862170	Office Expense	(20,000)
2310	SO	Sheriff	862185	Medical & Dental Svcs	(30,000)
2310	SO	Sheriff	862187	Education & Training	(30,006)
2310	SO	Sheriff	862189	Prof & Spec Svcs-Othr	(38,500)
2310	SO	Sheriff	862190	Publ & Legal Notices	(1,000)
2310	SO	Sheriff	862200	Rnts & Leases-Equipmnt	(1,000)
2310	SO	Sheriff	862210	Rnts & Leases Bld Grd	(5,000)
2310	SO	Sheriff	862230	Info Tech Equip	(20,000)
2310	SO	Sheriff	862239	Spec Dept Exp	(15,000)
2310	SO	Sheriff	862250	Trnsprtation & Travel	(60,000)
2310	SO	Sheriff	864370	Equipment	(633,000)
NET CEO Adjustment for BU 2310:					(1,728,714)
2510	JA	Jail	861011	Regular Employees	(116,355)
2510	JA	Jail	861021	Co Cont to Retirement	(38,397)
2510	JA	Jail	861022	Co Cont to OASDI	(12,214)
2510	JA	Jail	861023	Co Cont to OASDI-Medic	(1,687)
2510	JA	Jail	861024	Co Cont to Ret Increment	(8,529)
2510	JA	Jail	861030	Co Cont to Employee Insurance	(109,425)
2510	JA	Jail	862232	Law Enf Supply & Svcs	(87,399)
2510	JA	Jail	862250	Trnsprtation & Travel	(20,000)
NET CEO Adjustment for BU 2510:					(394,006)
2550	JH	Juvenile Hall	827802	Operating Transfer In	(135,000)
2550	JH	Juvenile Hall	861011	Regular Employees	(68,991)
2550	JH	Juvenile Hall	861021	Co Cont to Retirement	(22,333)
2550	JH	Juvenile Hall	861022	Co Cont to OASDI	(4,277)
2550	JH	Juvenile Hall	861023	Co Cont to OASDI-Medic	(1,000)
2550	JH	Juvenile Hall	861024	Co Cont to Ret Increment	(4,671)
2550	JH	Juvenile Hall	861030	Co Cont to Employee Insurance	(33,723)
2550	JH	Juvenile Hall	862090	Household Expense	(2,200)
2550	JH	Juvenile Hall	862189	Prof & Spec Svcs-Othr	(500)
2550	JH	Juvenile Hall	862230	Info Tech Equip	(32,310)
2550	JH	Juvenile Hall	862239	Spec Dept Exp	(2,400)

Attachment B

FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted NCC General Fund Budget Units					
BU	ORG	Department	Account	Adjustment Description	CEO Recommended Adjustment
2550	JH	Juvenile Hall	865802	Operating Transfer Out	135,000
NET CEO Adjustment for BU 2550:					(172,405)
2560	PR	Probation	861011	Regular Employees	(69,659)
2560	PR	Probation	861021	Co Cont to Retirement	(20,241)
2560	PR	Probation	861022	Co Cont to OASDI	(3,877)
2560	PR	Probation	861023	Co Cont to OASDI-Medic	(906)
2560	PR	Probation	861024	Co Cont to Ret Increment	(4,233)
2560	PR	Probation	861030	Co Cont to Employee Insurance	(13,645)
2560	PR	Probation	862062	Comm Microwave	(1,740)
2560	PR	Probation	862120	Maintenance-Equipment	(1,000)
2560	PR	Probation	862150	Memberships	(450)
2560	PR	Probation	862170	Office Expense	(8,000)
2560	PR	Probation	862187	Education & Training	(2,000)
2560	PR	Probation	862230	Info Tech Equip	(103,027)
2560	PR	Probation	862232	Law Enf Supply & Svcs	(3,600)
2560	PR	Probation	862239	Spec Dept Exp	(2,386)
NET CEO Adjustment for BU 2560:					(234,764)
2710	AG	Agriculture	861030	Co Cont to Employee Insurance	(4,392)
2710	AG	Agriculture	862062	Comm Microwave	(348)
2710	AG	Agriculture	862170	Office Expense	(1,000)
2710	AG	Agriculture	862187	Education & Training	(500)
2710	AG	Agriculture	862190	Publ & Legal Notices	(500)
2710	AG	Agriculture	862230	Info Tech Equip	(500)
2710	AG	Agriculture	862250	Trnsprtation & Travel	(2,000)
2710	AG	Agriculture	862253	Travel & Trsp Out of County	(500)
NET CEO Adjustment for BU 2710:					(9,740)
2810	CN	Cannabis Management	861011	Regular Employees	(56,997)
2810	CN	Cannabis Management	861021	Co Cont to Retirement	(18,809)
2810	CN	Cannabis Management	861022	Co Cont to OASDI	(3,534)
2810	CN	Cannabis Management	861023	Co Cont to OASDI-Medic	(826)
2810	CN	Cannabis Management	861024	Co Cont to Ret Increment	(4,178)
2810	CN	Cannabis Management	861030	Co Cont to Employee Insurance	(22,515)
2810	CN	Cannabis Management	862060	Communications	(1,496)
2810	CN	Cannabis Management	862170	Office Expense	(4,500)
2810	CN	Cannabis Management	862187	Education & Training	(2,500)
2810	CN	Cannabis Management	862190	Publ & Legal Notices	(140)
2810	CN	Cannabis Management	862230	Info Tech Equip	(289)
2810	CN	Cannabis Management	862239	Spec Dept Exp	(4,000)
2810	CN	Cannabis Management	862250	Trnsprtation & Travel	(2,880)
2810	CN	Cannabis Management	862253	Travel & Trsp Out of County	(500)
NET CEO Adjustment for BU 2810:					(123,164)

Attachment B

FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted NCC General Fund Budget Units					
BU	ORG	Department	Account	Adjustment Description	CEO Recommended Adjustment
2830	ES	Office of Emergency Svcs	861030	Co Cont to Employee Insurance	(3,106)
2830	ES	Office of Emergency Svcs	862230	Info Tech Equip	(11,538)
NET CEO Adjustment for BU 2830:					(14,644)
2851	PB	Planning & Building	861030	Co Cont to Employee Insurance	(48,292)
2851	PB	Planning & Building	862062	Comm Microwave	(4,524)
2851	PB	Planning & Building	862170	Office Expense	(5,000)
2851	PB	Planning & Building	862187	Education & Training	(12,500)
2851	PB	Planning & Building	862189	Prof & Spec Svcs-Othr	(4,000)
2851	PB	Planning & Building	862228	Software-Short Term	(20,000)
2851	PB	Planning & Building	862230	Info Tech Equip	(125,184)
NET CEO Adjustment for BU 2851:					(219,500)
2860	AN	Animal Care Svcs	861030	Co Cont to Employee Insurance	(983)
2860	ANADMIN	Animal Care Svcs	861030	Co Cont to Employee Insurance	(5,459)
2860	ANUKACO	Animal Care Svcs	861030	Co Cont to Employee Insurance	(2,890)
2860	ANUKCLNC	Animal Care Svcs	861030	Co Cont to Employee Insurance	(1,927)
2860	ANUKSHLT	Animal Care Svcs	861030	Co Cont to Employee Insurance	(2,007)
2860	ANADMIN	Animal Care Svcs	862062	Comm Microwave	(348)
2860	ANUKSHLT	Animal Care Svcs	862120	Maintenance-Equipment	(500)
2860	ANUKSHLT	Animal Care Svcs	862150	Memberships	(150)
2860	ANUKACO	Animal Care Svcs	862150	Memberships	(150)
2860	ANADMIN	Animal Care Svcs	862170	Office Expense	(2,000)
2860	ANUKACO	Animal Care Svcs	862187	Education & Training	(1,000)
2860	ANUKSHLT	Animal Care Svcs	862187	Education & Training	(500)
2860	ANUKCLNC	Animal Care Svcs	862189	Prof & Spec Svcs-Othr	(1,345)
2860	ANADMIN	Animal Care Svcs	862190	Publ & Legal Notices	(500)
2860	ANADMIN	Animal Care Svcs	862230	Info Tech Equip	(32,466)
2860	ANUKACO	Animal Care Svcs	862232	Law Enf Supply & Svcs	(2,000)
2860	ANUKSHLT	Animal Care Svcs	862239	Spec Dept Exp	(6,555)
2860	ANUKACO	Animal Care Svcs	864370	Equipment	(36,000)
NET CEO Adjustment for BU 2860:					(96,780)
3050	RV	Round Valley Airport	862130	Maint-Strc Impr & Grn	(3,000)
NET CEO Adjustment for BU 3050:					(3,000)
3060	LR	Little River Airport	862130	Maint-Strc Impr & Grn	(8,400)
NET CEO Adjustment for BU 3060:					(8,400)
4011	EHADMIN	Environmental Health	861030	Co Cont to Employee Insurance	(2,167)
4011	EHCONSUM	Environmental Health	861030	Co Cont to Employee Insurance	(7,051)
4011	EHHAZ	Environmental Health	861030	Co Cont to Employee Insurance	(5,701)
4011	EHLAND	Environmental Health	861030	Co Cont to Employee Insurance	(6,819)
4011	EHLEA	Environmental Health	861030	Co Cont to Employee Insurance	(1,057)

Attachment B

**FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted NCC
General Fund Budget Units**

BU	ORG	Department	Account	Adjustment Description	CEO Recommended Adjustment
4011	EHADMIN	Environmental Health	862062	Comm Microwave	(1,392)
4011	EHLAND	Environmental Health	862120	Maintenance-Equipment	(1,000)
4011	EHHAZ	Environmental Health	862150	Memberships	(400)
4011	EHLAND	Environmental Health	862150	Memberships	(1,000)
4011	EHDR2	Environmental Health	862187	Education & Training	(4,200)
4011	EHHAZ	Environmental Health	862187	Education & Training	(400)
4011	EHLAND	Environmental Health	862187	Education & Training	(200)
4011	EHADMIN	Environmental Health	862189	Prof & Spec Svcs-Othr	(1,000)
4011	EHCONSUM	Environmental Health	862189	Prof & Spec Svcs-Othr	(1,000)
4011	EHLEA	Environmental Health	862189	Prof & Spec Svcs-Othr	(10,300)
4011	EHHAZ	Environmental Health	862220	Small Tools & Insrmt	(400)
4011	EHLAND	Environmental Health	862220	Small Tools & Insrmt	(500)
4011	EHADMIN	Environmental Health	862227	Software-Long Term	(300)
4011	EHCONSUM	Environmental Health	862230	Info Tech Equip	(500)
4011	EHHAZ	Environmental Health	862230	Info Tech Equip	(600)
NET CEO Adjustment for BU 4011:					(45,987)
4016	EM	Emergency Medical Services	861030	Co Cont to Employee Insurance	(481)
4016	EMOES	Emergency Medical Services	863113	Pymnts Other Gov Agnc	(300,000)
NET CEO Adjustment for BU 4016:					(300,481)
4025	PW	Working on Wellness	861030	Co Cont to Employee Insurance	4,407
4025	PW	Working on Wellness	862230	Info Tech Equip	(4,407)
NET CEO Adjustment for BU 4025:					-
4073	LO	Live Oak Transitional Housing	827802	Operating Transfer In	(300,000)
NET CEO Adjustment for BU 4073:					(300,000)
4510	SW	Solid Waste	861030	Co Cont to Employee Insurance	(3,208)
4510	SW	Solid Waste	862170	Communications	(500)
4510	SW	Solid Waste	862183	Legal Fees	(1,500)
4510	SW	Solid Waste	862187	Education & Training	(250)
4510	SW	Solid Waste	862227	Software-Long Term	4,000
4510	SW	Solid Waste	862230	Info Tech Equip	(3,939)
4510	SW	Solid Waste	862239	Spec Dept Exp	(250)
4510	SW	Solid Waste	862253	Travel & Trsp Out of County	(250)
4510	SW	Solid Waste	865802	Operating Transfer Out	151,156
NET CEO Adjustment for BU 4510:					145,259
5010	SS	Social Services	862060	Communications	(100,000)
5010	SS	Social Services	862188	Printing	(155,000)
5010	SS	Social Services	862230	Info Tech Equip	(875,000)
5010	SS	Social Services	862239	SS 2239 Spec Dept Exp	(1,129,936)
5010	SS	Social Services	865802	SS 5802 Operating Transfer Out	(190,297)

Attachment B

FY 24-25 CEO Recommended Budget Adjustments to Departments Submitted NCC General Fund Budget Units					
BU	ORG	Department	Account	Adjustment Description	CEO Recommended Adjustment
NET CEO Adjustment for BU 5010:					(2,450,233)
6210	FA	Farm Advisor	861030	Co Cont to Employee Insurance	(3,825)
6210	FA	Farm Advisor	862060	Communications	(6,000)
6210	FA	Farm Advisor	862187	Education & Training	(350)
6210	FA	Farm Advisor	862230	Info Tech Equip	(9,004)
6210	FA	Farm Advisor	862250	Trnsprtation & Travel	(2,777)
6210	FA	Farm Advisor	862253	Travel & Trsp Out of County	(500)
NET CEO Adjustment for BU 6210:					(22,455)
7010	PK	Parks	861030	Co Cont to Employee Insurance	(1,122)
NET CEO Adjustment for BU 7010:					(1,122)
7110	MU	Museum	861011	Regualr Employees	(55,315)
7110	MU	Museum	861012	Extra Help	20,200
7110	MU	Museum	861013	Overtime Reg Emp	6,090
7110	MU	Museum	861021	Co Cont to Retirement	(18,254)
7110	MU	Museum	861022	Co Cont to OASDI	(3,430)
7110	MU	Museum	861023	Co Cont to OASDI-Medic	(802)
7110	MU	Museum	861024	Co Cont to Ret Increment	(4,055)
7110	MU	Museum	861030	Co Cont to Employee Insurance	(16,439)
7110	MU	Museum	862062	Comm Microwave	(1,044)
7110	MU	Museum	862090	Household Expense	(15,148)
7110	MU	Museum	862130	Maint-Strc Impr & Grn	(38,554)
7110	MU	Museum	862230	Info Tech Equip	(15,310)
NET CEO Adjustment for BU 7110:					(142,060)
Total Adjustments:					(13,075,669)
CEO Adjustments Summary					
General Fund (1100) Adjustments:					(13,075,669)
NET of All General Fund Adjustments:					(13,075,669)

Attachment C

FY 24-25 CEO Recommended Budget Adjustments to Department Submitted Non General Fund Budget Units					
BU	ORG	Department	Account	Adjustment Description	CEO Recommended Adjustment
Non-General Fund Budget Adjustments					
0326	HO	Water Agency	827802	Operating Transfer In	(171,505)
0326	HO	Water Agency	862150	Memberships	171,505
NET CEO Adjustment for BU 0326:					-
0712	IM	Unemployment Insurance	862103	Insurance-Unemployment	220,000
NET CEO Adjustment for BU 0712:					220,000
0717	IT	Information Technology	827802	Operating Transfer In	299,327
0717	IT	Information Technology	826392	Data Processing Services	1,263,019
0717	IT	Information Technology	862189	Prof & Spec Svcs-Othr	15,000
0717	IT	Information Technology	862239	Special Dept Exp	1,550,000
NET CEO Adjustment for BU 0717:					3,127,346
1710	CI	Capital Improvement	827802	Operating Transfer In	(135,000)
1710	CI	Capital Improvement	862130	Other Govt Agency Aid	(64,965)
1710	CI	Capital Improvement	864360	Structurs & Imprvments	(192,976)
1710	CI	Capital Improvement	865802	Operating Transfer Out	257,941
NET CEO Adjustment for BU 1710:					(135,000)
1712	CP	Capital Projects	827802	Operating Transfer In	4,325,000
NET CEO Adjustment for BU 1712:					4,325,000
2910	DR	Dstr Rcvry- Proj DR-005	827802	Operating Transfer In	400,000
2910	DR	Dstr Rcvry- Proj DR-400	865802	Operating Transfer Out	1,275,349
2910	DR	Dstr Rcvry- Proj DR-612	865802	Operating Transfer Out	1,200,000
NET CEO Adjustment for BU 2910:					2,875,349
4081	PHRA	Public Hlth Realignment	825341	Realignment Health Services	(3,452,775)
NET CEO Adjustment for BU 4081:					(3,452,775)
4083	WFRA	Welfare Realignment	825341	Realignment Health Services	(180,000)
4083	WFRA	Welfare Realignment	865802	Operating Transfer Out	180,000
NET CEO Adjustment for BU 4083:					-
4084	MHRA	Mental Hlth Realignment	825342	Realignment Mental Health	(3,558,323)
4084	MHRA	Mental Hlth Realignment	865802	Operating Transfer Out	(11,593,965)
NET CEO Adjustment for BU 4084:					(15,152,288)
4088	JJRA2011	Juv Justice Realign	825489	State (YOBG) Youthful Offender	(727,062)
NET CEO Adjustment for BU 4088:					(727,062)

Attachment C

FY 24-25 CEO Recommended Budget Adjustments to Department Submitted Non General Fund Budget Units						
BU	ORG	Department	Account	Adjustment	Description	CEO Recommended Adjustment
4089	LCCRA11	Local Comm Corr Realign	825344	2011 Realign	Public Safety	(1,843,204)
NET CEO Adjustment for BU 4089:						(1,843,204)
4090	LLERA11	Local Law Enf Svc Realign	825344	2011 Realign	Public Safety	(900,426)
4090	LLERA11	Local Law Enf Svc Realign	865802	Operating	Transfer Out	135,000
NET CEO Adjustment for BU 4090:						(765,426)
4095	MHRA2011	Mental Health Realignmer	825342	Realign	Mental Health	(9,076,559)
4095	MHRA2011	Mental Health Realignmer	865802	Operating	Transfer Out	11,593,965
NET CEO Adjustment for BU 4095:						2,517,406
4511	LC	SW Landfill Closure	827802	Operating	Transfer In	(151,156)
NET CEO Adjustment for BU 4511:						(151,156)
8010	DS	Debt Svc - COPS	865802	Operating	Transfer Out	6,550,000
NET CEO Adjustment for BU 8010:						6,550,000
Total Adjustments:						(2,611,810)
CEO Adjustments Summary						
Non-General Fund Adjustments:						(2,611,810)
NET of All Non-General Fund Adjustments:						(2,611,810)

Attachment D

FY 24-25 Position Allocation Table - Additions/Deletions/Transfers

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
Add/Delete						(88.00)
0418	Public Health WIC	Health Program Eligibility Worker	3793	Unfunded	Delete	(1.00)
0418	Public Health WIC	Sr Health Program Eligibility Worker	4312	Unfunded	Delete	(1.00)
0418	Public Health WIC	Community Health Worker II	4653	Unfunded	Delete	(1.00)
0715	Health Benefits	(Conf) Benefits Technician	TBD	General Fund	Add	1.00
1140	Payroll	Administrative Analyst II	4633	General Fund	Delete	(1.00)
1140	Payroll	Conf - Accountant -Auditor	4618	General Fund	Delete	(1.00)
1160	General Services Agency	Director General Svcs Agency	4401	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Grounds Maint Tech III	2224	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Custodian	3151	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Custodian	2148	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Facility Project Specialist II	3992	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Building Maint Mechanic III	4541	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Building Maint Mechanic III	3393	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Building Maint Supervisor	TBD	General Fund	Add	1.00
1620	Garage	Auto Mechanic III	148	General Fund	Delete	(1.00)
2012	Courts	Revenue Recovery Specialist	TBD	General Fund	Add	1.00
2090	Child Support Services	Child Support Specialist III	3178	Fed, State, Realignment	Delete	(1.00)
2090	Child Support Services	Asst Child Support Svcs Director	4273	Fed, State, Realignment	Delete	(1.00)
2090	Child Support Services	Child Support Supervisor	3129	Federal	Delete	(1.00)
2560	Probation	Deputy Probation Officer II	2992	Unfunded	Delete	(1.00)
2560	Probation	Deputy Probation Officer II	2936	Unfunded	Delete	(1.00)
2560	Probation	Deputy Probation Officer II	2186	Unfunded	Delete	(1.00)
2560	Probation	Deputy Probation Officer II	1281	Unfunded	Delete	(1.00)
2560	Probation	Legal Secretary II	3308	Unfunded	Delete	(1.00)
2860	Animal Care	Sr Program Specialist	4139	General Fund	Delete	(1.00)
2860	Animal Care	Registered Veterinary Tech	TBD	General Fund	Add	1.00
3010	DOT Administration	Department Analyst II	TBD	Road Fund	Add	1.00

Attachment D

FY 24-25 Position Allocation Table - Additions/Deletions/Transfers

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
3010	DOT Administration	Account Specialist III	2368	Road Fund	Delete	(1.00)
4010	Public Health	Administrative Secretary	3674	Unfunded	Delete	(1.00)
4010	Public Health	Account Specialist III	3922	Unfunded	Delete	(1.00)
4010	Public Health	SR Program Specialist	4306	Unfunded	Delete	(1.00)
4010	Public Health	SR Community Health Worker	4344	Unfunded	Delete	(1.00)
4010	Public Health	Emergency Medical Services Specialist	4364	Unfunded	Delete	(1.00)
4010	Public Health	Emergency Medical Services Coordinator	4365	Unfunded	Delete	(1.00)
4010	Public Health	Emergency Medical Services Administrator	4366	Unfunded	Delete	(1.00)
4010	Public Health	Staff Services Manager II	4484	Unfunded	Delete	(1.00)
4010	Public Health	SR Program Specialist	4490	Unfunded	Delete	(1.00)
4010	Public Health	Administrative Assistant	4577	Unfunded	Delete	(1.00)
4010	Public Health	Program Administrator	4580	Unfunded	Delete	(1.00)
4010	Public Health	SR Program Specialist	4585	Unfunded	Delete	(1.00)
4011	Public Health - Environment Health	Department Analyst II	TBD	Fed, State, Realignment	Add	1.00
4011	Public Health - Environment Health	Program Specialist II	4491	Fed, State, Realignment	Delete	(1.00)
4011	Public Health - Environment Health	Environmental Health Spec II	4120	Fed, State, Realignment	Delete	(1.00)
4011	Public Health - Environment Health	Environmental Health Mgr	1341	Fed, State, Realignment	Delete	(1.00)
4011	Public Health - Environment Health	Sr Environmental Health Spec	TBD	Fed, State, Realignment	Add	1.00
4011	Public Health - Environment Health	Administrative Assistant	4588	Fed, State, Realignment	Delete	(1.00)
4011	Public Health - Environment Health	Staff Assistant III	TBD	Fed, State, Realignment	Add	1.00
4011	Public Health - Environment Health	Environmental Health Spec II	3256	Fed, State, Realignment	Add	1.00
4013	Public Health	Senior Public Health Nurse	3859	Unfunded	Delete	(1.00)
4013	Public Health	Senior Public Health Nurse	3869	Unfunded	Delete	(1.00)
4013	Public Health Nursing	Secretary	4153	Unfunded	Delete	(1.00)
4013	Public Health Nursing	Administrative Assistant	4592	Unfunded	Delete	(1.00)
4049	Substance Use DT	Staff Assistant III	3644	Unfunded	Delete	(1.00)
4049	Substance Use DT	Substance Abuse Tx Supervisor	3662	Unfunded	Delete	(1.00)
4049	Substance Use DT	Deputy Director SUDT	3681	Unfunded	Delete	(1.00)

Attachment D

FY 24-25 Position Allocation Table - Additions/Deletions/Transfers

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
4049	Substance Use DT	Substance Abuse Counselor II	3682	Unfunded	Delete	(1.00)
4049	Substance Use DT	Substance Abuse Counselor II	3687	Unfunded	Delete	(1.00)
4049	Substance Use DT	Substance Abuse Counselor II	3694	Unfunded	Delete	(1.00)
4049	Substance Use DT	Secretary	4157	Unfunded	Delete	(1.00)
4050	Mental Health	Chief Psychiatrist	650	Unfunded	Delete	(1.00)
4050	Mental Health	Mental Health Clinician II	2833	Unfunded	Delete	(1.00)
4050	Mental Health	Staff Assistant III	4096	Unfunded	Delete	(1.00)
4050	Mental Health	Sr Community Health Worker	4538	Unfunded	Delete	(1.00)
4051	Mental Health Svcs Act	Program Administrator	4492	Unfunded	Delete	(1.00)
4052	MH Treatment Act - MB	Admin Project Manager - Measure B	4285	Unfunded	Delete	(1.00)
5010	Social Services	Account Specialist II	1245	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Assistant III	1873	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Program Specialist II	4167	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker III	4181	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Services Manager II	4560	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Assistant III	4477	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Services Administrator	2579	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Assistant II	4482	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Account Specialist II	1325	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Employ & Training Worker II	2359	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Account Specialist Supervisor	3270	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Screeener	3968	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Eligibility Specialist III	4436	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Community Health Service Spec II	4644	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Vocational Assistant	4054	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Vocational Assistant	4121	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Vocational Assistant	4122	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Sr Program Manager	4165	Fed, State, Realignment	Delete	(1.00)

Attachment D

FY 24-25 Position Allocation Table - Additions/Deletions/Transfers

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
5010	Social Services	Supervising Staff Assistant	4319	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Assistant II	797	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	1319	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	1423	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	1427	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Supervisor II-A	1874	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Supervisor II-A	2298	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	2637	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	2659	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	2715	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker IV-B	2719	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker IV-B	2724	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	4043	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Vocational Assistant	4053	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Program Specialist II	4126	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker IV-B	4127	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker IV-B	4128	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Supervisor II-A	4148	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Program Specialist II	4174	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Legal Secretary II	4349	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker IV-C	4439	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Eligibility Specialist III	967	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Welfare Investigator II	3415	Fed, State, Realignment	Delete	(1.00)
6110	Library	Branch Librarian	4089	Special District Fund	Delete	(1.00)
6110	Library	Library Assistant	3918	Special District Fund	Delete	(1.00)
6110	Library	Library Assistant	3917	Special District Fund	Delete	(0.50)
6110	Library	Library Technician	4130	Special District Fund	Delete	(1.00)
6110	Library	Library Technician	4129	Special District Fund	Delete	(1.00)

Attachment D

FY 24-25 Position Allocation Table - Additions/Deletions/Transfers

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	0.50
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	0.50
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	0.50
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	1.00
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	1.00
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	1.00
Budget Unit Transfer						-
1160	General Services Agency	Department Analyst II	4572	General Fund	Transfer Out	(1.00)
1610	Buildings & Grounds	Department Analyst II	4572	General Fund	Transfer In	1.00
1160	General Services Agency	Administrative Assistant	4570	General Fund	Transfer Out	(1.00)
1610	Buildings & Grounds	Administrative Assistant	4570	General Fund	Transfer In	1.00
Other						1.40
4011	Public Health - Environmental Health	Environmental Health Spec II	3256	Fed, State, Realignment	Add	0.40
2080	Public Defender	Caseworker	4450	General Fund	Add (funding)	1.00
2310	Sheriff	Supervising Legal Secretary	4342	General Fund	Freeze/Unfund	-
2510	Jail	Cook	965	General Fund	Freeze/Unfund	-
2510	Jail	Cook	4185	General Fund	Freeze/Unfund	-

Attachment E

FY 24-25 Position Allocation Table - Delete Vacant Unfunded Frozen & Vacant 18+ Months

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
Delete						(61.00)
0327	Air Quality	Air Quality Technician	4019	Vacant Unfunded Frozen	Delete	(1.00)
0327	Air Quality	Deputy Air Pollution Control Officer	4529	Vacant Unfunded Frozen	Delete	(1.00)
0327	Air Quality	Air Quality Engineer II	4531	Vacant Unfunded Frozen	Delete	(1.00)
0377	Mendo County Fair	Sr Fair Maint Worker	2	Vacant Unfunded Frozen	Delete	(1.00)
0377	Mendo County Fair	Fair Intermediate CL	4	Vacant Unfunded Frozen	Delete	(1.00)
0418	PH WIC	Administrative Assistant	4574	Vacant Unfunded Frozen	Delete	(1.00)
1020	Executive Office	Asst Chief Executive Officer	3385	Vacant Unfunded Frozen	Delete	(1.00)
1130	Treasurer-Tax Collector	Account Specialist III	2075	Vacant Unfunded Frozen	Delete	(1.00)
1320	Human Resources	HR Analyst II	3344	Vacant Unfunded Frozen	Delete	(1.00)
1320	Human Resources	HR Analyst II	4106	Vacant Unfunded Frozen	Delete	(1.00)
1610	Buildings & Grounds	Custodian	3500	Vacant Unfunded Frozen	Delete	(1.00)
1910	Engineering & Technical Asst	Airport Operations Specialist	4377	Vacant 18+ Months	Delete	(1.00)
1960	Information Services	Information Svcs Division Mgr	3556	Vacant Unfunded Frozen	Delete	(1.00)
1960	Information Services	Business Systems Analyst	4513	Vacant Unfunded Frozen	Delete	(1.00)
2012	Court AB233 Program	Revenue Recovery Specialist	3331	Vacant Unfunded Frozen	Delete	(1.00)
2085	Alternate Defender	Deputy Public Defender II	4408	Vacant Unfunded Frozen	Delete	(1.00)
2085	Alternate Defender	Staff Assistant I	4409	Vacant Unfunded Frozen	Delete	(1.00)
2710	Agriculture	Super Agr Measure Stand Splcst	4627	Vacant Unfunded Frozen	Delete	(1.00)
2810	Cannabis Program	Planner II	4499	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Chief Planner	3471	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Staff Assistant III	4423	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Code Enforcement Officer II	4460	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Code Enforcement Officer II	4461	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Code Enforcement Officer II	4464	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Code Enforcement Officer II	4465	Vacant Unfunded Frozen	Delete	(1.00)
2860	Animal Care	Animal Facility Attendant	3462	Vacant Unfunded Frozen	Delete	(1.00)
2910	Disaster Recovery	Conf Administrative Assistant	4396	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Engineering Technician II	153	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Heavy Equipment Mechanic	585	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Sr Heavy Equipment Mechanic	602	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Sr Engineering Technician	2381	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Environmental Compliance Spec	3380	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Right of Way/Environ Agent	3826	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Civil Engineer	3994	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4193	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4198	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4199	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4205	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4219	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4225	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4229	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4230	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4231	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4232	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4234	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4236	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4238	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4239	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Supervisor I	4241	Vacant Unfunded Frozen	Delete	(1.00)
4010	Public Health	Sr Department Analyst	4307	Vacant Unfunded Frozen	Delete	(1.00)
4010	Public Health	Program Administrator	4424	Vacant Unfunded Frozen	Delete	(1.00)
4010	Public Health	Sr Program Specialist	4587	Vacant Unfunded Frozen	Delete	(1.00)
4013	Public Health Nursing	Administrative Assistant	4594	Vacant Unfunded Frozen	Delete	(1.00)
4049	Substance Use Disorder Trtmnt	Substance Abuse Counselor II	3695	Vacant Unfunded Frozen	Delete	(1.00)
4049	Substance Use Disorder Trtmnt	Sr Substance Abuse Counselor	3713	Vacant Unfunded Frozen	Delete	(1.00)
4050	Mental Health	Mental Health Clinician II	2684	Vacant Unfunded Frozen	Delete	(1.00)
4050	Mental Health	Mental Health Clinician II	2925	Vacant Unfunded Frozen	Delete	(1.00)

Attachment E

FY 24-25 Position Allocation Table - Delete Vacant Unfunded Frozen & Vacant 18+ Months

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
4050	Mental Health	Mental Health Clinician II	2971	Vacant Unfunded Frozen	Delete	(1.00)
4072	Whole Person Cares	Sr Program Specialist	4431	Vacant Unfunded Frozen	Delete	(1.00)
4080	Public Health CCS	Sr Public Health Nurse	4190	Vacant Unfunded Frozen	Delete	(1.00)
5010	Social Services	Social Worker Supervisor II-A	1247	Vacant 18+ Months	Delete	(1.00)

PROJECTS	Total Five Year Funding		2024-25			2025-26		2026-27		2027-28		2028-29	
	General Fund	Non-GF	GF - Carry Forward	New General Fund	Non-GF	General Fund	Non-GF	General fund	Non-GF	General fund	Non-GF	General fund	Non-GF
Roof Replacements													
Administration Center Roof & HVAC Phase III	\$ 3,050,000	\$ -	\$ 50,000	\$ 500,000	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Willits Justice Center Roof Replacement	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Health-Mental Health Roof & HVAC	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
Ukiah Library Roof & HVAC	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -
Willits Veterans Hall Roof Replacement	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Courthouse Annex - Public Defender Roof Replacement	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -
Ukiah Transportation Office & Shop Roof Replacement	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ 400,000	\$ -
Roof Replace/Recoating - All Buildings	\$ 620,000	\$ 425,000	\$ -	\$ 75,000	\$ 80,000	\$ 200,000	\$ 80,000	\$ 120,000	\$ 75,000	\$ 100,000	\$ 90,000	\$ 125,000	\$ 100,000
Roof Replacement Totals	\$ 5,320,000	\$ 4,325,000	\$ 50,000	\$ 575,000	\$ 80,000	\$ 3,000,000	\$ 1,980,000	\$ 420,000	\$ 2,075,000	\$ 750,000	\$ 90,000	\$ 525,000	\$ 100,000
Energy Efficiency Retrofitting & HVAC Upgrades													
Willits Library Grant Solar and Back-up Power System	\$ -	\$ 495,000	\$ -	\$ -	\$ 400,000	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESCO Energy Savings Measures - Yokayo Center	\$ -	\$ 650,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 400,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
ESCO Energy Savings Measures - Administration Campus	\$ 750,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 450,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
ESCO Solar Installations	\$ 150,000	\$ 900,000	\$ -	\$ 50,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -
EV Charging Stations	\$ 275,000	\$ 1,150,000	\$ -	\$ 175,000	\$ 650,000	\$ -	\$ -	\$ 50,000	\$ 250,000	\$ -	\$ -	\$ 50,000	\$ 250,000
Housing Units Critical HVAC Replacement	\$ 240,000	\$ -	\$ -	\$ 60,000	\$ -	\$ 120,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
Other Buildings - HVAC Replacement	\$ 420,000	\$ 295,000	\$ 100,000	\$ -	\$ 60,000	\$ 70,000	\$ 50,000	\$ 80,000	\$ 60,000	\$ 80,000	\$ 60,000	\$ 90,000	\$ 65,000
Energy Efficiency Retrofitting & Upgrades Totals	\$ 1,835,000	\$ 2,995,000	\$ 100,000	\$ 335,000	\$ 810,000	\$ 740,000	\$ 550,000	\$ 440,000	\$ 1,260,000	\$ 80,000	\$ 60,000	\$ 140,000	\$ 315,000
Capital Facilities Maintenance & Compliance													
Willits Justice Center Exterior Repairs & Painting	\$ 160,000	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior Painting - Jail Building #2	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior Sealing Repeater Sites	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ -
Exterior Painting Remaining Buildings	\$ 400,000	\$ 285,000	\$ -	\$ -	\$ -	\$ 160,000	\$ 125,000	\$ 75,000	\$ 50,000	\$ 90,000	\$ 60,000	\$ 75,000	\$ 50,000
Interior Painting - Jail Building #1	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Interior Painting - Remaining Buildings	\$ 260,000	\$ 240,000	\$ -	\$ -	\$ 20,000	\$ 60,000	\$ 40,000	\$ 50,000	\$ 60,000	\$ 30,000	\$ 60,000	\$ 120,000	\$ 60,000
Flooring Replacements - All Buildings	\$ 465,000	\$ 540,000	\$ -	\$ -	\$ -	\$ 125,000	\$ 250,000	\$ 125,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ 90,000	\$ 90,000
Parking Lot Rehabilitation - All Facilities	\$ 450,000	\$ 485,000	\$ -	\$ -	\$ 60,000	\$ 75,000	\$ 100,000	\$ 175,000	\$ 205,000	\$ 85,000	\$ 70,000	\$ 115,000	\$ 50,000
Museum ADA Entrance & Restrooms	\$ 50,000	\$ 350,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ -
ADA Retrofitting & Upgrades - All Facilities	\$ 330,000	\$ 200,000	\$ 30,000	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 150,000	\$ 50,000
Electrical & Mechanical (Non-HVAC) Upgrades	\$ 505,000	\$ 280,000	\$ 50,000	\$ 30,000	\$ 20,000	\$ 100,000	\$ 110,000	\$ 100,000	\$ 50,000	\$ 125,000	\$ 40,000	\$ 100,000	\$ 60,000
Other Deferred Maintenance Projects	\$ 450,000	\$ 400,000	\$ -	\$ 50,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Water Damage and Insurance Claims	\$ 100,000	\$ 150,000	\$ -	\$ -	\$ 50,000	\$ 40,000	\$ 40,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Hazardous Tree Mitigation	\$ 230,000	\$ 130,000	\$ 50,000	\$ 20,000	\$ 20,000	\$ 50,000	\$ 30,000	\$ 40,000	\$ 30,000	\$ 40,000	\$ 30,000	\$ 30,000	\$ 20,000
Capital Facilities Maintenance & Compliance Totals	\$ 3,815,000	\$ 3,060,000	\$ 380,000	\$ 100,000	\$ 170,000	\$ 760,000	\$ 845,000	\$ 980,000	\$ 1,015,000	\$ 780,000	\$ 530,000	\$ 815,000	\$ 500,000
Fire-Life-Safety / Modernization Ageing Facilities													
Courthouse Relocation Planning & Design	\$ 400,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 50,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -
Administration Center Traffic & Parking Study	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Agriculture - Farm Advisor Porch Reconstruction	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Probation - Exiting and Fire Safety	\$ 350,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 200,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -
Fire-Life-Safety Compliance Improvements All Buildings	\$ 850,000	\$ 450,000	\$ -	\$ 50,000	\$ -	\$ 200,000	\$ 100,000	\$ 200,000	\$ 150,000	\$ 200,000	\$ 100,000	\$ 200,000	\$ 100,000
DOT Road Yard Facility Replacement Program	\$ 1,000,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 350,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -
Asbestos and Lead Abatement (Paint & Flooring)	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
HIRSCH and other Security Improvements	\$ 105,000	\$ 105,000	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000	\$ 25,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 20,000	\$ 20,000
Fire Alarm and Fire Suppression Systems	\$ 305,000	\$ 235,000	\$ -	\$ 40,000	\$ -	\$ 75,000	\$ 50,000	\$ 65,000	\$ 75,000	\$ 75,000	\$ 60,000	\$ 50,000	\$ 50,000

Workflow/Staffing Remodel Requests	\$ 425,000	\$ 450,000	\$ 25,000	\$ -	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other Departmental Small Projects	\$ 255,000	\$ 250,000	\$ 25,000	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Fire-Life-Safety / Modernization Ageing Facilities Totals	\$ 3,380,000	\$ 1,580,000	\$ 50,000	\$ 220,000	\$ 100,000	\$ 1,030,000	\$ 355,000	\$ 765,000	\$ 425,000	\$ 675,000	\$ 360,000	\$ 640,000	\$ 340,000
Major Projects - Capital Improvements													
Microwave System Infrastructure Improvements	\$ 500,000	\$ 670,000	\$ 500,000	\$ -	\$ 550,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Evidence Storage Relocation	\$ 2,250,000	\$ -	\$ 250,000	\$ 1,250,000	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Generators and Generator Back-ups	\$ 225,000	\$ 1,200,000	\$ -	\$ 175,000	\$ 400,000	\$ 50,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jail Expansion Project	\$ 19,000,000	\$ 25,000,000	\$ -	\$ 15,000,000	\$ 20,000,000	\$ 4,000,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Psychiatric Health Facility - Measure B		\$ 20,000,000			\$ 10,000,000		\$ 10,000,000		\$ -	\$ -	\$ -	\$ -	\$ -
Planning and Feasibility Projects	\$ 300,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 150,000	\$ 100,000	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Major Projects - Capital Improvements Totals	\$ 22,275,000	\$ 47,070,000	\$ 750,000	\$ 16,425,000	\$ 30,950,000	\$ 4,950,000	\$ 16,020,000	\$ 150,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Parks													
Bower Park Enhancement Grant	\$ -	\$ 2,200,000	\$ -	\$ -	\$ 800,000	\$ -	\$ 1,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mill Creek Park Restroom Grant	\$ 50,000	\$ 450,000	\$ 50,000	\$ -	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park Maintenance & Enhancements - other	\$ 2,390,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ -	\$ 790,000	\$ -	\$ 400,000	\$ -	\$ 400,000	\$ -
Parks Tree mitigation and Fire Fuel Reduction	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
Parks Hazard Mitigation - Other	\$ 650,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 500,000	\$ 250,000	\$ 50,000	\$ 250,000	\$ 50,000	\$ 250,000
Parks	\$ 3,440,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 950,000	\$ -	\$ 1,390,000	\$ 250,000	\$ 550,000	\$ 250,000	\$ 550,000	\$ 250,000
Sub-Total Structures and Improvements	\$ 40,065,000	\$ 59,780,000	\$ 1,330,000	\$ 17,655,000	\$ 32,110,000	\$ 11,430,000	\$ 19,750,000	\$ 4,145,000	\$ 5,125,000	\$ 2,835,000	\$ 1,290,000	\$ 2,670,000	\$ 1,505,000
Total	\$ 99,845,000	\$ 197,279,249	\$ 1,330,000	\$ 20,008,000	\$ 43,520,968	\$ 13,835,000	\$ 36,432,552	\$ 6,345,000	\$ 28,581,730	\$ 5,160,000	\$ 20,219,362	\$ 4,895,000	\$ 16,951,637
Roads & Bridges													
Corrective Maintenance	\$ 5,000,000	\$ 16,415,328	\$ -	\$ 1,000,000	\$ 215,328	\$ 1,000,000	\$ 1,500,000	\$ 1,000,000	\$ 4,900,000	\$ 1,000,000	\$ 4,900,000	\$ 1,000,000	\$ 4,900,000
Road Reconstruction	\$ -	\$ 3,316,381	\$ -	\$ -	\$ 162,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 948,781	\$ -	\$ 2,205,000
Storm Damage	\$ -	\$ 18,808,046	\$ -	\$ -	\$ 5,604,182	\$ -	\$ 5,099,301	\$ -	\$ 4,231,063	\$ -	\$ 3,873,500	\$ -	\$ -
Bridge Replacement & Retrofits	\$ -	\$ 42,442,796	\$ -	\$ -	\$ 4,815,196	\$ -	\$ 8,149,215	\$ -	\$ 12,968,667	\$ -	\$ 8,550,081	\$ -	\$ 7,959,637
Pedestrian Improvements	\$ -	\$ 1,173,783	\$ -	\$ -	\$ 31,200	\$ -	\$ 971,583	\$ -	\$ 57,000	\$ -	\$ 57,000	\$ -	\$ 57,000
Sediment Reduction/Fish Barrier Removal/Other	\$ -	\$ 2,354,915	\$ -	\$ -	\$ 292,462	\$ -	\$ 712,453	\$ -	\$ 1,050,000	\$ -	\$ 300,000	\$ -	\$ -
Roads & Bridges Totals	\$ 5,000,000	\$ 84,511,249	\$ -	\$ 1,000,000	\$ 11,120,968	\$ 1,000,000	\$ 16,432,552	\$ 1,000,000	\$ 23,206,730	\$ 1,000,000	\$ 18,629,362	\$ 1,000,000	\$ 15,121,637
County Vehicle Fleet													
Replacement of County Vehicles	\$ 4,258,000	\$ 1,415,000	\$ -	\$ 828,000	\$ 290,000	\$ 830,000	\$ 250,000	\$ 850,000	\$ 250,000	\$ 875,000	\$ 300,000	\$ 875,000	\$ 325,000
Information Technology Maintenance & Upgrades													
Microwave System Link Improvements	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IT Reserve (Equipment & Enterprise Software)	\$ 1,525,000	\$ -	\$ -	\$ 425,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 350,000	\$ -	\$ 250,000	\$ -
Countywide Document Imaging System	\$ 500,000	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ -
Information Technology Maintenance & Upgrades Totals	\$ 2,250,000	\$ -	\$ -	\$ 525,000	\$ -	\$ 575,000	\$ -	\$ 350,000	\$ -	\$ 450,000	\$ -	\$ 350,000	\$ -
Sub-Total	\$ 51,573,000	\$ 145,706,249	\$ 1,330,000	\$ 20,008,000	\$ 43,520,968	\$ 13,835,000	\$ 36,432,552	\$ 6,345,000	\$ 28,581,730	\$ 5,160,000	\$ 20,219,362	\$ 4,895,000	\$ 16,951,637
Total	\$ 197,279,249	\$ 394,555,498	\$ 2,660,000	\$ 37,663,000	\$ 77,031,936	\$ 27,670,000	\$ 72,865,104	\$ 12,690,000	\$ 57,163,460	\$ 10,320,000	\$ 40,438,724	\$ 9,790,000	\$ 33,903,274

Attachment G

FY 24-25 Fixed Assets & Structural Improvements				
BU	Department	Description	Estimate	Funding Source
0327	Air Quality Management District	Portable Monitoring Station	85,000	Non-General Fund
Air Quality Totals			85,000	
1710	Capital Improvements	Structures and Improvements	112,024	Non-General Fund
1710	Capital Improvements	Juvenile Hall Intake Counter Replacement	40,000	Non-General Fund
1710	Capital Improvements	Juvenile Hall South Fencing Improvement	40,000	Non-General Fund
1710	Capital Improvements	Juvenile Hall Additional Generator	369,223	Non-General Fund
1710	Capital Improvements	Sanhedrin Repeater Site Tower & Shelter Replacement - CI034	285,000	Non-General Fund
1710	Capital Improvements	Sanel Repeater Site Hardening - CI041	275,000	Non-General Fund
1710	Capital Improvements	Sanhedrin Underground Power Line Evaluation - CI043	50,000	Non-General Fund
1710	Capital Improvements	Admin Center Roof Replacement Project - CI052	50,000	Non-General Fund
1710	Capital Improvements	Campus Fiber Replacement Admin to 911 Bunker - CI059	30,000	Non-General Fund
1710	Capital Improvements	Electric Vehicle Charging Stations Administration - CI071	770,000	Non-General Fund
1710	Capital Improvements	Mill Creek Park Vault Toilets - CI072	377,664	Non-General Fund
1710	Capital Improvements	HGMP Generators for Critical Facilities - CI073	230,000	Non-General Fund
1710	Capital Improvements	Facilities Preparation for Jail Expansion - CI077	5,000	Non-General Fund
1710	Capital Improvements	Bower Park Restoration/Improvements - CI079	350,000	Non-General Fund
1710	Capital Improvements	Replace Damaged Juvenile Hall Basketball Court - CI088	125,000	Non-General Fund
1710	Capital Improvements	Agriculture-Farm Advisor Main Entry Repairs - CI095	180,000	Non-General Fund
1710	Capital Improvements	Evidence Storage Facility Relocation - CI096	215,000	Non-General Fund
1710	Capital Improvements	Sealing and Paint at Jail Bldg. 2 - CI995	200,000	Non-General Fund
1710	Capital Improvements	Museum ADA Entry and Restrooms - CI996	50,000	Non-General Fund
1710	Capital Improvements	911 & MCSO Communications Bunker & Electrical up - CI999	2,087,195	Non-General Fund
1712	Capital Projects	Construction in Progress - Jail - CP915	30,465,722	Non-General Fund
1713	Capital Projects - MHTA	Construction in Progress - MHTA	12,030,000	Non-General Fund
1715	Capital Projects - CILB	Ukiah Roof Design	80,000	Non-General Fund
1715	Capital Projects - CILB	Willits Branch Roof and Solar Project	494,080	Non-General Fund
1715	Capital Projects - CILB	Willits Interior Refresh Design Phase	50,000	Non-General Fund
1715	Capital Projects - CILB	Coast Toshiba Copier	9,000	Non-General Fund
1715	Capital Projects - CILB	Round Valley Toshiba Copier	9,000	Non-General Fund
1715	Capital Projects - CILB	Willits Toshiba Copier	9,000	Non-General Fund
Capital Improvements / Projects Totals			48,987,908	
2310	Sheriff's Office	911 Audio Recorder	50,000	General Fund
2310	Sheriff's Office	QNAP Server	55,000	General Fund
Sheriff's Office Totals			105,000	
2310	Jail	Deck Oven	23,584	General Fund
2310	Sheriff's Office	Vehicle Replacement	267,000	General Fund
Jail Totals			290,584	
2852	Micrographics Fund	Front Counter Remodel for Scanner	15,000	Non-General Fund
2852	Micrographics Fund	Large Format Scanner	8,000	Non-General Fund
Micrographics Totals			23,000	

Attachment G

FY 24-25 Fixed Assets & Structural Improvements				
BU	Department	Description	Estimate	Funding Source
4011	Environmental Health	Vehicle Replacement	84,960	Non-General Fund
4011	Environmental Health	Photoionization Detector	6,040	Non-General Fund
Environmental Health Total			91,000	
4511	Landfill Closure	Landfill Pump Replacements	12,000	Non-General Fund
Solid Waste Landfill --- Totals			12,000	
5010	Social Services	Vehicle Replacement	73,792	Non-General Fund
Social Services Totals			73,792	
Total Requests			49,668,284	

Attachment H

			FY 24-25 Operating Transfers - CEO Proposed												
			Operating Transfers in (OTI) 82-7802												
CEO Proposed	Fund/BU	Operating Transfer Out (OTO) 86-5802	Non-Departmental 1100-1000	Assessor 1100-1120	Land Improvement 1100-1910	Clerk-Recorder 1100-1941	Misc 1100-1940	Juvenile Hall 1100-2550	Probation 1100-2560	Planning 1100-2851	Round Valley Airport 1100-3050	Little River Airport 1100-3060	Public Health Admin 1100-4010	Public Health Nursing 1100-4013	Emergency Medical Services 1100-4016
Non-Departmental	1100-1000	13,514,466.00													
Facilities	1100-1610	52,995.00	-				45,195								
Juvenile Hall	1100-2550	584,223.00													
Agriculture	1100-2710	25,000.00													
Transitional Housing	1100-4073	300,000.00													
Solid Waste	1100-4510	151,156.00													
Social Services	1100-5010	210,832.00													
Capital Outlay	1201-1710	257,941.00	257,941												
Round Valley Airport Capital	1207-3080	20,000.00									20,000				
Little River Airport Capital	1208-3090	20,000.00										20,000			
Juvenile & Youth	1209-2551	508,715.00						508,715							
Juvenile Justice	1211-2561	194,986.00							194,986						
Recorder - Modernization	1217-1942	30,000.00				30,000									
Property Characteristics	1220-1122	20,000.00		20,000											
Mental Health ServicesMH	1221-4050	3,970,135.00													
Planning & Building - Special Projects	1222-2852	33,000.00								33,000					
Mental Health Services Act	1223-4051	980,907.00													
Mental Health Treatment (Measure B)	1224-4052	12,030,000.00													
Disaster Recovery	1225-2910	7,505,472.00	2,475,349		800,000										250,000
Intergovernmental (IGT)	1226-4071	3,771,222.00											1,211,013	1,849,904	
Opioid Abatement	1230-4045	139,000.00													
Debt Services	1400-8010	6,550,000.00													
Welfare Admin Reserve	2320-5030	32,031,298.00													
AFDC - Federal AFDC	2321-5031	11,388,030.00													
Medi-Cal	2322-5032	6,851,500.00													
Food Stamp	2323-5033	7,108,304.00													
Public Health Realignment	2850-4081	2,820,148.00											1,245,800	130,384	
Welfare Realignment	2852-4083	18,257,370.00							141,002						
Mental Health Realignment	2853-4084	3,558,323.00													
YOBG - JJRA2011	2857-4088	727,062.00						233,283	493,779						
2011 CCP	2858-4089	1,843,204.00							1,843,204						
Growth Funds for multiple Juvenile 2011 Realignment	2859-4090	900,426.00						659,965	240,461						
Hth/Human Svcs Realign 2011	2862-4093	17,202,626.00													
Mental Health Realignment 2011	2864-4095	11,593,965.00													
AQMD Grants	4720-0472	177,000.00													
Health Insurance	7150-0715	500,098.00													
	Total Trans Out	165,829,404	2,733,290	20,000	800,000	30,000	45,195	1,401,963	2,913,432	33,000	20,000	20,000	2,456,813	1,980,288	250,000
	Total Trans In	165,829,404	2,733,290	20,000	800,000	30,000	45,195	1,401,963	2,913,432	33,000	20,000	20,000	2,456,813	1,980,288	250,000
	diff	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Attachment H

		2024-25 Operating Transfers - CEO Proposed												
		Operating Transfers in (OTI) 82-7802												
CEO Proposed	Fund/BU	Operating Transfer Out (OTO) 86-5802	Wellness 1100-4025	Transitional Housing 1100-4073	CA Children Services 1100-4080	Social Services 1100-5010	Calworks/Foster 1100-5130	In Home Support Services 1100-5170	Roads 1200-3010	Cap Imp 1201-1710	Landfill Closure 1202-4511	Library 1205-6110	Mental Health Services 1221-4050	Mental Health Services Act 1223-4051
Non-Departmental	1100-1000	13,514,466.00							4,171,820			2,009,647		
Facilities	1100-1610	52,995.00								7,800				
Juvenile Hall	1100-2550	584,223.00								584,223				
Agriculture	1100-2710	25,000.00												
Transitional Housing	1100-4073	300,000.00		300,000										
Solid Waste	1100-4510	151,156.00									151,156			
Social Services	1100-5010	210,832.00												
Capital Outlay	1201-1710	257,941.00												
Round Valley Airport Capital	1207-3080	20,000.00												
Little River Airport Capital	1208-3090	20,000.00												
Juvenile & Youth	1209-2551	508,715.00												
Juvenile Justice	1211-2561	194,986.00												
Recorder - Modernization	1217-1942	30,000.00												
Property Characteristics	1220-1122	20,000.00												
Mental Health ServicesMH	1221-4050	3,970,135.00												3,970,135
Planning & Building - Special Projects	1222-2852	33,000.00												
Mental Health Services Act	1223-4051	980,907.00											953,802	
Mental Health Treatment (Measure B)	1224-4052	12,030,000.00												
Disaster Recovery	1225-2910	7,505,472.00								2,818,427				
Intergovernmental (IGT)	1226-4071	3,771,222.00			710,305									
Opioid Abatement	1230-4045	139,000.00												
Debt Services	1400-8010	6,550,000.00												
Welfare Admin Reserve	2320-5030	32,031,298.00				32,031,298								
AFDC - Federal AFDC	2321-5031	11,388,030.00					11,388,030							
Medi-Cal	2322-5032	6,851,500.00				6,851,500								
Food Stamp	2323-5033	7,108,304.00				7,108,304								
Public Health Realignment	2850-4081	2,820,148.00			93,964									
Welfare Realignment	2852-4083	18,257,370.00				1,343,726	10,217,836	6,554,806						
Mental Health Realignment	2853-4084	3,558,323.00											2,723,899	
YOBG - JJRA2011	2857-4088	727,062.00												
2011 CCP	2858-4089	1,843,204.00												
Growth Funds for multiple Juvenile 2011 Realignment	2859-4090	900,426.00												
Hth/Human Svcs Realign 2011	2862-4093	17,202,626.00				8,620,440	8,582,186							
Mental Health Realignment 2011	2864-4095	11,593,965.00											11,593,965	
AQMD Grants	4720-0472	177,000.00												
Health Insurance	7150-0715	500,098.00	500,098	-										
	Total Trans Out	165,829,404	500,098	300,000	804,269	55,955,268	30,188,052	6,554,806	4,171,820	3,410,450	151,156	2,009,647	15,271,666	3,970,135
	Total Trans In	165,829,404	500,098	300,000	804,269	55,955,268	30,188,052	6,554,806	4,171,820	3,410,450	151,156	2,009,647	15,271,666	3,970,135
	diff	-	-	-	-	-	-	-	-	-	-	-	-	-

Attachment H

			2024-25 Operating Transfers - CEO Proposed										
			Operating Transfers in (OTI) 82-7802										
CEO Proposed	Fund/BU	Operating Transfer Out (OTO) 86-5802	Intergovernmental 1226-4071	Substance Use Disorder 1229-4049	Fire Agency Funding 1240-2610	Capital Projects 1300-1712	Cap Proj Meas B 1301-1713	Debt Svc 1400-8010	Water Agency 3260-0326	AQMD 3270-0327	Vehicle Replace 7110-0711	IT Reserve 7170-0717	Total Trans In
Non-Departmental	1100-1000	13,514,466.00			4,505,000			2,656,494	171,505			-	13,514,466
Facilities	1100-1610	52,995.00											52,995
Juvenile Hall	1100-2550	584,223.00											584,223
Agriculture	1100-2710	25,000.00									25,000		25,000
Transitional Housing	1100-4073	300,000.00											300,000
Solid Waste	1100-4510	151,156.00											151,156
Social Services	1100-5010	210,832.00						210,832					210,832
Capital Outlay	1201-1710	257,941.00											257,941
Round Valley Airport Capital	1207-3080	20,000.00											20,000
Little River Airport Capital	1208-3090	20,000.00											20,000
Juvenile & Youth	1209-2551	508,715.00											508,715
Juvenile Justice	1211-2561	194,986.00											194,986
Recorder - Modernization	1217-1942	30,000.00											30,000
Property Characteristics	1220-1122	20,000.00											20,000
Mental Health ServicesMH	1221-4050	3,970,135.00											3,970,135
Planning & Building - Special Projects	1222-2852	33,000.00											33,000
Mental Health Services Act	1223-4051	980,907.00		27,105									980,907
Mental Health Treatment (Measure B)	1224-4052	12,030,000.00					12,030,000						12,030,000
Disaster Recovery	1225-2910	7,505,472.00										1,161,696	7,505,472
Intergovernmental (IGT)	1226-4071	3,771,222.00											3,771,222
Opioid Abatement	1230-4045	139,000.00		139,000									139,000
Debt Services	1400-8010	6,550,000.00				6,550,000							6,550,000
Welfare Admin Reserve	2320-5030	32,031,298.00											32,031,298
AFDC - Federal AFDC	2321-5031	11,388,030.00											11,388,030
Medi-Cal	2322-5032	6,851,500.00											6,851,500
Food Stamp	2323-5033	7,108,304.00											7,108,304
Public Health Realignment	2850-4081	2,820,148.00	1,350,000										2,820,148
Welfare Realignment	2852-4083	18,257,370.00											18,257,370
Mental Health Realignment	2853-4084	3,558,323.00		834,424									3,558,323
YOBG - JJRA2011	2857-4088	727,062.00											727,062
2011 CCP	2858-4089	1,843,204.00											1,843,204
Growth Funds for multiple Juvenile 2011 Realignment	2859-4090	900,426.00											900,426
Hth/Human Svcs Realign 2011	2862-4093	17,202,626.00											17,202,626
Mental Health Realignment 2011	2864-4095	11,593,965.00											11,593,965
AQMD Grants	4720-0472	177,000.00								177,000			177,000
Health Insurance	7150-0715	500,098.00											500,098
													-
	Total Trans Out	165,829,404	1,350,000	1,000,529	4,505,000	6,550,000	12,030,000	2,867,326	171,505	177,000	25,000	1,161,696	165,829,404
	Total Trans In	165,829,404	1,350,000	1,000,529	4,505,000	6,550,000	12,030,000	2,867,326	171,505	177,000	25,000	1,161,696	165,829,404
	diff	-	-	-	-	-	-	-	-	-	-	-	-

County of Mendocino
BU 1000 Revenue Projections For Fiscal Year 2024-25 Projections

Revenue Description		2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Budget	2023/24 Projected	2024/25 Proposed
Current Secured Property Tax	821110	35,626,681	38,508,972	39,711,273	41,758,381	42,200,000	42,800,000	43,300,000
Current Unsecured Property Tax	821120	1,133,213	1,055,920	1,012,491	1,155,297	1,000,000	1,169,729	1,200,000
Current Supplemental Roll Taxes	821130	306,788	297,195	-	369,771	800,000	800,000	800,000
Prior Year Secured Taxes	821210	-	-	-	-	-	-	-
Prior Year Unsecured Taxes	821220	40,259	56,177	72,901	17,265	51,500	51,500	51,500
Penalties & Cost on Delinquent Taxes	821400	597,677	735,999	882,582	928,890	760,000	760,000	900,000
Sales and Use Tax - County 1% Share	821500	6,576,861	8,339,681	8,494,344	7,760,485	8,047,167	7,568,440	7,600,000
Measure P Sales Tax					1,240,888	4,200,000	4,000,000	4,000,000
Sales and Use Tax - Public Safety	821510	-	-	-	-	-	-	-
Timber Yield Taxes	821600	590,180	513,694	346,112	604,544	355,000	296,692	300,000
Transient Occupancy Tax - Camp/RV	821699	-	740,929	675,868	548,225	680,000	505,000	505,000
Highway Property Rentals	821700	664	725	1,105	1,117	-	1,424	-
Transient Occupancy Tax - Room	821701	4,784,925	7,219,977	8,585,364	7,550,530	8,000,000	7,600,000	7,600,000
Property Transfer Tax	821702	634,469	1,087,609	981,704	630,144	800,000	540,000	540,000
Property Tax In Lieu of VLF Revenues	821704	12,174,566	12,601,893	12,914,420	13,454,243	13,100,000	14,042,530	14,000,000
Property Tax In Lieu of Sales Tax (Triple Flip)	821705	-	-	-	-	-	-	-
Williamson Act Replacement Tax	821706	598,362	609,901	705,579	720,140	600,000	600,000	600,000
Cannabis Tax Revenue	821707	5,575,900	6,159,180	3,600,857	3,129,574	1,000,000	1,000,000	1,000,000
Franchise Fees	822210	911,611	1,065,921	1,115,049	1,320,931	1,100,000	1,100,000	1,300,000
Forfeiture and Penalties	823300	-	-	-	-	-	-	-
Interest Income	824100	943,759	664,208	693,515	1,867,644	690,000	690,000	750,000
Motor Vehicle In Lieu	825150	58,824	53,971	84,979	78,478	85,000	85,000	85,000
SB90 Reimbursement (State Mandated Cost)	825398	21,372	13,215	-	-	-	-	-
Homeowner's Property Tax Exemption	825481	276,500	272,080	263,347	295,102	275,000	275,000	275,000
State Other: (State Roundabout Tax Shift)	825490	130,000	130,000	130,000	130,000	130,000	130,000	130,000
Federal Grazing Fees	825650	199	1,440	55	436	-	-	-
Federal Land In Lieu Taxes	825660	699,132	733,482	768,913	803,823	770,000	836,058	850,000
Federal Other	825670	-	-	-	994,521	994,521	994,521	-
Other Government Agency Revenue (County RDA return)	825810	-	-	-	-	-	-	-
Solid Waste Fee	826315	-	-	-	-	-	-	-
County Cost Plan Charges/Property Tax Admin Fee	826402	2,551,138	3,203,410	3,270,391	3,331,979	3,700,000	5,996,140	6,000,000
Prior Year Revenue (PG&E Settlement)	827400	5,743	22,652,909	16,566	4,564	-	-	-
Sale of Fixed Assets	827500	-	-	-	-	-	-	-
Card Rebate Programs - US Bank & Bank of America	827700	112,931	125,819	156,348	186,163	200,000	200,000	200,000
Refund Jury & Witness Fees	827701	-	-	-	-	-	-	-
Tobacco Settlement Funds	827715	863,949	975,195	984,973	893,613	900,000	900,000	900,000
Opioid Settlement	827716	-	-	-	130,752	-	-	-
Operating Transfer In	827802	-	-	-	500,000	4,474,333	4,474,333	2,733,290
Operating Transfer Out	865802	-	-	-	(16,460,673)	(13,508,658)	(13,133,658)	(13,514,466)
Total Revenue		75,215,700	107,819,503	85,468,737	73,946,826	81,403,863	84,282,710	82,105,324
Total Revenue NO OTI		75,215,700	107,819,503	85,468,737	73,446,826	76,929,530	79,808,377	79,372,034
Total Revenue NO OTI, OTO		75,215,700	107,819,503	85,468,737	89,907,500	90,438,188	92,942,035	92,886,500

FY 2024/25 April Budget Workshop



Chief Executive Officer Darcie Antle



County Mission

County's mission is to...

Deliver services that meet: public safety, health, social, cultural, education, transportation, economic, and environmental needs of our communities.



Strategic Priorities





FY 2024-25 Recommended Budget Goals



REVENUE
COLLECTION



EXPENSE
MANAGEMENT



LEADERSHIP
DEVELOPMENT



FOCUS
ON MANDATED
SERVICES



REDUCE
RELIANCE ON
ONE-TIME FUNDS



REDUCE RELIANCE
ON CARRY
FORWARDS



BALANCED
BUDGET



Position Allocations

Current Allocated Positions

As of:	Allocated	Filled	Vacant	Frozen Positions
7/8/2023	1,520.40	1,114.50	405.90	182.00
3/2/2024	1,500.90	1,099.60	401.30	146.00
	19.50	14.90	4.60	36.00

Recommendation: Moving forward into FY 24/25 remove all unfunded frozen positions and vacant funded positions from the Position Allocation Table, that have been vacant for 18 months or more, with the exception of public safety positions.

Mendocino County Voluntary Separation Incentive Program (VSIP)

Employees from General Services Agency (1), Information Technology (2) and Child Support Services (1) have chosen to participate in the program.

Total payout for this program is \$91,000, with approximate annual savings of \$520,621, including benefits (24/25 \$611,621 annual savings minus \$91,000 payout = \$520,621).

CALAIM – BEHAVIORAL HEALTH REFORMS

Universal
Electronic
Health
Record

24/7
Mandated
Mobile
Crisis
Response

Documentation,
Eligibility, &
Network
Adequacy

BH System
Reform

BH Payment
Reform

Billing per
Provider
Type

CPT
Coding

Medi-Cal
Billing

Medi-Cal
Services Jail
1/2026

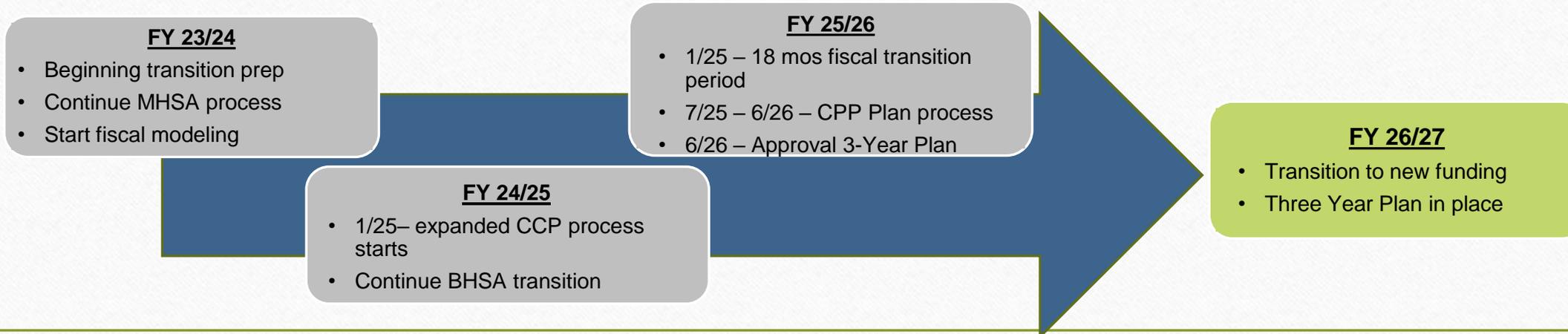
Medi-Cal
Services
Juvenile
Hall
1/2026

90 Day
Jail/Juvenile
Hall Services

BH In
Reach

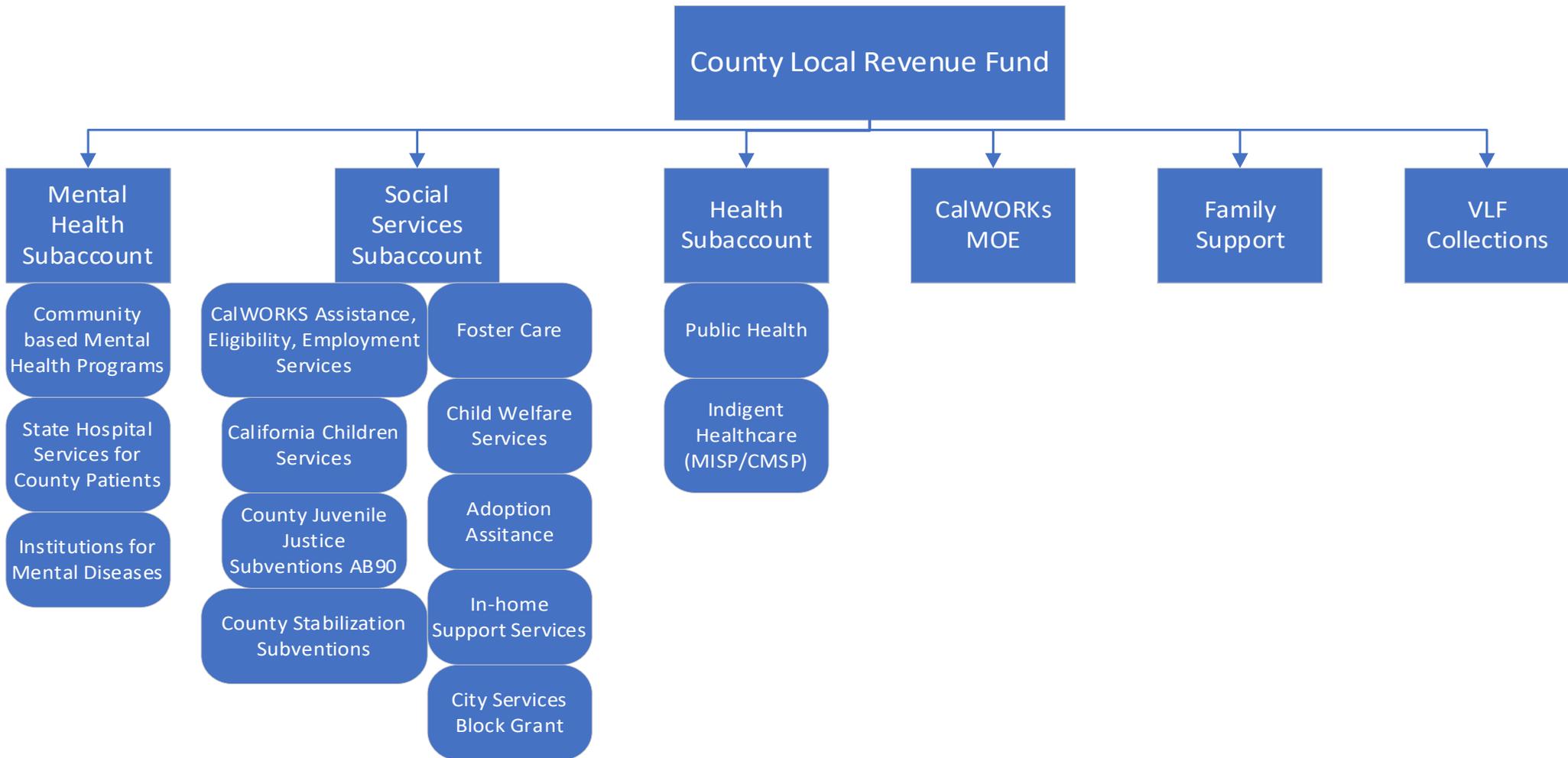
BEHAVIORAL HEALTH SERVICES ACT PROP 1

Current MHSA Allocation		BHRS Allocation	
County Allocation	95%	County Allocation	90%
Community Services & Supports	76%	Housing Interventions	30%
Prevention & Early Intervention	19%	Full-Service Partnerships (FSP)	35%
Innovation	5%	Behavioral Health Services & Supports	35%
State Directed	5%	State Directed	10%
Administration	5%	Population-Based Prevention (CDPH)	4%
		BH Workforce (HCAI)	3%
		State Administration	3%



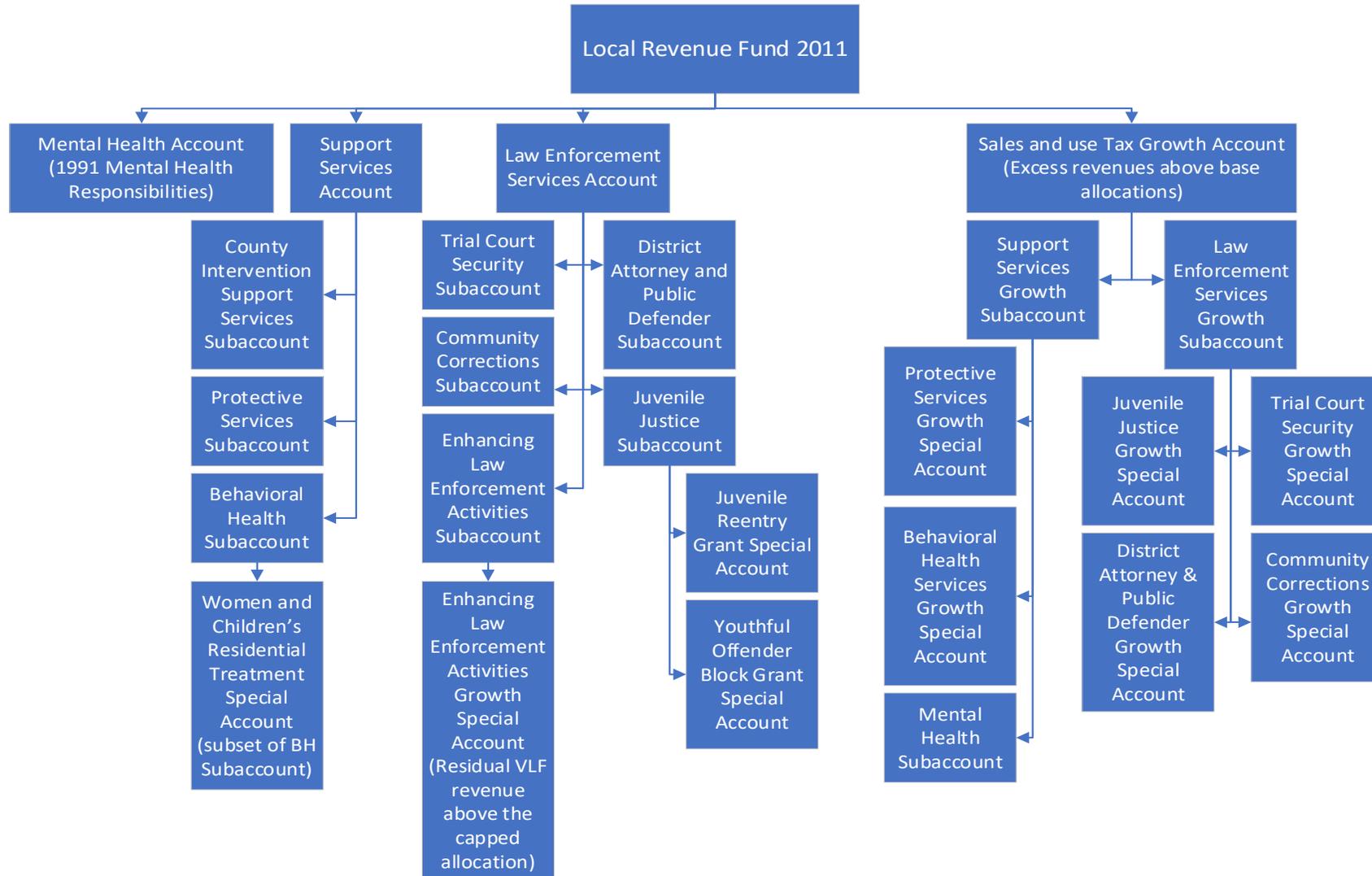


1991 Realignment Structure





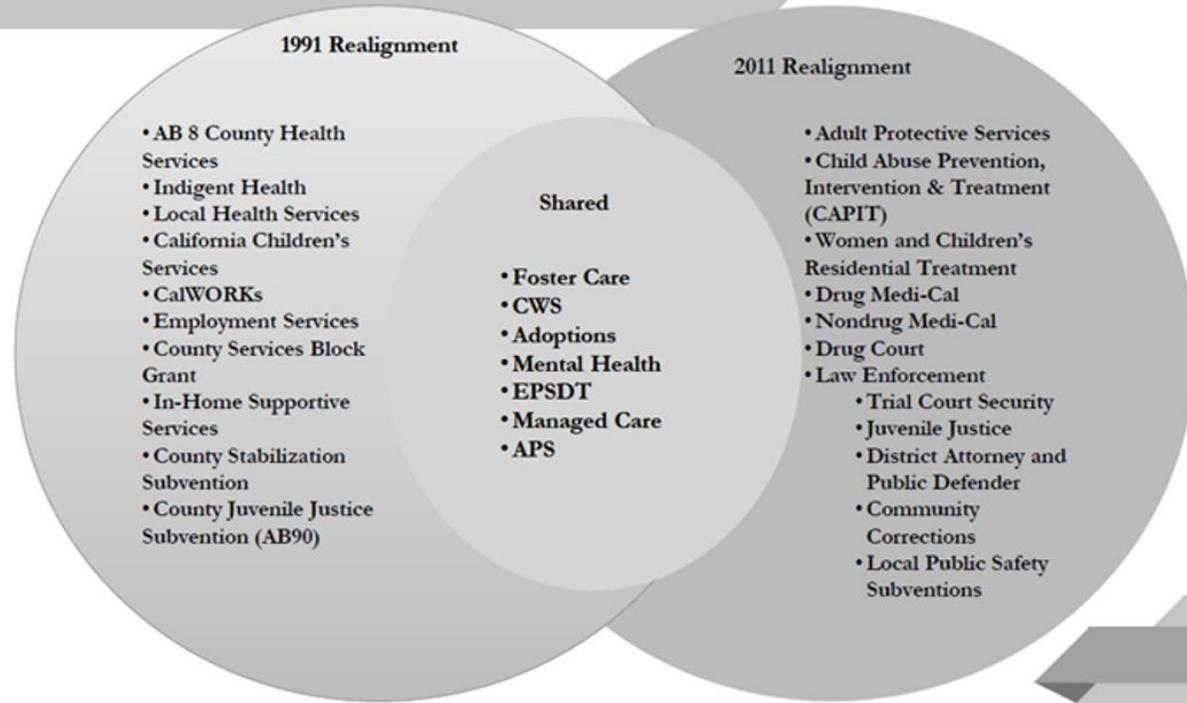
2011 Realignment Structure





Realignment Intersection

Intersection of Realignment Programs





State Budget Risk

- \$73 billion State budget deficit anticipated for FY 2024-25
 - January proposal includes modest reductions and deferrals
 - Pending May Revised
- Monitor for FY 2025-26



Budget Workshop Schedule

- April 8-12:** Budget Conferences with Departments
- April 23:** Fee Hearing
- May 7:** 3rd Quarter Report presented to BOS and Budget Workshop
- June 4-5:** Final Budget Public Hearing

FY 2024/25 April Budget Workshop



FY 2024/25 April 23rd Budget Workshop



Chief Executive Officer Darcie Antle



County Mission

County's mission is to...

Deliver services that meet: public safety, health, social, cultural, education, transportation, economic, and environmental needs of our communities.



Strategic Priorities





FY 2024-25 Recommended Budget Goals



REVENUE
COLLECTION



EXPENSE
MANAGEMENT



LEADERSHIP
DEVELOPMENT



FOCUS
ON MANDATED
SERVICES



REDUCE
RELIANCE ON
ONE-TIME FUNDS



REDUCE RELIANCE
ON CARRY
FORWARDS



BALANCED
BUDGET



General Fund NCC

- **\$15m:** FY 2024/25 Budget Deficit as of 4/23/24
 - Based on current expense projections
 - Does not include CIP (Capital Improvement Plan)
 - May increase based on Social Services submitted budget
 - Assuming no additional General Fund appropriations
- **\$79m:** Non-Departmental (ND) revenue
 - \$2.8m lower than 23/24
 - \$2.2m between Federal, Sales Tax, and TOT
 - \$650k from higher obligations
- **\$94m:** General Fund Ask



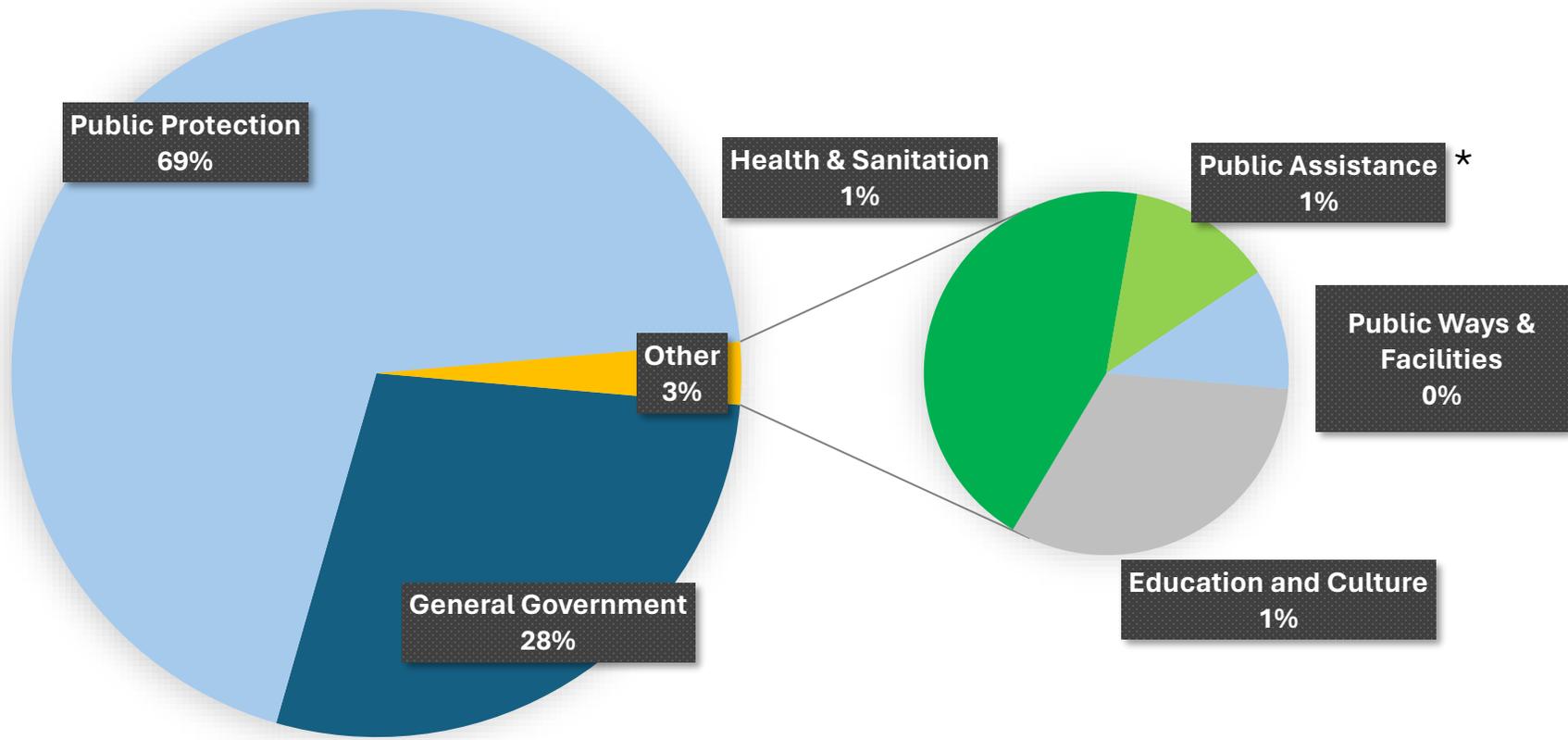
FY 2024-25 Budget Recommendations

Initial deficit offset recommendation: **\$2.5 - 4.15M**

- **Up to \$3.2M** – County Retirement reserve to offset changes in actuarial assumptions
- **\$650K** – Information Technology Service Fund Holiday – ITSF (carried forward from 23/24)
- **\$300K** – CalFire Dispatch budget adjustment based on forecasting
- Research and maximize EMS funding



General Fund NCC – Functional Areas



*Does not include full Social Services submitted budget



Functional Areas Defined

General Government

- Assessor Clerk Recorder
- Auditor
- Board of Supervisors
- County Counsel
- Executive Office
- Human Resources
- Tax Collector

Public Protection

- Agriculture
- Animal Care and Control
- Cannabis
- Child Support
- District Attorney
- Planning and Building
- Probation
- Public/Alternate Defender
- Sheriff - Coroner

Public Way & Facilities

- Department of Transportation

Health & Sanitation

- Behavioral Health
- Public Health
- Solid Waste (DOT)

Public Assistance

- Social Services

Education

- Farm Advisor
- Library

Recreation & Culture

- Museum



General Fund NCC – Functional Areas

Functional Area	24-25 Total Dept Submitted	% of Total
General Government	\$ 26,349,936	28.04%
Public Protection	\$ 65,008,369	69.18%
Public Ways & Facilities	\$ 279,955	0.30%
Health & Sanitation	\$ 1,151,566	1.23%
Public Assistance*	\$ 336,282	0.36%
Education and Culture	\$ 838,127	0.89%
	\$ 93,964,235	100%

*Does not include full Social Services submitted budget



Social Services Budget Highlights

General Assistance Budget Unit 5190

- Support & Care/SSI from 60 to 76 cases year over year

Foster Care/Adoptions Assistance Budget Unit 5130

- Foster Care: Caseloads down 7.8%, Costs up 10.7%
- Adoptions: Caseloads down 11.6%, Costs up 19%
- CalWORKs: Caseloads down 4.7%, Costs up 21.3%

In Home Support Services & Public Assistance Budget Unit 5170

- MOU \$6,302,698 up 4% to \$6,554,806

Social Services Administration Budget Unit 5010

- Salaries and Benefits costs
 - FY 23/24 \$42,436,460
 - FY 24/25 \$41,599,697
- Overhead costs
 - FY 23/24 \$10,224,910
 - FY 24/25 \$11,345,582
- Contracts costs
 - FY 23/24 \$11,416,892
 - FY 24/25 \$10,315,264



Social Services People Served

- Received 2,541 Reports of Child Abuse with 792 investigations and maintained an average monthly caseload of 337 Foster Youth and 350 Adoption Assistance cases.
- Received 1,421 Adult Protective Services Referrals with 911 investigations. Completed 1,880 IHSS Reassessments, processed 935 General Assistance applications, aided over 1,500 Veterans, and closed 85 Public Administrator/Public Guardian cases and supported 12 conservatees.
- Processed 13,486 applications for CalWORKs/CalFresh and Medi-Cal and 15,493 renewals, serving more than 40,000 Mendocino County residents with basic needs including housing, food, and medical care.
- Served 321 households through Bringing Families Home and Front Door for Families housing programs.



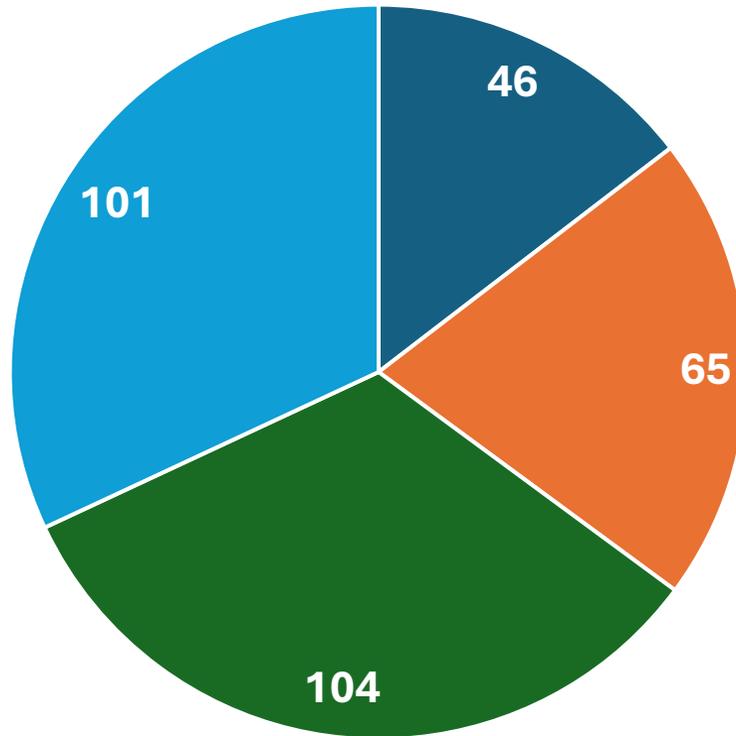
Social Services Financial Supports

Financial Supports to County Residents Through State and Federal Funding

- \$3.15 million awarded to Veterans and their dependents
- \$42.5 million in supplemental food assistance issued to CalFresh households
- \$9.35 million in cash grants issued to CalWORKs families to meet basic needs
- \$20.9 million in Adoptions Assistance and Foster Care payment issued to support children
- \$2 million for Homeless and housing assistance



Social Services Staffing



- Administration
- Adult and Aging Services
- Employment and Family Services
- Family And Children Services

**as of 2/29/24



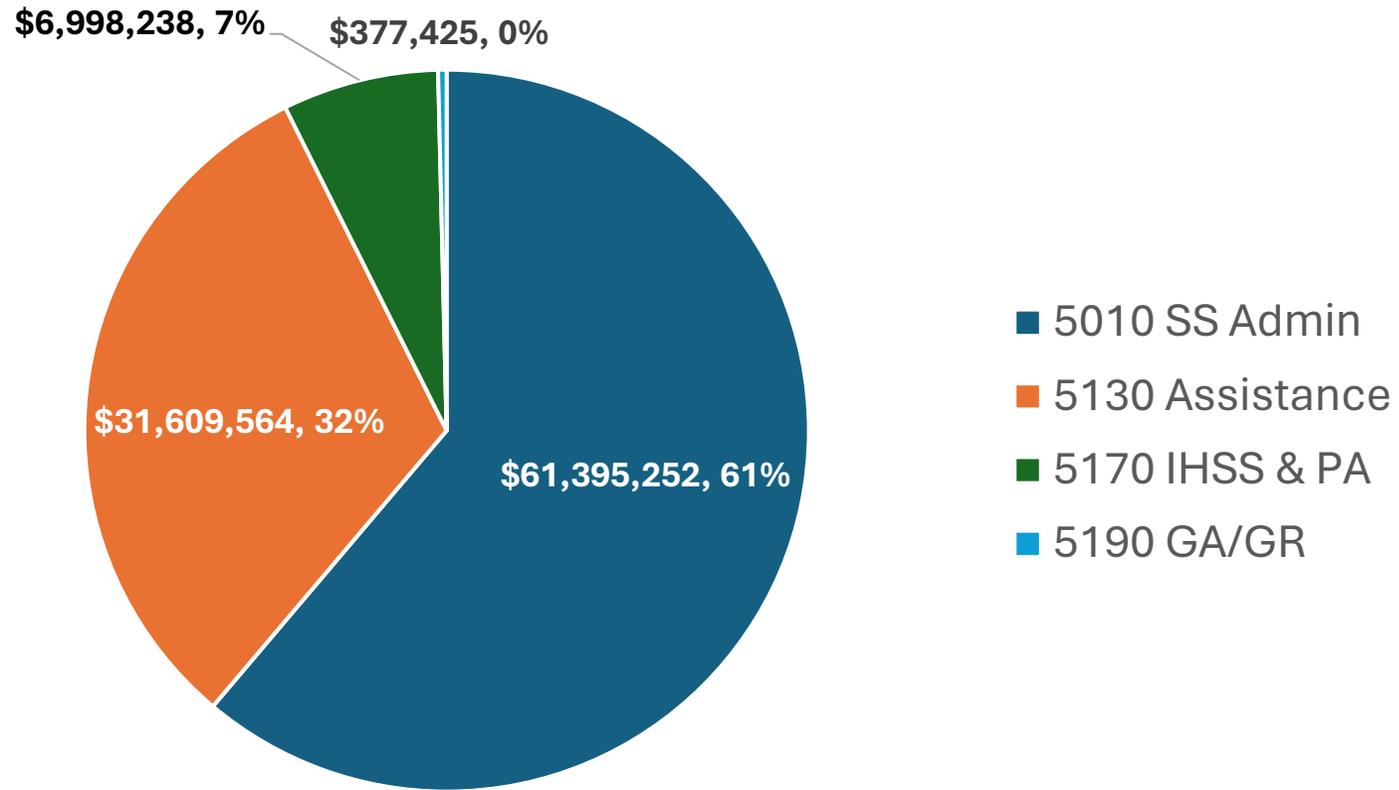
Social Services Budget Units

Each Budget Unit (BU) requires expenditure authority:

- 1) **Social Services Administration Budget Unit 5010**
 - This is all Staff, Overhead, and Contracts.
- 2) **Social Services Assistance Budget Unit 5130**
 - This is Foster Care and Adoptions, and CalWORKs Assistance payments.
- 3) **IHSS and Public Authority Budget Unit 5170**
 - This is IHSS Provider wages & supports.
- 4) **General Assistance/General Relief Budget Unit 5190**
 - This is Welfare and Institutions Code 17000. i.e. Cash, housing, clothing, necessities, and health and decency, assistance.
- 5) **Homeless Services Budget Unit 0446**
 - This Budget Unit tracks grants related to homeless and housing assistance.

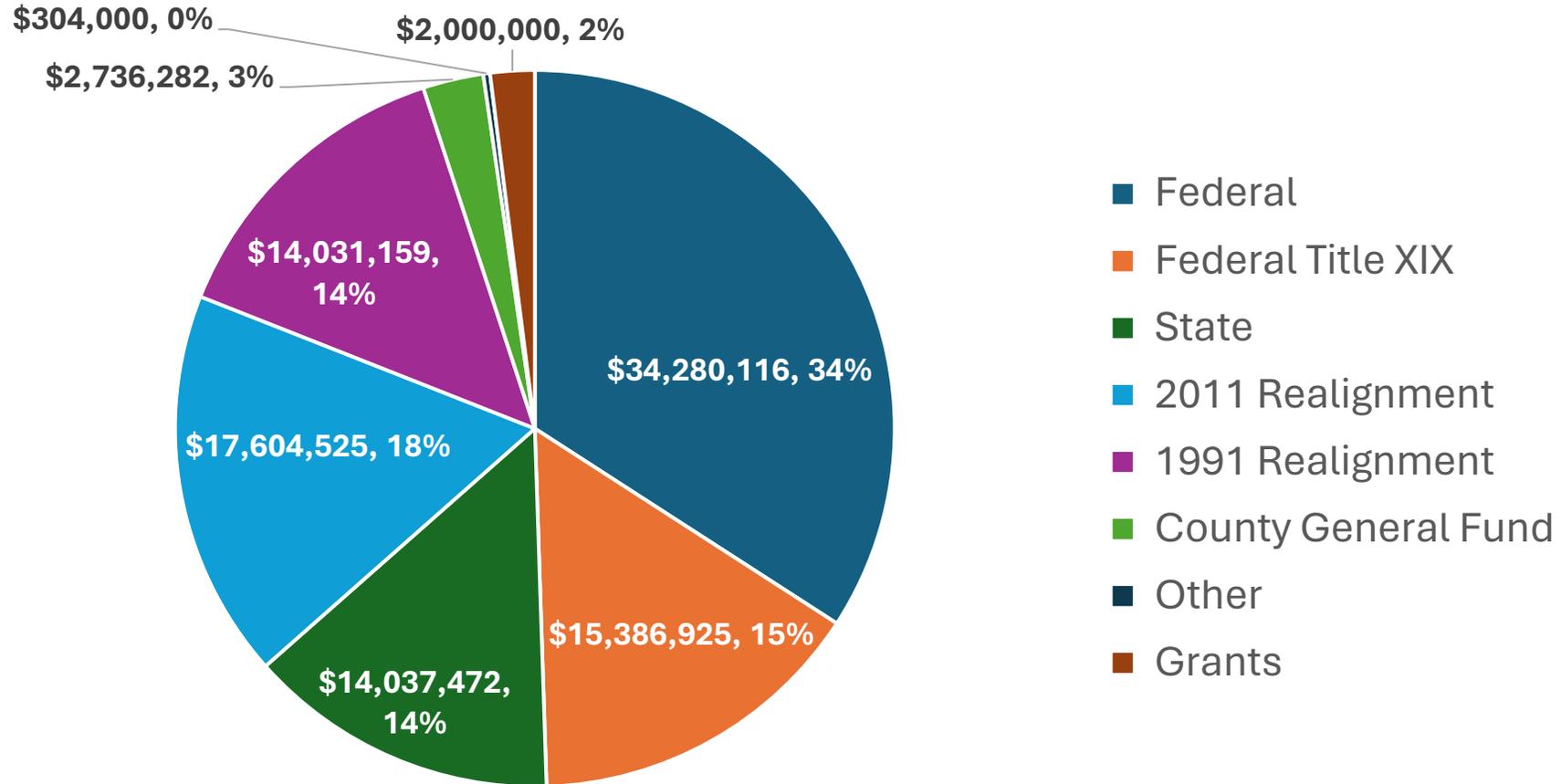


Social Services Budget Unit Expenditures





Social Services Funding Ratio





State Budget Update

April announcement reduces \$17B from state budget as part of Early Action Budget Package

Reductions - \$3.6 billion



- CalWORKs - \$336.6m
- Watershed Climate Resiliency - \$206.5m
- Broadband – Loan Loss Reserve - \$150m
- Climate Innovation Program - \$100m
- Foreclosure Intervention Housing Preservation Program - \$85m

Delays - \$3.1 billion



- Behavioral Health Bridge Housing - \$235m
- CA Jobs First - \$183.3m
- Broadband Last Mile - \$100m
- Clean Energy Reliable Investment Plan - \$100m
- Health and Human Services Innovator - \$74m

Revenues - \$5.2 billion



- AIDS Drug Assistance Program Rebate Fund Loan - \$500m

Fund Shifts - \$3.2 billion



- Greenhouse Gas Reduction Fund - \$1.8b

Deferrals - \$2.1 billion



- Statewide Payroll Deferral - \$1.6b
- UC and CSU Deferrals - \$499.1m



FY 2024-25 Budget Recommendations

Initial deficit offset recommendation: **\$2.5 - 4.15M**

- **Up to \$3.2M** – County Retirement reserve to offset changes in actuarial assumptions
- **\$650K** - ITSF Holiday (carried forward from 23/24)
- **\$300K** – CalFire Dispatch budget adjustment based on forecasting
- Research and maximize EMS funding



Budget Workshop Schedule

- April 23:** Fee Hearing and Budget Workshop
- May 7:** 3rd Quarter and Budget Workshop
- FY 2023/24 Year-to-date
 - Usage of one-time funds for FY 2023/24
 - County Museum operating model
 - Property Tax reports
 - Total valuation
 - Discovery process
- June 4-5:** Final Budget Public Hearing

FY 2024/25
April 23rd Budget Workshop



FY 2024/25 May 7th Budget Workshop



Chief Executive Officer Darcie Antle



County Mission

County's mission is to...

Deliver services that meet: public safety, health, social, cultural, education, transportation, economic, and environmental needs of our communities.



General Fund – Net County Cost

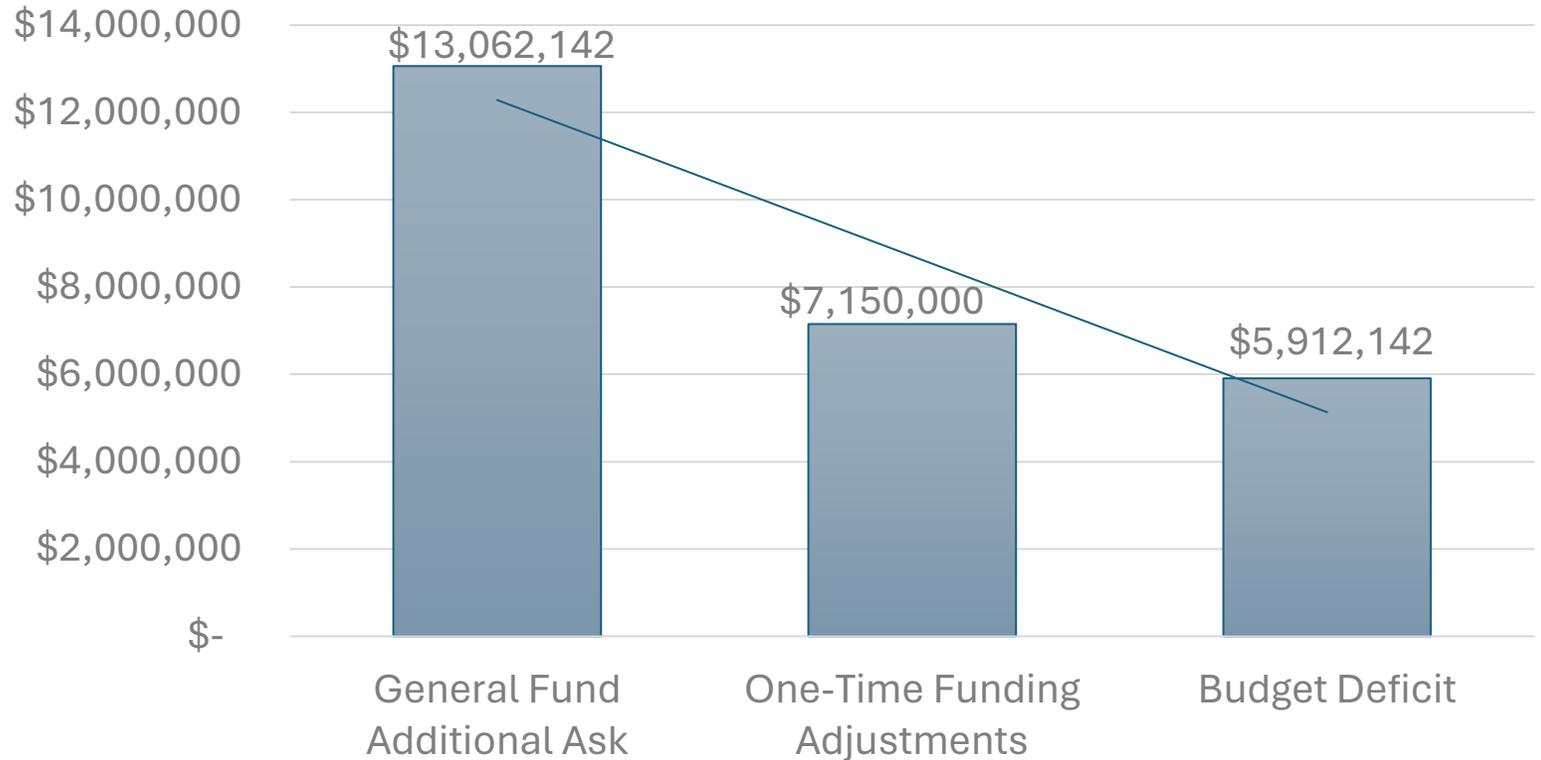
- **\$91.59m: Current General Fund Ask**
 - Decrease of \$4,358,760 from adjustments to prior ask
- **\$78.53m: Non-Departmental (ND) revenue**
 - \$2.8m lower than 23/24
 - \$2.2m between Federal, Sales Tax, and Transient Occupancy Tax (TOT)
 - \$650k from higher obligations
- **\$5.91m: FY 2024/25 Current Projected Budget Deficit**
 - Includes 7.15m one-time funding



General Fund – Net County Cost

- **\$91.59m** : Current General Fund Ask
 - Decrease of \$4,358,760 from adjustments to prior ask
- **\$78.53m**: Non-Departmental (ND) revenue
- **\$7.15m**: One-time funding
- **\$5.91m**: FY 2024/25 Current Projected Budget Deficit

FY 2024-25 General Fund Budget Deficit

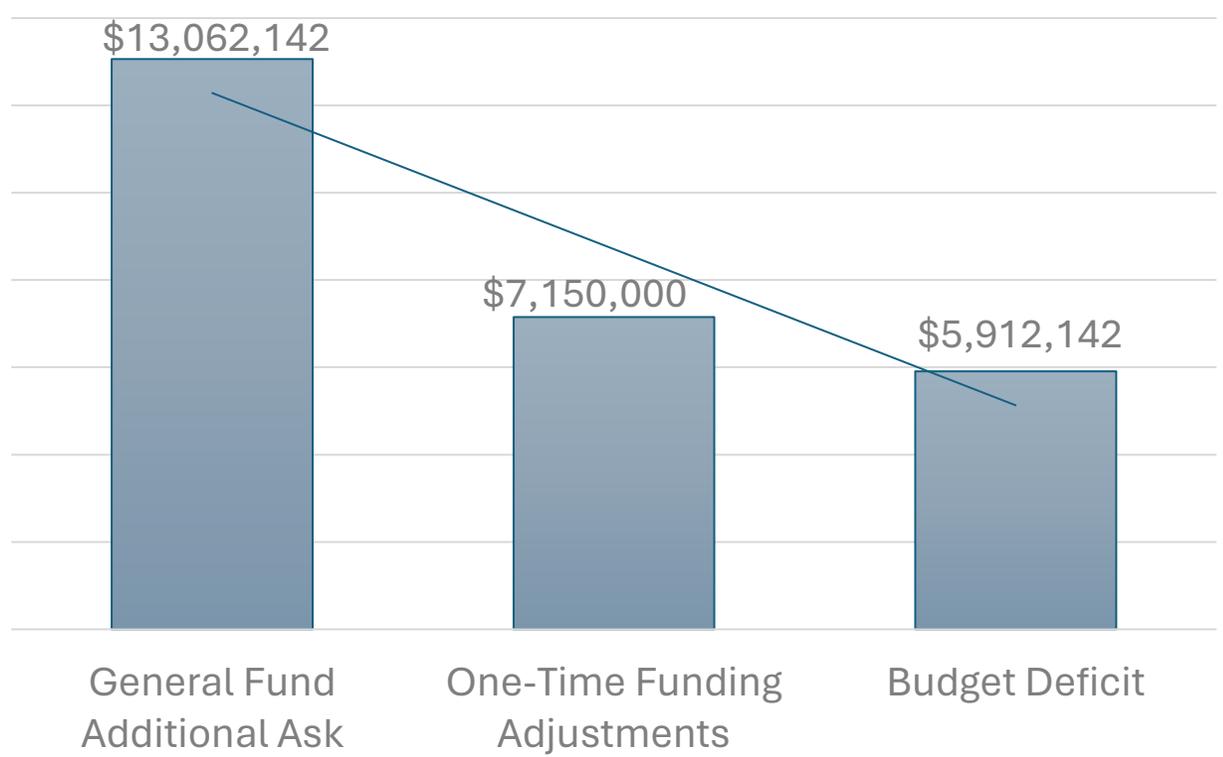




General Fund – Net County Cost

FY 2024-25 General Fund
Budget Deficit

\$14,000,000
\$12,000,000
\$10,000,000
\$8,000,000
\$6,000,000
\$4,000,000
\$2,000,000
\$-



- One-time funding includes:
 - \$3.2m – County Retirement Reserve
 - \$1.2m – PG&E Settlement Funds
 - \$1.0m – Mental Health Audit Reserve
 - \$800k – America Rescue Plan (ARPA)
 - Carry forward offset in 22/23 to 23/24
 - \$650k – IT Service Fund Holiday
 - \$300k – CalFire budget adjustment



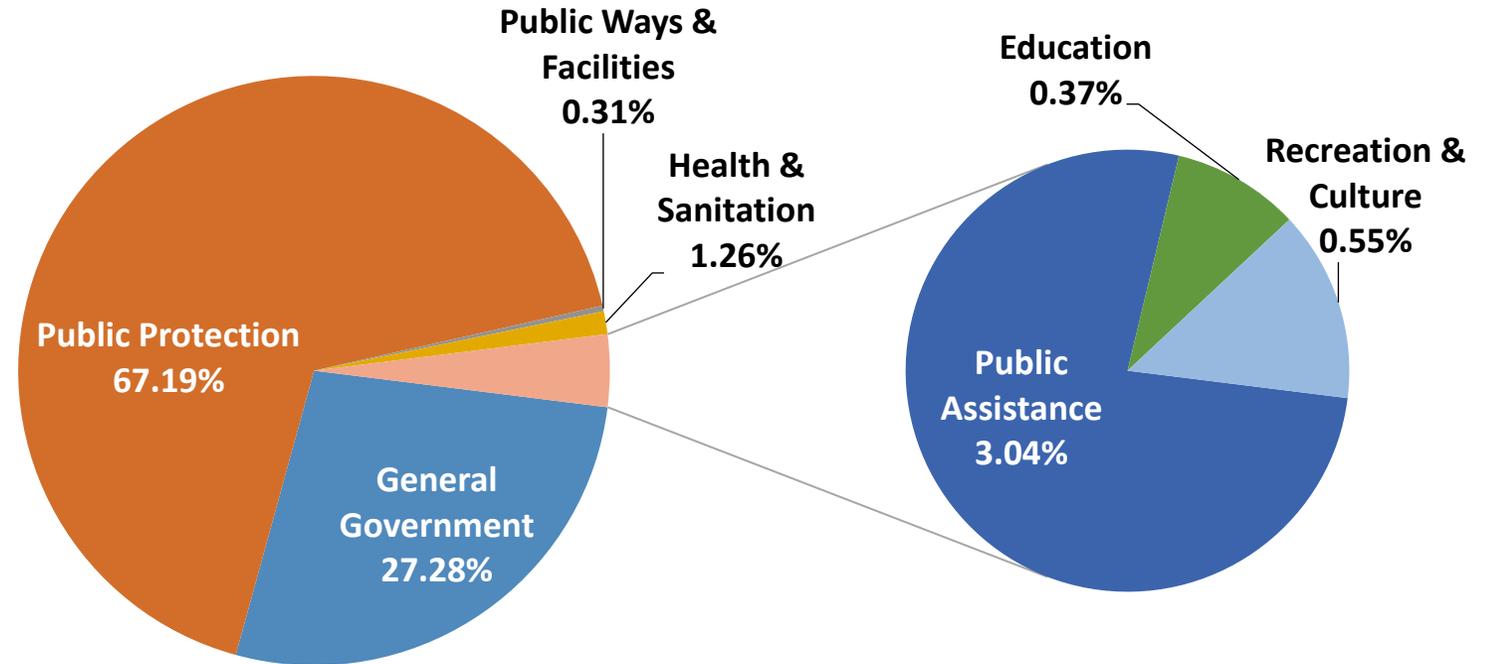
Department Submitted Budget – General Fund

24-25 General Fund Department Submitted - Revised

**Excludes ND*

- Ratios represent General Fund only

- General Government: \$24,989,536
- Public Protection: \$61,542,980
- Public Ways: \$279,955
- Health & Sanitation: \$1,115,566
- Public Assistance: \$2,786,515
- Education: \$337,412
- Recreation & Culture: \$502,890
- **Total: \$91,594,854**





Functional Areas Defined

General Government

- Assessor Clerk Recorder
- Auditor
- Board of Supervisors
- County Counsel
- Executive Office
- Human Resources
- Tax Collector

Public Protection

- Agriculture
- Animal Care and Control
- Cannabis
- Child Support
- District Attorney
- Planning and Building
- Probation
- Public/Alternate Defender
- Sheriff - Coroner

Public Way & Facilities

- Department of Transportation

Health & Sanitation

- Behavioral Health
- Public Health
- Solid Waste (DOT)

Public Assistance

- Social Services

Education

- Farm Advisor
- Library

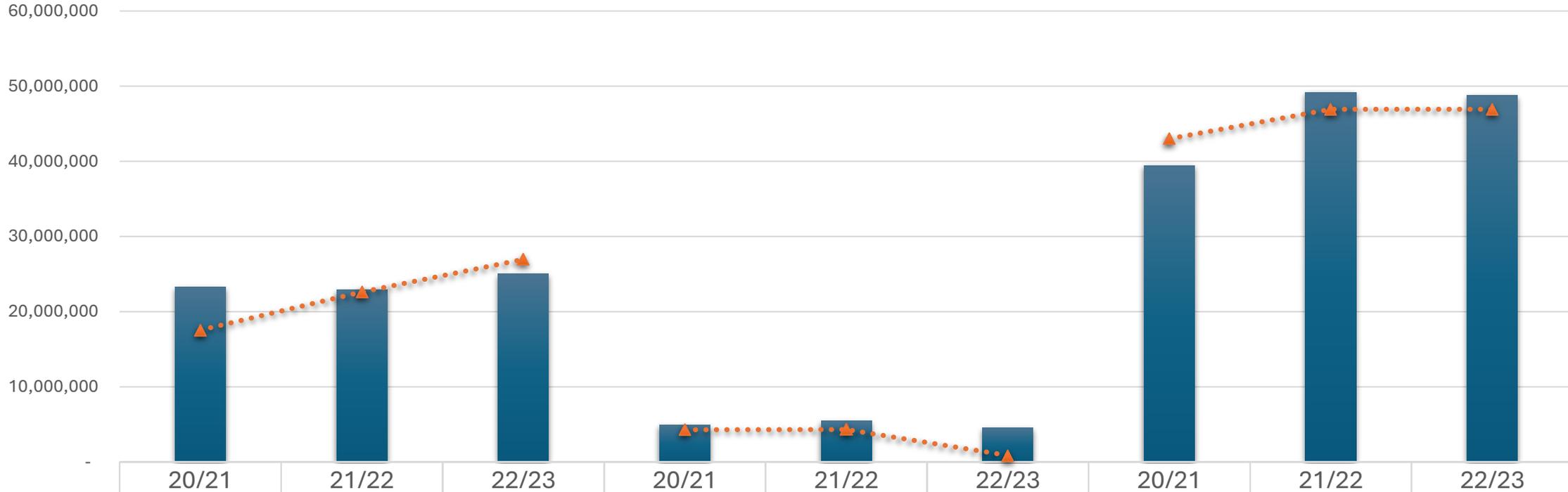
Recreation & Culture

- Museum



3-Year Budget to Actuals – General Fund

3-Year Budget to Actuals - Unaudited
General Government - Public Assistance - Public Protection



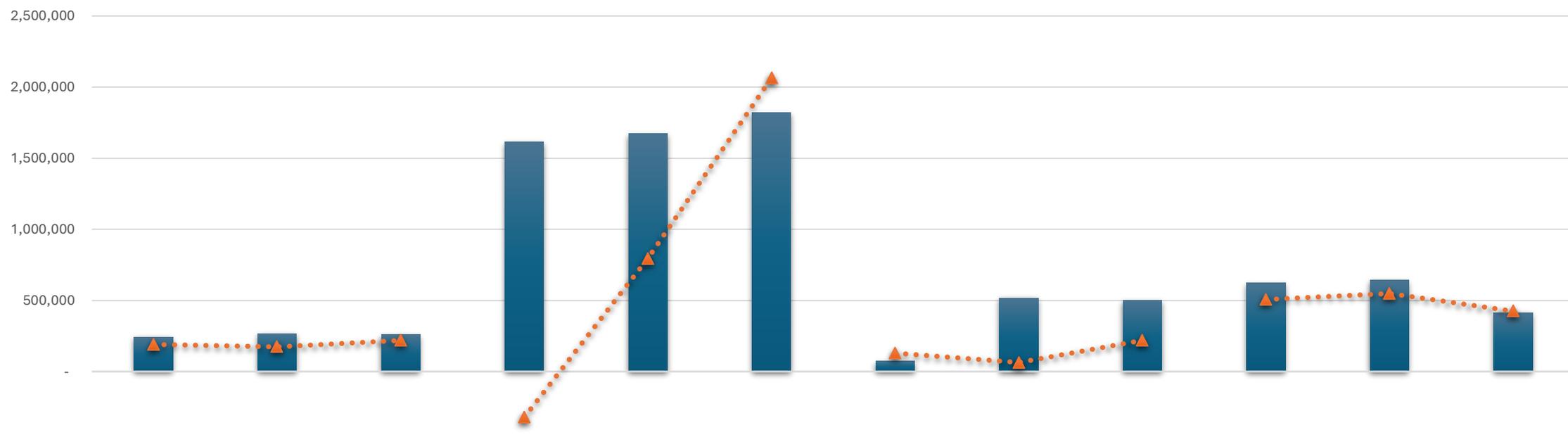
REVISED BUDGET	23,292,671	22,869,572	25,032,123	4,923,340	5,448,073	4,546,256	39,462,243	49,185,553	48,773,698
ACTUALS	17,551,285	22,618,257	26,960,377	4,286,547	4,313,966	876,225	43,011,231	46,925,863	46,921,436

*Functional areas defined on slide 7 of this presentation



3-Year Budget to Actuals – General Fund

3-Year Budget to Actuals - Unaudited Education – Health & Sanitation – Public Ways – Recreation & Culture



	20/21	21/22	22/23	20/21	21/22	22/23	20/21	21/22	22/23	20/21	21/22	22/23
	Education			Health & Sanitation			Public Ways & Facilities			Recreation & Culture		
■ REVISED BUDGET	242,257	267,744	259,712	1,611,942	1,673,783	1,819,992	74,144	517,034	498,792	624,060	643,632	414,800
●▲● ACTUALS	191,424	174,048	218,759	(320,424)	796,632	2,064,259	129,452	63,039	218,547	506,591	548,263	424,023

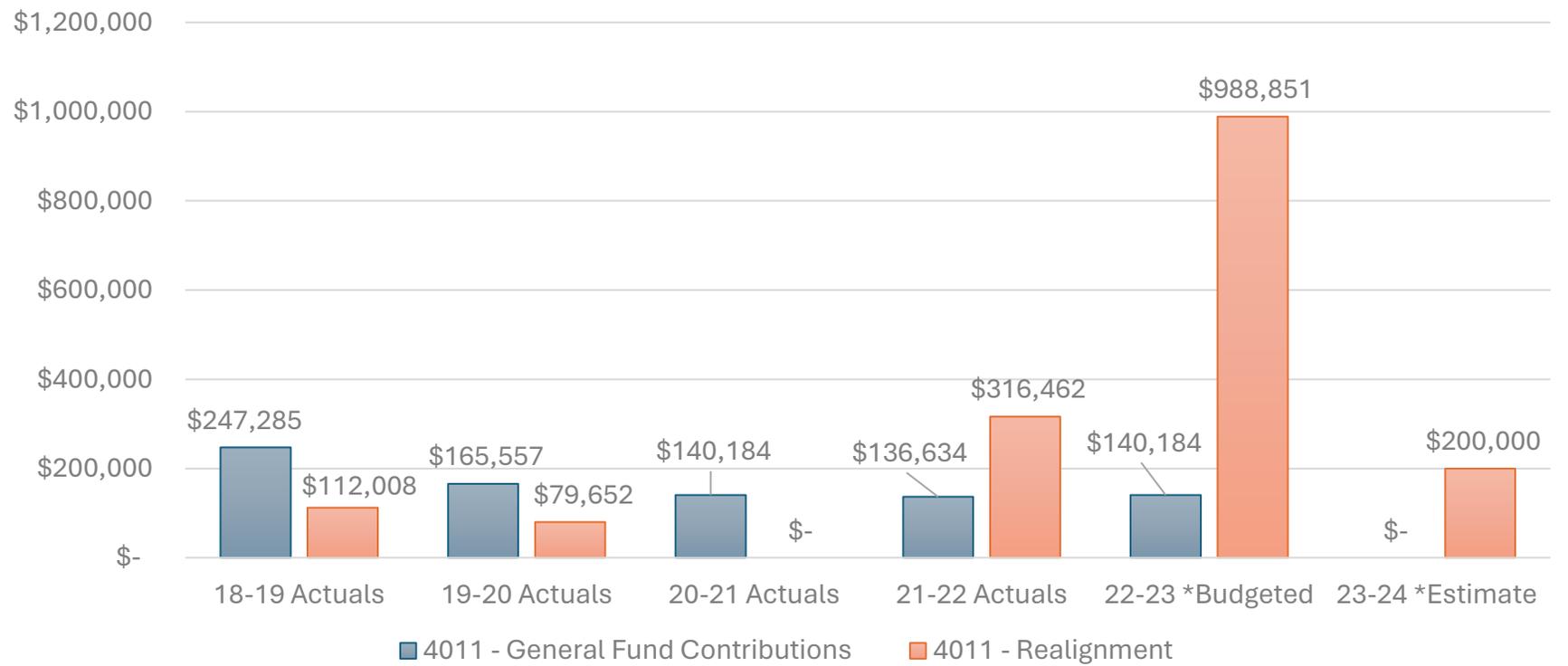
*Functional areas defined on slide 7 of this presentation



Environmental Health – Realignment and General Fund

- \$165,968 - Average General Fund contribution
- \$339,394 - Average '91 Realignment contribution

Net County Cost
General Fund vs. Realignment Contributions
BU 4011 - Environmental Health





Environmental Health – Realignment

Department can utilize '91 Realignment to offset listed fees under the Consumer Protection program

Intended use of funds for Public Health

- Prevention activities
- Expansion of services
- Intergovernmental transfer (IGT) draw down

Current fee projections

- Famer’s Market: \$5,520
- Cottage Food A: \$9,240
- Cottage Food B: \$7,446
- **Total: \$22,206**



Recommendations

- Use of \$1.2m in PG&E Settlement funds to offset budget deficit
- Use of \$800k in American Rescue Plan (ARPA) funds to offset budget deficit due to FY 2022/23 carryforward offset in FY 2023/24
- Executive Office to work with Department of Social Services to reduce General Fund impact
- Executive Office to work with Environmental Health to identify Realignment funds needed for fee offsets and bring back to fee hearing
- Executive Office to work with Auditor's Office to review revenue projections
- Work with Departments to reduce 2000 series by 5%
 - Potential savings of \$2.5m



Budget Schedule

May 7: 3rd Quarter and Budget Workshop

June 4-5: Final Budget Public Hearing

FY 2024/25 May 7th Budget Workshop



Questions

Discussion

Attachment D

FY 24-25 Position Allocation Table - Additions/Deletions/Transfers

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
Add/Delete						(87.00)
0418	Public Health WIC	Health Program Eligibility Worker	3793	Unfunded	Delete	(1.00)
0418	Public Health WIC	Sr Health Program Eligibility Worker	4312	Unfunded	Delete	(1.00)
0418	Public Health WIC	Community Health Worker II	4653	Unfunded	Delete	(1.00)
0418	Public Health WIC	Program Specialist II	TBD	Fed, State, Realignment	Add	1.00
0418	Public Health WIC	Administrative Assistant	4574	Vacant Unfunded Frozen	Delete	(1.00)
0418	Public Health WIC	Staff Assistant III	TBD	Fed, State, Realignment	Add	1.00
0715	Health Benefits	(Conf) Benefits Technician	TBD	General Fund	Add	1.00
1140	Payroll	Administrative Analyst II	4633	General Fund	Delete	(1.00)
1140	Payroll	Conf - Accountant -Auditor	4618	General Fund	Delete	(1.00)
1160	General Services Agency	Director General Svcs Agency	4401	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Grounds Maint Tech III	2224	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Custodian	3151	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Custodian	2148	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Facility Project Specialist II	3992	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Building Maint Mechanic III	4541	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Building Maint Mechanic III	3393	General Fund	Delete	(1.00)
1610	Buildings & Grounds	Building Maint Supervisor	TBD	General Fund	Add	1.00
1620	Garage	Auto Mechanic III	148	General Fund	Delete	(1.00)
2012	Courts	Revenue Recovery Specialist	TBD	General Fund	Add	1.00
2090	Child Support Services	Child Support Specialist III	3178	Fed, State, Realignment	Delete	(1.00)
2090	Child Support Services	Asst Child Support Svcs Director	4273	Fed, State, Realignment	Delete	(1.00)
2090	Child Support Services	Child Support Supervisor	3129	Federal	Delete	(1.00)
2560	Probation	Deputy Probation Officer II	2992	Unfunded	Delete	(1.00)
2560	Probation	Deputy Probation Officer II	2936	Unfunded	Delete	(1.00)
2560	Probation	Deputy Probation Officer II	2186	Unfunded	Delete	(1.00)
2560	Probation	Deputy Probation Officer II	1281	Unfunded	Delete	(1.00)
2560	Probation	Legal Secretary II	3308	Unfunded	Delete	(1.00)

Attachment D

FY 24-25 Position Allocation Table - Additions/Deletions/Transfers

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
2860	Animal Care	Sr Program Specialist	4139	General Fund	Delete	(1.00)
2860	Animal Care	Registered Veterinary Tech	TBD	General Fund	Add	1.00
3010	DOT Administration	Department Analyst II	TBD	Road Fund	Add	1.00
3010	DOT Administration	Account Specialist III	2368	Road Fund	Delete	(1.00)
4010	Public Health	Administrative Secretary	3674	Unfunded	Delete	(1.00)
4010	Public Health	Account Specialist III	3922	Unfunded	Delete	(1.00)
4010	Public Health	SR Program Specialist	4306	Unfunded	Delete	(1.00)
4010	Public Health	SR Community Health Worker	4344	Unfunded	Delete	(1.00)
4010	Public Health	Emergency Medical Services Specialist	4364	Unfunded	Delete	(1.00)
4010	Public Health	Emergency Medical Services Coordinator	4365	Unfunded	Delete	(1.00)
4010	Public Health	Emergency Medical Services Administrator	4366	Unfunded	Delete	(1.00)
4010	Public Health	Staff Services Manager II	4484	Unfunded	Delete	(1.00)
4010	Public Health	SR Program Specialist	4490	Unfunded	Delete	(1.00)
4010	Public Health	Administrative Assistant	4577	Unfunded	Delete	(1.00)
4010	Public Health	Program Administrator	4580	Unfunded	Delete	(1.00)
4010	Public Health	SR Program Specialist	4585	Unfunded	Delete	(1.00)
4011	Public Health - Environment Health	Department Analyst II	TBD	Fed, State, Realignment	Add	1.00
4011	Public Health - Environment Health	Program Specialist II	4491	Fed, State, Realignment	Delete	(1.00)
4011	Public Health - Environment Health	Environmental Health Spec II	4120	Fed, State, Realignment	Delete	(1.00)
4011	Public Health - Environment Health	Environmental Health Mgr	1341	Fed, State, Realignment	Delete	(1.00)
4011	Public Health - Environment Health	Sr Environmental Health Spec	TBD	Fed, State, Realignment	Add	1.00
4011	Public Health - Environment Health	Administrative Assistant	4588	Fed, State, Realignment	Delete	(1.00)
4011	Public Health - Environment Health	Staff Assistant III	TBD	Fed, State, Realignment	Add	1.00
4011	Public Health - Environment Health	Environmental Health Spec II	3256	Fed, State, Realignment	Add	1.00
4013	Public Health	Senior Public Health Nurse	3859	Unfunded	Delete	(1.00)
4013	Public Health	Senior Public Health Nurse	3869	Unfunded	Delete	(1.00)
4013	Public Health Nursing	Secretary	4153	Unfunded	Delete	(1.00)
4013	Public Health Nursing	Administrative Assistant	4592	Unfunded	Delete	(1.00)

Attachment D

FY 24-25 Position Allocation Table - Additions/Deletions/Transfers

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
4049	Substance Use DT	Staff Assistant III	3644	Unfunded	Delete	(1.00)
4049	Substance Use DT	Substance Abuse Tx Supervisor	3662	Unfunded	Delete	(1.00)
4049	Substance Use DT	Deputy Director SUDT	3681	Unfunded	Delete	(1.00)
4049	Substance Use DT	Substance Abuse Counselor II	3682	Unfunded	Delete	(1.00)
4049	Substance Use DT	Substance Abuse Counselor II	3687	Unfunded	Delete	(1.00)
4049	Substance Use DT	Substance Abuse Counselor II	3694	Unfunded	Delete	(1.00)
4049	Substance Use DT	Secretary	4157	Unfunded	Delete	(1.00)
4050	Mental Health	Chief Psychiatrist	650	Unfunded	Delete	(1.00)
4050	Mental Health	Mental Health Clinician II	2833	Unfunded	Delete	(1.00)
4050	Mental Health	Staff Assistant III	4096	Unfunded	Delete	(1.00)
4050	Mental Health	Sr Community Health Worker	4538	Unfunded	Delete	(1.00)
4051	Mental Health Svcs Act	Program Administrator	4492	Unfunded	Delete	(1.00)
4052	MH Treatment Act - MB	Admin Project Manager - Measure B	4285	Unfunded	Delete	(1.00)
5010	Social Services	Account Specialist II	1245	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Assistant III	1873	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Program Specialist II	4167	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker III	4181	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Services Manager II	4560	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Assistant III	4477	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Services Administrator	2579	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Assistant II	4482	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Account Specialist II	1325	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Employ & Training Worker II	2359	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Account Specialist Supervisor	3270	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Screeener	3968	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Eligibility Specialist III	4436	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Community Health Service Spec II	4644	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Vocational Assistant	4054	Fed, State, Realignment	Delete	(1.00)

Attachment D

FY 24-25 Position Allocation Table - Additions/Deletions/Transfers

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
5010	Social Services	Vocational Assistant	4121	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Vocational Assistant	4122	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Sr Program Manager	4165	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Supervising Staff Assistant	4319	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Staff Assistant II	797	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	1319	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	1423	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	1427	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Supervisor II-A	1874	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Supervisor II-A	2298	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	2637	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	2659	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	2715	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker IV-B	2719	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker IV-B	2724	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Assistant II	4043	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Vocational Assistant	4053	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Program Specialist II	4126	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker IV-B	4127	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker IV-B	4128	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker Supervisor II-A	4148	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Program Specialist II	4174	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Legal Secretary II	4349	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Social Worker IV-C	4439	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Eligibility Specialist III	967	Fed, State, Realignment	Delete	(1.00)
5010	Social Services	Welfare Investigator II	3415	Fed, State, Realignment	Delete	(1.00)
6110	Library	Branch Librarian	4089	Special District Fund	Delete	(1.00)
6110	Library	Library Assistant	3918	Special District Fund	Delete	(1.00)

Attachment D

FY 24-25 Position Allocation Table - Additions/Deletions/Transfers

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
6110	Library	Library Assistant	3917	Special District Fund	Delete	(0.50)
6110	Library	Library Technician	4130	Special District Fund	Delete	(1.00)
6110	Library	Library Technician	4129	Special District Fund	Delete	(1.00)
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	0.50
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	0.50
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	0.50
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	1.00
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	1.00
6110	Library	Sr Library Technician	TBD	Special District Fund	Add	1.00
Budget Unit Transfer						-
1160	General Services Agency	Department Analyst II	4572	General Fund	Transfer Out	(1.00)
1610	Buildings & Grounds	Department Analyst II	4572	General Fund	Transfer In	1.00
1160	General Services Agency	Administrative Assistant	4570	General Fund	Transfer Out	(1.00)
1610	Buildings & Grounds	Administrative Assistant	4570	General Fund	Transfer In	1.00
Other						1.40
4011	Public Health - Environmental Health	Environmental Health Spec II	3256	Fed, State, Realignment	Add	0.40
2080	Public Defender	Caseworker	4450	General Fund	Add (funding)	1.00
2310	Sheriff	Supervising Legal Secretary	4342	General Fund	Freeze/Unfund	-
2510	Jail	Cook	965	General Fund	Freeze/Unfund	-
2510	Jail	Cook	4185	General Fund	Freeze/Unfund	-

Budget Deficit Turnaround Plan

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INTRODUCTION

The Board's commitment to providing a living wage to County employees is unwavering, but current financial and economic challenges demand strategic solutions. The State's recent report highlights a substantial revenue shortfall, potentially impacting County departments dependent on State funding. To address these challenges, we present a Budget Deficit Turnaround Plan focusing on revenue management, expense management, and leadership accountability.

REVENUE MANAGEMENT

Economic Development

1. Establish and advance Economic Development: Strategically implement measures to foster economic growth, attract investment, and optimize revenue streams.
2. Conduct analysis of existing economic policies: Identify areas for enhancement and promote strategic initiatives that stimulate sustainable economic development.

Property Taxes

1. Address findings from the 2017 Board of Equalization (BOE) audit: Address and rectify any issues identified in the 2017 BOE audit to enhance compliance and efficiency.
2. Enhance property tax management: Conduct a thorough review of property tax assessment methods, ensuring accuracy and identifying opportunities for improvement.
3. Implement measures for auctions, liens, and delinquent accounts: Strengthen efforts to recover overdue property taxes through auctions, liens, and effective follow-up procedures.
4. Optimize Aumentum for improved property tax administration: Leverage Aumentum, a comprehensive property tax management system, to streamline processes and enhance overall administration.
5. Establish performance tracking metrics and accountability measures: Develop key performance indicators to monitor the effectiveness of property tax initiatives and ensure accountability.

General Fund Departments

1. Gradually reduce reliance on the general fund for revenue: Develop strategies for General Fund departments, such as PBS, Environmental Health, Museum, Ag, and Cannabis, to increase self-sufficiency and reduce dependence on the general fund.
2. Improve collections of unpaid permits and licenses in PBS, Environmental Health, Ag, and Cannabis Departments to collect on services provided.

3. Conduct tax audits for Transient Occupancy Tax (TOT) and Cannabis: Initiate comprehensive tax audits for TOT and Cannabis to identify and recover potential revenue gaps.
4. Optimize use of Realignment funds: Evaluate Realignment funds to ensure optimal allocation for the County's evolving needs.

EXPENSE MANAGEMENT

Retirement Reserve Utilization

1. Utilize County Retirement Reserve to cover the County's share of \$2.88M: Responsibly leverage the Retirement Reserve to cover immediate financial needs with a focus on ensuring ongoing fiscal stability.
2. Leverage the contingency funds released by MCERA for future savings: Strategically utilize the contingency funds released by MCERA to anticipate and mitigate future financial challenges.

Real Estate/Consolidations

1. Explore consolidations of operations in Willits and Fort Bragg offices to optimize space usage and reduce operating costs.
2. Consolidate Planning and Building and Environmental Health in Fort Bragg to Avila Center.
3. Partner with local agencies to divest the County of the Veterans Halls in both Fort Bragg and Anderson Valley.
4. Combine Public Health and Behavioral Health departments: Integration of Public Health and Behavioral Health department leadership will streamline operations and reduce seven (7) administrative positions without compromising essential services.
5. Continue to monitor the completion of the new County courthouse expected to be complete in 2026. This move will impact all Public Safety departments.
6. Evaluate the use of the Child Support Services building for the District Attorney as a new courthouse is being built.
7. Relocate Child Support Services to Public Health.
8. Relocate Air Quality Management District to a county owned facility or other, to reduce county facility footprint and earn rental income.
9. Prioritize the relocation of the County evidence space.
10. Evaluate divesting the unused courthouse building in Covelo.
11. Evaluate power purchase for solar to reduce ever increasing utility costs.
12. Continue to investigate arrangements to move County parks to alternate operational model.

GSA Reorganization

1. Implement a reorganization of the General Services Agency (GSA): Streamline GSA operations through a strategic reorganization, improving efficiency and reducing unnecessary costs.
2. Evaluate opportunities for savings in the Mendocino County Garage: Explore utilization of another management model for the County Garage to achieve substantial savings while maintaining essential services.
3. Electric/Hybrid County Fleet: Continue to move the county fleet to electric and hybrid vehicles and optimize the Enterprise lease contract.

Business License Evaluation

1. Evaluate Business License process: Evaluate and streamline business license process to simplify the fee structure and reduce the financial burden on businesses.
2. Maintain transaction fees for new business licenses within the PBS department to sustain efficiency, customer service and zoning compliance.

Hiring Freeze

1. Implement a hiring freeze to reduce the workforce: Temporarily halt new hires to reduce personnel expenses, aligning staffing levels with current budgetary constraints.
2. Leverage voluntary separation agreements: Leverage voluntary separation agreements to reduce staffing costs.

Funding Behavioral Health Wing

1. Secure a \$7M loan from Measure B for the Behavioral Health Wing at the County Correctional Facility: Strategically utilize Measure B funding to invest in the Behavioral Health Wing, addressing critical facility needs and enhancing mental health services.

LEADERSHIP ACCOUNTABILITY

Management Metrics and Accountability

1. Establish management accountability metrics: Develop and implement key metrics to assess the performance of management, focusing on production, timing, quality, revenue per transaction, and reporting.

Staff Development and Efficiencies

1. Initiate continuous learning programs for staff and management: Foster a culture of continuous learning by implementing training programs for staff and management, ensuring ongoing professional development.
2. Prioritize process improvement and asset management: Emphasize prioritizing process enhancements and efficient asset management, reducing waste and optimizing resource utilization.

Communication

1. Strengthen internal and external communication channels: Enhance communication within the organization and with external stakeholders to foster transparency and alignment with strategic goals.

COMPLETED INITIATIVES

1. Full Cost plan allocation charge to Social Services
2. Removal of General Fund dollars from Social Services departments
3. Closure of Fort Bragg Animal Shelter
4. Leverage Nuisance Abatement fund
5. Management Training/Roundtable
6. CDBG grants to grants division
7. Relinquish Mariposa Park
8. Garage RFP (Negotiate, Contract, Labor meet and confer, Review Admin costs, Reduce facilities)
9. Limited reduction in Boards and Commissions
10. Mental health audit reserve
11. Telecom audit
12. Voluntary Separation Agreement
13. County Counsel model
14. Public Defender model
15. Use of Retirement Reserve
16. Hiring Freeze on all nonpublic safety
17. Software licensing review

ACTIVE INITIATIVES

1. TOT, Cannabis Tax audit
2. Property Tax system review
3. Garage management model
4. Reorganization of GSA
5. Consolidate PBS and EH services in Fort Bragg to Avila Center
6. Property Tax auctions
7. Relocate Air Quality Management District to a county owned facility or other, to reduce county facility footprint and earn rental income.
8. Property tax system evaluations

UPCOMING INITIATIVES

1. Business License process review (ordinance review)
2. Reorganization of code enforcement into compliance division offering services to departments
3. Revised MOU with UC Farm Advisor
4. Improve collection rate of unpaid fees
5. Power purchase agreement
6. Evaluate Board support for Retirement investment recommendations
7. Research and evaluate county investment portfolios

RECOMMENDATIONS

Approve the presented strategies to successfully conclude labor negotiations and enhance the County's fiscal sustainability. The identified strategies reflect approximately \$10M in savings and increased revenue, providing a foundational step towards long-term fiscal stability.

CONCLUSION

This comprehensive plan addresses immediate challenges and lays the groundwork for a fiscally stable County Government. Acknowledging the Board's commitment to living wages, these strategies are paramount to ensuring the County's financial health and longevity.

Attachment E

FY 24-25 Position Allocation Table - Delete Vacant Unfunded Frozen & Vacant 18+ Months

Budget Unit	Department	Classification	Pos. #	Funding Source	Action	FTE
Delete						(55.00)
0327	Air Quality	Air Quality Technician	4019	Vacant Unfunded Frozen	Delete	(1.00)
0327	Air Quality	Deputy Air Pollution Control Officer	4529	Vacant Unfunded Frozen	Delete	(1.00)
0327	Air Quality	Air Quality Engineer II	4531	Vacant Unfunded Frozen	Delete	(1.00)
0377	Mendo County Fair	Sr Fair Maint Worker	2	Vacant Unfunded Frozen	Delete	(1.00)
0377	Mendo County Fair	Fair Intermediate CL	4	Vacant Unfunded Frozen	Delete	(1.00)
1020	Executive Office	Asst Chief Executive Officer	3385	Vacant Unfunded Frozen	Delete	(1.00)
1130	Treasurer-Tax Collector	Account Specialist III	2075	Vacant Unfunded Frozen	Delete	(1.00)
1320	Human Resources	HR Analyst II	3344	Vacant Unfunded Frozen	Delete	(1.00)
1320	Human Resources	HR Analyst II	4106	Vacant Unfunded Frozen	Delete	(1.00)
1610	Buildings & Grounds	Custodian	3500	Vacant Unfunded Frozen	Delete	(1.00)
1910	Engineering & Technical Asst	Airport Operations Specialist	4377	Vacant 18+ Months	Delete	(1.00)
1960	Information Services	Information Svcs Division Mgr	3556	Vacant Unfunded Frozen	Delete	(1.00)
1960	Information Services	Business Systems Analyst	4513	Vacant Unfunded Frozen	Delete	(1.00)
2012	Court AB233 Program	Revenue Recovery Specialist	3331	Vacant Unfunded Frozen	Delete	(1.00)
2085	Alternate Defender	Deputy Public Defender II	4408	Vacant Unfunded Frozen	Delete	(1.00)
2085	Alternate Defender	Staff Assistant I	4409	Vacant Unfunded Frozen	Delete	(1.00)
2710	Agriculture	Super Agr Measure Stand Splcst	4627	Vacant Unfunded Frozen	Delete	(1.00)
2810	Cannabis Program	Planner II	4499	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Chief Planner	3471	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Staff Assistant III	4423	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Code Enforcement Officer II	4460	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Code Enforcement Officer II	4461	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Code Enforcement Officer II	4464	Vacant Unfunded Frozen	Delete	(1.00)
2851	Planning and Building	Code Enforcement Officer II	4465	Vacant Unfunded Frozen	Delete	(1.00)
2860	Animal Care	Animal Facility Attendant	3462	Vacant Unfunded Frozen	Delete	(1.00)
2910	Disaster Recovery	Conf Administrative Assistant	4396	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Engineering Technician II	153	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Heavy Equipment Mechanic	585	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Sr Heavy Equipment Mechanic	602	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Sr Engineering Technician	2381	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Environmental Compliance Spec	3380	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Right of Way/Environ Agent	3826	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Civil Engineer	3994	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4193	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4198	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4199	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4205	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4219	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4225	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4229	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker IV	4230	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4231	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4232	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4234	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4236	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4238	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Worker V - Lead	4239	Vacant Unfunded Frozen	Delete	(1.00)
3010	DOT Administration	Road Maintenance Supervisor I	4241	Vacant Unfunded Frozen	Delete	(1.00)
4010	Public Health	Sr Department Analyst	4307	Vacant Unfunded Frozen	Delete	(1.00)
4010	Public Health	Program Administrator	4424	Vacant Unfunded Frozen	Delete	(1.00)
4010	Public Health	Sr Program Specialist	4587	Vacant Unfunded Frozen	Delete	(1.00)
4013	Public Health Nursing	Administrative Assistant	4594	Vacant Unfunded Frozen	Delete	(1.00)
4072	Whole Person Cares	Sr Program Specialist	4431	Vacant Unfunded Frozen	Delete	(1.00)
4080	Public Health CCS	Sr Public Health Nurse	4190	Vacant Unfunded Frozen	Delete	(1.00)
5010	Social Services	Social Worker Supervisor II-A	1247	Vacant 18+ Months	Delete	(1.00)

**County of Mendocino
 State of California
 All Funds Summary
 CEO Proposed Budget for Fiscal Year 2024-25**

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Undesignated June 30, 2024	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	0	4,780,059	250,219,715	254,999,774	254,822,073	177,701	254,999,774
Special Revenue Funds	69,298,883	2,839,976	132,333,968	204,472,827	157,106,115	47,366,712	204,472,827
Capital Projects Funds	4,369,753	0	39,060,950	43,430,703	43,246,802	183,902	43,430,703
Debt Service Funds	20,229,379	0	10,866,093	31,095,472	17,216,111	13,879,361	31,095,472
Admin Advance Trust Funds	0	0	57,379,132	57,379,132	57,379,132	0	57,379,132
Realignment Funds	0	0	55,018,345	55,018,345	56,903,124	(1,884,779)	55,018,345
Total Governmental Funds	93,898,014	7,620,035	544,878,203	646,396,252	586,673,356	59,722,896	646,396,252
Other Funds:							
Internal Service Funds	0	2,214,026	32,305,877	34,519,903	34,519,903	0	34,519,903
Special Districts	857,736	0	1,876,349	2,734,086	1,803,441	930,644	2,734,086
Total Other Funds	857,736	2,214,026	34,182,226	37,253,989	36,323,344	930,644	37,253,989
Total All Funds	94,755,750	9,834,061	579,060,429	683,650,240	622,996,701	60,653,540	683,650,241

County of Mendocino
State of California
Governmental Funds Summary
CEO Proposed Budget for Fiscal Year 2024-25

County Funds	Available Financing				Requirements		
	Fund Balance Undesignated June 30, 2024	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	0	4,780,059	250,219,715	254,999,773.61	254,822,073	177,701	254,999,774
Total General Fund	0	4,780,059	250,219,715	254,999,774	254,822,073	177,701	254,999,774
Special Revenue Funds							
1200 Road Fund	9,039,496		36,934,883	45,974,379	38,865,675	7,108,704	45,974,379
1201 Accumulated Capital Outlay Fund	2,356,748		5,733,826	8,090,574	6,234,082	1,856,492	8,090,574
1202 Landfill Closure Fund	1,920,536		891,156	2,811,692	1,298,491	1,513,201	2,811,692
1204 Grant Administration	(17,276)		175,343	158,067	175,343	(17,276)	158,067
1205 Library Fund	1,827,787		5,050,841	6,878,628	5,317,800	1,560,828	6,878,628
1206 Fish and Game Fund	128,627		34,798	163,425	29,817	133,608	163,425
1207 Special Aviation Fund-Round Valley	84,596		20,000	104,596	20,000	84,596	104,596
1208 Special Aviation Fund-Little River	91,365		20,000	111,365	20,000	91,365	111,365
1209 Juvenile & Youth Programs	1,041,598		332,044	1,373,642	508,715	864,927	1,373,642
1210 Supplemental Law Enforcement Fund	441,025		188,750	629,775	257,160	372,615	629,775
1211 Probation COPS AB1913/CPA	858,180		246,980	1,105,160	194,986	910,174	1,105,160
1213 Animal Care Mobile Spay & Neuter Program	41,031		39,200	80,231	43,017	37,214	80,231
1216 Sheriff Special Projects	135,876		2,300	138,176	62,000	76,176	138,176
1217 Recorder's Modernization	278,354		56,000	334,354	30,000	304,354	334,354
1218 Micrographics	100,725		20,500	121,225	15,000	106,225	121,225
1220 Assessor Property Characteristics Program	313,106		27,000	340,106	20,000	320,106	340,106
1221 Mental Health	(315,993)		38,288,694	37,972,701	38,288,693	(315,992)	37,972,701
1222 General Plan Update	2,241,704		327,906	2,569,610	856,000	1,713,610	2,569,610
1223 Mental Health Services Act	6,546,121		11,170,618	17,716,739	12,577,913	5,138,826	17,716,739
1224 Mental Health Treatment Act (Measure B)	33,521,248		2,856,557	36,377,805	13,357,837	23,019,968	36,377,805
1225 Disaster Recovery	8,308,274		7,412,618	15,720,892	13,908,412	1,812,480	15,720,892
1226 Intergovernmental Transfers	(275,636)	2,839,976	2,600,000	5,164,340	5,121,222	43,118	5,164,340
1227 Whole Person Care	(32,458)		0	(32,458)	0	(32,458)	(32,458)
1228 Enforcement - Cannabis	484,468		0	484,468	0	484,468	484,468
1229 Substance Use Disorder Treatment	1,748		15,259,954	15,261,702	15,259,952	1,750	15,261,702
1230 Opioid Abatement	(18,652)		139,000	120,348	139,000	(18,652)	120,348
1240 Fire Agency Support	196,286		4,505,000	4,701,286	4,505,000	196,286	4,701,286
Total Special Revenue Funds	69,298,883	2,839,976	132,333,968	204,472,827	157,106,115	47,366,712	204,472,827
Capital Projects Fund:							
1300 Capital Projects - Jail SB 844	3,928,277	0	24,797,228	28,725,505	30,465,722	(1,740,216)	28,725,505
1301 Capital Projects - MH Treatment Act	(2,394)	0	12,030,000	12,027,606	12,030,000	(2,394)	12,027,606
1302 Capital Projects - Housing	(25,596)	0	0	(25,596)	0	(25,596)	(25,596)
1303 Capital Investment - Library	469,466	0	2,233,722	2,703,188	751,080	1,952,108	2,703,188
Total Capital Projects Fund	4,369,753	0	39,060,950	43,430,703	43,246,802	183,902	43,430,703
Debt Service Funds:							
1400 Debt Service Fund	12,280,051	0	2,867,326	15,147,377	9,210,669	5,936,709	15,147,377
1410 Pension Obligation Bonds Fund	7,949,327	0	7,998,767	15,948,094	8,005,442	7,942,652	15,948,094
Total Debt Service Funds	20,229,379	0	10,866,093	31,095,472	17,216,111	13,879,361	31,095,472
Admin Advance Trust Funds							
2320 Welfare Administration	0	0	32,031,298	32,031,298	32,031,298	0	32,031,298
2321 AFDC	0	0	11,388,030	11,388,030	11,388,030	0	11,388,030
2322 Medical	0	0	6,851,500	6,851,500	6,851,500	0	6,851,500
2323 Food Stamps	0	0	7,108,304	7,108,304	7,108,304	0	7,108,304
2324 Child Support	0	0	0	0	0	0	0
Total Admin Advance Trust Funds	0	0	57,379,132	57,379,132	57,379,132	0	57,379,132
Realignment Funds							
2850 Public Health Realignment	0	0	3,452,775	3,452,775	2,820,148	632,627	3,452,775
2852 Welfare Realignment	0	0	18,257,370	18,257,370	18,257,370	0	18,257,370
2853 Mental Health Realignment	0	0	3,558,323	3,558,323	3,558,323	0	3,558,323
2855 Child Care Service Realignment	0	0	0	0	0	0	0
2856 Local Innovation Realignment 2011	0	0	0	0	0	0	0
2857 Juvenile Justice Innovation Realignment 2011	0	0	727,062	727,062	727,062	0	727,062
2858 Local Comm Corr Realignment 2011	0	0	1,843,204	1,843,204	1,843,204	0	1,843,204
2859 Local Law Enf Svc Realignment 2011	0	0	900,426	900,426	900,426	0	900,426
2860 District Attorney/Public Defender Realignment	0	0	0	0	0	0	0
2861 Trial Court Security Realignment 2011	0	0	0	0	0	0	0
2862 Welfare Realignment 2011	0	0	17,202,626	17,202,626	17,202,626	0	17,202,626
2864 Mental Health Realignment 2011	0	0	9,076,559	9,076,559	11,593,965	(2,517,406)	9,076,559
Total Realignment Funds	0	0	55,018,345	55,018,345	56,903,124	(1,884,779)	55,018,345
Total Governmental Funds	93,898,014	7,620,035	544,878,203	646,396,252	586,673,356	59,722,896	646,396,252

2023-24 Appropriations Limit 111,657,444

Appropriations Subject to Limitations 88,600,367

County of Mendocino
 State of California
 Estimated Fund Balance - Governmental Funds
 As of June 30, 2024

County Funds	Fund Balance Per Auditor June 30, 2024	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	25,141,698	964,715	13,818,079	10,358,905	0
Total General Fund	25,141,698	964,715	13,818,079	10,358,905	0
Special Revenue Funds					
1200 Road Fund	9,948,758	42,244	867,018	0	9,039,496
1201 Accumulated Capital Outlay Fund	2,356,748	0	0	0	2,356,748
1202 Landfill Closure Fund	5,115,922	0	0	3,195,386	1,920,536
1204 Grant Administration	(17,276)	0	0	0	(17,276)
1205 Library Fund	1,859,180	0	295	31,099	1,827,787
1206 Fish and Game Fund	128,627	0	0	0	128,627
1207 Spec Aviation Fund-Round Valley	84,596	0	0	0	84,596
1208 Spec Aviation Fund-Little River	91,365	0	0	0	91,365
1209 Juvenile & Youth Programs	1,041,598	0	0	0	1,041,598
1210 Supp Law Enforcement Fund	441,025	0	0	0	441,025
1211 Probation COPS AB1913/CPA	858,180	0	0	0	858,180
1213 Animal Care Mobile Spay Program	41,031	0	0	0	41,031
1216 Sheriff Special Projects	135,876	0	0	0	135,876
1217 Recorder's Modernization	278,354	0	0	0	278,354
1218 Micrographics Fund	100,725	0	0	0	100,725
1220 Assessor Property Characteristics	313,106	0	0	0	313,106
1221 Mental Health Fund	(218,103)	97,889	0	0	(315,993)
1222 General Plan Update Fund	2,241,704	0	0	0	2,241,704
1223 Mental Health Services Act	7,564,459	0	0	1,018,338	6,546,121
1224 Mental Health Treatment Act (Mea B)	41,361,484	13,293	0	7,826,944	33,521,248
1225 Disaster Recovery	8,308,274	0	0	0	8,308,274
1226 Intergovernmental Transfers	11,213,468	0	0	11,489,104	(275,636)
1227 Whole Person Care	1,385,495	0	0	1,417,953	(32,458)
1228 Enforcement - Cannabis	484,468	0	0	0	484,468
1229 Substance Use Disorder Treatment	1,748	0	0	0	1,748
1230 Opioid Abatement	(18,652)	0	0	0	(18,652)
1240 Fire Protection	196,286	0	0	0	196,286
Total Special Revenue Funds	95,298,447	153,426	867,313	24,978,824	69,298,883
Capital Project Fund					
1300 Capital Projects - Jail SB 844	3,928,277	0	0	0	3,928,277
1301 Capital Projects - MH Treatment Act	(2,394)	0	0	0	(2,394)
1302 Capital Projects - Acquisitions	(25,596)	0	0	0	(25,596)
1303 Capital Investment - Library	469,466	0	0	0	469,466
Total Capital Projects Fund	4,369,753	0	0	0	4,369,753
Debt Service Funds					
1400 Debt Service Fund	12,280,051	0	0	0	12,280,051
1410 Pension Obligation Bonds Fund	7,949,327	0	0	0	7,949,327
Total Debt Service Funds	20,229,379	0	0	0	20,229,379
Admin Advance Trust Funds					
2320 Welfare Administration	0	0	0	0	0
2321 AFDC	0	0	0	0	0
2322 Medical	0	0	0	0	0
2323 Food Stamps	0	0	0	0	0
2324 Child Support	0	0	0	0	0
Total Admin Advance Trust Funds	0	0	0	0	0
Realignment Funds					
2850 Public Health Realignment	0	0	0	0	0
2852 Welfare Realignment	0	0	0	0	0
2853 Mental Health Realignment	0	0	0	0	0
2855 Child Care Service Realignment	0	0	0	0	0
2856 Local Innovation Realignment 2011	0	0	0	0	0
2857 Juvenile Justice Innovation Realignment 2011	0	0	0	0	0
2858 Local Comm Corr Realignment 2011	0	0	0	0	0
2859 Local Law Enf Svc Realignment 2011	0	0	0	0	0
2860 District Attorney/Public Defender Realignment 2011	0	0	0	0	0
2861 Trial Court Security Realignment 2011	0	0	0	0	0
2862 Welfare Realignment 2011	0	0	0	0	0
2864 Mental Health Realignment 2011	0	0	0	0	0
Total Realignment Funds	0	0	0	0	0
Total Governmental Funds	145,039,276	1,118,141	14,685,392	35,337,729	93,898,014

County of Mendocino
State of California
Detail of Provisions for Reserves/Designations by Governmental Funds
CEO Proposed Budget for Fiscal Year 2024-25

Description - Purpose (1)	Reserve/ Designated June 30, 2024 (2)	Amount Made Available For Financing by Cancellation		Increases or New Reserves/Designations To Be Provided in Budget Year		Total Reserves Designations for Budget Year (7)
		Proposed (3)	Adopted (4)	Proposed (5)	Adopted (6)	
General Fund						
General Reserve	10,287,010					10,287,010
Reserve for Inventory	227,871					227,871
Reserve for Imprest Cash	4,914					4,914
Reserve for Retirement Contribution	3,298,283	3,298,283				0
Reserve for Teeter	0					0
Designated for Planning - General Plan Update	2,726,962	445,000				2,281,962
Designated for Animal Care - Spay & Neuter Program	233,332					233,332
Designated for Child Car Seat Program	7,083					7,083
Designated for Sheriff Vehicle Replacement	134,670					134,670
Designated for Sheriff Civil Automation	84,574					84,574
Designated for Sheriff Warrant System Update	116,296					116,296
Designated for Public Health Automation	100,375	36,776				63,599
Designated for Public Health - CCS Travel	53,295					53,295
Designated for AODP - Alcohol Abuse Education	43,934					43,934
Designated for AODP - Drug Abuse Education	72,511					72,511
Designated for Social Services - MH Audit Adjustment	1,000,000	1,000,000				0
Designated for Social Services - CalWorks/AS/Fam Conn	995,633					995,633
Designated for Social Services - CSOC DSS	1,965,208					1,965,208
Designated for Animal Care - Animal Rescue	31,596					31,596
Designated for PH Nursing - Targeted Case Mgmt Audit	76,118					76,118
Designated for Probation - Juvenile Probation Services	138,248					138,248
Designated for CalFire Dispatch Service	0					0
Designated for Transitional Housing - Homekey Operations	410,635			132,506		543,141
Designated for Wildfire PG&E Settlement	668,434					668,434
Designated for 2022 COPs Related Projects	1,500,000					1,500,000
Designated for Juvenile Justice Block Grant	0					0
PROPOSED Designated for Capital Improvements for Facilities leased by Non-County Agencies	0			45,195		45,195
Total General Fund	24,176,983	4,780,059	0	177,701	0	19,574,625
Special Revenue Funds						
Road Fund						
Reserve for Inventory	866,968					866,968
Reserve for Imprest Cash	50					50
Landfill Closure						
Designated for Landfill Closure	0					0
Designated for Landfill Closure - South Coast	3,195,386					3,195,386
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 MHS Prudent Reserve	1,018,338					1,018,338
Mental Health Treatment Act Fund						
Designated for Measure B Prudent	7,826,944					7,826,944
HMS Intergovernmental Transfers Fund						
Designated for Hospital & Medical Services - IGT Medi-Cal	11,489,104	2,839,976				8,649,128
Whole Person Care Fund						
Designated for Hosp & Medical Svcs - Whole Person Care	1,417,953					1,417,953
Total Special Revenue Funds	25,846,138	2,839,976	0	0	0	23,006,162
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	50,023,121	7,620,035	0	177,701	0	42,580,787

County of Mendocino
State of California
Summary of Additional Financing Sources
Governmental Funds
CEO Proposed Budget for Fiscal Year 2024-25

Description	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
Summary by Source						
821110 Current Secured Property Tax	39,930,893	41,989,223	42,443,757	43,548,632	43,548,632	-
821120 Current Unsecured Prop Tax	1,018,038	1,161,595	1,011,662	1,205,000	1,205,000	-
821 Taxes (Other than Current Prop)	66,840,349	60,230,782	59,959,811	55,894,307	55,894,307	-
Total Taxes	107,789,280	103,381,601	103,415,230	100,647,939	100,647,939	-
822 Licenses & Permits	4,434,297	4,768,990	4,896,946	4,914,406	5,114,406	-
823 Fines, Forfeitures, & Penalties	1,042,195	1,274,591	855,751	847,605	847,605	-
824 Use of Money & Property	1,181,569	2,352,352	945,806	1,641,494	1,641,494	-
825 Aid from Other Govtl Agencies	149,705,066	185,362,413	249,267,682	221,057,519	240,535,868	-
826 Charges for Current Services	26,574,099	28,017,276	31,386,417	29,366,574	28,752,529	-
827 Other Revenues	49,681,508	169,888,613	43,951,722	168,547,374	167,338,361	-
Total Summary by Source	340,408,014	495,045,836	434,719,554	527,022,912	544,878,203	-
Summary by Fund						
1100 County General	222,300,205	238,840,150	259,382,402	247,278,929	250,219,715	-
1200 Roads	24,200,078	17,566,079	24,606,463	36,934,883	36,934,883	-
1201 Accumulated Capital Outlay	3,341,409	1,494,009	10,622,360	5,723,826	5,733,826	-
1202 Landfill Closure	1,001,147	1,062,920	710,000	740,000	891,156	-
1204 Grants Administration	-	62,087	150,830	175,343	175,343	-
1205 County Library	4,070,638	4,767,514	4,508,476	5,050,841	5,050,841	-
1206 Fish & Game	6,428	6,564	109,766	34,798	34,798	-
1207 Aviation - Round Valley	-	14,236	-	20,000	20,000	-
1208 Aviation - Little River	-	9,278	10,000	20,000	20,000	-
1209 Juvenile & Youth Programs	-	1,090,981	-	332,044	332,044	-
1210 Supp Law Enforcement Svcs	203,553	214,212	220,709	188,750	188,750	-
1211 Probation COPS AB1913	240,506	250,061	246,980	246,980	246,980	-
1213 Mobile Spay/Neuter Program	126,726	84,132	69,200	39,200	39,200	-
1216 Sheriff Special Projects	2,493	99,492	1,550	2,300	2,300	-
1217 Recorder Modernization	93,917	64,594	55,000	56,000	56,000	-
1218 Micrographics	53,163	27,226	38,000	20,500	20,500	-
1220 Assessor Prop Characteristics	14,032	30,930	20,000	27,000	27,000	-
1221 Mental Health Service	26,465,218	27,050,699	36,615,085	38,288,694	38,288,694	-
1222 General Plan Update	342,916	326,066	605,272	327,906	327,906	-
1223 Mental Health Services Act	7,129,936	4,921,019	13,437,518	11,170,618	11,170,618	-
1224 Mental Health Treatment	11,064,268	8,381,235	2,065,012	2,856,557	2,856,557	-
1225 Disaster Recovery	18,404,748	14,641,965	14,030,045	7,812,618	7,412,618	-
1226 Intergovernmental Tran	3,868,980	6,273,027	3,101,741	2,600,000	2,600,000	-
1227 Whole Person Care	2,333,996	931,824	123,131	-	-	-
1228 Enforcement - Cannabis	1,100,000	12,100	-	-	-	-
1229 Substance Use Disorder Treatment	-	37,882	21,900,342	15,259,954	15,259,954	-
1230 Opioid Abatement	-	(18,652)	-	139,000	139,000	-
1240 Fire Agency Support	676,046	1,754,987	4,880,000	4,505,000	4,505,000	-
1300 Capital Projects	1,011,299	2,985,364	18,242,500	29,122,228	24,797,228	-
1301 Capital Projects	2,282,208	882,750	2,600,000	12,030,000	12,030,000	-
1302 Capital Projects	367,653	1,819,054	-	-	-	-
1303 Capital Investments - Library	-	469,466	2,223,256	2,233,722	2,233,722	-
1400 Debt Service	1,890,596	24,977,677	6,284,644	2,867,326	2,867,326	-
1410 Pension Obligation Bonds	7,815,854	7,770,126	7,859,271	7,998,767	7,998,767	-
2320 Welfare Administration	-	25,386,883	-	32,031,298	32,031,298	-
2321 AFDC	-	15,926,643	-	11,388,030	11,388,030	-
2322 MediCal	-	6,284,079	-	6,851,500	6,851,500	-
2323 Food Stamps	-	7,880,945	-	7,108,304	7,108,304	-
2324 Child Support	-	2,561,881	-	-	-	-
2850 Public Health Realignment	-	4,212,069	-	-	3,452,775	-
2852 Welfare Realignment	-	18,921,496	-	18,337,370	18,257,370	-
2853 Mental Health Realignment	-	3,605,403	-	-	3,558,323	-
2855 Child Care Service Realignment	-	111,111	-	-	-	-
2856 Local Innovation Realignment 2011	-	120,056	-	-	-	-
2857 Juvenile Justice Realignment 2011	-	733,011	-	-	727,062	-
2858 Local Comm Corr Realignment 2011	-	4,640,733	-	-	1,843,204	-
2859 Local Law Enf Svc Realignment 2011	-	951,180	-	-	900,426	-
2860 District Atty/Public Def Realign 2011	-	273,159	-	-	-	-
2861 Trial Court Security Realignment 2011	-	1,847,262	-	-	-	-
2862 Welfare Realignment 2011	-	17,619,150	-	17,202,626	17,202,626	-
2864 Mental Health Realignment 2011	-	15,069,720	-	-	9,076,559	-
Total Summary by Fund	340,408,014	495,045,836	434,719,554	527,022,912	544,878,203	-

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
CEO Proposed Budget for Fiscal Year 2024-25

Source Classification	2021-22 Actual	2022-23 Actual	2023-24 Estimate	2024-25 Requested Budget	2024-25 Proposed Budget	2024-25 Adopted Budget
1100-General Fund						
Taxes						
Property Tax Current Secured						
Non-Departmental Revenue	39,711,273	41,758,381	42,200,000	43,300,000	43,300,000	-
Emergency Medical Services	219,620	230,842	243,757	248,632	248,632	-
Property Tax Current Unsecured						
Non-Departmental Revenue	1,012,491	1,155,297	1,000,000	1,200,000	1,200,000	-
Emergency Medical Services	5,547	6,298	11,662	5,000	5,000	-
Supplemental Roll Tax						
Non-Departmental Revenue	-	369,771	800,000	800,000	800,000	-
Emergency Medical Services	-	2,168	-	-	-	-
Property Tax Prior Secured						
Teeter Plan	3,388,333	-	3,125,000	-	-	-
Property Tax Prior Unsecured						
Non-Departmental Revenue	72,901	17,265	51,500	51,500	51,500	-
Emergency Medical Services	407	72	200	200	200	-
Penalty & Cost on Delinquencies						
Non-Departmental Revenue	882,582	928,890	760,000	900,000	900,000	-
Treasurer-Tax Collector	86,878	59,844	230,928	-	-	-
Teeter Plan	1,683,040	1,817,704	1,600,000	1,500,000	1,500,000	-
Sales & Use Tax						
Non-Departmental Revenue	8,494,344	9,001,373	12,247,167	11,600,000	11,600,000	-
Sales Tax - Public Safety						
Miscellaneous Budget	550,584	485,516	425,000	400,000	400,000	-
District Attorney	1,121,010	1,026,167	970,657	903,000	903,000	-
Mendocino County Sheriff	4,777,932	4,373,694	4,137,101	3,928,000	3,928,000	-
Mendocino County Jail & Rehab	3,619,720	3,313,473	3,134,232	2,935,000	2,935,000	-
Probation Officer	1,091,249	998,923	948,487	903,000	903,000	-
Timber Yield Tax						
Non-Departmental Revenue	346,112	604,544	355,000	300,000	300,000	-
Trans Occup Tax-Campgrounds/RV Parks						
Non-Departmental Revenue	675,868	548,225	680,000	505,000	505,000	-
Highway Property Rental						
Non-Departmental Revenue	1,105	1,117	-	-	-	-
Emergency Medical Services	6	6	-	-	-	-
Trans Occup Tax-Room Occupancy Tax						
Non-Departmental Revenue	8,585,364	7,550,530	8,000,000	7,600,000	7,600,000	-
Property Transfer Tax						
Non-Departmental Revenue	981,704	630,144	800,000	540,000	540,000	-
Prop Tax In-Lieu of VLF						
Non-Departmental Revenue	12,914,420	13,454,243	13,100,000	14,000,000	14,000,000	-
Williamson Act Replacement Tax						
Non-Departmental Revenue	705,579	720,140	600,000	600,000	600,000	-
Cannabis Business Tax						
Non-Departmental Revenue	3,600,857	3,129,574	1,000,000	1,000,000	1,000,000	-
Total Taxes	94,528,926	92,184,202	96,420,691	93,219,332	93,219,332	-
Licenses & Permits						
Animal License						
Animal Care	313,216	295,956	356,000	240,000	240,000	-
Business License						
Treasurer-Tax Collector	157,858	132,082	143,000	120,000	120,000	-
Cannabis Facility Bus. License						
Treasurer-Tax Collector	11,310	11,400	18,000	5,000	5,000	-
Planning & Building Services	8,420	3,789	3,000	3,500	3,500	-
Franchise						
Non-Departmental Revenue	1,115,049	1,320,931	1,100,000	1,100,000	1,300,000	-
Mobile Home Set Up Fee						
Planning & Building Services	27,478	14,446	15,000	15,000	15,000	-
Construction Permit						
Planning & Building Services	1,364,729	1,577,686	1,630,000	1,650,000	1,650,000	-
Zoning Permit						
Planning & Building Services	241,322	157,897	200,000	150,000	150,000	-
Other Permit						
Mendocino County Sheriff	405	810	600	1,000	1,000	-
Agriculture Department	2,510	2,845	2,500	2,500	2,500	-
Planning & Building Services	9,374	26,712	39,000	38,000	38,000	-
General Relief	2,164	2,076	-	-	-	-
Gun Permit						
Mendocino County Sheriff	26,030	26,817	47,000	30,000	30,000	-
Marriage License, GC 26840.3						
Clerk-Recorder	26,511	25,244	25,000	22,500	22,500	-
Lumber Mill Permit						

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
CEO Proposed Budget for Fiscal Year 2024-25

Source Classification	2021-22 Actual	2022-23 Actual	2023-24 Estimate	2024-25 Requested Budget	2024-25 Proposed Budget	2024-25 Adopted Budget
Treasurer-Tax Collector	630	665	455	500	500	-
Variance & Use Permit						
Planning & Building Services	163,362	268,022	276,000	240,000	240,000	-
Land Use Fee						
Environmental Health	678,683	557,250	755,391	1,026,406	1,026,406	-
Coastal Zone Permit						
Planning & Building Services	219,295	267,366	225,000	245,000	245,000	-
Total Licenses & Permits	4,368,346	4,691,992	4,835,946	4,889,406	5,089,406	-
Fines, Forfeitures & Penalties						
Vehicle Code Fine						
Court Collections-AB233 Program	290,024	299,907	203,628	290,000	290,000	-
25% Extra Fine						
Court Collections-AB233 Program	86,404	98,188	60,384	90,000	90,000	-
County 50% City VC Fine						
Court Collections-AB233 Program	-	-	-	-	-	-
Co Parking Surcharge						
Court Collections-AB233 Program	-	3,029	-	1,500	1,500	-
Criminal Justice Construction Fund						
Information Services	11,200	12,080	-	-	-	-
Conflict Defender	126,000	135,900	130,000	130,000	130,000	-
Mendocino County Sheriff	112,000	120,800	112,000	120,000	120,000	-
Probation Officer	22,400	24,160	20,000	20,000	20,000	-
Warrant System Update						
Mendocino County Sheriff	155	254	300	200	200	-
Other Court Fine						
Court Collections-AB233 Program	11,157	15,398	6,473	13,000	13,000	-
County Commission of City Fine						
Court Collections-AB233 Program	1,715	1,157	1,416	1,500	1,500	-
Miscellaneous Court Fine						
Court Collections-AB233 Program	(17)	-	3,618	-	-	-
District Attorney	16,014	5,434	20,000	20,000	20,000	-
Mendocino County Sheriff	15,089	20,104	-	300	300	-
Mendocino County Jail & Rehabilitation	16,944	14,424	7,500	13,000	13,000	-
Probation Officer	4,841	4,121	2,500	2,500	2,500	-
Agriculture Department	-	1,500	1,000	500	500	-
Public Health	452	10,813	750	567	567	-
Emergency Medical Services	-	-	-	-	-	-
Drug/Alcohol Fine						
Alcohol/Other Drug Program	11,457	10,712	-	-	-	-
County Alcohol Education						
Alcohol/Other Drug Program	10,931	10,363	-	-	-	-
Drug Abuse Education						
Alcohol/Other Drug Program	2,892	2,251	-	-	-	-
Fine Judicial District						
Court Collections-AB233 Program	4,122	3,409	32,062	3,000	3,000	-
Mendocino County Sheriff	36	9	-	-	-	-
Forfeiture & Penalty						
Court Collections-AB233 Program	63,821	-	15,241	10,000	10,000	-
Mendocino County Sheriff	189	180	100	125	125	-
Planning & Building Services	132,335	428,561	129,000	75,000	75,000	-
Animal Care	-	-	-	-	-	-
Social Services	-	-	7,000	7,000	7,000	-
Asset Forfeiture						
District Attorney	27,353	29,044	-	-	-	-
Mendocino County Sheriff	47,846	-	-	10,000	10,000	-
Probation Officer	-	-	-	-	-	-
Total Fines, Forfeitures & Penalties	1,015,361	1,251,798	752,972	808,192	808,192	-
Use of Money & Property						
Interest						
Non-Departmental Revenue	693,515	1,867,644	690,000	750,000	750,000	-
Child Support Services	5,805	16,568	10,000	8,000	8,000	-
Change in Fair Value Investment						
Non-Departmental Revenue	-	(156,961)	-	-	-	-
Endowment Fund						
Cultural Services	-	-	3,000	9,000	9,000	-
Rents & Concessions						
Facilities	1	1,530	-	50,195	50,195	-
DOT-Round Valley Airport	3,300	2,100	2,100	2,100	2,100	-
DOT-Mendocino County Airport	40,660	38,974	41,680	42,600	42,600	-
Social Services	(3,012)	89,736	-	110,000	110,000	-
Cultural Services	16,407	20,369	23,480	24,293	24,293	-

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
CEO Proposed Budget for Fiscal Year 2024-25

Source Classification	2021-22 Actual	2022-23 Actual	2023-24 Estimate	2024-25 Requested Budget	2024-25 Proposed Budget	2024-25 Adopted Budget
Total Use of Money & Property	756,677	1,879,959	770,260	996,188	996,188	-
Aid from Other Governmental Agencies						
Motor Vehicle License Fee						
Non-Departmental Revenue	84,979	78,478	85,000	85,000	85,000	-
District Attorney	78,290	133,217	100,000	100,000	100,000	-
Social Services	909,337	909,337	909,337	909,337	909,337	-
State Welfare Administration						
Social Services	8,514,403	5,320	10,240,514	-	-	-
In Home Support Services	96,760	161,659	165,000	216,716	216,716	-
State AFDC						
CalWorks/Foster Care	3,825,669	-	5,406,490	-	-	-
State Aid California Children						
Public Health-California Childrens Services	477,797	340,294	379,072	-	-	-
Realignment Health Service						
Probation Officer	91,002	-	91,002	-	-	-
Public Health	752,982	277,118	1,687,451	-	-	-
Environmental Health	316,462	-	1,073,886	-	-	-
Substance Use Disorder	-	-	-	-	-	-
Public Health Nursing	93,306	-	142,769	-	-	-
California Childrens Services	53,522	-	83,597	-	-	-
Social Services Admin	7,652,362	-	5,705,493	-	-	-
Cal Works/Foster Care	5,012,843	-	11,683,225	-	-	-
Realignment Mental Health						
Alcohol/Other Drug Program	637,844	-	-	-	-	-
Realignment Public Assistance						
Social Services	5,370,217	-	2,220,412	-	-	-
CalWorks/Foster Care	4,404,422	-	3,253,279	-	-	-
In Home Support Services	3,695,633	-	6,297,698	-	-	-
Realignment Public Safety						
District Attorney	223,070	-	157,358	157,358	157,358	-
Public Defender	118,261	84,800	201,618	87,344	87,344	-
Mendocino County Sheriff	1,716,688	-	1,839,376	1,752,685	1,752,685	-
Mendocino County Jail & Rehabilitation	1,360,901	-	1,472,114	1,588,976	1,588,976	-
Probation Officer	1,348,806	-	1,732,232	-	-	-
Substance Use Disorder	21,646	-	-	-	-	-
State Aid - Drug & Alcohol						
Alcohol/Other Drug Program	1,462,926	1,933,370	-	-	-	-
SB90 Reimbursement						
Non-Departmental Revenue	24,382	-	-	-	-	-
County Clerk-Elections	-	7,509	-	-	-	-
Mendocino County Sheriff	46,060	73,015	-	-	-	-
Probation Officer	7,609	10,561	-	-	-	-
State Aid for Agriculture						
Agriculture Department	-	-	-	-	-	-
State Aid Agriculture Gas Tax						
Agriculture Department	320,048	379,237	240,000	325,000	325,000	-
State Reimis - EC Poisons						
Agriculture Department	120,283	120,975	117,000	117,000	117,000	-
Pesticide Regulatory						
Agriculture Department	-	-	-	-	-	-
State Aid for Veterans Affairs						
Social Services	99,406	123,278	98,979	85,944	85,944	-
County Hospital						
Emergency Medical Services	-	-	115,000	-	-	-
Non-County Hospital						
Hospital & Medical Services	13,744	7,307	40,000	40,000	40,000	-
EMS - Physician Services						
Hospital & Medical Services	66,533	247,897	238,582	263,582	263,582	-
Homeowners Property Tax Relief						
Non-Departmental Revenue	263,347	295,102	275,000	275,000	275,000	-
Emergency Medical Services	1,528	1,713	1,500	1,500	1,500	-
State Youthful Offender						
Juvenile Hall	185,124	-	304,377	-	-	-
Probation Officer	388,180	-	474,538	-	-	-
State Other						
Non-Departmental Revenue	130,000	130,000	130,000	130,000	130,000	-
County Clerk-Elections	293,004	-	-	-	-	-
Facilities	27,930	17,989	24,000	30,000	30,000	-
Land Improvement	-	10,098	-	-	-	-
Court Collections-AB233 Prog	20,242	9,805	-	2,000	2,000	-
District Attorney	39,170	51,298	40,000	40,000	40,000	-
Public Defender	-	28,308	-	-	-	-

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
CEO Proposed Budget for Fiscal Year 2024-25

Source Classification	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
Alternate Defender	(899)	-	-	-	-	-
Mendocino County Sheriff	623,898	714,681	667,500	668,000	668,000	-
Mendocino County Jail & Rehabilitation	1,214,843	1,027,916	1,068,530	1,073,530	1,073,530	-
Juvenile Hall	250,000	103,571	235,266	-	-	-
Probation Officer	1,105,024	1,861,712	2,041,137	1,420,973	1,420,973	-
Agriculture Department	100,740	92,255	82,329	71,504	71,504	-
Office of Emergency Services	-	774	200,000	-	-	-
Planning & Building Services	-	-	650,000	1,608,000	1,608,000	-
DOT-Round Valley Airport	-	-	-	-	-	-
DOT-Little River Airport	-	-	174,803	-	-	-
Public Health	-	321,422	1,019,685	890,920	890,920	-
Environmental Health	-	5,438	-	46,646	46,646	-
Alcohol/Other Drug Program	8,498	110,102	-	-	-	-
Public Health Nursing	1,208,222	873,802	1,851,569	778,386	778,386	-
Transitional Housing	-	344,638	400,000	692,392	692,392	-
California Childrens Services	335,232	602,847	520,434	-	-	-
Transportation-Solid Waste	-	32,578	69,829	35,000	35,000	-
Social Services	17,405	-	-	-	-	-
Federal Welfare Administration						
Social Services	15,938,694	-	23,151,283	-	-	-
In Home Support Services	95,666	160,297	165,000	216,716	216,716	-
Title IV-E						
Probation Officer	103,934	-	75,000	-	-	-
Health Related Funds						
Social Services	10,182,982	-	17,754,920	-	-	-
Federal AFDC						
CalWorks/AFDC	10,158,797	-	11,246,142	-	-	-
Federal Grazing Fee						
Non-Departmental Revenue	55	436	-	-	-	-
Federal Land In Lieu Tax						
Non-Departmental Revenue	768,913	1,639,881	770,000	850,000	850,000	-
Federal Other Revenue						
Non-Departmental Revenue	-	994,521	994,521	-	-	-
County Clerk-Elections	-	-	-	-	-	-
Mendocino County Sheriff	31,866	42,627	9,000	50,286	50,286	-
Mendocino County Jail & Rehab	-	9,075	-	-	-	-
Mendocino County Jail & Rehabilitation	-	-	-	-	-	-
Agriculture Department	101,538	111,036	159,299	137,000	137,000	-
Office of Emergency Services	237,280	169,151	207,318	142,812	142,812	-
DOT-Round Valley Airport	134,694	1,000	207,000	207,000	207,000	-
DOT-Mendocino County Airport	-	52,000	3,661,050	3,631,050	3,631,050	-
Public Health	130,014	1,748,796	396,103	391,748	391,748	-
Environmental Health	17,803	-	29,225	-	-	-
Alcohol/Other Drug Program	148,103	423,143	-	-	-	-
Public Health Nursing	-	-	-	1,016,162	1,016,162	-
California Childrens Services	-	-	-	578,995	578,995	-
Federal Aid Child Support						
Child Support Services	1,777,397	-	1,791,731	1,764,989	1,764,989	-
Other Governmental Agency Aid						
Retirement	763,307	814,133	922,174	-	-	-
Public Health	-	-	1,100	-	-	-
Total Aid from Governmental Agencies	95,820,721	17,695,517	127,547,847	22,479,551	22,479,551	-
Charges for Current Services						
Tax Deeded Administration Fee						
Treasurer-Tax Collector	1,190	910	15,000	5,000	5,000	-
50% Redemption Fee						
Treasurer-Tax Collector	14,335	11,160	16,000	16,000	16,000	-
Release of Lien						
Treasurer-Tax Collector	3,520	2,780	4,000	3,000	3,000	-
Debt Service Fee						
Auditor-Controller	203,924	218,566	211,600	240,000	240,000	-
PTR Screening Fee						
Court Collections-AB233 Program	(2)	-	-	-	-	-
Cite Processing Fee						
Court Collections-AB233 Program	(20)	-	-	-	-	-
Probation Officer	95	5	-	-	-	-
Accounting Fee						
Auditor-Controller	10,300	100,429	86,217	100,000	100,000	-
Election Services						
County Clerk - Election	60,587	183,952	75,000	125,000	125,000	-
Treasurer Cost Reimbursement						
Treasurer-Tax Collector	315,131	278,921	219,878	286,100	286,100	-

County of Mendocino
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Source Classification	2021-22 Actual	2022-23 Actual	2023-24 Estimate	2024-25 Requested Budget	2024-25 Proposed Budget	2024-25 Adopted Budget
Legal Services						
County Counsel	17,696	13,106	13,000	11,168	11,168	-
State Aid Child Support						
Child Support Services	838,691	-	882,494	909,236	909,236	-
Legal Services Reimbursement						
County Counsel	27,210	5,282	-	-	-	-
Court Collections-AB233 Program	-	-	-	-	-	-
Public Defender	105	-	-	-	-	-
Final Map Filing Fee						
Transportation-Land Improvement	-	-	2,000	2,000	2,000	-
Parcel Map MS Filing Fee						
Land Improvement	11,950	12,400	5,000	5,000	5,000	-
Parcel Map PS Filing Fee						
Land Improvement	-	-	2,000	2,000	2,000	-
Plan Check & Inspection Fee						
Land Improvement	27,437	727	9,504	9,504	9,504	-
Parcel Subdivision Inspection						
Land Improvement	-	-	500	500	500	-
Basic Improvement Inspection Fee						
Land Improvement	400	-	1,000	1,000	1,000	-
Subdivision Agreement Processing Fee						
Land Improvement	500	-	1,000	1,000	1,000	-
Planning & Engineering						
Planning & Building Services	101,909	69,234	65,000	80,000	80,000	-
Record-Survey Exam Fee						
Land Improvement	23,500	38,427	20,000	20,000	20,000	-
Tentative Map Subdivision						
Land Improvement	52,650	44,370	40,000	40,000	40,000	-
Environmental Impact Fee						
Planning & Building Services	32,371	79,140	65,000	75,000	75,000	-
General Plan Amendment						
Planning & Building Services	2,491	-	6,000	15,000	15,000	-
Other Permit Fee						
Planning & Building Services	39,306	35,822	39,000	32,000	32,000	-
Abandoned Vehicle Abatement Fee						
Planning & Building Services	76,222	48,810	40,000	-	-	-
General Plan Maintenance Fee						
Planning & Building Services	323,244	373,373	290,000	70,000	70,000	-
Agricultural Services						
Agriculture Department	-	-	-	-	-	-
Agriculture Certification						
Agriculture Department	1,775	1,648	1,200	600	600	-
Inspect/Test Weights & Measures						
Agriculture Department	192,816	150,329	175,000	175,000	175,000	-
Cannabis Application/Inspect						
Agriculture Department	(226)	-	-	-	-	-
Cannabis Management	225,560	162,861	-	370,645	370,645	-
Civil Fee Sheriff						
Mendocino County Sheriff	35,242	29,168	55,000	55,000	55,000	-
Adult Probation Supervision						
Probation Officer	(485)	(823)	-	-	-	-
Adult Probation Diversion						
Probation Officer	627	-	-	-	-	-
Adult Probation Pre-Sentence						
Probation Officer	532	-	-	-	-	-
Estate Fee - Public Administrator						
County Counsel	-	12,284	-	-	-	-
Social Services	6,517	1,020	60,000	60,000	60,000	-
Humane Services						
Animal Care	72,771	46,986	57,500	30,000	30,000	-
Incinerator Services						
Animal Care	4,346	4,604	4,500	4,000	4,000	-
Domestic Animal Control Contract						
Mendocino County Sheriff	11,000	-	-	-	-	-
Animal Care	77,915	175,793	47,000	67,000	67,000	-
Law Enforcement Services						
Mendocino County Sheriff	171,045	39,114	90,000	90,000	90,000	-
Sheriff Point Arena Contract						
Mendocino County Sheriff	100,000	95,808	100,000	100,000	100,000	-
Restitution 11470.2						
Mendocino County Sheriff	119,100	222,000	30,000	30,000	30,000	-
Recorder Service Fee						
Clerk-Recorder	540	755	500	500	500	-

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Source Classification	2021-22 Actual	2022-23 Actual	2023-24 Estimate	2024-25 Requested Budget	2024-25 Proposed Budget	2024-25 Adopted Budget
Recording Fee						
Clerk-Recorder	348,112	218,875	200,000	195,000	195,000	-
Court Collections-AB233 Program	59,662	35,378	67,887	35,000	35,000	-
Health - Vital Statistics						
Public Health	60,174	62,606	60,000	50,000	50,000	-
Drug Diversion Service						
Alcohol/Other Drug Program	3,607	7,261	-	-	-	-
Clerk Fee						
Clerk-Recorder	47,754	44,555	40,000	40,000	40,000	-
Work Furlough						
Probation Officer	-	-	-	-	-	-
Work Release						
Mendocino County Jail	1,095	-	-	-	-	-
Electronic Monitoring F						
Mendocino County Jail & Rehabilitation	-	-	-	-	-	-
Interfund Revenue - DOT						
Transportation-Solid Waste	67,059	45,836	110,000	104,550	104,550	-
Interfund Revenue - Engineering						
Transportation-Land Improvement	96,713	107,791	132,925	145,199	145,199	-
Interfund Revenue - Printing						
Central Services	8,389	6,903	8,200	22,400	19,400	-
Interfund Revenue - Xerox						
Central Services	40,466	12,954	14,100	28,600	28,300	-
Interfund Revenue - Garage						
Fleet Management	70,959	121,069	46,480	342,860	315,537	-
Interfund Revenue - Janitor						
Facilities	359,134	1,011,751	635,402	1,435,850	1,426,360	-
Interfund Revenue - Legal						
County Counsel	489,996	350,964	375,000	340,000	340,000	-
Consumer Protection Program						
Environmental Health	508,953	502,221	519,818	744,630	744,630	-
Hazardous Material Program						
Environmental Health	-	-	-	967,410	967,410	-
Nursing Fee						
Public Health Nursing	530	1,550	750	2,000	2,000	-
Caspar/Fort Bragg Refuse						
Solid Waste	12,748	8,310	5,000	5,000	5,000	-
Solid Waste Fee						
Environmental Health	103,517	14,665	113,600	400,735	400,735	-
California Childrens Services						
Public Health - CCS	-	-	-	-	-	-
Support in Juvenile Hall						
Juvenile Hall	-	-	-	-	-	-
Driving Under Influence						
Alcohol/Other Drug Program	20,758	19,462	-	-	-	-
Parks & Recreation Fee						
Facilities	20,527	17,619	-	-	-	-
Parks	-	-	4,605	15,725	15,725	-
Cultural Services-Museum	1,890	-	-	-	-	-
Collection Fee						
Treasurer-Tax Collector	23,071	19,310	23,637	35,000	35,000	-
Court Collections-AB233 Program	237,737	147,263	321,815	100,000	100,000	-
Social Services	41,243	54,034	55,000	55,000	55,000	-
Drug Testing Program						
Probation Officer	7,442	-	-	-	-	-
Other Charges						
Clerk of the Board	2,815	5,845	7,000	9,200	9,200	-
Executive Office	25	83,194	-	-	-	-
Auditor-Controller	6,906	4,804	5,000	3,000	3,000	-
Assessor	11,090	8,144	10,000	8,500	8,500	-
Treasurer-Tax Collector	31,742	35,425	27,438	30,000	30,000	-
Payroll Administration	-	1,801	-	-	-	-
Central Services	11,946	10,715	11,000	33,600	33,500	-
County Counsel	142,553	186,539	145,000	136,383	136,383	-
Human Resources	60,523	63,215	-	872,781	299,149	-
Facilities	48,589	171,727	79,310	27,700	27,500	-
Economic Development	-	107,426	69,000	69,000	69,000	-
Transportation-Land Improvement	600	700	-	-	-	-
Court Collections-AB233 Program	29,281	116	-	-	-	-
Public Defender	-	-	-	-	-	-
Alternate Defender	8,443	-	-	-	-	-
Mendocino County Sheriff	17,312	6,976	3,000	3,700	3,700	-
Mendocino County Jail & Rehabilitation	140,359	142,427	118,688	139,950	139,950	-

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Source Classification	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
Juvenile Hall	-	525	-	40,000	40,000	-
Probation Officer	8,796	250	-	-	-	-
Agriculture	1,138	5,225	-	-	-	-
Cannabis Management	11,177	650,031	-	-	-	-
Planning & Building Services	805,224	1,150,827	650,000	712,000	712,000	-
Animal Care	62,246	65,376	60,000	60,000	60,000	-
Public Health	326,837	430,730	509,655	258,109	258,109	-
Environmental Health	777,837	722,976	832,814	-	-	-
Substance Use Disorder	377,234	294,782	-	-	-	-
Public Health Nursing	22,984	20,820	11,583	-	-	-
Emergency Medical Services	36,108	128,546	231,757	93,175	93,175	-
Transitional Housing	213,809	57,544	40,000	-	-	-
California Childrens Services	20	20	-	-	-	-
Transportation-Solid Waste	629,282	616,973	460,000	475,000	475,000	-
Social Services Administration	882,607	706,972	1,469,609	1,250,000	1,250,000	-
HHSA Administration	21,975	5,388	-	-	-	-
Cultural Services	1,990	286	1,500	1,000	1,000	-
Conservator Service Fee						
Social Services	20,935	-	72,000	72,000	72,000	-
Data Processing Services						
Information Services	245,323	450,115	382,585	237,370	237,370	-
Collection Service						
Probation Officer	3	(2)	-	-	-	-
County Cost Plan Charges						
Non-Departmental Revenue	3,270,391	3,331,979	3,700,000	6,000,000	6,000,000	-
Returned Check Charge						
Treasurer-Tax Collector	1,975	1,075	750	1,000	1,000	-
Clerk-Recorder	437	50	50	100	100	-
Court Collections-AB233 Program	36	77	44	44	44	-
Payment Plan Processing Fee						
Treasurer-Tax Collector	9,559	5,629	8,520	8,000	8,000	-
County 30% State PA						
Courts - AB233 Program	151,411	172,700	108,041	165,000	165,000	-
Traffic School Fee						
Courts - AB233 Program	215,074	349,286	89,487	400,000	400,000	-
Traffic School \$24						
Courts - AB233 Program	31,273	55,388	13,685	35,000	35,000	-
Total Charges for Current Services	14,473,219	15,321,962	14,581,628	19,237,824	18,623,779	-
Other Revenues						
Prior Year Revenue						
Non-Departmental Revenue	16,566	4,564	-	-	-	-
Auditor-Controller	40	-	-	-	-	-
Treasurer-Tax Collector	-	15,121	-	-	-	-
Central Services	-	36	-	-	-	-
Clerk-Recorder	-	142	-	-	-	-
Information Services	-	133	-	-	-	-
Child Support Services	-	180	-	-	-	-
Sheriff-Coroner	-	1,680	-	-	-	-
Juvenile Hall	-	299	-	-	-	-
Juvenile Hall	-	85	-	-	-	-
Agriculture Department	-	108	-	-	-	-
Social Services	-	4	-	-	-	-
Sale of Fixed Assets						
Central Services	44,502	5,523	1,700	10,000	10,000	-
Other Sales						
Non-Departmental Revenue	-	-	-	-	-	-
Auditor-Controller	48	8	-	-	-	-
Assessor	5,772	7,878	8,000	9,000	9,000	-
Treasurer-Tax Collector	-	-	-	-	-	-
Payroll Administration	-	11	-	-	-	-
Central Services	26,218	17,575	19,300	27,900	26,400	-
County Counsel	498	3	100	-	-	-
Human Resources	450	-	-	-	-	-
Fleet Management	126	85	19,300	21,678	19,421	-
Misc Budget	-	-	399,992	-	-	-
Clerk-Recorder	68,746	74,591	68,000	68,000	68,000	-
District Attorney	28,695	8,463	25,000	25,000	25,000	-
Mendocino County Sheriff	1,127	1,806	1,000	1,100	1,100	-
Planning & Building Services	8,105	10,099	11,000	10,000	10,000	-
Animal Care	-	273	-	-	-	-
DOT-Round Valley Airport	1,061	1,292	500	500	500	-
DOT-Mendocino County Airport	14,137	23,917	14,000	16,000	16,000	-

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Source Classification	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
Public Health Administration	5,142	97	2,000	200	200	-
Sale of Map - Surveyor						
Land Improvement	189	15	500	250	250	-
Sale of Map - Assessor						
Assessor	481	-	-	150	150	-
Other						
Non-Departmental Revenue	156,348	(582,750)	200,000	200,000	200,000	-
Board of Supervisors	6	-	-	-	-	-
Executive Office	-	-	-	-	-	-
Treasurer-Tax Collector	-	-	120	-	-	-
Human Resources	-	-	160,000	-	-	-
Facilities	15,802	26,559	18,600	2,500	2,500	-
Fleet Management	27	430	-	-	-	-
Economic Development	-	34,000	-	-	-	-
Clerk-Recorder	1,039	216	500	100	100	-
Court Collections-AB233 Program	(23)	-	-	-	-	-
District Attorney	2,485	6,647	26,000	-	-	-
Child Support Services	-	1	-	-	-	-
Mendocino County Sheriff	4,100	1,296	500	500	500	-
Mendocino County Jail & Rehabilitation	16,608	20,392	16,000	50,000	50,000	-
Probation Officer	1,096	3,010	5,000	-	-	-
Cannabis Management	-	-	990,000	355,516	355,516	-
Office of Emergency Services	-	4	-	-	-	-
Planning & Building Services	2,436	-	-	-	-	-
Animal Care	479	-	-	-	-	-
Public Health Administration	-	-	-	-	-	-
Environmental Health	-	72,108	-	-	-	-
Public Health Nursing	1,000	1,050	1,000	3,000	3,000	-
Emergency Medical Services	295	721	300	300	300	-
Employee Wellness	-	-	-	4,700	4,700	-
Transportation-Solid Waste	83,992	34,985	36,000	189,993	189,993	-
Social Services	(13,904)	-	-	-	-	-
CalWorks/Foster Care	-	-	-	-	-	-
Cultural Services	4,547	10,286	12,520	12,520	12,520	-
Cancelled Outlawed Warrant						
Auditor-Controller	-	-	-	30,000	30,000	-
General Relief Refund						
General Relief	60,360	32,626	88,522	51,143	51,143	-
Donation						
Mendocino County Sheriff	243	1,025	1,000	500	500	-
Probation Officer	-	-	-	-	-	-
Animal Care	6,818	2,143	6,000	2,000	2,000	-
Public Health Nursing	-	-	100	-	-	-
Cultural Services	7,833	23,880	18,000	8,000	8,000	-
Civil Assessment PC 1214.1						
Probation Officer	-	-	-	-	-	-
Vending Machine						
Central Services	-	-	-	-	-	-
Tobacco Settlement						
Non-Departmental Revenue	984,973	893,613	900,000	900,000	900,000	-
Opioid Settlement						
Non-Departmental Revenue	-	130,752	-	-	-	-
Other						
Alcohol/Other Drug Program	-	-	-	-	-	-
Grant Revenue						
County Clerk-Elections	-	-	-	-	-	-
Agriculture Department	71,450	-	-	-	-	-
Public Health	4,082,661	12,135	-	-	-	-
Substance Use Disorder	-	-	-	-	-	-
Public Health Nursing	-	-	47,590	-	-	-
Transitional Housing	-	-	-	-	-	-
Operating Transfer In						
Non-Departmental Revenue	2,947,553	500,000	4,474,333	45,195	2,733,290	-
Clerk of the Board	-	12,035	-	-	-	-
Board of Supervisors	-	20,716	-	-	-	-
County Executive Office	-	166,746	-	-	-	-
Auditor-Controller	-	48,596	-	-	-	-
Assessor	1,275	59,863	40,000	20,000	20,000	-
Treasurer-Tax Collector	-	20,381	-	-	-	-
Treasurer-Tax Collector	-	20,370	-	-	-	-
County Counsel	-	43,323	-	-	-	-
Human Resources	-	64,892	-	-	-	-
County Clerk-Elections	-	29,262	-	-	-	-

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Source Classification	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
Facilities	15,061	155,510	51,000	-	-	-
Fleet Management	-	17,991	-	-	-	-
Transportation-Land Improvement	90,014	256,831	995,000	800,000	800,000	-
Retirement Administration	-	23,946	-	-	-	-
Misc Budget	-	-	-	-	45,195	-
Clerk-Recorder	-	15,202	46,155	30,000	30,000	-
Information Services	-	105,965	-	-	-	-
Court Collections-AB233 Program	-	8,743	-	-	-	-
District Attorney	-	337,171	-	-	-	-
Public Defender	-	137,587	-	-	-	-
Alternate Defender	-	43,261	-	-	-	-
Child Support Services	-	2,636,749	-	-	-	-
Mendocino County Sheriff	33,587	3,324,420	161,689	-	-	-
Mendocino County Jail & Rehab	261,114	1,625,192	-	-	-	-
Juvenile Hall	-	324,117	355,997	1,266,963	1,401,963	-
Probation Officer	-	2,125,535	325,619	2,913,432	2,913,432	-
Agriculture Department	-	33,161	-	-	-	-
Cannabis Management	-	60,220	-	-	-	-
Office of Emergency Services	-	5,675	-	-	-	-
Planning & Building Services	20,600	245,319	25,000	33,000	33,000	-
Animal Care	-	159,749	-	-	-	-
DOT-Round Valley Airport	-	-	-	20,000	20,000	-
DOT-Mendocino County Airport	-	-	-	20,000	20,000	-
Public Health Administration	395,438	1,317,552	1,624,781	2,456,813	2,456,813	-
Environmental Health	-	1,080,478	-	-	-	-
Substance Use Disorder	150,000	856,003	-	-	-	-
Public Health Nursing	1,082,547	1,482,136	2,091,072	1,980,287	1,980,288	-
Emergency Medical Services	-	36,269	-	250,000	250,000	-
Employee Wellness	351,165	399,771	476,675	500,098	500,098	-
Transitional Housing	-	296,824	-	-	300,000	-
California Childrens Services	-	404,969	707,594	804,269	804,269	-
Solid Waste	-	8,012	-	-	-	-
Social Services	14,008	53,845,667	-	55,764,971	55,955,268	-
HHSA Administration	5,557	-	-	-	-	-
Cal Works/Foster Care	-	26,233,786	-	30,188,052	30,188,052	-
In Home Support Services	-	6,063,832	-	6,554,806	6,554,806	-
General Relief	-	-	-	-	-	-
Farm Advisor	-	13,115	-	-	-	-
Parks	-	8,764	-	-	-	-
Cultural Services	-	18,332	-	-	-	-
Medi-Cal	-	-	-	-	-	-
Alcohol/Other Drug Program	256,463	221,564	-	-	-	-
Total Other Revenues	11,336,956	105,814,719	14,473,059	105,648,436	109,003,267	-
Total General Fund	222,300,205	238,840,150	259,382,402	247,278,929	250,219,715	-

Special Revenue Funds

1200-Road Fund

Taxes

Transportation Funds						
Admin/Road Maint	62,472	60,000	54,000	54,000	54,000	-
Total Taxes	62,472	60,000	54,000	54,000	54,000	-

Licenses & Permits

Transportation Permit Fee						
Admin/Road Maint	8,980	10,040	6,000	10,000	10,000	-
Co Highway Encroachment Permit						
Admin/Road Maint	51,601	63,623	50,000	10,000	10,000	-
Total Licenses & Permits	60,581	73,663	56,000	20,000	20,000	-

Fines, Forfeitures & Penalties

Vehicle Code Fine						
Admin/Road Maint	12,975	8,258	15,000	10,000	10,000	-
Total Fines, Forfeitures & Penalties	12,975	8,258	15,000	10,000	10,000	-

Use of Money & Property

Interest						
Admin/Road Maint	20,035	96,078	10,000	20,000	20,000	-
Change in Fair Value Investment						
Admin/Road Maint	-	(102,032)	-	-	-	-
Total Use of Money Property	20,035	(5,954)	10,000	20,000	20,000	-

Aid from Other Governmental Agencies

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State HUTA Section 2103						
Admin/Road Maint	1,691,907	1,731,014	2,103,207	1,878,339	1,878,339	-
State Highway Users Tax						
Admin/Road Maint	1,231,867	1,237,586	1,417,934	1,338,678	1,338,678	-
State Collier Unruh						
Admin/Road Maint	370,202	372,850	432,810	404,193	404,193	-
State Transportation STPd(1)						
Admin/Road Maint	134,334	169,609	135,447	171,392	171,392	-
State RMRA SB1						
Admin/Road Maint	4,304,491	4,734,081	5,246,749	5,413,423	5,413,423	-
State Aid for Disaster						
Storm Damage	149,926	179,856	178,400	423,027	423,027	-
Prop 111 State Gas Tax						
Admin/Road Maint	1,097,688	1,117,647	1,282,614	1,210,680	1,210,680	-
State Other						
Federal & State Programs	3,149,696	-	977,222	6,492,074	6,492,074	-
State Exchange Program						
Admin/Road Maint	602,390	602,390	602,390	602,390	602,390	-
Federal Forest Reserve						
Admin/Road Maint	125,384	136,666	500	500	500	-
Federal Other Revenue						
Road Admin and Maintenance	-	-	-	-	-	-
Transportation-Storm Damage	2,433,333	1,379,443	2,710,452	2,809,193	2,809,193	-
Federal & State Programs	1,103,893	1,291,584	4,990,730	10,717,759	10,717,759	-
Flood Control Lands						
Admin/Road Maint	-	-	500	500	500	-
Other Governmental Agency Aid						
Federal & State Programs	27,867	48,602	171,433	994,174	994,174	-
Total Aid from Other Govtl Agencies	16,422,979	13,001,328	20,250,388	32,456,322	32,456,322	-
Charges for Current Services						
Interfund Revenue - DOT						
Admin/Road Maint	448,404	243,513	164,242	192,241	192,241	-
Other Charges						
Admin/Road Maint	18,451	-	4,000	4,000	4,000	-
Total Charges for Current Services	466,855	243,513	168,242	196,241	196,241	-
Other Revenues						
Sale of Fixed Assets						
Admin/Road Maint	39,960	-	5,000	5,000	5,000	-
Other Sales						
Admin/Road Maint	2,727	1,352	500	1,000	1,000	-
Other						
Admin/Road Maint	1,847	98	500	500	500	-
Operating Transfer In						
Admin/Road Maint	4,707,615	4,183,822	4,046,833	4,171,820	4,171,820	-
Federal & State Programs	2,402,033	-	-	-	-	-
Total Other Revenues	7,154,181	4,185,271	4,052,833	4,178,320	4,178,320	-
Total Road Fund	24,200,078	17,566,079	24,606,463	36,934,883	36,934,883	-
1201-Capital Improvement Fund						
Use of Money & Property						
Interest						
Capital Improvements	50,767	53,882	-	-	-	-
Change in Fair Value Investments						
Capital Improvements	-	64,285	-	-	-	-
Total Use of Money & Property	50,767	118,166	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Improvements	16,314	128,545	3,642,524	2,105,355	2,105,355	-
Other Government Agency Aid						
Capital Improvements	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	16,314	128,545	3,642,524	2,105,355	2,105,355	-
Charges for Current Services						
Other Charges						
Capital Improvements	309,212	102,584	-	-	-	-
Total Charges for Current Services	309,212	102,584	-	-	-	-
Other Revenues						
Other						

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Capital Improvements	38,787	-	-	218,021	218,021	-
Operating Transfer In						
Capital Improvements	2,926,329	1,144,714	6,979,836	3,400,450	3,410,450	-
Total Other Revenues	2,965,115	1,144,714	6,979,836	3,618,471	3,628,471	-
Total Capital Improvement Fund	3,341,409	1,494,009	10,622,360	5,723,826	5,733,826	-
1202-Landfill Closure Fund						
Use of Money & Property						
Interest						
Landfill Closure	37,429	75,137	10,000	15,000	15,000	-
Change in Fair Value Investment						
Landfill Closure	-	21,441	-	-	-	-
Total Use of Money & Property	37,429	96,578	10,000	15,000	15,000	-
Charges for Current Services						
Caspar/Fort Bragg Refuse						
Landfill Closure	191,872	104,579	50,000	50,000	50,000	-
Other Charges						
Landfill Closure	771,847	838,075	650,000	675,000	675,000	-
Total Charges for Current Services	963,719	942,654	700,000	725,000	725,000	-
Other Revenues						
Operating Transfer In						
Landfill Closure	-	23,687	-	-	151,156	-
Total Other Revenues	-	23,687	-	-	151,156	-
Total Landfill Closure Fund	1,001,147	1,062,920	710,000	740,000	891,156	-
1204-Grants Administration						
Use of Money & Property						
Change in Fair Value Investment						
Property Characteristics	-	1,408	-	-	-	-
Total Use of Money & Property	-	1,408	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Grants Administration	-	45,799	142,930	175,343	175,343	-
Total Aid from Other Govtl Agencies	-	45,799	142,930	175,343	175,343	-
Charges for Current Services						
Other Charges						
Grants Administration	-	14,880	-	-	-	-
Total Charges for Current Services	-	14,880	-	-	-	-
Other Revenues						
Operating Transfer In						
Grants Administration	-	-	7,900	-	-	-
Total Other Revenues	-	-	7,900	-	-	-
Total Grants Administration	-	62,087	150,830	175,343	175,343	-
1205-Library Fund						
Taxes						
Sales & Use Tax						
Mendocino County Library	2,579,036	3,070,185	2,964,323	2,980,024	2,980,024	-
Total Taxes	2,579,036	3,070,185	2,964,323	2,980,024	2,980,024	-
Use of Money & Property						
Interest						
Mendocino County Library	16,896	30,023	15,000	30,000	30,000	-
Change in Fair Value Investment						
Mendocino County Library	-	(9,211)	-	-	-	-
Total Use of Money & Property	16,896	20,813	15,000	30,000	30,000	-
Aid from Other Governmental Agencies						
State Library Grant						
Mendocino County Library	27,600	33,040	29,873	-	-	-
Federal Other Revenue						
Mendocino County Library	-	34,356	8,998	-	-	-
Total Aid from Other Govtl Agencies	27,600	67,396	38,871	-	-	-
Charges for Current Services						

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Library Services						
Mendocino County Library	18,918	16,614	15,000	18,400	18,400	-
Total Charges for Current Services	18,918	16,614	15,000	18,400	18,400	-
Other Revenues						
Other Sales						
Mendocino County Library	4,370	6,538	5,000	6,720	6,720	-
Donation						
Mendocino County Library	1,694	1,114	6,000	6,050	6,050	-
Grant Revenue						
Mendocino County Library	14,701	-	-	-	-	-
Operating Transfer In						
Mendocino County Library	1,407,423	1,584,854	1,464,282	2,009,647	2,009,647	-
Total Other Revenues	1,428,188	1,592,506	1,475,282	2,022,417	2,022,417	-
Total Library Fund	4,070,638	4,767,514	4,508,476	5,050,841	5,050,841	-
1206-Fish & Game Fund						
Fines, Forfeitures & Penalties						
Other Court Fine						
Fish & Game	5,460	5,476	57,866	4,500	4,500	-
Total Fines, Forfeitures & Penalties	5,460	5,476	57,866	4,500	4,500	-
Use of Money & Property						
Interest						
Fish & Game	969	1,931	900	1,200	1,200	-
Change in Fair Value Investment						
Fish & Game	-	(842)	-	-	-	-
Total Use of Money & Property	969	1,088	900	1,200	1,200	-
Charges for Current Services						
Other Charges						
Fish & Game	-	-	51,000	29,098	29,098	-
Total Charges for Current Services	-	-	51,000	29,098	29,098	-
Total Fish & Game Fund	6,428	6,564	109,766	34,798	34,798	-
1207-Special Aviation Fund - Round Valley						
Use of Money & Property						
Aid from Other Governmental Agencies						
Change in Fair Value Investment						
DOT-Round Valley Special Aviation	-	(764)	-	-	-	-
Total Use of Money & Property	-	(764)	-	-	-	-
State Aid for Aviation						
DOT-Round Valley Special Aviation	-	15,000	-	20,000	20,000	-
Total Aid from Other Govtl Agencies	-	15,000	-	20,000	20,000	-
Total Special Aviation Round Valley Fund	-	14,236	-	20,000	20,000	-
1208-Special Aviation Fund - Little River						
Use of Money & Property						
Aid from Other Governmental Agencies						
Change in Fair Value Investment						
DOT-Little River Special Aviation	-	(722)	-	-	-	-
Total Use of Money & Property	-	(722)	-	-	-	-
State Aid for Aviation						
DOT-Little River Special Aviation	-	10,000	10,000	20,000	20,000	-
Total Aid from Other Govtl Agencies	-	10,000	10,000	20,000	20,000	-
Total Special Aviation Little River Fund	-	9,278	10,000	20,000	20,000	-
1209-Juvenile & Youth Programs Fund						
Use of Money & Property						
Change in Fair Value Investment						
Juvenile & Youth Programs	-	(24,266)	-	-	-	-
Total Use of Money & Property	-	(24,266)	-	-	-	-
Aid from Other Governmental Agencies						
State Other Revenue						
Juvenile & Youth Programs	-	865,247	-	332,044	332,044	-

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Total Aid from Other Govtl Agencies	-	865,247	-	332,044	332,044	-
Other Revenues						
Operating Transfer In						
Juvenile & Youth Programs	-	250,000	-	-	-	-
Total Other Revenues	-	250,000	-	-	-	-
Total Juvenile & Youth Programs Fund	-	1,090,981	-	332,044	332,044	-
1210-Supp Law Enforcement-AB3229 COPS Prog						
Use of Money & Property						
Interest						
Mendocino County Sheriff-COPS Program	2,492	6,143	1,000	3,000	3,000	-
Mendocino County Jail & Rehab-COPS Prog	607	1,496	500	750	750	-
Change in Fair Value Investment						
Mendocino County Sheriff-COPS Program	-	(9,621)	-	-	-	-
Jail and Rehabilitation Center COPS Grant	-	5,405	-	-	-	-
Total Use of Money & Property	3,098	3,421	1,500	3,750	3,750	-
Aid from Other Governmental Agencies						
State Other						
Mendocino County Sheriff-COPS Program	161,285	165,271	184,209	150,000	150,000	-
Mendocino County Jail & Rehab-COPS Prog	39,170	41,148	35,000	35,000	35,000	-
Total Aid from Other Govtl Agencies	200,455	206,419	219,209	185,000	185,000	-
Other Revenues						
Operating Transfer In						
Mendocino County Sheriff-COPS Program	-	4,372	-	-	-	-
Total Other Revenues	-	4,372	-	-	-	-
Total Supp Law Enfrmnt-AB3229 COPS Prog	203,553	214,212	220,709	188,750	188,750	-
1211-Probation-Juvenile Justice Crime Prev Act						
Use of Money & Property						
Interest						
Juvenile Justice Crime Pr	5,315	12,161	1,000	1,000	1,000	-
Change in Fair Value Investment						
Juvenile Justice Crime Pr	-	(8,081)	-	-	-	-
Total Use of Money & Property	5,315	4,081	1,000	1,000	1,000	-
Aid from Other Governmental Agencies						
State Other						
Juvenile Justice Crime Pr	235,191	245,980	245,980	245,980	245,980	-
Total Aid from Other Govtl Agencies	235,191	245,980	245,980	245,980	245,980	-
Total Probation-JJCPA Fund	240,506	250,061	246,980	246,980	246,980	-
1213-Mobile Spay & Neuter Fund						
Licenses & Permits						
Animal License						
Mobile Spay/Neuter	5,370	3,335	5,000	5,000	5,000	-
Total Licenses & Permits	5,370	3,335	5,000	5,000	5,000	-
Use of Money & Property						
Interest						
Mobile Spay/Neuter	511	1,757	200	200	200	-
Change in Fair Value Investment						
Mobile Spay/Neuter	-	900	-	-	-	-
Total Use of Money & Property	511	2,657	200	200	200	-
Charges for Current Services						
Humane Services						
Mobile Spay/Neuter	3,783	3,978	3,500	3,500	3,500	-
Other Charges						
Mobile Spay/Neuter	66,598	54,092	60,000	30,000	30,000	-
Total Charges for Current Services	70,381	58,070	63,500	33,500	33,500	-
Other Revenues						
Other						
Mobile Spay/Neuter	50,000	20,000	-	-	-	-
Donation						
Mobile Spay/Neuter	465	70	500	500	500	-
Operating Transfer In						

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Mobile Spay/Neuter	-	-	-	-	-	-
Total Other Revenues	50,465	20,070	500	500	500	-
Total Mobile Spay & Neuter Fund	126,726	84,132	69,200	39,200	39,200	-
1216-Sheriff Special Projects Fund						
Use of Money & Property						
Interest						
Sheriff Special Projects	459	1,049	150	900	900	-
Change in Fair Value Investment						
Sheriff Special Projects	-	(2,160)	-	-	-	-
Total Use of Money & Property	459	(1,112)	150	900	900	-
Aid from Other Governmental Agencies						
State Other						
Sheriff Special Projects	-	75,825	-	-	-	-
Total Aid from Other Govtl Agencies	-	75,825	-	-	-	-
Other Revenues						
Donation						
Sheriff Special Projects	2,033	24,779	1,400	1,400	1,400	-
Total Other Revenues	2,033	24,779	1,400	1,400	1,400	-
Total Sheriff Spec Projects Fund	2,493	99,492	1,550	2,300	2,300	-
1217-Recorder Modernization Fund						
Use of Money & Property						
Interest						
Modernization	1,395	3,817	-	1,000	1,000	-
Change in Fair Value Investment						
Modernization	-	(2,309)	-	-	-	-
Total Use of Money & Property	1,395	1,508	-	1,000	1,000	-
Charges for Current Services						
Recorder Modernization Fee						
Modernization	80,722	48,581	40,000	40,000	40,000	-
Other Charges						
Modernization	11,800	14,505	15,000	15,000	15,000	-
Total Charges for Current Services	92,522	63,086	55,000	55,000	55,000	-
Total Recorder Modernization Fund	93,917	64,594	55,000	56,000	56,000	-
1218-Micrographics Fund						
Use of Money & Property						
Interest						
Micrographics	496	1,447	-	500	500	-
Change in Fair Value Investment						
Micrographics	-	(669)	20,000	-	-	-
Total Use of Money & Property	496	778	20,000	500	500	-
Charges for Current Services						
Recorder Modernization Fee						
Micrographics	-	-	-	-	-	-
Micrographic Fee						
Micrographics	18,149	11,786	8,000	8,000	8,000	-
Total Charges for Current Services	18,149	11,786	8,000	8,000	8,000	-
Other Revenues						
Other Sales						
Micrographics	34,518	14,663	10,000	12,000	12,000	-
Total Other Revenues	34,518	14,663	10,000	12,000	12,000	-
Total Micrographics Fund	53,163	27,226	38,000	20,500	20,500	-
1220-Assessor Property Characteristics Fund						
Use of Money & Property						
Interest						
Property Characteristics	2,227	4,544	-	2,000	2,000	-
Change in Fair Value Investment						
Property Characteristics	-	899	20,000	-	-	-
Total Use of Money & Property	2,227	5,443	20,000	2,000	2,000	-

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Other Revenues						
Other Sales						
Property Characteristics	11,805	25,488	-	25,000	25,000	-
Total Other Revenues	11,805	25,488	-	25,000	25,000	-
Total Prop Characteristics Fund	14,032	30,930	20,000	27,000	27,000	-
1221-Mental Health Service Fund						
Use of Money & Property						
Interest						
Mental Health Service	(25,741)	(5,038)	(27,416)	-	-	-
Change in Fair Value Investment						
Mental Health Service	-	6,205	-	-	-	-
Total Use of Money & Property	(25,741)	1,167	(27,416)	-	-	-
Aid from Other Governmental Agencies						
State Aid Mental Health						
Mental Health Service	7,840,174	66,006	9,130,242	-	-	-
Medi-Cal Mental Health						
Mental Health Service	8,687,623	11,428,167	18,494,603	17,824,736	17,824,736	-
Realignment Mental Health						
Mental Health Service	4,914,869	1,813,107	3,579,855	-	-	-
2011 Realignment Public Safety						
Mental Health Service	74,111	-	154,896	-	-	-
State Other						
Mental Health Service	1,952,420	1,183,488	2,203,228	4,226,799	4,226,799	-
Federal Other Revenue						
Mental Health Service	86,408	563,491	618,622	700,325	700,325	-
Other Government Agency Aid						
Mental Health Service	(3,080)	-	-	-	-	-
Total Aid from Other Govtl Agencies	23,552,526	15,054,259	34,181,446	22,751,860	22,751,860	-
Charges for Current Services						
Mental Health Service						
Mental Health Service	-	-	-	-	-	-
Other Charges						
Mental Health Service	2,097,165	1,795,208	2,361,055	165,168	165,168	-
Total Charges for Current Services	2,097,165	1,795,208	2,361,055	165,168	165,168	-
Other Revenues						
Other Sales						
Mental Health Service	70	-	-	-	-	-
Other						
Mental Health Service	58,544	95,823	100,000	100,000	100,000	-
Donation						
Mental Health Service	-	-	-	-	-	-
Other						
Mental Health Service	357,434	25,696	-	-	-	-
Operating Transfer In						
Mental Health Service	425,219	10,078,546	-	15,271,666	15,271,666	-
Medi-Cal						
Mental Health Service	-	-	-	-	-	-
Total Other Revenues	841,267	10,200,065	100,000	15,371,666	15,371,666	-
Total Mental Health Service Fund	26,465,218	27,050,699	36,615,085	38,288,694	38,288,694	-
1222-General Plan Update Fund						
Use of Money & Property						
Interest						
Planning & Building - Special	15,343	32,522	12,000	19,100	19,100	-
Change in Fair Value Investment						
Planning & Building - Special	-	3,761	-	-	-	-
Total Use of Money & Property	15,343	36,283	12,000	19,100	19,100	-
Charges for Current Services						
Environ Impact Report						
Planning & Building - Special	39,972	40,000	100,000	-	-	-
Micrographic Fee						
Planning & Building - Special	198,404	154,440	412,272	170,000	170,000	-
AB717 Continuing Education & Training						
Planning & Building - Special	88,837	88,792	80,000	85,000	85,000	-
SB 1186 Fee						
Planning & Building - Special	-	-	500	100	100	-

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Other Charges						
Planning & Building - Special	360	320	500	300	300	-
Total Charges for Current Services	327,573	283,552	593,272	255,400	255,400	-
Other Revenues						
Other						
Planning & Building - Special	-	6,231	-	53,406	53,406	-
Total Other Revenues	-	6,231	-	53,406	53,406	-
Total General Plan Update Fund	342,916	326,066	605,272	327,906	327,906	-
1223-Mental Health Services Act Fund						
Use of Money & Property						
Interest						
Mental Health Services Act	66,616	136,589	40,000	104,000	104,000	-
Change in Fair Value Investment						
Mental Health Services Act	-	(31,764)	-	-	-	-
Total Use of Money & Property	66,616	104,825	40,000	104,000	104,000	-
Aid from Other Governmental Agencies						
State Aid Mental Health						
Mental Health Services Act	6,901,051	-	8,900,907	7,096,483	7,096,483	-
Total Aid from Other Govtl Agencies	6,901,051	-	8,900,907	7,096,483	7,096,483	-
Charges for Current Services						
Other Charges						
Mental Health Services Act	162,270	190,667	4,496,611	-	-	-
Total Charges for Current Services	162,270	190,667	4,496,611	-	-	-
Other Revenues						
Operating Transfer In						
Mental Health Services Act	-	4,625,527	-	3,970,135	3,970,135	-
Total Other Revenues	-	4,625,527	-	3,970,135	3,970,135	-
Total Mental Health Services Act Fund	7,129,936	4,921,019	13,437,518	11,170,618	11,170,618	-
1224-Mental Health Treatment Fund						
Taxes						
Sales & Use Tax						
Mental Health Treatment	10,618,846	8,067,213	2,000,000	2,407,901	2,407,901	-
Total Taxes	10,618,846	8,067,213	2,000,000	2,407,901	2,407,901	-
Use of Money & Property						
Interest						
Mental Health Treatment	241,639	578,779	60,000	444,656	444,656	-
Change in Fair Value Investment						
Mental Health Treatment	-	(349,697)	-	-	-	-
Rents & Concessions						
Mental Health Treatment	174	1,080	2,212	2,000	2,000	-
Total Use of Money & Property	241,813	230,162	62,212	446,656	446,656	-
Charges for Current Services						
Other Charges						
Mental Health Treatment	203,609	83,860	2,800	2,000	2,000	-
Total Charges for Current Services	203,609	83,860	2,800	2,000	2,000	-
Total Mental Health Treatment Fund	11,064,268	8,381,235	2,065,012	2,856,557	2,856,557	-
1225-Disaster Recovery Fund						
Use of Money & Property						
Change in Fair Value Investment						
Disaster Recovery	-	(95,453)	-	-	-	-
Total Use of Money & Property	-	(95,453)	-	-	-	-
Aid from Other Governmental Agencies						
State Aid for Disaster						
Disaster Recovery	-	-	-	-	-	-
State Other						
Disaster Recovery	1,504,766	2,134,309	909,544	1,257,540	1,257,540	-
Federal Other Revenue						
Disaster Recovery	(680,351)	11,902,830	12,720,501	6,155,078	6,155,078	-
Total Aid from Other Govtl Agencies	824,414	14,037,139	13,630,045	7,412,618	7,412,618	-

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Source Classification	2021-22 Actual	2022-23 Actual	2023-24 Estimate	2024-25 Requested Budget	2024-25 Proposed Budget	2024-25 Adopted Budget
Charges for Current Services						
Other Charges						
Disaster Recovery	9,739	7,115	-	-	-	-
Total Charges for Current Services	9,739	7,115	-	-	-	-
Other Revenues						
Other						
Disaster Recovery	-	235,002	-	-	-	-
Donation						
Disaster Recovery	-	-	-	-	-	-
Grant Revenue						
Disaster Recovery	70,000	-	-	-	-	-
Operating Transfer In						
Disaster Recovery	17,500,594	458,162	400,000	400,000	-	-
Total Other Revenues	17,570,594	693,164	400,000	400,000	-	-
Total Disaster Recovery Fund	18,404,748	14,641,965	14,030,045	7,812,618	7,412,618	-
1226-Intergovernmental Transfer Fund						
Use of Money & Property						
Change in Fair Value Investment						
Intergov Transfer (IGT)	-	(146,026)	-	-	-	-
Total Use of Money & Property	-	(146,026)	-	-	-	-
Aid from Other Governmental Agencies						
Realignment Health Services						
Intergov Transfer (IGT)	980,087	-	601,741	-	-	-
State Other						
Intergov Transfer (IGT)	-	-	2,500,000	-	-	-
Federal Other Revenue						
Intergov Transfer (IGT)	2,446,375	4,535,054	-	1,250,000	1,250,000	-
Total Aid from Other Govtl Agencies	3,426,462	4,535,054	3,101,741	1,250,000	1,250,000	-
Charges for Current Services						
Other Charges						
Intergov Transfer (IGT)	-	4,467	-	-	-	-
Total Charges for Current Services	-	4,467	-	-	-	-
Other Revenues						
Operating Transfer In						
Intergov Transfer (IGT)	442,518	1,879,532	-	1,350,000	1,350,000	-
Total Other Revenues	442,518	1,879,532	-	1,350,000	1,350,000	-
Total Intergovernment Transfer Fund	3,868,980	6,273,027	3,101,741	2,600,000	2,600,000	-
1227-Whole Person Care Fund						
Use of Money & Property						
Change in Fair Value Investment						
Whole Person Care (WPC)	-	(13,594)	-	-	-	-
Total Use of Money & Property	-	(13,594)	-	-	-	-
Aid from Other Governmental Agencies						
Realignment Health Services						
Whole Person Care (WPC)	500,000	-	-	-	-	-
State Other						
Whole Person Care (WPC)	-	-	-	-	-	-
Federal Other Revenue						
Whole Person Care (WPC)	1,141,553	-	-	-	-	-
Total Aid from Other Govtl Agencies	1,641,553	-	-	-	-	-
Charges for Current Services						
Other Charges						
Whole Person Care (WPC)	(475,858)	187,435	123,131	-	-	-
Total Charges for Current Services	(475,858)	187,435	123,131	-	-	-
Other Revenues						
Operating Transfer In						
Whole Person Care	1,168,301	757,983	-	-	-	-
Total Other Revenues	1,168,301	757,983	-	-	-	-
Total Whole Person Care Fund	2,333,996	931,824	123,131	-	-	-

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1228-Enforcement-Cannabis						
Use of Money & Property						
Change in Fair Value Investment						
Enforcement Cannabis	-	12,100	-	-	-	-
Total Use of Money & Property	-	12,100	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Enforcement-Cannabis	600,000	-	-	-	-	-
Total Aid from Other Govtl Agencies	600,000	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Enforcement-Cannabis	500,000	-	-	-	-	-
Total Other Revenues	500,000	-	-	-	-	-
Total Enforcement-Cannabis	1,100,000	12,100	-	-	-	-
1229-Substance Use Disorder Treatment						
Fines, Forfeitures & Penalties						
Drug/Alcohol Fine						
Substance Use Disorder Trtmnt	-	-	11,448	11,448	11,448	-
County Alcohol Education						
Substance Use Disorder Trtmnt	-	-	11,347	11,347	11,347	-
Drug Abuse Education						
Substance Use Disorder Trtmnt	-	-	2,118	2,118	2,118	-
Total Fines, Forfeitures & Penalties	-	-	24,913	24,913	24,913	-
Use of Money & Property						
Change in Fair Value Investment						
Substance Use Disorder Trtmnt	-	1,748	-	-	-	-
Total Use of Money & Property	-	1,748	-	-	-	-
Aid from Other Governmental Agencies						
Realignment Mental Health						
Substance Use Disorder Trtmnt	-	-	993,434	-	-	-
2011 Realignment Public Safety						
Substance Use Disorder Trtmnt	-	-	67,392	71,360	71,360	-
State Aid-Drug & Alcohol						
Substance Use Disorder Trtmnt	-	-	1,765,156	1,765,156	1,765,156	-
State Other						
Substance Use Disorder Trtmnt	-	-	17,370,744	10,629,883	10,629,883	-
Federal Other Revenue						
Substance Use Disorder Trtmnt	-	-	892,028	647,168	647,168	-
Total Aid from Other Govtl Agencies	-	-	21,088,754	13,113,567	13,113,567	-
Charges for Current Services						
Drug Diversion Service						
Substance Use Disorder Trtmnt	-	-	20,000	15,000	15,000	-
Driving Under Influence						
Substance Use Disorder Trtmnt	-	-	20,989	20,989	20,989	-
Other Charges						
Substance Use Disorder Trtmnt	-	36,134	266,918	606,188	606,188	-
Total Charges for Current Services	-	36,134	307,907	642,177	642,177	-
Other Revenues						
Operating Transfer In						
Substance Use Disorder Trtmnt	-	-	-	1,000,529	1,000,529	-
Medi-Cal						
Substance Use Disorder Trtmnt	-	-	478,768	478,768	478,768	-
Total Other Revenues	-	-	478,768	1,479,297	1,479,297	-
Total Substance Use Disorder Treatment	-	37,882	21,900,342	15,259,954	15,259,954	-
1230-Opioid Abatement						
Use of Money & Property						
Interest						
Opioid Abatement	-	44	-	-	-	-
Change in Fair Value Investment						
Opioid Abatement	-	(18,696)	-	-	-	-
Total Use of Money & Property	-	(18,652)	-	-	-	-
Other Revenues						

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Opioid Settlement						
Opioid Abatement	-	-	-	139,000	139,000	-
Operating Transfer In						
Opioid Abatement	-	-	-	-	-	-
Total Other Revenues	-	-	-	139,000	139,000	-
Total Opioid Abatement Support	-	(18,652)	-	139,000	139,000	-
1240-Fire Agency Support						
Use of Money & Property						
Interest						
Fire Agency Support	177	353	-	-	-	-
Change in Fair Value Investment						
Fire Agency Support	-	(34,480)	-	-	-	-
Total Use of Money & Property	177	(34,127)	-	-	-	-
Other Revenues						
Operating Transfer In						
Fire Agency Support	675,868	1,789,113	4,880,000	4,505,000	4,505,000	-
Total Other Revenues	675,868	1,789,113	4,880,000	4,505,000	4,505,000	-
Total Fire Agency Support	676,046	1,754,987	4,880,000	4,505,000	4,505,000	-
Total Special Revenue Funds	104,740,198	91,156,468	138,127,480	132,572,812	132,333,968	-
1300-Capital Projects Fund						
Use of Money & Property						
Interest						
Capital Projects	11,299	20,026	10,000	-	-	-
Change in Fair Value Investment						
Capital Projects	-	(67,285)	-	-	-	-
Total Use of Money & Property	11,299	(47,259)	10,000	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Projects	-	-	16,000,000	18,247,228	18,247,228	-
Total Aid from Other Govtl Agencies	-	-	16,000,000	18,247,228	18,247,228	-
Other Revenues						
Operating Transfer In						
Capital Projects	1,000,000	3,032,623	2,232,500	10,875,000	6,550,000	-
Total Other Revenues	1,000,000	3,032,623	2,232,500	10,875,000	6,550,000	-
Total Capital Projects Fund	1,011,299	2,985,364	18,242,500	29,122,228	24,797,228	-
1301 Capital Projects-MHTA Fund						
Use of Money & Property						
Change in Fair Value Investment						
Capital Projects-MHTA	-	(3,656)	-	-	-	-
Total Use of Money & Property	-	(3,656)	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Projects-MHTA	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Capital Projects-MHTA	2,282,208	886,405	2,600,000	12,030,000	12,030,000	-
Total Other Revenues	2,282,208	886,405	2,600,000	12,030,000	12,030,000	-
Total Capital Projects-MHTA Fund	2,282,208	882,750	2,600,000	12,030,000	12,030,000	-
1302 Capital Projects-Acquisitions						
Use of Money & Property						
Change in Fair Value Investment						
Capital Projects-Acquisitions	-	6,135	-	-	-	-
Total Use of Money & Property	-	6,135	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Projects-Acquisitions	-	-	-	-	-	-

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Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Grant Revenue						
Capital Projects-Acquisitions	367,653	-	-	-	-	-
Operating Transfer In						
Capital Projects-Acquisitions	-	1,812,919	-	-	-	-
Total Other Revenues	367,653	1,812,919	-	-	-	-
Total Capital Projects-Acquisitions	367,653	1,819,054	-	-	-	-
1303 Capital Investments - Library Fund						
Taxes						
Sales & Use Tax						
Capital Investments - Library	-	-	1,976,216	1,986,682	1,986,682	-
Total Taxes	-	-	1,976,216	1,986,682	1,986,682	-
Aid from Other Governmental Agencies						
State Other						
Capital Investments - Library	-	-	-	-	-	-
State Other						
Capital Investments - Library	-	-	247,040	247,040	247,040	-
Total Aid from Other Govtl Agencies	-	-	247,040	247,040	247,040	-
Other Revenues						
Operating Transfer In						
Capital Investments - Library	-	469,466	-	-	-	-
Total Other Revenues	-	469,466	2,223,256	2,233,722	2,233,722	-
Total Capital Investments Funds	-	469,466	2,223,256	2,233,722	2,233,722	-
Total Capital Projects Funds	3,661,161	6,156,634	23,065,756	43,385,950	39,060,950	-
1400 Debt Service Fund						
Fines, Forfeitures & Penalties						
Criminal Justice Construction Fund						
Debt Service- COPs	8,400	9,060	5,000	-	-	-
Total Fines, Forfeitures & Penalties	8,400	9,060	5,000	-	-	-
Use of Money & Property						
Interest						
Debt Service	(3,441)	193,536	-	-	-	-
Change in Fair Value Investment						
Debt Service	-	60,221	-	-	-	-
Total Use of Money & Property	(3,441)	253,756	-	-	-	-
Aid from Other Governmental Agencies						
Other Governmental Agency Aid						
Debt Service	35,800	-	20,000	-	-	-
Total Aid from Other Govtl Agencies	35,800	-	20,000	-	-	-
Other Revenues						
Operating Transfer In						
Debt Service	1,849,836	2,217,754	2,707,622	2,867,326	2,867,326	-
Loan/Bond Proceeds						
Debt Service	-	20,855,000	3,552,022	-	-	-
Premium on Debt Issued						
Debt Service	-	1,642,106	-	-	-	-
Total Other Revenues	1,849,836	24,714,860	6,259,644	2,867,326	2,867,326	-
Total Debt Service Fund	1,890,596	24,977,677	6,284,644	2,867,326	2,867,326	-
1410 Pension Obligation Bond Fund						
Use of Money & Property						
Interest						
Pension Obligation Bonds	(20,772)	(36,701)	-	-	-	-
Change in Fair Value Investment						
Pension Obligation Bonds	-	(1,440)	-	-	-	-
Total Use of Money & Property	(20,772)	(38,142)	-	-	-	-
Charges for Current Services						
County Share Retirement						

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Pension Obligation Bonds	7,836,626	7,808,268	7,859,271	7,998,767	7,998,767	-
Total Charges for Current Services	7,836,626	7,808,268	7,859,271	7,998,767	7,998,767	-
Total Pension Obligation Bond Fund	7,815,854	7,770,126	7,859,271	7,998,767	7,998,767	-
Total Debt Service Funds	9,706,450	32,747,802	14,143,915	10,866,093	10,866,093	-

2320 Welfare Administration

Aid from Other Governmental Agencies

State Welfare Administration						
Welfare Administration	-	11,661,409	-	5,071,864	5,071,864	-
Federal Welfare Administration						
Welfare Administration	-	13,725,474	-	18,617,725	18,617,725	-
Health Related Funds						
Welfare Administration	-	-	-	8,341,709	8,341,709	-
Total Aid from Other Govtl Agencies	-	25,386,883	-	32,031,298	32,031,298	-

Other Revenues

Operating Transfer In						
Welfare Administration	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-

Total Welfare Administration Fund	-	25,386,883	-	32,031,298	32,031,298	-
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2321 AFDC

Aid from Other Governmental Agencies

State AFDC						
AFDC	-	103,250	-	-	-	-
Federal AFDC						
AFDC	-	10,014,048	-	11,388,030	11,388,030	-
Total Aid from Other Govtl Agencies	-	10,117,298	-	11,388,030	11,388,030	-

Other Revenues

Operating Transfer In						
AFDC	-	5,809,345	-	-	-	-
Total Other Revenues	-	5,809,345	-	-	-	-

Total AFDC Fund	-	15,926,643	-	11,388,030	11,388,030	-
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2322 Medical

Aid from Other Governmental Agencies

Health Related Funds						
Medi-Cal	-	6,284,079	-	6,851,500	6,851,500	-
Total Aid from Other Govtl Agencies	-	6,284,079	-	6,851,500	6,851,500	-

Other Revenues

Operating Transfer In						
Medi-Cal	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-

Total Medi-Cal Fund	-	6,284,079	-	6,851,500	6,851,500	-
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2323 Food Stamps

Aid from Other Governmental Agencies

State Welfare Administration						
Food Stamps	-	3,030,168	-	-	-	-
Federal Welfare Administration						
Food Stamps	-	4,850,777	-	3,868,224	3,868,224	-
Title IV-E						
Food Stamps	-	-	-	3,240,080	3,240,080	-
Total Aid from Other Govtl Agencies	-	7,880,945	-	7,108,304	7,108,304	-

Other Revenues

Operating Transfer In						
Food Stamps	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-

Total Food Stamps Fund	-	7,880,945	-	7,108,304	7,108,304	-
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2324 Child Support

Aid from Other Governmental Agencies

Federal Aid Child Support

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Child Support	-	1,716,460	-	-	-	-
Total Aid from Other Govtl Agencies	-	1,716,460	-	-	-	-
Charges for Current Services						
State Aid Child Support						
Child Support	-	845,421	-	-	-	-
Total Charges for Current Services	-	845,421	-	-	-	-
Other Revenues						
Operating Transfer In						
Child Support	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Child Support Fund	-	2,561,881	-	-	-	-
Total Admin Advance Trust Funds	-	58,040,431	-	57,379,132	57,379,132	-
2850 Public Health Realignment Fund						
Aid from Other Governmental Agencies						
Realignment Health Services						
Public Health Realignment	-	4,212,069	-	-	3,452,775	-
Total Aid from Other Govtl Agencies	-	4,212,069	-	-	3,452,775	-
Other Revenues						
Operating Transfer In						
Public Health Realignment	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Public Health Realignment Fund	-	4,212,069	-	-	3,452,775	-
2852 Welfare Realignment Fund						
Aid from Other Governmental Agencies						
Realignment Health Services						
Welfare Realignment	-	-	-	18,337,370	18,257,370	-
Realignment Public Assistance						
Welfare Realignment	-	18,921,496	-	-	-	-
Total Aid from Other Govtl Agencies	-	18,921,496	-	18,337,370	18,257,370	-
Other Revenues						
Operating Transfer In						
Welfare Realignment	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Welfare Realignment Fund	-	18,921,496	-	18,337,370	18,257,370	-
2853 Mental Health Realignment Fund						
Aid from Other Governmental Agencies						
Realignment Mental Health						
Mental Health Realignment	-	3,605,403	-	-	3,558,323	-
Total Aid from Other Govtl Agencies	-	3,605,403	-	-	3,558,323	-
Other Revenues						
Operating Transfer In						
Mental Health Realignment	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Mental Health Realignment Fund	-	3,605,403	-	-	3,558,323	-
2855 Child Care Service Realignment Fund						
Aid from Other Governmental Agencies						
Realignment Mental Health						
Child Care Service Realignment	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Child Care Service Realignment	-	111,111	-	-	-	-
Total Other Revenues	-	111,111	-	-	-	-
Total Child Care Service Realignment Fund	-	111,111	-	-	-	-
2856 Local Innovation Realignment 2011 Fund						

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Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Local Innovation Realignment 2011	-	120,056	-	-	-	-
Total Aid from Other Govtl Agencies	-	120,056	-	-	-	-
Other Revenues						
Operating Transfer In						
Local Innovation Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Local Innovation Realignment 2011 Fund	-	120,056	-	-	-	-
2857 Juvenile Justice Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Juvenile Justice Realignment 2011	-	-	-	-	-	-
State (YOBG) Youthful Offender						
Juvenile Justice Realignment 2011	-	733,011	-	-	727,062	-
Total Aid from Other Govtl Agencies	-	733,011	-	-	727,062	-
Other Revenues						
Operating Transfer In						
Juvenile Justice Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Juvenile Justice Realignment 2011 Fund	-	733,011	-	-	727,062	-
2858 Local Comm Corr Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Local Comm Corr Realignment 2011	-	4,640,733	-	-	1,843,204	-
Total Aid from Other Govtl Agencies	-	4,640,733	-	-	1,843,204	-
Other Revenues						
Operating Transfer In						
Local Comm Corr Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Local Comm Corr Realignment 2011 Fund	-	4,640,733	-	-	1,843,204	-
2859 Local Law Enf Svc Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Local Law Enf Svc Realignment 2011	-	951,180	-	-	900,426	-
Total Aid from Other Govtl Agencies	-	951,180	-	-	900,426	-
Other Revenues						
Operating Transfer In						
Local Law Enf Svc Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Local Law Enf Svc Realignment 2011 Fund	-	951,180	-	-	900,426	-
2860 District Atty/Public Defender Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
District Atty/Public Defender Realignment 2011	-	273,159	-	-	-	-
Total Aid from Other Govtl Agencies	-	273,159	-	-	-	-
Other Revenues						
Operating Transfer In						
District Atty/Public Defender Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total District Atty/Public Defender Realignment 2	-	273,159	-	-	-	-
2861 Trial Court Security Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Trial Court Security Realignment 2011	-	1,847,262	-	-	-	-
Total Aid from Other Govtl Agencies	-	1,847,262	-	-	-	-

County of Mendocino
 State of California
 Detail of Financing Sources by Fund and Account
 Governmental Funds
 CEO Proposed Budget for Fiscal Year 2024-25

Source Classification	2021-22 Actual	2022-23 Actual	2023-24 Estimate	2024-25 Requested Budget	2024-25 Proposed Budget	2024-25 Adopted Budget
Other Revenues						
Operating Transfer In						
Trial Court Security Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Trial Court Security Realignment 2011 Fund	-	1,847,262	-	-	-	-
2862 Welfare Realignment 2011 Fund						
Aid from Other Governmental Agencies						
Realignment Health Services						
Welfare Realignment 2011	-	17,619,150	-	17,202,626	17,202,626	-
Total Aid from Other Govtl Agencies	-	17,619,150	-	17,202,626	17,202,626	-
Other Revenues						
Operating Transfer In						
Welfare Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Welfare Realignment 2011 Fund	-	17,619,150	-	17,202,626	17,202,626	-
2864 Mental Health Realignment 2011 Fund						
Aid from Other Governmental Agencies						
State Aid Mental Health						
Mental Health Realignment 2011	-	4,605,953	-	-	-	-
Realignment Mental Health						
Mental Health Realignment 2011	-	10,463,767	-	-	9,076,559	-
Total Aid from Other Govtl Agencies	-	15,069,720	-	-	9,076,559	-
Other Revenues						
Operating Transfer In						
Mental Health Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Mental Health Realignment 2011 Fund	-	15,069,720	-	-	9,076,559	-
Total Realignment Funds	-	68,104,351	-	35,539,996	55,018,345	-
TOTAL ALL FUNDS	340,408,014	495,045,836	434,719,554	527,022,912	544,878,203	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2024-25

Financing Uses Classification	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
SALARIES & EMPLOYEE BENEFITS						
861011 Regular Employees	78,657,363	84,222,480	90,652,770	93,227,939	90,886,894	-
861012 Extra Help	1,913,828	1,916,593	1,881,470	1,882,888	1,903,088	-
861013 Overtime Regular Employees	5,914,136	5,911,782	4,929,752	5,169,361	5,175,451	-
861021 Co Contrib to Retirement	30,485,277	32,731,089	34,656,159	34,929,892	34,155,831	-
861022 Co Contrib to OASDI	4,947,056	5,290,669	5,821,900	6,048,918	5,887,462	-
861023 Co Contrib to OASDI-Medicare	1,205,555	1,291,911	1,370,713	1,421,258	1,387,455	-
861024 Co Contrib to Retire Increment	5,548,157	2,983,007	4,747,218	9,505,336	9,299,549	-
861030 Co Contrib to Emp Insurance	10,199,624	12,258,794	14,878,414	17,774,842	16,773,349	-
861031 Co Contrib to Unemp Ins	197,443	146,490	40,212	39,231	39,231	-
861035 Co Contrib to Workers Comp	4,403,903	4,909,521	4,896,422	4,766,598	4,766,598	-
Total Salaries & Employee Benefits	143,472,342	151,662,337	163,875,029	174,766,264	170,274,909	-
SERVICES & SUPPLIES						
862050 Clothing & Personal Items	62,488	70,088	79,230	86,850	86,850	-
862060 Communications	963,477	907,470	1,085,051	1,075,663	968,167	-
862061 Communications Lease	-	-	-	-	-	-
862062 Communications Microwave	523,450	550,972	552,933	496,290	128,851	-
862080 Food	560,685	682,210	790,060	820,660	820,660	-
862090 Household Expense	1,389,302	1,408,170	1,518,691	1,560,790	1,539,812	-
862101 Insurance - General	2,796,878	3,411,359	3,902,926	4,799,568	4,799,872	-
862109 Insurance - Other	196,602	232,952	156,341	269,056	269,056	-
862110 Jury & Witness Expense	28,415	56,568	68,650	70,190	63,500	-
862120 Maintenance - Equipment	791,524	1,108,710	942,160	767,595	750,095	-
862130 Maint - Struct Impr & Grounds	1,414,040	1,373,014	1,279,972	1,853,976	1,721,557	-
862135 Corrective Maintenance	4,777,901	3,635,064	4,700,000	7,400,000	7,400,000	-
862140 Medical Dental & Lab Supplies	115,621	125,143	156,200	126,031	126,031	-
862150 Memberships	217,928	210,896	270,833	259,823	256,923	-
862160 Miscellaneous Expense	45,655	104,959	52,756	120,283	120,283	-
862165 Year End Admin Adj - Auditor	-	1,134,639	-	-	-	-
862170 Office Expense	1,764,095	1,528,538	1,587,978	1,526,459	1,472,488	-
862171 Paper Supplies	23,511	30,634	40,000	42,500	42,500	-
862172 Office Expense - Fedex/UPS	12,254	14,547	17,000	20,000	20,000	-
862176 Fuel Expense	561,908	668,822	779,600	767,400	714,750	-
862181 Auditing & Fiscal Services	88,456	133,589	113,000	220,000	220,000	-
862182 Data Processing Services	674,613	508,245	845,917	383,435	383,435	-
862183 Legal Fees	441,197	382,620	405,500	414,000	337,500	-
862184 Arch Eng & Plan Services	1,283,169	1,122,586	4,089,137	6,529,535	6,529,535	-
862185 Medical & Dental Services	5,523,103	5,833,262	6,317,673	6,493,437	6,463,437	-
862186 Indigent Burial	72,327	88,635	64,179	100,000	100,000	-
862187 Education & Training	596,403	741,307	921,286	854,582	744,876	-
862188 Printing	182,407	138,018	263,500	250,000	85,000	-
862189 Professional & Spec Services	20,835,827	16,468,550	37,392,089	33,781,114	33,675,644	-
862190 Publication & Legal Notices	142,057	131,464	144,339	158,265	156,125	-
862193 Construction Contracts	7,971,003	1,859,065	9,778,673	17,650,000	17,650,000	-
862194 A-87 Costs	2,987,359	2,781,841	5,289,952	5,266,512	5,266,512	-
862196 Collection Expense Fines	7,070	3,785	7,000	5,000	5,000	-
862200 Rents & Leases Equipment	104,058	60,426	202,435	108,035	107,035	-
862201 Rents & Leases Copiers	395,587	128,536	109,000	98,000	94,850	-
862210 Rents & Leases Bldg/Grds	255,085	227,687	455,806	470,949	462,589	-
862215 Debt Service Leases	-	184,630	-	-	-	-
862216 Interest Expense - Leases	-	41,014	-	-	-	-
862217 Debt Service Principal	-	576,073	-	-	-	-
862218 Debt Service Int - SBIT	-	4,525	-	-	-	-
862220 Small Tools & Instruments	31,845	33,823	62,000	54,500	46,350	-
862227 Software-Long Term	-	304,374	221,500	581,069	584,769	-
862228 Software-Short Term	-	4,081	153,988	267,462	240,462	-
862229 Software-Maintenance	-	5,472	173,159	330,408	330,408	-
862230 Info Technology Equipment	2,327,390	2,518,594	3,461,754	3,891,930	2,058,454	-
862231 Election Supplies & Services	301,894	237,419	195,500	225,500	211,775	-
862232 Law Enforce Supplies & Svcs	391,414	661,123	974,950	882,548	789,549	-
862239 Special Department Expense	15,955,620	17,469,689	20,412,773	10,982,227	9,792,350	-
862240 Special Departmental Fund	600	-	5,000	5,000	5,000	-
862250 Transportation & Travel	1,898,087	1,940,640	2,084,935	2,237,393	2,137,336	-
862253 Trans & Travel Out of County	334,739	358,501	672,169	801,654	771,404	-
862260 Utilities	1,936,970	2,324,051	2,415,061	2,656,123	2,531,233	-
Total Services & Supplies	80,984,012	74,528,379	115,212,656	117,761,812	113,082,024	-
OTHER CHARGES						
863111 Public Assistance Payment	6,139,471	7,524,119	8,394,660	9,281,856	9,281,856	-
863112 Pmts to Private Institution	313,097	371,698	1,775,143	1,462,707	1,462,707	-
863113 Pmts Other Govtl Agency	3,485,684	5,037,426	16,355,348	13,188,766	12,888,766	-
863115 Service Connected Expense	848,663	1,047,050	584,729	685,500	685,500	-
863116 Child Care Services - MOE	161,933	258,745	455,327	495,327	495,327	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2024-25

Financing Uses Classification	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
863118 Family Services	3,377,221	4,149,433	5,145,664	5,326,845	5,326,845	-
863119 Supp & Care Persons - Other	38,656	61,917	98,555	115,955	115,955	-
863121 Independent Living Skills	31,444	40,886	65,000	65,000	65,000	-
863122 Aid to Adopted Children	7,824,920	8,829,730	9,025,440	8,870,304	8,870,304	-
863124 GR/SSI/SSP Applicants	48,723	69,046	73,800	91,200	91,200	-
863126 Cal-Learn Program Services	840	480	10,000	10,000	10,000	-
863127 Foster Care Payments	11,178,627	9,552,197	14,169,036	12,035,892	12,035,892	-
863131 Family Preservation	15,263	-	260,433	260,433	260,433	-
863132 Family Track	568,371	617,594	505,000	300,000	300,000	-
863133 Office of Education Contract	555,631	411,347	410,400	410,400	410,400	-
863135 Job Alliance Program Services	1,092,278	1,465,837	1,810,000	678,477	678,477	-
863138 Welfare to Work 15%	381,753	351,811	868,288	687,000	687,000	-
863139 In Home Supportive Services	5,827,299	6,062,973	6,302,698	6,554,806	6,554,806	-
863140 IHSS Public Authority	3,269	9,578	25,200	28,600	28,600	-
863152 Non-County Contract Hospital	-	7,307	40,000	40,000	40,000	-
863154 Physician Services - EMS	80,276	279,948	100,000	125,000	125,000	-
863162 Residential Care	2,758,553	3,235,105	3,635,650	3,121,650	3,121,650	-
863164 Organizational	156,355	16,708,718	18,995,000	20,690,386	20,690,386	-
863280 Contrib to Other Agencies	21,192,969	4,737,560	4,836,077	569,000	569,000	-
863310 Interest	2,635,516	2,857,385	2,729,665	1,238,767	2,162,761	-
863311 Principal	12,811,228	24,854,042	13,015,000	6,760,000	8,490,000	-
863312 Cost of Issuance	-	378,793	-	-	-	-
863330 Rights of Way	750	1,404	90,000	220,000	220,000	-
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	81,528,789	98,922,128	109,776,113	93,313,871	95,667,865	-
FIXED ASSETS						
864350 Land	-	-	-	-	-	-
864355 Leasehold Improvements	-	-	6,808	-	-	-
864360 Structures & Improvements	1,905,170	2,994,158	13,562,094	6,673,162	6,480,186	-
864365 Construction in Progress	3,084,755	2,439,504	20,842,500	42,495,722	42,495,722	-
864370 Equipment	1,293,461	1,807,421	2,464,218	1,276,376	607,376	-
Total Fixed Assets	6,283,386	7,241,084	36,875,620	50,445,260	49,583,284	-
EXPENDITURE TRANSFER & REIMBURSEMENT						
865380 Intrafund Transfer	(13,424,976)	(14,507,553)	(16,284,547)	(7,187,166)	(7,087,031)	-
865802 Operating Transfer Out	46,540,985	150,198,228	39,539,548	156,167,182	165,152,306	-
Total Expend Transfer & Reimb	33,116,008	135,690,674	23,255,001	148,980,016	158,065,275	-
CONTINGENCY						
869991 Appropriation for Contingency	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	345,384,537	468,044,601	448,994,421	585,267,223	586,673,356	-
LESS: REVENUES						
821110 Property Tax Current Secured	39,930,893	41,989,223	42,443,757	43,548,632	43,548,632	-
821120 Property Tax Current Unsecured	1,018,038	1,161,595	1,011,662	1,205,000	1,205,000	-
821130 Supplemental Roll Tax	-	371,939	-	800,000	800,000	-
821210 Property Tax Prior Secured	3,388,333	-	3,125,000	-	-	-
821220 Property Tax Prior Unsecured	73,308	17,337	51,700	51,700	51,700	-
821400 Penalty & Cost on Delinquencies	2,652,500	2,806,438	2,590,928	2,400,000	2,400,000	-
821500 Sales & Use Tax	21,692,227	20,138,772	19,187,706	18,974,607	18,974,607	-
821501 Transportation Funds	62,472	60,000	54,000	54,000	54,000	-
821510 Sales Tax - Public Safety	11,160,495	10,197,773	9,615,477	9,069,000	9,069,000	-
821600 Timber Yield Tax	346,112	604,544	355,000	300,000	300,000	-
821699 Trans Occup Tax-Campgrds/RV Parks	675,868	548,225	680,000	505,000	505,000	-
821700 Highway Property Rental	1,111	1,124	-	-	-	-
821701 Trans Occup Tax-Room Occup Tax	8,585,364	7,550,530	8,000,000	7,600,000	7,600,000	-
821702 Property Transfer Tax	981,704	630,144	800,000	540,000	540,000	-
821704 Prop Tax In-Lieu of VLF	12,914,420	13,454,243	13,100,000	14,000,000	14,000,000	-
821706 Williamson Act Replacement Tax	705,579	720,140	600,000	600,000	600,000	-
821707 Cannabis Business Tax	3,600,857	3,129,574	1,000,000	1,000,000	1,000,000	-
822100 Animal License	318,586	299,291	361,000	245,000	245,000	-
822200 Business License	157,858	132,082	143,000	120,000	120,000	-
822204 Cannabis Facility Bus License	19,730	15,189	21,000	8,500	8,500	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2024-25

Financing Uses Classification	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
822210 Franchise	1,115,049	1,320,931	1,100,000	1,100,000	1,300,000	-
822250 Mobile Home Setup Fee	27,478	14,446	15,000	15,000	15,000	-
822300 Construction Permit	1,364,729	1,577,686	1,630,000	1,650,000	1,650,000	-
822500 Zoning Permit	241,322	157,897	200,000	150,000	150,000	-
822600 Other Permit	14,452	32,443	42,100	41,500	41,500	-
822601 Gun Permit	26,030	26,817	47,000	30,000	30,000	-
822602 Marriage License GC 26840.3	26,511	25,244	25,000	22,500	22,500	-
822603 Lumber Mill Permit	630	665	455	500	500	-
822605 Variance & Use Permit	163,362	268,022	276,000	240,000	240,000	-
822606 Land Use Fee	678,683	557,250	755,391	1,026,406	1,026,406	-
822608 Transportation Permit Fee	8,980	10,040	6,000	10,000	10,000	-
822609 Coastal Zone Permit	219,295	267,366	225,000	245,000	245,000	-
822610 Co Hwy Encroachment Permit	51,601	63,623	50,000	10,000	10,000	-
823100 Vehicle Code Fine	302,999	308,165	218,628	300,000	300,000	-
823101 25% Extra Fine	86,404	98,188	60,384	90,000	90,000	-
823102 Co 50% City VC Fine	-	-	-	-	-	-
823103 Co Parking Surcharge	-	3,029	-	1,500	1,500	-
823110 Criminal Justice Constr Fund	280,000	302,000	267,000	270,000	270,000	-
823130 Warrant System	155	254	300	200	200	-
823200 Other Court Fine	16,617	20,874	64,339	17,500	17,500	-
823203 Co Commission on City Fine	1,715	1,157	1,416	1,500	1,500	-
823204 Miscellaneous Court Fine	53,323	56,395	35,368	36,867	36,867	-
823205 Drug/Alcohol Fine	11,457	10,712	11,448	11,448	11,448	-
823206 County Alcohol Education	10,931	10,363	11,347	11,347	11,347	-
823207 Drug Abuse Education	2,892	2,251	2,118	2,118	2,118	-
823210 Fine Judicial District	4,158	3,419	32,062	3,000	3,000	-
823300 Forfeiture & Penalty	196,345	428,741	151,341	92,125	92,125	-
823310 Asset Forfeiture	75,199	29,044	-	10,000	10,000	-
824100 Interest	1,124,039	3,093,786	833,334	1,401,306	1,401,306	-
824101 Change in Fair Value Investment	-	(895,222)	40,000	-	-	-
824110 Endowment Fund	-	-	-	3,000	9,000	-
824200 Rents & Concessions	57,530	153,789	69,472	231,188	231,188	-
825120 State Aid for Aviation	-	25,000	10,000	40,000	40,000	-
825125 State HUTA Section 2103	1,691,907	1,731,014	2,103,207	1,878,339	1,878,339	-
825130 State Highway Users Tax	1,231,867	1,237,586	1,417,934	1,338,678	1,338,678	-
825140 State Collier Unruh	370,202	372,850	432,810	404,193	404,193	-
825150 Motor Vehicle License Fee	1,072,606	1,121,032	1,094,337	1,094,337	1,094,337	-
825180 Transportation STPd(1)	134,334	169,609	135,447	171,392	171,392	-
825190 State RMRA SB1	4,304,491	4,734,081	5,246,749	5,413,423	5,413,423	-
825210 State Welfare Administration	8,611,163	14,858,556	10,405,514	5,288,580	5,288,580	-
825241 State AFDC	3,825,669	103,250	5,406,490	-	-	-
825250 State Aid California Children	477,797	340,294	379,072	-	-	-
825330 State Aid Mental Health	14,741,225	4,671,959	18,031,149	7,096,483	7,096,483	-
825331 Medi-Cal Mental Health	8,687,623	11,428,167	18,494,603	17,824,736	17,824,736	-
825341 Realignment Health Services	15,452,566	22,108,337	21,069,164	35,539,996	38,912,771	-
825342 Realignment Mental Health	5,552,713	15,882,277	4,573,289	-	12,634,882	-
825343 Realignment Public Assistance	13,470,272	18,921,496	11,771,389	-	-	-
825344 2011 Realignment Pub Safety	4,863,483	7,917,191	5,624,986	3,657,723	6,401,353	-
825380 Juvenile Justice Growth	-	-	-	-	-	-
825381 Juvenile Reentry	-	-	-	-	-	-
825393 State Aid - Drug & Alcohol	1,462,926	1,933,370	1,765,156	1,765,156	1,765,156	-
825398 SB90 Reimbursement	78,051	91,085	-	-	-	-
825410 State Aid for Agriculture	-	-	-	-	-	-
825411 State Aid Agriculture Gas Tax	320,048	379,237	240,000	325,000	325,000	-
825412 State Reimis - EC Poisons	120,283	120,975	117,000	117,000	117,000	-
825413 Pesticide Regulatory	-	-	-	-	-	-
825460 State Aid for Disasters	149,926	179,856	178,400	423,027	423,027	-
825470 State Aid for Veterans Affairs	99,406	123,278	98,979	85,944	85,944	-
825472 County Hospital	-	-	115,000	-	-	-
825473 Non-County Hospital	13,744	7,307	40,000	40,000	40,000	-
825475 EMS - Physician Services	66,533	247,897	238,582	263,582	263,582	-
825481 Homeowners Prop Tax Relief	264,874	296,815	276,500	276,500	276,500	-
825487 Prop 111 State Gas Tax	1,097,688	1,117,647	1,282,614	1,210,680	1,210,680	-
825489 State Youthful Offender	573,304	733,011	778,915	-	727,062	-
825490 State Other	13,032,151	11,224,846	53,386,463	51,384,597	51,384,597	-
825491 State Exchange Program	602,390	602,390	602,390	602,390	602,390	-
825496 State Library Grant	27,600	33,040	276,913	247,040	247,040	-
825510 Federal Welfare Administration	16,034,361	18,736,548	23,316,283	22,702,665	22,702,665	-
825518 Title IV-E	103,934	-	75,000	3,240,080	3,240,080	-
825520 Health Related Funds	10,182,982	6,284,079	17,754,920	15,193,209	15,193,209	-
825541 Federal AFDC	10,158,797	10,014,048	11,246,142	11,388,030	11,388,030	-
825640 Federal Forest Reserve	125,384	136,666	500	500	500	-
825650 Federal Grazing Fee	55	436	-	-	-	-
825660 Federal Land In Lieu Tax	768,913	1,639,881	770,000	850,000	850,000	-
825670 Federal Other Revenue	7,332,508	23,258,108	27,604,847	28,434,576	28,434,576	-
825676 Flood Control Lands	-	-	500	500	500	-
825686 Federal Aid Child Support	1,777,397	1,716,460	1,791,731	1,764,989	1,764,989	-
825810 Other Govt Agency Aid	823,895	862,735	1,114,707	994,174	994,174	-
826112 Tax Deeded Admin Fee	1,190	910	15,000	5,000	5,000	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2024-25

Financing Uses Classification	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
826113 50% Redemption Fee	14,335	11,160	16,000	16,000	16,000	-
826114 Release of Lien	3,520	2,780	4,000	3,000	3,000	-
826115 Debt Service Fee	203,924	218,566	211,600	240,000	240,000	-
826117 PTR Screening Fee	(2)	-	-	-	-	-
826118 Cite Processing Fee	75	5	-	-	-	-
826120 Accounting Fee	10,300	100,429	86,217	100,000	100,000	-
826140 Election Services	60,587	183,952	75,000	125,000	125,000	-
826151 Treasurer Cost Reimbursement	315,131	278,921	219,878	286,100	286,100	-
826161 Legal Services	17,696	13,106	13,000	11,168	11,168	-
826162 State Aid Child Support	838,691	845,421	882,494	909,236	909,236	-
826163 Legal Services Reimbursement	27,315	5,282	-	-	-	-
826171 Final Map Filing Fee	-	-	2,000	2,000	2,000	-
826172 Parcel Map MS Filing Fee	11,950	12,400	5,000	5,000	5,000	-
826173 Parcel Map PS Filing Fee	-	-	2,000	2,000	2,000	-
826175 Plan Check & Inspection Fee	27,437	727	9,504	9,504	9,504	-
826176 Parcel Subdivision Inspection	-	-	500	500	500	-
826177 Basic Improvement Inspect Fee	400	-	1,000	1,000	1,000	-
826178 Subd Agreement Processing Fee	500	-	1,000	1,000	1,000	-
826180 Planning & Engineering	101,909	69,234	65,000	80,000	80,000	-
826181 Record - Survey Exam Fee	23,500	38,427	20,000	20,000	20,000	-
826182 Tentative Map Subdivision	52,650	44,370	40,000	40,000	40,000	-
826184 Environmental Impact Report	72,342	119,140	165,000	75,000	75,000	-
826185 General Plan Amendment	2,491	-	6,000	15,000	15,000	-
826186 Other Permit Fee	39,306	35,822	39,000	32,000	32,000	-
826187 Abandoned Vehicle Abate Fee	76,222	48,810	40,000	-	-	-
826188 General Plan Maintenance Fee	323,244	373,373	290,000	70,000	70,000	-
826200 Agricultural Services	-	-	-	-	-	-
826201 Agriculture Certification	1,775	1,648	1,200	600	600	-
826202 Insp/Test Weights & Measures	192,816	150,329	175,000	175,000	175,000	-
826205 Cannabis Application/Inspect	225,335	162,861	-	370,645	370,645	-
826223 Civil Fee Sheriff	35,242	29,168	55,000	55,000	55,000	-
826226 Adult Probation Supervision	(485)	(823)	-	-	-	-
826227 Adult Probation Diversion	627	-	-	-	-	-
826228 Adult Probation Pre-Sentence	532	-	-	-	-	-
826230 Estate Fee - Public Admin	6,517	13,304	60,000	60,000	60,000	-
826240 Humane Services	76,554	50,964	61,000	33,500	33,500	-
826241 Incinerator Services	4,346	4,604	4,500	4,000	4,000	-
826242 Domestic Animal Care	88,915	175,793	47,000	67,000	67,000	-
826250 Law Enforcement Services	171,045	39,114	90,000	90,000	90,000	-
826254 Sheriff Point Arena Contract	100,000	95,808	100,000	100,000	100,000	-
826255 Recorder Modernization Fee	80,722	48,581	40,000	40,000	40,000	-
826258 Restitution 11470.2	119,100	222,000	30,000	30,000	30,000	-
826259 Recorder Service Fee	540	755	500	500	500	-
826260 Micrographic Fee	216,553	166,226	420,272	178,000	178,000	-
826261 Recording Fee	407,774	254,253	267,887	230,000	230,000	-
826263 Health - Vital Statistics	60,174	62,606	60,000	50,000	50,000	-
826264 AB717 Continuing Education	88,837	88,792	80,000	85,000	85,000	-
826265 Drug Diversion Service	3,607	7,261	20,000	15,000	15,000	-
826266 Clerk Fee	47,754	44,555	40,000	40,000	40,000	-
826268 Work Furlough	-	-	-	-	-	-
826269 Work Release	1,095	-	-	-	-	-
826270 Electronic Monitoring F	-	-	-	-	-	-
826272 Interfund Revenue - DOT	515,463	289,349	274,242	296,791	296,791	-
826273 Interfund Revenue - Engineering	96,713	107,791	132,925	145,199	145,199	-
826274 Interfund Revenue - Printing	8,389	6,903	8,200	22,400	19,400	-
826275 Interfund Revenue - Xerox	40,466	12,954	14,100	28,600	28,300	-
826276 Interfund Revenue - Garage	70,959	121,069	46,480	342,860	315,537	-
826277 Interfund Revenue - Janitor	359,134	1,011,751	635,402	1,435,850	1,426,360	-
826278 Interfund Revenue - Legal	489,996	350,964	375,000	340,000	340,000	-
826283 Consumer Protection Program	508,953	502,221	519,818	744,630	744,630	-
826284 SB 1186 Fee	-	-	500	100	100	-
826285 Hazardous Material Program	-	-	-	967,410	967,410	-
826290 Mental Health Service	-	-	-	-	-	-
826300 Nursing Fee	530	1,550	750	2,000	2,000	-
826310 Caspar/Fort Bragg Refuse	204,620	112,889	55,000	55,000	55,000	-
826315 Solid Waste Fee	103,517	14,665	113,600	400,735	400,735	-
826330 California Childrens Services	-	-	-	-	-	-
826346 Support in Juvenile Hall	-	-	-	-	-	-
826348 Driving Under Influence	20,758	19,462	20,989	20,989	20,989	-
826370 Library Services	18,918	16,614	15,000	18,400	18,400	-
826375 Parks & Recreation Fee	22,417	17,619	4,605	15,725	15,725	-
826380 Collection Fee	302,051	220,606	400,452	190,000	190,000	-
826385 Drug Testing Program	7,442	-	-	-	-	-
826390 Other Charges	7,866,643	9,015,670	12,773,369	5,749,852	5,175,920	-
826391 Conservator Service Fee	20,935	-	72,000	72,000	72,000	-
826392 Data Processing Services	245,323	450,115	382,585	237,370	237,370	-
826399 Collection Service	3	(2)	-	-	-	-
826400 County Share Retirement	7,836,626	7,808,268	7,859,271	7,998,767	7,998,767	-
826402 County Cost Plan Charges	3,270,391	3,331,979	3,700,000	6,000,000	6,000,000	-

County of Mendocino
State of California
Budget Summary by Line Item
CEO Proposed Budget for Fiscal Year 2024-25

Financing Uses Classification	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget
826404 Returned Check Charge	2,448	1,202	844	1,144	1,144	-
826405 Payment Plan Process Fee	9,559	5,629	8,520	8,000	8,000	-
826504 County 30% State PA	151,411	172,700	108,041	165,000	165,000	-
826505 Traffic School Fee	215,074	349,286	89,487	400,000	400,000	-
826506 Traffic School \$24	31,273	55,388	13,685	35,000	35,000	-
827400 Prior Year Revenue	16,606	22,351	-	-	-	-
827500 Sale of Fixed Assets	84,462	5,523	6,700	15,000	15,000	-
827600 Other Sales	213,612	194,137	583,692	224,098	220,341	-
827601 Sale of Map - Surveyor	189	15	500	250	250	-
827602 Sale of Map - Assessor	481	-	-	150	150	-
827700 Other	425,511	(13,892)	1,567,040	1,191,056	1,191,056	-
827703 Cancel Outlawed Warrant	-	-	-	30,000	30,000	-
827704 General Relief Refund	60,360	32,626	88,522	51,143	51,143	-
827707 Donation	19,086	53,011	33,000	18,450	18,450	-
827711 Civil Assmt PC 1214.1	-	-	-	-	-	-
827713 Vending Machine	-	-	-	-	-	-
827715 Tobacco Settlement	984,973	893,613	900,000	900,000	900,000	-
827716 Opioid Settlement	-	130,752	-	139,000	139,000	-
827800 Other	357,434	25,696	-	-	-	-
827801 Grant Revenue	4,606,466	12,135	47,590	-	-	-
827802 Operating Transfer In	42,655,865	145,813,976	36,693,888	165,499,459	164,294,203	-
827803 Loan/Bond Proceeds	-	20,855,000	3,552,022	-	-	-
827805 Medi-Cal	256,463	221,564	478,768	478,768	478,768	-
827812 Premium on Debt Issued	-	1,642,106	-	-	-	-
TOTAL REVENUES	340,408,014	495,045,836	434,719,554	527,022,912	544,878,203	-
TOTAL NET COUNTY COST (CONTRIBUTION)	4,976,523	(27,001,234)	14,274,867	58,244,312	41,795,154	-

County of Mendocino
State of California
Summary of Financing Requirements by Function & Fund
CEO Proposed Budget for Fiscal Year 2024-25

Description	2021-22 Actual	2022-23 Actual	2023-24 Estimate	2024-25 Requested Budget	2024-25 Proposed Budget	2024-25 Adopted Budget
Summary by Function						
1 General Government	75,183,107	59,745,359	84,714,365	97,646,724	94,863,044	-
2 Public Protection	90,459,281	102,964,786	110,662,935	118,236,129	115,933,456	-
3 Public Ways and Facilities	23,772,145	16,692,597	31,186,481	43,124,880	43,113,480	-
4 Health and Sanitation	60,125,669	94,882,160	101,848,827	137,880,413	137,679,204	-
5 Public Assistance	81,327,011	165,134,218	100,600,605	174,044,702	171,704,766	-
6 Education	4,219,073	5,270,593	5,166,969	5,655,212	5,632,577	-
7 Recreation and Culture	580,930	798,658	670,323	673,721	530,538	-
8 Debt Service	9,717,320	22,556,231	14,143,915	8,005,442	17,216,111	-
Total Financing Uses by Function	345,384,537	468,044,601	448,994,421	585,267,223	586,673,356	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	345,384,537	468,044,601	448,994,421	585,267,223	586,673,356	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	345,384,537	468,044,601	448,994,421	585,267,223	586,673,356	0
Summary by Fund						
1100 County General	244,293,572.67	243,763,418.56	259,381,807	265,156,958	254,822,073	-
1200 Roads	23,515,254.42	16,354,767.24	26,551,401	38,865,675	38,865,675	-
1201 Accumulated Capital Outlay	4,883,711.50	3,369,163.86	13,606,456	6,234,082	6,234,082	-
1202 Landfill Closure	576,287.84	821,641.84	1,247,551	1,298,491	1,298,491	-
1204 Grants Administration	-	79,362.53	142,930	175,343	175,343	-
1205 County Library	4,045,025.78	5,038,718.14	4,879,470	5,317,800	5,317,800	-
1206 Fish & Game	2,153.82	1,660.48	109,766	29,817	29,817	-
1207 Aviation - Round Valley	-	-	-	20,000	20,000	-
1208 Aviation - Mendocino County Airport	-	-	-	20,000	20,000	-
1209 Juvenile & Youth Programs	-	49,382.87	491,452	508,715	508,715	-
1210 Supp Law Enforcement Services	133,970.92	201,032.27	329,074	257,160	257,160	-
1211 Probation COPS AB1913	117,423.30	48,306.18	99,164	194,986	194,986	-
1213 Mobile Spay/Neuter Program	69,244.00	125,548.31	79,200	43,017	43,017	-
1216 Sheriff Special Projects	741.00	21,695.20	50,900	62,000	62,000	-
1217 Recorder Modernization	-	-	46,155	30,000	30,000	-
1218 Micrographics	4,669.05	9,417.46	5,000	15,000	15,000	-
1220 Assessor Property Characteristics	-	-	40,000	20,000	20,000	-
1221 Mental Health Service	26,428,051.54	27,287,254.15	36,712,974	38,288,693	38,288,693	-
1222 General Plan Update	144,544.63	79,636.63	412,272	856,000	856,000	-
1223 Mental Health Services Act	6,039,428.82	5,381,314.19	14,233,622	12,577,913	12,577,913	-
1224 Mental Health Services Treatment	2,793,154.96	1,519,745.04	3,963,081	13,357,837	13,357,837	-
1225 Disaster Recovery	12,094,584.88	13,552,100.87	18,991,445	11,433,063	13,908,412	-
1226 Intergovernmental	3,722,587.34	4,621,837.45	4,885,283	5,121,222	5,121,222	-
1227 Whole Person Care	2,999,999.89	472,877.70	467,773	-	-	-
1228 Enforcement - Cannabis	42,187.26	562,058.64	-	-	-	-
1229 Substance Use Disorder Treatment	-	36,133.73	21,900,342	15,259,952	15,259,952	-
1230 Opioid Abatement	-	-	-	139,000	139,000	-
1240 Fire Agency Support	675,868.40	1,555,888.14	4,880,000	4,505,000	4,505,000	-
1300 Capital Projects	687,898.50	466,471.41	18,242,500	30,465,722	30,465,722	-
1301 Capital Projects	2,282,208.37	886,405.14	2,600,000	12,030,000	12,030,000	-
1302 Capital Projects	114,648.05	2,092,116.73	-	-	-	-
1303 Capital Investment - Library	-	-	500,888	751,080	751,080	-
1400 Debt Service	1,873,288.00	14,718,257.29	6,284,644	-	9,210,669	-
1410 Pension Obligation Bonds	7,844,032.00	7,837,974.02	7,859,271	8,005,442	8,005,442	-
2320 Welfare Administration	-	26,279,382	-	32,031,298	32,031,298	-
2321 AFDC	-	15,147,569	-	11,388,030	11,388,030	-
2322 MediCal	-	6,058,095	-	6,851,500	6,851,500	-
2323 Food Stamps	-	7,118,516	-	7,108,304	7,108,304	-
2324 Child Support	-	2,561,881	-	-	-	-
2850 Public Health Realignment	-	3,252,423	-	2,820,148	2,820,148	-
2852 Welfare Realignment	-	18,697,517	-	18,337,370	18,257,370	-
2853 Mental Health Realignment	-	3,605,403	-	15,152,288	3,558,323	-
2855 Child Care Service Realignment	-	-	-	-	-	-
2856 Local Innovation Realignment 2011	-	-	-	-	-	-
2857 Juvenile Justice Realignment 2011	-	608,737	-	727,062	727,062	-
2858 Local Comm Corr Realignment 2011	-	3,211,691	-	1,843,204	1,843,204	-
2859 Local Law Enf Svc Realignment 2011	-	-	-	765,426	900,426	-
2860 District Atty/Public Def Realign 2011	-	137,462	-	-	-	-
2861 Trial Court Security Realignment 2011	-	1,847,262	-	-	-	-
2862 Welfare Realignment 2011	-	16,278,556	-	17,202,626	17,202,626	-
2864 Mental Health Realignment 2011	-	12,285,920	-	-	11,593,965	-
Total Financing Uses	345,384,537	468,044,601	448,994,421	585,267,223	586,673,356	0

County of Mendocino
State of California
Summary of County Financing Requirements
CEO Proposed Budget for Fiscal Year 2024-25

Description	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	Fund
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget	
1 General Government							
101 General - Legislative & Admin							
1010 Clerk of the Board	584,760	461,130	525,045	577,336	561,846	0	1100
1015 Board of Supervisors	876,820	981,943	985,893	959,057	932,809	0	1100
1020 Executive Office	1,855,404	1,680,637	1,088,097	1,093,236	1,070,249	0	1100
101 General - Legislative & Admin	3,316,984	3,123,711	2,599,035	2,629,629	2,564,904	0	
102 General - Finance							
1000 Nondepartmental Revenue	34,392,199	17,495,830	13,508,658	14,153,788	13,514,466	0	1100
1110 Auditor-Controller	1,557,183	1,749,742	1,681,587	1,742,119	1,707,408	0	1100
1120 Assessor	2,093,527	2,154,610	2,451,432	3,411,126	2,423,408	0	1100
1122 Property Characteristics	0	0	40,000	20,000	20,000	0	1220
1130 Treasurer-Tax Collector	1,006,765	866,598	1,113,871	1,233,584	1,214,908	0	1100
1140 Payroll Administration	0	357,243	687,491	595,293	585,759	0	1100
1150 Fiscal Services	0	50,509	908,944	801,100	770,274	0	1100
1160 Central Services	705,076	625,617	629,490	813,908	777,143	0	1100
102 General - Finance	39,754,750	23,300,149	21,021,473	22,770,918	21,013,366	0	
103 General - Counsel							
1210 County Counsel	1,559,975	1,918,609	1,869,059	2,178,213	2,129,268	0	1100
103 General - Counsel	1,559,975	1,918,609	1,869,059	2,178,213	2,129,268	0	
104 General - Personnel							
1320 Human Resources	1,470,972	1,890,944	1,785,064	2,678,652	2,627,747	0	1100
4025 Employee Wellness/Asst	54,181	67,405	0	0	0	0	1100
104 General - Personnel	1,525,152	1,958,350	1,785,064	2,678,652	2,627,747	0	
105 General - Elections							
1410 County Clerk-Election	973,352	629,317	666,704	705,802	678,412	0	1100
105 General - Elections	973,352	629,317	666,704	705,802	678,412	0	
107 General - Property Management							
1610 Facilities	5,536,474	6,160,581	6,532,897	7,255,893	6,971,158	0	1100
1710 Capital Improvements	4,883,712	3,369,164	13,606,456	6,234,082	6,234,082	0	1201
1712 Capital Projects	687,899	466,471	18,242,500	30,465,722	30,465,722	0	1300
1713 Capital Projects	2,282,208	886,405	2,600,000	12,030,000	12,030,000	0	1301
1714 Capital Projects	114,648	2,092,117	0	0	0	0	1302
1715 Capital Investment - Library	0	0	500,888	751,080	751,080	0	1303
107 General - Property Management	13,504,940	12,974,738	41,482,741	56,736,777	56,452,042	0	
109 General - Promotion							
1810 Economic Development	850,657	879,754	468,461	144,193	140,976	0	1100
109 General - Promotion	850,657	879,754	468,461	144,193	140,976	0	
110 General - Other							
1620 Fleet Management	49,538	303,167	76,169	507,019	419,626	0	1100
1910 Transportation/Land Impr	1,254,120	1,261,855	2,276,473	2,238,461	2,208,019	0	1100
1920 Retirement Administration	763,307	838,079	922,174	0	0	0	1100
1930 Teeter Plan Debt Service	5,737,190	5,621,080	5,225,000	0	0	0	1100
1940 Miscellaneous Budget	1,433,793	1,633,309	881,591	1,643,439	1,492,283	0	1100
1941 Clerk-Recorder	383,652	460,780	470,975	496,325	472,636	0	1100
1942 Recorder-Modernization	0	0	46,155	30,000	30,000	0	1217
1944 Micrographics	4,669	9,417	5,000	15,000	15,000	0	1218
1950 Grants Administration	0	79,363	142,930	175,343	175,343	0	1204
1960 Information Services	4,071,028	4,753,683	4,775,362	4,696,953	4,443,421	0	1100
110 General - Other	13,697,296	14,960,733	14,821,830	9,802,540	9,256,329	0	
1 General Government	75,183,107	59,745,359	84,714,365	97,646,724	94,863,044	0	
2 Public Protection							
201 Public Protection - Judicial							
2012 Court Coll-AB233 Prog	854,151	915,763	790,440	922,595	916,741	0	1100
2060 Grand Jury	62,595	49,387	62,062	69,488	63,752	0	1100
2070 District Attorney	7,369,160	7,110,671	7,317,501	10,057,515	8,221,233	0	1100
2080 Public Defender	3,740,494	3,841,062	4,126,629	4,826,106	4,715,602	0	1100
2085 Alternate Defender	1,007,774	1,082,656	1,080,764	1,213,872	1,192,944	0	1100
2086 Conflict Defender	414,107	283,375	350,000	350,000	275,000	0	1100
2090 Child Support Services	2,437,999	2,500,029	2,548,738	2,512,225	2,512,225	0	1100
4086 Child Care Service Realignment	0	0	0	0	0	0	2855
4087 Local Innovation Realignment 20	0	0	0	0	0	0	2856
4091 Dist Atty/Public Def Realignment	0	137,462	0	0	0	0	2860
4092 Trial Court Security Realignment	0	1,847,262	0	0	0	0	2861
5034 Child Support	0	2,561,881	0	0	0	0	2324
201 Public Protection - Judicial	15,886,279	20,329,548	16,276,133	19,951,801	17,897,497	0	
202 Public Protection - Police Protection							
2310 Sheriff-Coroner	25,075,484	26,781,475	27,959,964	31,419,641	29,690,927	0	1100
2313 Sheriff COPS Program	113,202	193,378	185,209	207,160	207,160	0	1210
2315 Sheriff Special Projects	741	21,695	50,900	62,000	62,000	0	1216

County of Mendocino
State of California
Summary of County Financing Requirements
CEO Proposed Budget for Fiscal Year 2024-25

Description	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	Fund
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget	
4090 Local Law Enf Svc Realignment 2	0	0	0	765,426	900,426	0	2859
202 Public Protection - Police Protection	25,189,427	26,996,548	28,196,073	32,454,227	30,860,513	0	
203 Public Protection - Detention							
2510 Jail and Rehabilitation	16,764,310	16,580,312	16,919,646	20,523,833	20,129,827	0	1100
2511 Jail & Rehab Ctr /COPS	20,768	7,654	143,865	50,000	50,000	0	1210
2550 Juvenile Hall	2,336,513	2,513,559	3,272,082	4,085,663	4,048,258	0	1100
2551 Juvenile & Youth Programs	0	49,383	491,452	508,715	508,715	0	1209
2560 Probation Officer	6,093,473	6,760,806	7,421,755	7,837,541	7,602,777	0	1100
2561 Juvenile Justice	117,423	48,306	99,164	194,986	194,986	0	1211
4088 Juvenile Justice Realignment 201	0	608,737	0	727,062	727,062	0	2857
4089 Local Comm Corr Realignment 201	0	3,211,691	0	1,843,204	1,843,204	0	2858
203 Public Protection - Detention	25,332,487	29,780,449	28,347,963	35,771,004	35,104,829	0	
204 Public Protection - Fire Protection							
2610 Fire Agency Support	675,868	1,555,888	4,880,000	4,505,000	4,505,000	0	1240
204 Public Protection - Fire Protection	675,868	1,555,888	4,880,000	4,505,000	4,505,000	0	
206 Public Protection - Protection							
2710 Agriculture	1,514,432	1,159,341	1,348,659	1,157,433	1,147,694	0	1100
206 Public Protection - Protection	1,514,432	1,159,341	1,348,659	1,157,433	1,147,694	0	
207 Public Protection - Other Protection							
2810 Cannabis Management	979,206	1,789,451	1,541,575	1,400,134	1,276,970	0	1100
2811 Enforcement - Cannabis	42,187	562,059	0	0	0	0	1228
2830 Emergency Services	425,562	328,808	614,219	370,193	355,549	0	1100
2840 Fish & Game	2,154	1,660	109,766	29,817	29,817	0	1206
2851 Plan & Bldg Services	6,393,887	7,300,861	7,914,405	8,316,064	8,096,564	0	1100
2852 Plan & Bldg - Special Fund	144,545	79,637	412,272	856,000	856,000	0	1222
2860 Animal Care	1,709,418	1,964,767	1,951,225	1,948,375	1,851,595	0	1100
2861 Mobile Spay/Neuter	69,244	125,548	79,200	43,017	43,017	0	1213
2910 Disaster Recovery	12,094,585	13,552,101	18,991,445	11,433,063	13,908,412	0	1225
207 Public Protection - Other Protection	21,860,788	25,704,892	31,614,107	24,396,663	26,417,924	0	
2 Public Protection	90,459,281	105,526,667	110,662,935	118,236,129	115,933,456	0	
3 Public Ways & Facilities							
301 Public Ways & Fac - Public Ways							
3010 Road Administration & Maint	9,517,102	9,684,761	12,305,576	11,064,544	11,064,544	0	1200
3030 Storm Damage	2,456,863	1,097,081	3,300,451	3,525,291	3,525,291	0	1200
301 Public Ways & Fac - Pub Ways	11,973,965	10,781,842	15,606,027	14,589,835	14,589,835	0	
302 Public Ways & Fac - Transportation							
3041 Federal and State Programs	11,541,290	5,572,926	10,945,374	24,275,840	24,275,840	0	1200
3050 DOT - Round Valley Airport	113,306	178,813	290,725	285,006	282,006	0	1100
3060 DOT - Little River Airport	143,585	159,017	4,344,355	3,934,199	3,925,799	0	1100
3080 RV Airport - Special Aviation	0	0	0	20,000	20,000	0	1207
3090 LR Airport - Special Aviation	0	0	0	20,000	20,000	0	1208
302 Public Ways & Fac - Transportation	11,798,181	5,910,755	15,580,454	28,535,045	28,523,645	0	
3 Public Ways & Facilities	23,772,145	16,692,597	31,186,481	43,124,880	43,113,480	0	
4 Health & Sanitation							
401 Health & Sanitation - Health							
4010 Public Health Admin-Health	5,729,856	3,902,725	5,301,525	4,085,135	4,085,135	0	1100
4011 Environmental Health	2,539,889	3,168,182	3,324,734	3,315,966	3,269,979	0	1100
4013 Public Health Nursing	2,595,101	3,614,966	3,956,074	3,779,835	3,779,835	0	1100
4016 Emergency Medical Services	915,950	1,712,898	1,860,067	1,765,493	1,465,012	0	1100
4025 Employee Wellness/Assistance	296,985	332,851	476,675	504,798	504,798	0	1100
4049 Substance Use Disorder Treatme	0	36,134	21,900,342	15,259,952	15,259,952	0	1100
4045 Opioid Abatement	0	0	0	139,000	139,000	0	1230
4081 Public Health Realignment	0	3,252,423	0	2,820,148	2,820,148	0	2850
4093 Welfare Realignment 2011	0	16,278,556	0	17,202,626	17,202,626	0	2862
401 Health & Sanitation - Health	12,077,781	32,298,735	36,819,417	48,872,953	48,526,485	0	
402 Health & Sanitation - Hospital							
4070 County Medical Services	80,276	287,256	278,582	303,582	303,582	0	1100
4071 Intergov Transfer	3,722,587	4,621,837	4,885,283	5,121,222	5,121,222	0	1226
4072 Whole Person Care	3,000,000	472,878	467,773	0	0	0	1227
4073 Transitional Housing	791,200	760,503	951,793	859,886	859,886	0	1100
402 Health & Sanitation - Hospital	7,594,064	6,142,473	6,583,431	6,284,690	6,284,690	0	
403 Health & Sanitation - CCS							
4080 California Childrens Svcs	897,413	1,156,752	1,721,540	1,383,264	1,383,264	0	1100
403 Health & Sanitation - CCS	897,413	1,156,752	1,721,540	1,383,264	1,383,264	0	
404 Health & Sanitation - Sanitation							
4010 Public Health Admin-Sanitation	6,718	0	0	0	0	0	1100
4510 Transportation-Solid Waste	734,590	515,597	567,211	664,284	809,543	0	1100

County of Mendocino
State of California
Summary of County Financing Requirements
CEO Proposed Budget for Fiscal Year 2024-25

Description	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25	Fund
	Actual	Actual	Estimate	Requested Budget	Proposed Budget	Adopted Budget	
4511 Landfill Closure	576,288	821,642	1,247,551	1,298,491	1,298,491	0	1202
404 Health & Sanitation - Sanitation	1,317,596	1,337,239	1,814,762	1,962,775	2,108,034	0	
405 Health & Sanitation - SUD							
4012 Substance Use Disorder	2,978,180	3,867,324	0	0	0	0	1100
405 Health & Sanitation - SUD	2,978,180	3,867,324	0	0	0	0	
406 Health & Sanitation - Mental Health							
4050 Mental Health	26,428,052	27,287,254	36,712,974	38,288,693	38,288,693	0	1221
4051 Mental Health Services Act	6,039,429	5,381,314	14,233,622	12,577,913	12,577,913	0	1223
4052 MH Services Treatment	2,793,155	1,519,745	3,963,081	13,357,837	13,357,837	0	1223
4084 MH Realignment	0	3,605,403	0	15,152,288	3,558,323	0	2853
4095 MH Realignment 2011	0	12,285,920	0	0	11,593,965	0	2864
406 Health & Sanitation - Mental Health	35,260,635	50,079,636	54,909,677	79,376,731	79,376,731	0	
4 Health & Sanitation	60,125,669	94,882,160	101,848,827	137,880,413	137,679,204	0	
5 Public Assistance							
501 Public Assistance - Administration							
5010 Social Services Admin	49,633,199	55,755,754	61,773,700	60,764,485	58,504,549	0	1100
5020 Health & Human Svcs Adm	27,532	5,388	0	0	0	0	1100
5030 Welfare Administration	0	26,279,382	0	32,031,298	32,031,298	0	2320
501 Public Assistance - Administration	49,660,730	82,040,525	61,773,700	92,795,783	90,535,847	0	
502 Public Assistance - Aid Program							
5130 CalWorks/Foster Care	25,143,017	26,306,046	31,589,136	30,188,052	30,188,052	0	1100
5170 In Home Support Services	6,022,408	6,617,464	6,637,698	6,998,238	6,998,238	0	1100
4083 Welfare Realignment	0	18,697,517	0	18,337,370	18,257,370	0	2852
5031 AFDC	0	15,147,569	0	11,388,030	11,388,030	0	2321
5032 MediCal	0	6,058,095	0	6,851,500	6,851,500	0	2322
5033 Food Stamps	0	7,118,516	0	7,108,304	7,108,304	0	2323
502 Public Assistance - Aid Program	31,165,425	79,945,207	38,226,834	80,871,494	80,791,494	0	
503 Public Assistance - General Relief							
5190 General Relief	500,856	586,605	600,071	377,425	377,425	0	1100
503 Public Assistance - General Relief	500,856	586,605	600,071	377,425	377,425	0	
5 Public Assistance	81,327,011	162,572,337	100,600,605	174,044,702	171,704,766	0	
6 Education							
602 Education - Library Services							
6110 Library	4,045,026	5,038,718	4,879,470	5,317,800	5,317,800	0	1205
602 Education - Library Services	4,045,026	5,038,718	4,879,470	5,317,800	5,317,800	0	
603 Education - Agricultural Education							
6210 Farm Advisor	174,048	231,874	287,499	337,412	314,957	0	1100
603 Education - Agricultural Education	174,048	231,874	287,499	337,412	314,957	0	
6 Education	4,219,073	5,270,593	5,166,969	5,655,212	5,632,757	0	
7 Recreation & Culture							
701 Recreation & Culture - Recreation							
7010 Parks	0	301,483	113,118	110,018	108,896	0	1100
701 Recreation & Culture - Recreation	0	301,483	113,118	110,018	108,896	0	
702 Recreation & Culture - Culture							
7110 Cultural Services	580,930	497,175	557,205	563,703	421,642	0	1100
702 Recreation & Culture - Culture	580,930	497,175	557,205	563,703	421,642	0	
7 Recreation & Culture	580,930	798,658	670,323	673,721	530,538	0	
8 Debt Service							
801 Debt Service - Retirement of Long Term Debt							
8010 General Debt Service	1,873,288	14,718,257	6,284,644	0	9,210,669	0	1400
8011 Pension Obligation Bonds	7,844,032	7,837,974	7,859,271	8,005,442	8,005,442	0	1410
801 Debt Service - Retire LT Debt	9,717,320	22,556,231	14,143,915	8,005,442	17,216,111	0	
8 Debt Service	9,717,320	22,556,231	14,143,915	8,005,442	17,216,111	0	
9 Contingencies							
999 Miscellaneous							
9995 Provision for Contingencies	0	0	0	0	0	0	1100
999 Miscellaneous	0	0	0	0	0	0	
9 Contingencies	0	0	0	0	0	0	
Grand Total Budget Requirements	345,384,537	468,044,601	448,994,421	585,267,223	586,673,356	0	

1000 - NON-DEPARTMENTAL REVENUE
Sara Pierce, Acting 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 2024-25

County Budget Form
 Schedule 9

Classification:

Function: 1 General Government
 Activity: 102 General - Finance

Budget Unit: 1000 Nondepartmental Revenue
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	39,711,273.08	41,758,381.26	42,200,000.00	43,300,000.00	43,300,000.00	-
821120 Curr Unsec Prop Tax	1,012,490.76	1,155,297.27	1,000,000.00	1,200,000.00	1,200,000.00	-
821130 Supplemental Roll Tax	-	369,770.81	800,000.00	800,000.00	800,000.00	-
821220 Prior Unsec Prop Tax	72,901.34	17,264.51	51,500.00	51,500.00	51,500.00	-
821400 Pen/Cost Delinq Tax	882,581.68	928,889.64	760,000.00	900,000.00	900,000.00	-
821500 Sales & Use Tax	8,494,344.40	9,001,373.06	12,247,167.00	11,600,000.00	11,600,000.00	-
821600 Timber Yield Tax	346,111.63	604,544.06	355,000.00	300,000.00	300,000.00	-
821699 TOT-Campgrnds/RV Parks	675,868.48	548,225.48	680,000.00	505,000.00	505,000.00	-
821700 Highway Property Rental	1,104.69	1,117.32	-	-	-	-
821701 TOT-Room Occup Tax	8,585,363.57	7,550,530.27	8,000,000.00	7,600,000.00	7,600,000.00	-
821702 Property Transfer Tax	981,704.08	630,143.97	800,000.00	540,000.00	540,000.00	-
821704 Prop Tax In Lieu of VLF	12,914,420.00	13,454,243.00	13,100,000.00	14,000,000.00	14,000,000.00	-
821706 Williamson Act Replacement	705,578.61	720,139.66	600,000.00	600,000.00	600,000.00	-
821707 Cannabis Business Tax	3,600,857.31	3,129,573.65	1,000,000.00	1,000,000.00	1,000,000.00	-
822210 Franchise	1,115,049.10	1,320,930.99	1,100,000.00	1,100,000.00	1,300,000.00	-
824100 Interest	693,515.44	1,867,643.87	690,000.00	750,000.00	750,000.00	-
824101 Change in Fair Value Investmen	-	(156,961.45)	-	-	-	-
825150 Motor Vehilce In Lieu	84,979.00	78,477.66	85,000.00	85,000.00	85,000.00	-
825398 SB90 Reimbursement	-	-	-	-	-	-
825481 Homeowner Exemption	263,346.68	295,102.26	275,000.00	275,000.00	275,000.00	-
825490 State Other	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00	-
825650 Fed Grazing Fee	55.34	435.64	-	-	-	-
825660 Fed Land in Lieu Tax	768,913.00	1,639,881.00	770,000.00	850,000.00	850,000.00	-
825670 Federal Other	-	994,521.39	994,521.00	-	-	-
826402 Cost Plan Charges	3,270,391.47	3,331,979.34	3,700,000.00	6,000,000.00	6,000,000.00	-
827400 Prior Year Revenue	16,566.00	4,563.92	-	-	-	-
827600 Other Sales	-	-	-	-	-	-
827700 Other	156,348.40	(582,750.33)	200,000.00	200,000.00	200,000.00	-
827701 Refund Jury/Witness Fee	-	-	-	-	-	-
827715 Tobacco Settlement	984,972.88	893,613.28	900,000.00	900,000.00	900,000.00	-
827716 Opioid Settlement	-	130,751.84	-	-	-	-
827802 Oper Transfer In	2,947,553.00	500,000.00	4,474,333.00	45,195.00	2,733,290.00	-
Total Revenues	88,416,289.94	90,317,683.37	94,912,521.00	92,731,695.00	95,619,790.00	-
Services & Supplies						
862160 Misc Expense	-	58,103.74	-	-	-	-
862165 Year End Admin Adj-Auditor	-	846,301.37	-	-	-	-
Total Services & Supplies	-	904,405.11	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	34,392,199.48	16,591,425.32	13,508,658.00	14,153,788.00	13,514,466.00	-
Total Expend Transfer & Reimb	34,392,199.48	16,591,425.32	13,508,658.00	14,153,788.00	13,514,466.00	-
Total Net Appropriations	34,392,199.48	17,495,830.43	13,508,658.00	14,153,788.00	13,514,466.00	-
Net County Cost (Fund Contribution)	(54,024,090.46)	(72,821,852.94)	(81,403,863.00)	(78,577,907.00)	(82,105,324.00)	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826390 Other Charges	2,815.00	5,845.00	7,000.00	9,200.00	9,200.00	-
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	12,035.00	-	-	-	-
Total Revenues	2,815.00	17,880.00	7,000.00	9,200.00	9,200.00	-
Salaries & Employee Benefits						
861011 Regular Employees	286,828.06	248,264.27	257,025.00	178,734.00	178,734.00	-
861012 Extra Help	7,784.51	-	5,000.00	-	-	-
861013 Overtime Reg Emp	25,844.08	15,357.30	25,000.00	17,413.00	17,413.00	-
861021 Co Cont Retirement	94,985.27	78,271.98	83,852.00	58,983.00	58,983.00	-
861022 Co Cont OASDI	17,044.58	14,901.58	16,977.00	11,082.00	11,082.00	-
861023 Co Cont Medicare	4,481.07	3,725.35	3,970.00	2,592.00	2,592.00	-
861024 Co Cont Retire Incr	14,297.06	3,730.83	16,790.00	13,102.00	13,102.00	-
861030 Co Cont Health Ins	36,292.58	41,529.21	17,245.00	31,129.00	28,639.00	-
861031 Co Cont Unemp Ins	816.00	572.00	-	-	-	-
861035 Co Cont Workers Comp	4,517.00	7,887.00	8,592.00	9,132.57	9,132.57	-
Total Salaries & Employee Benefits	492,890.21	414,239.52	434,451.00	322,167.57	319,677.57	-
Services & Supplies						
862060 Communications	2,155.45	1,123.43	1,600.00	1,080.00	1,080.00	-
862101 Insurance - General	543.00	9,621.00	48,909.00	211,645.07	211,645.07	-
862120 Maint - Equip	-	-	1,000.00	500.00	500.00	-
862150 Memberships	750.00	300.00	450.00	775.00	775.00	-
862170 Office Expense	6,123.99	4,356.74	5,200.00	2,968.00	2,968.00	-
862187 Education & Training	2,024.00	-	4,000.00	2,500.00	2,500.00	-
862189 Prof/Spec Svcs - Other	7,662.67	11,185.72	8,000.00	11,500.00	11,500.00	-
862190 Publ/Legal Notice	275.46	557.63	3,000.00	1,500.00	1,500.00	-
862200 Rents & Leases - Equipment	-	-	1,000.00	-	-	-
862228 Software - Short Term	-	-	-	4,200.00	4,200.00	-
862230 Info Tech Equip	15,137.55	16,317.05	10,934.63	13,000.00	-	-
862239 Spec Dept Expense	56,364.21	280.00	2,000.00	1,500.00	1,500.00	-
862250 Trans/Travel	68.32	31.32	500.00	500.00	500.00	-
862253 Travel Out of County	764.64	3,117.82	4,000.00	3,500.00	3,500.00	-
Total Services & Supplies	91,869.29	46,890.71	90,593.63	255,168.07	242,168.07	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	584,759.50	461,130.23	525,044.63	577,335.64	561,845.64	-
Net County Cost (Fund Contribution)	581,944.50	443,250.23	518,044.63	568,135.64	552,645.64	-

1015 - BOARD OF SUPERVISORS
Maureen Mulheren, Chair

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
827700 Other	5.93	-	-	-	-	-
827802 Operating Transfer In	-	20,716.00	-	-	-	-
Total Revenues	5.93	20,716.00	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	513,644.65	537,032.86	471,841.00	536,975.00	536,975.00	-
861012 Extra Help	9,630.97	-	-	-	-	-
861013 Overtime Reg Emp	734.96	-	-	-	-	-
861021 Co Cont Retirement	130,673.92	138,316.28	172,282.00	130,832.00	130,832.00	-
861022 Co Cont OASDI	30,909.70	33,327.96	29,892.00	33,296.00	33,296.00	-
861023 Co Cont Medicare	7,379.87	7,794.48	6,992.00	7,789.00	7,789.00	-
861024 Co Cont Retire Incr	16,465.67	6,622.62	10,298.00	29,064.00	29,064.00	-
861030 Co Cont Health Ins	46,826.65	52,517.45	57,098.00	78,105.00	71,857.00	-
861035 Co Cont Workers Comp	1,091.00	1,226.00	750.00	665.32	665.32	-
Total Salaries & Employee Benefits	757,357.39	776,837.65	749,153.00	816,726.32	810,478.32	-
Services & Supplies						
862060 Communications	5,524.71	6,416.15	6,000.00	4,944.00	4,944.00	-
862101 Insurance - General	2,730.00	14,129.00	18,042.00	18,314.73	18,314.73	-
862150 Memberships	38,975.80	41,555.34	43,000.00	41,694.00	41,694.00	-
862170 Office Expense	6,193.65	3,538.10	3,000.00	4,228.00	4,228.00	-
862187 Education & Training	3,475.00	1,530.00	3,500.00	3,500.00	3,500.00	-
862189 Prof/Spec Svcs - Other	877.67	11,934.47	122,250.00	25,350.00	25,350.00	-
862190 Publ/Legal Notice	-	334.81	-	-	-	-
862200 Rents & Leases - Equipment	-	-	500.00	500.00	500.00	-
862217 Debt Service Principal	-	86,818.93	-	-	-	-
862218 Debt Service Int - SBIT	-	1,207.12	-	-	-	-
862228 Software - Short Term	-	-	-	4,200.00	4,200.00	-
862230 Info Tech Equipment	12,211.15	15,436.92	17,048.15	20,000.00	-	-
862239 Spec Dept Expense	41,391.27	14,033.76	16,150.00	10,000.00	10,000.00	-
862250 Trans/Travel	-	-	250.00	1,350.00	1,350.00	-
862253 Travel Out of County	8,083.73	8,170.72	7,000.00	8,250.00	8,250.00	-
Total Services & Supplies	119,462.98	205,105.32	236,740.15	142,330.73	122,330.73	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	876,820.37	981,942.97	985,893.15	959,057.05	932,809.05	-
Net County Cost (Fund Contribution)	876,814.44	961,226.97	985,893.15	959,057.05	932,809.05	-

1020 - EXECUTIVE OFFICE
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 1020 Executive Office
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826390 Other Charges	25.00	83,194.44	-	-	-	-
827400 Prior Year Revenue	-	-	-	-	-	-
827707 Donation	-	-	-	-	-	-
827802 Oper Transfer In	-	166,746.47	-	-	-	-
Total Revenues	25.00	249,940.91	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	883,833.18	834,519.42	450,000.00	356,821.00	356,821.00	-
861012 Extra Help	315.00	1,515.00	8,000.00	8,000.00	8,000.00	-
861013 Overtime Reg Emp	8,311.79	3,826.80	1,500.00	1,500.00	1,500.00	-
861021 Co Cont Retirement	296,130.51	285,407.86	155,000.00	95,897.00	95,897.00	-
861022 Co Cont OASDI	50,614.48	48,826.94	30,000.00	22,123.00	22,123.00	-
861023 Co Cont Medicare	12,406.28	11,832.94	6,500.00	9,434.00	9,434.00	-
861024 Co Cont Retire Incr	45,281.03	20,454.28	11,000.00	47,162.00	47,162.00	-
861030 Co Cont Health Ins	122,042.03	146,230.36	85,000.00	70,029.00	64,427.00	-
861031 Co Cont Unemp Ins	1,378.00	1,243.00	-	-	-	-
861035 Co Cont Workers Comp	6,419.00	12,256.00	22,877.00	78,210.00	78,210.00	-
Total Salaries & Employee Benefits	1,426,731.30	1,366,112.60	769,877.00	689,176.00	683,574.00	-
Services & Supplies						
862050 Clthg & Prsnal Items	-	-	-	-	-	-
862060 Communications	12,965.43	12,204.52	13,500.00	13,500.00	13,500.00	-
862101 Insurance - General	5,651.00	8,164.00	9,882.00	8,860.00	8,860.00	-
862120 Maintenance-Equipment	-	-	-	-	-	-
862150 Memberships	3,024.00	2,273.98	4,000.00	3,700.00	3,700.00	-
862170 Office Expense	27,155.35	26,755.20	25,900.00	25,000.00	25,000.00	-
862187 Education & Training	17,539.70	7,325.89	8,000.00	8,000.00	8,000.00	-
862189 Prof/Spec Svcs - Other	354,962.69	271,949.78	111,138.00	243,000.00	243,000.00	-
862190 Publ/Legal Notice	1,784.11	4,152.47	3,000.00	3,000.00	3,000.00	-
862200 Rent/Lease Equip	6,219.46	518.28	3,500.00	3,500.00	3,500.00	-
862230 Info Tech Equipment	25,866.89	41,718.22	28,500.05	30,000.00	12,615.00	-
862239 Spec Dept Expense	40,414.93	11,717.03	85,300.00	40,000.00	40,000.00	-
862250 Trans/Travel	386.75	1,757.72	2,500.00	2,500.00	2,500.00	-
862253 Travel Out of County	22,646.51	6,420.73	23,000.00	23,000.00	23,000.00	-
Total Services & Supplies	518,616.82	394,957.82	318,220.05	404,060.00	386,675.00	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(89,943.76)	(80,433.05)	-	-	-	-
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(89,943.76)	(80,433.05)	-	-	-	-
Total Net Appropriations	1,855,404.36	1,680,637.37	1,088,097.05	1,093,236.00	1,070,249.00	-
Net County Cost (Fund Contribution)	1,855,379.36	1,430,696.46	1,088,097.05	1,093,236.00	1,070,249.00	-

1120 - ASSESSOR
Katrina Bartolomie, Assessor-Clerk-Recorder

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 1120 Assessor
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826390 Other Charges	11,090.00	8,143.85	10,000.00	8,500.00	8,500.00	-
827600 Other Sales	5,771.50	7,877.76	8,000.00	9,000.00	9,000.00	-
827602 Sale of Map - Assr	481.44	-	-	150.00	150.00	-
827802 Oper Transfer In	1,275.00	59,863.00	40,000.00	20,000.00	20,000.00	-
Total Revenues	18,617.94	75,884.61	58,000.00	37,650.00	37,650.00	-
Salaries & Employee Benefits						
861011 Regular Employees	1,139,508.11	1,203,569.27	1,339,430.00	1,875,053.00	1,341,784.00	-
861012 Extra Help	7,791.85	2,685.60	7,500.00	10,000.00	10,000.00	-
861013 Overtime Reg Emp	9,489.61	6,927.73	-	-	-	-
861021 Co Cont Retirement	398,812.25	425,076.74	448,844.00	627,374.00	450,296.00	-
861022 Co Cont OASDI	67,392.30	71,684.13	89,788.00	116,570.00	83,301.00	-
861023 Co Cont Medicare	15,950.84	16,910.87	20,999.00	27,263.00	19,482.00	-
861024 Co Cont Retire Incr	62,018.85	33,292.40	96,538.00	154,466.00	115,133.00	-
861030 Co Cont Health Ins	166,726.34	186,033.02	245,109.00	388,447.00	253,150.00	-
861031 Co Cont Unemp Ins	3,765.00	3,613.00	-	-	-	-
861035 Co Cont Workers Comp	1,039.00	1,357.00	1,291.00	1,580.00	1,580.00	-
Total Salaries & Employee Benefits	1,872,494.15	1,951,149.76	2,249,499.00	3,200,753.00	2,274,726.00	-
Services & Supplies						
862060 Communications	2,678.09	2,783.92	2,500.00	2,500.00	2,500.00	-
862101 Insurance - General	24,606.00	26,462.00	33,047.00	31,197.00	31,197.00	-
862120 Maint - Equip	4,797.00	-	4,800.00	4,900.00	4,900.00	-
862150 Memberships	1,675.00	1,240.00	1,000.00	1,250.00	1,250.00	-
862170 Office Expense	58,728.58	25,652.17	12,600.00	15,000.00	12,981.41	-
862187 Education & Training	150.00	295.00	350.00	500.00	500.00	-
862189 Prof & Special Services	93,025.95	81,566.57	89,250.00	93,713.00	88,213.00	-
862190 Publ & Legal Notices	423.62	0.91	-	-	-	-
862228 Software - Short Term	-	-	1,436.00	1,436.00	1,436.00	-
862230 Info Tech Equip	25,648.55	51,316.22	50,450.00	51,172.00	-	-
862239 Spec Dept Expense	376.33	2,291.74	500.00	1,205.00	1,205.00	-
862250 Trans/Travel	5,762.30	9,403.46	5,000.00	5,000.00	3,000.00	-
862253 Travel Out of County	3,161.06	2,448.04	1,000.00	2,500.00	1,500.00	-
Total Services & Supplies	221,032.48	203,460.03	201,933.00	210,373.00	148,682.41	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	2,093,526.63	2,154,609.79	2,451,432.00	3,411,126.00	2,423,408.41	-
Net County Cost (Fund Contribution)	2,074,908.69	2,078,725.18	2,393,432.00	3,373,476.00	2,385,758.41	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	2,226.96	4,543.59	-	2,000.00	2,000.00	-
824101 Change in Fair Value Invstmnt	-	898.93	20,000.00	-	-	-
827600 Other Sales	11,804.90	25,487.59	-	25,000.00	25,000.00	-
Total Revenues	14,031.86	30,930.11	20,000.00	27,000.00	27,000.00	-
Services & Supplies						
862194 A-87 Costs	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	40,000.00	20,000.00	20,000.00	-
Total Expend Transfer & Reimb	-	-	40,000.00	20,000.00	20,000.00	-
Total Net Appropriations	-	-	40,000.00	20,000.00	20,000.00	-
Net County Cost (Fund Contribution)	(14,031.86)	(30,930.11)	20,000.00	(7,000.00)	(7,000.00)	-

1130 - TREASURER-TAX COLLECTOR
Sara Pierce, Acting Auditor-Controller/Treasurer-Tax Collector

State Controller
 County Budget Act
 2010

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

Classification:

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

Budget Unit: 1130 Treasurer-Tax Collector
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821400 Pen/Cost Delinq Tax	86,878.36	59,844.42	230,928.00	-	-	-
822200 Business License	157,858.28	132,082.00	143,000.00	120,000.00	120,000.00	-
822204 Cannabis Facility Bus. Lic.	11,310.00	11,400.00	18,000.00	5,000.00	5,000.00	-
822603 Lumber Mill Permit	630.00	665.00	455.00	500.00	500.00	-
826112 Tax Deeded Admin Fee	1,190.00	910.00	15,000.00	5,000.00	5,000.00	-
826113 50% Redemption Fee	14,335.00	11,160.00	16,000.00	16,000.00	16,000.00	-
826114 Release of Lien	3,520.00	2,780.00	4,000.00	3,000.00	3,000.00	-
826151 Treasurer Cost Reimb	315,130.64	278,921.00	219,877.85	286,100.00	286,100.00	-
826380 Collection Fee	23,071.30	19,309.58	23,637.00	35,000.00	35,000.00	-
826390 Other Charges	31,741.52	35,424.58	27,438.00	30,000.00	30,000.00	-
826404 Returned Check Chg	1,975.00	1,075.00	750.00	1,000.00	1,000.00	-
826405 Pmt Plan Process Fee	9,559.48	5,628.58	8,520.00	8,000.00	8,000.00	-
827400 Prior Year Revenue	-	15,120.76	-	-	-	-
827600 Other Sales	-	-	-	-	-	-
827700 Other	-	-	120.00	-	-	-
827802 Operating Transfer In	-	20,381.00	-	-	-	-
Total Revenues	657,199.58	594,701.92	707,725.85	509,600.00	509,600.00	-
Salaries & Employee Benefits						
861011 Regular Employees	465,400.98	394,879.52	493,224.00	549,023.00	549,023.00	-
861012 Extra Help	16,115.67	9,935.29	8,000.00	-	-	-
861013 Overtime	18,912.11	8,349.03	13,000.00	20,000.00	20,000.00	-
861021 Co Cont Retirement	156,385.08	139,357.55	179,898.00	182,184.00	182,184.00	-
861022 Co Cont OASDI	28,550.33	23,397.38	29,581.00	35,157.00	35,157.00	-
861023 Co Cont Medicare	6,953.04	5,749.07	6,918.00	8,223.00	8,223.00	-
861024 Co Cont Retire Incr	29,555.62	12,040.47	12,538.00	44,080.00	44,080.00	-
861030 Co Cont Health Ins	62,149.81	58,221.68	84,328.00	80,193.00	73,778.00	-
861031 Co Cont Unemp Ins	858.00	899.00	-	-	-	-
861035 Co Cont Workers Comp	2,854.00	3,172.00	1,698.00	1,205.00	1,205.00	-
Total Salaries & Employee Benefits	787,734.64	656,000.99	829,185.00	920,065.00	913,650.00	-
Services & Supplies						
862060 Communications	996.67	695.90	655.00	1,800.00	1,800.00	-
862101 Insurance - General	14,019.00	14,695.00	18,200.00	18,380.00	18,380.00	-
862120 Maint - Equip	541.88	-	10,492.00	10,100.00	10,100.00	-
862150 Memberships	250.00	480.00	480.00	800.00	800.00	-
862170 Office Expense	81,778.24	74,947.74	84,000.00	95,930.00	95,930.00	-
862182 Data Processing Services	108,910.10	111,306.99	130,608.70	-	-	-
862187 Education & Training	-	1,300.00	1,650.00	1,850.00	1,850.00	-
862189 Prof/Spec Svcs - Other	6,774.19	510.24	30,000.00	47,077.00	47,077.00	-
862190 Publ/Legal Notice	5,759.86	3,431.25	6,000.00	6,000.00	6,000.00	-
862229 Software - Maintenance	-	-	-	116,721.00	116,721.00	-
862230 Info Tech Equipment	-	-	-	12,261.00	-	-
862253 Travel Out of County	-	3,229.81	2,600.00	2,600.00	2,600.00	-
Total Services & Supplies	219,029.94	210,596.93	284,685.70	313,519.00	301,258.00	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,006,764.58	866,597.92	1,113,870.70	1,233,584.00	1,214,908.00	-
Net County Cost (Fund Contribution)	349,565.00	271,896.00	406,144.85	723,984.00	705,308.00	-

1140 - PAYROLL ADMINISTRATION
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

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

Classification:

Function: 1 General Government
 Activity: 102 General - Finance

Budget Unit: 1140 Payroll Administration
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826390 Other Charges	-	1,801.33	-	-	-	-
827600 Other Sales	-	11.00	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	-	1,812.33	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	205,015.68	395,028.00	326,395.00	326,395.00	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	19,387.15	15,600.00	16,400.00	16,400.00	-
861021 Co Cont Retirement	-	71,851.77	143,936.00	109,067.00	109,067.00	-
861022 Co Cont OASDI	-	13,589.03	24,963.00	20,237.00	20,237.00	-
861023 Co Cont Medicare	-	3,178.03	5,837.00	4,733.00	4,733.00	-
861024 Co Cont Retire Incr	-	5,002.92	7,630.00	27,000.00	27,000.00	-
861030 Co Cont Health Ins	-	30,844.78	55,097.00	56,669.00	52,135.00	-
861035 Co Cont Workers Comp	-	-	-	85.97	85.97	-
Total Salaries & Employee Benefits	-	348,869.36	648,091.00	560,586.97	556,052.97	-
Services & Supplies						
862060 Communications	-	146.93	400.00	792.00	792.00	-
862101 Insurance - General	-	-	-	964.17	964.17	-
862170 Office Expense	-	2,050.59	6,100.00	6,500.00	6,500.00	-
862187 Education & Training	-	4,382.87	5,000.00	5,000.00	5,000.00	-
862189 Prof/Spec Svcs - Other	-	300.00	15,000.00	15,000.00	15,000.00	-
862230 Info Tech Equipment	-	-	11,500.00	5,350.00	350.00	-
862239 Spec Dept Expense	-	1,493.29	1,400.00	-	-	-
862250 Trans/Travel	-	-	-	100.00	100.00	-
862253 Travel Out of County	-	-	-	1,000.00	1,000.00	-
Total Services & Supplies	-	8,373.68	39,400.00	34,706.17	29,706.17	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	-	357,243.04	687,491.00	595,293.14	585,759.14	-
Net County Cost (Fund Contribution)	-	355,430.71	687,491.00	595,293.14	585,759.14	-

1150 - FISCAL SERVICES
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
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County Budget Form
 Schedule 9

Classification:

Function: 1 General Government
 Activity: 102 General - Finance

Budget Unit: 1150 Fiscal Services
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	-	523,158.00	440,264.00	440,264.00	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	189,435.00	145,462.00	145,462.00	-
861022 Co Cont OASDI	-	-	32,780.00	27,297.00	27,297.00	-
861023 Co Cont Medicare	-	-	7,666.00	6,384.00	6,384.00	-
861024 Co Cont Retire Incr	-	-	12,843.00	32,693.00	32,693.00	-
861030 Co Cont Health Ins	-	-	103,955.00	109,156.00	100,424.00	-
861035 Co Cont Workers Comp	-	-	-	5,000.00	5,000.00	-
Total Salaries & Employee Benefits	-	-	869,837.00	766,256.00	757,524.00	-
Services & Supplies						
862060 Communications	-	-	500.00	1,550.00	1,550.00	-
862101 Insurance - General	-	-	-	3,500.00	3,500.00	-
862170 Office Expense	-	-	3,750.00	500.00	500.00	-
862187 Education & Training	-	-	5,600.00	2,500.00	2,500.00	-
862189 Prof/Spec Svcs - Other	-	-	5,250.00	-	-	-
862190 Publ & Legal Notices	-	-	1,800.00	1,500.00	1,500.00	-
862230 Info Tech Equipment	-	-	20,457.00	23,944.00	1,850.00	-
862239 Spec Dept Expense	-	50,508.71	-	-	-	-
862250 Trans/Travel	-	-	350.00	350.00	350.00	-
862253 Travel Out of County	-	-	1,400.00	1,000.00	1,000.00	-
Total Services & Supplies	-	50,508.71	39,107.00	34,844.00	12,750.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	-	50,508.71	908,944.00	801,100.00	770,274.00	-
Net County Cost (Fund Contribution)	-	50,508.71	908,944.00	801,100.00	770,274.00	-

**1210 - COUNTY COUNSEL
Maureen Mulheren, Chair**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
Schedule 9

Classification:

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

Budget Unit: 1210 County Counsel
Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826161 Legal Services	17,695.87	13,105.88	13,000.00	11,168.00	11,168.00	-
826163 Legal Svcs Reimb	27,209.95	5,282.00	-	-	-	-
826230 Estate Fee-Public Administrator	-	12,284.29	-	-	-	-
826278 Interfund - Legal	489,995.93	350,963.85	375,000.00	340,000.00	340,000.00	-
826390 Other Charges	142,552.86	186,538.54	145,000.00	136,383.00	136,383.00	-
827600 Other Sales	497.53	2.80	100.00	-	-	-
827802 Oper Transfer In	-	43,323.00	-	-	-	-
Total Revenues	677,952.14	611,500.36	533,100.00	487,551.00	487,551.00	-
Salaries & Employee Benefits						
861011 Regular Employees	1,436,918.10	1,530,714.21	1,584,753.00	1,652,730.00	1,655,139.00	-
861013 Overtime Reg Emp	30.88	-	-	-	-	-
861021 Co Cont Retirement	469,909.73	483,540.98	498,898.00	555,905.00	556,732.00	-
861022 Co Cont OASDI	86,090.98	88,222.44	105,624.00	102,469.00	102,469.00	-
861023 Co Cont Medicare	20,220.41	21,671.67	24,702.00	23,965.00	24,000.00	-
861024 Co Cont Retire Incr	71,976.33	36,761.43	118,856.00	145,495.00	145,696.00	-
861030 Co Cont Health Ins	163,679.03	213,005.39	238,636.00	307,337.00	282,750.00	-
861031 Co Cont Unemp Ins	1,324.00	1,039.00	-	-	-	-
861035 Co Cont Workers Comp	1,430.00	1,943.00	1,770.00	1,685.00	1,685.00	-
Total Salaries & Employee Benefits	2,251,579.46	2,376,898.12	2,573,239.00	2,789,586.00	2,768,471.00	-
Services & Supplies						
862060 Communications	4,469.18	3,506.41	4,480.00	4,076.00	4,076.00	-
862101 Insurance - General	187,467.00	251,591.00	195,530.00	189,064.00	189,064.00	-
862120 Maint - Equip	-	-	500.00	-	-	-
862150 Memberships	10,392.00	11,466.75	11,859.00	12,082.00	12,082.00	-
862170 Office Expense	17,735.01	10,448.72	13,400.00	13,000.00	13,000.00	-
862183 Legal Fees	-	-	-	-	-	-
862187 Education & Training	341.80	(565.00)	2,000.00	1,500.00	1,500.00	-
862189 Prof/Spec Svcs - Other	84,077.28	241,016.41	191,489.75	85,000.00	85,000.00	-
862190 Publ/Legal Notice	1,486.58	1,011.82	500.00	500.00	500.00	-
862217 Debt Service Principal	-	14,745.45	-	-	-	-
862218 Debt Service Int - SBIT	-	802.55	-	-	-	-
862230 Info Tech Equip	24,021.07	35,097.33	35,825.00	27,830.00	-	-
862239 Spec Dept Expense	32,185.09	15,163.09	33,500.00	33,175.00	33,175.00	-
862250 Trans/Travel	100.53	-	500.00	100.00	100.00	-
862253 Travel Out of County	497.12	16.10	1,000.00	1,000.00	1,000.00	-
Total Services & Supplies	362,772.66	584,300.63	490,583.75	367,327.00	339,497.00	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(1,054,376.87)	(1,042,590.00)	(1,194,764.00)	(978,700.00)	(978,700.00)	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(1,054,376.87)	(1,042,590.00)	(1,194,764.00)	(978,700.00)	(978,700.00)	-
Total Net Appropriations	1,559,975.25	1,918,608.75	1,869,058.75	2,178,213.00	2,129,268.00	-
Net County Cost (Fund Contribution)	882,023.11	1,307,108.39	1,335,958.75	1,690,662.00	1,641,717.00	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825398 SB90 Reimbursement	24,382.00	7,509.00	-	-	-	-
825490 State Other	293,004.00	-	-	-	-	-
825670 Federal Other Revenue	-	-	-	-	-	-
826140 Election Services	60,587.27	183,951.52	75,000.00	125,000.00	125,000.00	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	-	29,262.00	-	-	-	-
Total Revenues	377,973.27	220,722.52	75,000.00	125,000.00	125,000.00	-
Salaries & Employee Benefits						
861011 Regular Employees	116,760.59	165,883.71	178,682.00	191,169.00	191,169.00	-
861012 Extra Help	42,581.29	47,701.14	40,000.00	40,000.00	40,000.00	-
861013 Overtime Reg Emp	2,913.40	3,703.87	3,000.00	3,000.00	3,000.00	-
861021 Co Cont Retirement	38,345.12	56,797.29	60,545.00	63,086.00	63,086.00	-
861022 Co Cont OASDI	6,904.26	9,948.21	11,837.00	2,643.00	2,643.00	-
861023 Co Cont Medicare	2,268.97	3,059.67	2,768.13	2,772.00	2,772.00	-
861024 Co Cont Retire Incr	4,848.22	2,698.39	12,243.65	14,013.00	14,013.00	-
861030 Co Cont Health Ins	17,359.43	29,329.40	34,911.00	35,070.00	32,264.00	-
861031 Co Cont Unemp Ins	1,680.00	1,122.00	-	-	-	-
861035 Co Cont Workers Comp	804.00	1,210.00	-	397.00	397.00	-
Total Salaries & Employee Benefits	234,465.28	321,453.68	343,986.78	352,150.00	349,344.00	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862101 Insurance - General	1,204.00	1,544.00	1,649.00	2,032.00	2,032.00	-
862120 Maint - Equip	2,547.68	-	1,031.00	1,325.00	1,325.00	-
862170 Office Expense	26,167.30	6,841.97	9,100.00	5,100.00	4,502.41	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	69,657.15	33,395.58	-	-	-	-
862190 Publ/Legal Notice	489.33	3,248.96	500.00	3,500.00	3,500.00	-
862210 Rent/Lease Bldg Grnds	3,250.00	2,075.00	4,610.00	4,610.00	1,250.00	-
862228 Software - Short Term	-	-	43,070.00	46,225.00	46,225.00	-
862229 Software - Maintenance	-	-	57,359.00	57,359.00	57,359.00	-
862230 Info Tech Equip	19,236.41	11,304.68	8,398.00	6,901.00	-	-
862231 Election Suppl & Svcs	301,893.73	237,418.92	195,500.00	225,500.00	211,775.00	-
862239 Spec Dept Expense	17,895.20	11,636.00	-	100.00	100.00	-
862250 Trans/Travel	837.15	398.27	500.00	500.00	500.00	-
862253 Travel Out of County	225.98	-	1,000.00	500.00	500.00	-
Total Services & Supplies	443,403.93	307,863.38	322,717.00	353,652.00	329,068.41	-
Fixed Assets						
864370 Equipment	295,482.65	-	-	-	-	-
Total Fixed Assets	295,482.65	-	-	-	-	-
Total Net Appropriations	973,351.86	629,317.06	666,703.78	705,802.00	678,412.41	-
Net County Cost (Fund Contribution)	595,378.59	408,594.54	591,703.78	580,802.00	553,412.41	-

1610 - FACILITIES
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 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 1610 Facilities
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824200 Rent/Concession	1.00	1,530.00	-	50,195.00	50,195.00	-
825490 State Other	27,929.69	17,989.32	24,000.00	30,000.00	30,000.00	-
826277 Interfund - Janitor	359,133.99	1,011,750.78	635,401.89	1,435,850.00	1,426,360.00	-
826375 Parks & Rec Fee	20,526.71	17,619.30	-	-	-	-
826390 Other Charges	48,588.98	171,727.04	79,310.00	27,700.00	27,500.00	-
827700 Other	15,801.66	26,558.81	18,600.00	2,500.00	2,500.00	-
827802 Operating Transfer In	15,060.75	155,510.00	51,000.00	-	-	-
Total Revenues	487,042.78	1,402,685.25	808,311.89	1,546,245.00	1,536,555.00	-
Salaries & Employee Benefits						
861011 Regular Employees	1,728,596.91	1,969,673.02	2,245,050.97	1,998,159.65	1,998,159.65	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	63,153.15	64,227.57	66,900.00	65,000.00	65,000.00	-
861021 Co Cont Retirement	602,123.21	681,622.70	720,948.73	647,210.09	647,210.09	-
861022 Co Cont OASDI	105,354.15	120,304.16	140,232.79	123,940.10	123,940.10	-
861023 Co Cont Medicare	24,811.98	28,253.46	32,796.37	28,982.76	28,982.76	-
861024 Co Cont Retire Incr	86,308.67	39,335.80	167,415.70	150,127.68	150,127.68	-
861030 Co Cont Health Ins	281,512.03	352,891.30	415,145.22	475,870.05	437,800.05	-
861031 Co Cont Unemp Ins	7,051.00	5,243.00	-	-	-	-
861035 Co Cont Workers Comp	90,596.00	164,112.00	168,569.00	198,341.72	198,341.72	-
Total Salaries & Employee Benefits	2,989,507.10	3,425,663.01	3,957,058.78	3,687,632.05	3,649,562.05	-
Services & Supplies						
862050 Clothing/Pers Items	3,924.01	4,092.24	5,750.00	8,500.00	8,500.00	-
862060 Communications	23,842.10	35,511.06	31,100.00	34,550.00	34,550.00	-
862090 Household Expense	287,253.16	335,909.61	286,800.00	350,900.00	350,900.00	-
862101 Insurance - General	305,044.00	313,095.00	284,762.00	315,221.30	315,221.30	-
862120 Maint - Equip	7,213.89	5,857.01	4,800.00	5,500.00	5,500.00	-
862130 Maint - Strc/Impr/Grnds	504,163.21	568,931.91	452,518.71	459,100.00	441,600.00	-
862150 Memberships	-	46.67	700.00	700.00	700.00	-
862170 Office Expense	20,907.83	14,925.48	12,600.00	10,100.00	10,100.00	-
862185 Medical/Dental Svcs	1,557.50	1,546.50	1,300.00	500.00	500.00	-
862187 Education & Training	5,170.00	4,515.00	-	20,000.00	20,000.00	-
862189 Prof/Spec Svcs - Other	41,034.31	95,005.09	83,625.00	138,800.00	138,800.00	-
862190 Publ/Legal Notice	6,665.50	6,650.51	9,300.00	8,500.00	8,500.00	-
862200 Rent/Lease Equip	63,563.46	13,069.04	134,500.00	36,900.00	36,900.00	-
862220 Small Tool/Instrument	21,960.69	13,875.12	14,500.00	17,500.00	17,500.00	-
862228 Software - Short Term	-	-	-	39,340.00	32,340.00	-
862230 Info Tech Equip	76,740.22	90,431.47	160,677.80	93,475.00	3,700.00	-
862239 Spec Dept Expense	47,807.33	63,645.52	109,200.00	55,000.00	55,000.00	-
862250 Trans/Travel	81,071.18	104,490.99	72,900.00	85,900.00	80,700.00	-
862253 Travel Out of County	600.14	1,256.58	-	3,500.00	-	-
862260 Utilities	1,388,374.89	1,650,185.30	1,699,800.00	1,776,080.00	1,651,190.00	-
Total Services & Supplies	2,886,893.42	3,323,040.10	3,364,833.51	3,460,066.30	3,212,201.30	-
Other Charges						
863113 Pmt Other Gov Agency	172,055.61	177,626.32	220,000.00	220,000.00	220,000.00	-
Total Other Charges	172,055.61	177,626.32	220,000.00	220,000.00	220,000.00	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	8,557.36	69,359.79	33,000.00	-	-	-
Total Fixed Assets	8,557.36	69,359.79	33,000.00	-	-	-

Expend Transfer & Reimb						
865380 Intrafund Transfers	(802,539.97)	(892,345.50)	(1,041,995.62)	(164,800.00)	(163,600.00)	-
865802 Oper Transfer Out	282,000.00	57,237.05	-	52,995.00	52,995.00	-
Total Expend Transfer & Reimb	(520,539.97)	(835,108.45)	(1,041,995.62)	(111,805.00)	(110,605.00)	-
Total Net Appropriations	5,536,473.52	6,160,580.77	6,532,896.67	7,255,893.35	6,971,158.35	-
Net County Cost (Fund Contribution)	5,049,430.74	4,757,895.52	5,724,584.78	5,709,648.35	5,434,603.35	-

1620 - FLEET MANAGEMENT
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 1620 Fleet Management
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826276 Interfund - Garage	70,958.89	121,069.00	46,480.00	342,859.54	315,536.54	-
827600 Other Sales	125.70	84.78	19,300.00	21,678.39	19,421.39	-
827700 Other	27.08	430.26	-	-	-	-
827802 Operating Transfer In	-	17,991.00	-	-	-	-
Total Revenues	71,111.67	139,575.04	65,780.00	364,537.93	334,957.93	-
Salaries & Employee Benefits						
861011 Regular Employees	299,284.71	345,626.41	297,170.00	162,935.91	104,535.91	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	28.88	870.56	-	-	-	-
861021 Co Cont Retirement	103,622.64	120,716.32	108,170.00	53,369.36	34,269.36	-
861022 Co Cont OASDI	17,040.12	19,898.82	18,430.00	10,184.03	6,584.03	-
861023 Co Cont Medicare	4,114.65	4,772.18	4,310.00	2,422.07	1,622.07	-
861024 Co Cont Retire Incr	16,188.71	8,124.68	5,000.00	12,060.71	7,860.71	-
861030 Co Cont Health Ins	36,363.63	66,494.27	70,990.00	59,905.35	32,665.35	-
861031 Co Cont Unemp Ins	451.00	339.00	-	-	-	-
861035 Co Cont Workers Comp	2,997.00	4,363.00	4,597.00	5,000.00	5,000.00	-
Total Salaries & Employee Benefits	480,091.34	571,205.24	508,667.00	305,877.43	192,537.43	-
Services & Supplies						
862060 Communications	514.58	1,422.77	1,900.00	410.00	410.00	-
862090 Household Expense	3,563.44	4,401.96	5,500.00	5,840.00	2,210.00	-
862101 Insurance - General	5,217.00	7,581.00	8,334.00	8,340.00	8,340.00	-
862120 Maint - Equip	3,673.24	12,004.15	7,500.00	6,720.00	6,720.00	-
862150 Memberships	1,578.00	1,474.67	1,000.00	1,000.00	250.00	-
862170 Office Expense	13,106.39	5,609.69	7,100.00	2,000.00	2,000.00	-
862176 Fuel Expense	561,908.18	668,822.40	779,600.00	767,400.00	714,750.00	-
862187 Education & Training	-	386.00	1,000.00	1,000.00	1,000.00	-
862220 Small Tool/Instrument	(1,807.01)	5,212.23	5,000.00	5,000.00	1,250.00	-
862230 Info Tech Equip	10,316.21	16,183.41	22,585.25	21,308.00	15,400.00	-
862239 Spec Dept Expense	388,946.68	384,359.20	423,392.97	390,000.00	390,000.00	-
862250 Trans/Travel	589.12	-	27,000.00	1,000.00	1,000.00	-
862253 Travel Out of County	600.14	-	5,000.00	5,000.00	5,000.00	-
Total Services & Supplies	988,205.97	1,107,457.48	1,294,912.22	1,215,018.00	1,148,330.00	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(1,418,759.52)	(1,375,495.71)	(1,727,410.00)	(1,013,875.94)	(921,240.94)	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(1,418,759.52)	(1,375,495.71)	(1,727,410.00)	(1,013,875.94)	(921,240.94)	-
Total Net Appropriations	49,537.79	303,167.01	76,169.22	507,019.49	419,626.49	-
Net County Cost (Fund Contribution)	(21,573.88)	163,591.97	10,389.22	142,481.56	84,668.56	-

1710 - CAPITAL IMPROVEMENTS
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 1710 Capital Improvements
 Fund: 1201 Accum Capital Outlay

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	50,767.07	53,881.55	-	-	-	-
824101 Change in Fair Value Investmen	-	64,284.59	-	-	-	-
825490 State Other	16,314.00	128,545.00	3,642,524.00	2,105,355.00	2,105,355.00	-
825810 Other Govt Agency Aid	-	-	-	-	-	-
826390 Other Charges	309,212.33	102,584.00	-	-	-	-
827700 Other	38,786.62	-	-	218,021.00	218,021.00	-
827802 Oper Transfer In	2,926,328.68	1,144,714.05	6,979,836.00	3,400,450.00	3,410,450.00	-
Total Revenues	3,341,408.70	1,494,009.19	10,622,360.00	5,723,826.00	5,733,826.00	-
Services & Supplies						
862130 Maint - Strc/Impr/Grnds	494,542.45	324,576.56	100,000.00	170,000.00	105,035.00	-
862189 Prof/Spec Svcs - Other	174,770.08	50,429.34	100,000.00	30,000.00	30,000.00	-
Total Services & Supplies	669,312.53	375,005.90	200,000.00	200,000.00	135,035.00	-
Fixed Assets						
864360 Structure/Improvement	1,714,398.97	2,994,157.96	13,406,456.00	6,034,082.00	5,841,106.00	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	1,714,398.97	2,994,157.96	13,406,456.00	6,034,082.00	5,841,106.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	2,500,000.00	-	-	-	257,941.00	-
Total Expend Transfer & Reimb	2,500,000.00	-	-	-	257,941.00	-
Total Net Appropriations	4,883,711.50	3,369,163.86	13,606,456.00	6,234,082.00	6,234,082.00	-
Net County Cost (Fund Contribution)	1,542,302.80	1,875,154.67	2,984,096.00	510,256.00	500,256.00	-

1712 - CAPITAL PROJECTS
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 1712 Capital Projects
 Fund: 1300 Capital Projects

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	11,299.45	20,025.98	10,000.00	-	-	-
824101 Change in Fair Value Investmen	-	(67,284.51)	-	-	-	-
825490 State Other	-	-	16,000,000.00	18,247,228.40	18,247,228.40	-
827802 Operating Transfer In	1,000,000.00	3,032,622.71	2,232,500.00	10,875,000.00	6,550,000.00	-
Total Revenues	1,011,299.45	2,985,364.18	18,242,500.00	29,122,228.40	24,797,228.40	-
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864365 Constr in Progress	687,898.50	466,471.41	18,242,500.00	30,465,721.60	30,465,721.60	-
Total Fixed Assets	687,898.50	466,471.41	18,242,500.00	30,465,721.60	30,465,721.60	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	687,898.50	466,471.41	18,242,500.00	30,465,721.60	30,465,721.60	-
Net County Cost (Fund Contribution)	(323,400.95)	(2,518,892.77)	-	1,343,493.20	5,668,493.20	-

1715 - CAPITAL INVESTMENTS - LIBRARY
Mellisa Hannum, Librarian

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

Function: 6 Education
 Activity: 602 Education - Library Services

Budget Unit: 1715 Capital Investments - Library
 Fund: 1303 Capital Investments - Library

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821500 Sales & Use Tax	-	-	1,976,216.00	1,986,682.00	1,986,682.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825496 State Library Grant	-	-	247,040.00	247,040.00	247,040.00	-
827802 Operating Transfer In	-	469,465.79	-	-	-	-
Total Revenues	-	469,465.79	2,223,256.00	2,233,722.00	2,233,722.00	-
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	-	100,000.00	100,000.00	-
Total Services & Supplies	-	-	-	100,000.00	100,000.00	-
Fixed Assets						
864355 Leasehold Improvements	-	-	6,808.00	-	-	-
864360 Structures & Improvements	-	-	-	624,080.00	624,080.00	-
864370 Equipment	-	-	-	27,000.00	27,000.00	-
Total Fixed Assets	-	-	6,808.00	651,080.00	651,080.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	494,080.00	-	-	-
Total Expend Transfer & Reimb	-	-	494,080.00	-	-	-
Total Net Appropriations	-	-	500,888.00	751,080.00	751,080.00	-
Net County Cost (Fund Contribution)	-	(469,465.79)	(1,722,368.00)	(1,482,642.00)	(1,482,642.00)	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other Revenue	-	10,097.71	-	-	-	-
826171 Final Map Filing Fee	-	-	2,000.00	2,000.00	2,000.00	-
826172 Parcel Map MS Filing	11,950.00	12,400.00	5,000.00	5,000.00	5,000.00	-
826173 Parcel Map PS Filing	-	-	2,000.00	2,000.00	2,000.00	-
826175 Plan Check & Insp	27,437.00	726.72	9,504.00	9,504.00	9,504.00	-
826176 Parcel Subdivision Insp	-	-	500.00	500.00	500.00	-
826177 Basic Imp Insp Fee	400.00	-	1,000.00	1,000.00	1,000.00	-
826178 Subd Agrmt Process	500.00	-	1,000.00	1,000.00	1,000.00	-
826181 Record-Survey Exam	23,500.00	38,427.00	20,000.00	20,000.00	20,000.00	-
826182 Tentative Map Subd	52,650.00	44,370.00	40,000.00	40,000.00	40,000.00	-
826273 Interfund - Engineering	96,713.36	107,791.36	132,925.00	145,199.00	145,199.00	-
826390 Other Charges	600.00	700.00	-	-	-	-
827601 Sale of Map - Surveyor	189.00	15.00	500.00	250.00	250.00	-
827802 Oper Transfer In	90,014.14	256,830.83	995,000.00	800,000.00	800,000.00	-
Total Revenues	303,953.50	471,358.62	1,209,429.00	1,026,453.00	1,026,453.00	-
Salaries & Employee Benefits						
861011 Regular Employees	521,724.33	503,482.10	613,986.00	567,178.00	567,178.00	-
861012 Extra Help	239.90	41,627.65	10,000.00	54,574.00	54,574.00	-
861013 Overtime Reg Emp	3,164.58	496.81	5,000.00	5,000.00	5,000.00	-
861021 Co Cont Retirement	163,228.81	178,031.29	222,604.00	190,208.00	190,208.00	-
861022 Co Cont OASDI	30,800.57	29,454.25	38,628.00	43,905.00	43,905.00	-
861023 Co Cont Medicare	7,417.06	7,760.31	9,035.00	8,224.00	8,224.00	-
861024 Co Cont Retire Incr	26,225.68	14,419.67	15,686.00	48,887.00	48,887.00	-
861030 Co Cont Health Ins	45,829.45	48,266.82	79,568.00	101,667.00	93,534.00	-
861031 Co Cont Unemp Ins	271.00	246.00	-	-	-	-
861035 Co Cont Workers Comp	16,073.00	65,749.00	62,471.00	54,292.00	54,292.00	-
Total Salaries & Employee Benefits	814,974.38	889,533.90	1,056,978.00	1,073,935.00	1,065,802.00	-
Services & Supplies						
862060 Communications	2,609.22	2,612.33	5,141.00	5,141.00	5,141.00	-
862101 Insurance - General	1,425.00	1,698.00	1,958.00	2,280.00	2,280.00	-
862120 Maint - Equip	3,023.83	1,646.68	9,750.00	9,750.00	9,750.00	-
862150 Memberships	364.75	564.95	1,385.00	1,385.00	1,385.00	-
862170 Office Expense	7,056.75	2,149.64	9,000.00	9,000.00	7,000.00	-
862183 Legal Fees	4,230.20	2,036.26	6,500.00	3,000.00	3,000.00	-
862184 Arch Eng & Plan Svcs	5,141.00	-	-	-	-	-
862185 Medical & Dental Svcs	69.50	-	200.00	200.00	200.00	-
862187 Education & Training	1,110.50	-	3,900.00	3,900.00	3,900.00	-
862189 Prof/Spec Svcs - Other	396,040.04	305,941.47	807,352.00	493,561.00	486,561.00	-
862190 Publ/Legal Notice	584.98	350.02	500.00	500.00	500.00	-
862193 Construction Co	-	-	350,000.00	612,000.00	612,000.00	-
862220 Small Tool/Instrument	475.36	32.73	1,000.00	1,000.00	1,000.00	-
862230 Info Tech Equip	12,824.27	14,902.08	12,309.00	12,309.00	-	-
862239 Spec Dept Expense	66.08	131.21	500.00	500.00	500.00	-
862250 Trans/Travel	4,124.62	3,320.69	7,000.00	7,000.00	7,000.00	-
862253 Travel Out of County	-	-	3,000.00	3,000.00	2,000.00	-
Total Services & Supplies	439,146.10	335,386.06	1,219,495.00	1,164,526.00	1,142,217.00	-
Fixed Assets						
864370 Equipment	-	36,934.71	-	-	-	-
Total Fixed Assets	-	36,934.71	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,254,120.48	1,261,854.67	2,276,473.00	2,238,461.00	2,208,019.00	-
Net County Cost (Fund Contribution)	950,166.98	790,496.05	1,067,044.00	1,212,008.00	1,181,566.00	-

1920 - RETIREMENT ADMINISTRATION
Doris Rentschler, Executive Director

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
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 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 1920 Retirement
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825810 Other Govt Aid	763,306.76	814,133.02	922,174.00	-	-	-
827802 Oper Transfer In	-	23,946.00	-	-	-	-
Total Revenues	763,306.76	838,079.02	922,174.00	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	491,099.79	547,035.94	579,407.00	-	-	-
861012 Extra Help	11,548.54	-	-	-	-	-
861013 Overtime Reg Emp	2,839.01	998.15	-	-	-	-
861021 Co Cont Retirement	151,050.63	170,281.50	169,501.00	-	-	-
861022 Co Cont OASDI	27,644.50	30,689.53	32,592.00	-	-	-
861023 Co Cont Medicare	7,083.56	7,638.52	7,937.00	-	-	-
861024 Co Cont Retire Incr	22,274.09	10,258.58	38,903.00	-	-	-
861030 Co Cont Health Ins	49,609.99	69,297.84	93,512.00	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	322.00	-	-	-
Total Salaries & Employee Benefits	763,150.11	836,200.06	922,174.00	-	-	-
Services & Supplies						
862170 Office Expense	-	1,540.35	-	-	-	-
862250 Trans/Travel	156.65	338.61	-	-	-	-
Total Services & Supplies	156.65	1,878.96	-	-	-	-
Total Net Appropriations	763,306.76	838,079.02	922,174.00	-	-	-
Net County Cost (Fund Contribution)	-	-	-	-	-	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
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 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 1941 County Clerk
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822602 Marriage Lic FCC GC 2684	26,511.12	25,244.40	25,000.00	22,500.00	22,500.00	-
826259 Recorder Svc Fee	540.00	755.00	500.00	500.00	500.00	-
826261 Recording Fee	348,112.00	218,875.00	200,000.00	195,000.00	195,000.00	-
826266 Clerk Fee	47,753.95	44,555.10	40,000.00	40,000.00	40,000.00	-
826404 Returned Check Chg	437.35	50.00	50.00	100.00	100.00	-
827400 Prior Year Revenue	-	142.00	-	-	-	-
827600 Other Sales	68,745.90	74,591.05	68,000.00	68,000.00	68,000.00	-
827700 Other	1,038.50	216.25	500.00	100.00	100.00	-
827802 Operating Transfer In	-	15,202.00	46,155.00	30,000.00	30,000.00	-
Total Revenues	493,138.82	379,630.80	380,205.00	356,200.00	356,200.00	-
Salaries & Employee Benefits						
861011 Regular Employees	141,119.64	187,269.45	155,837.00	167,033.00	167,033.00	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	2,193.10	2,168.00	-	-	-	-
861021 Co Cont Retirement	49,088.22	64,710.81	57,154.00	56,626.00	56,626.00	-
861022 Co Cont OASDI	8,061.50	10,647.96	9,460.00	10,356.00	10,356.00	-
861023 Co Cont Medicare	1,885.42	2,490.15	2,212.00	2,422.00	2,422.00	-
861024 Co Cont Retire Incr	8,077.94	6,089.15	5,385.00	15,865.00	15,865.00	-
861030 Co Cont Health Ins	37,115.62	56,427.35	58,098.00	76,880.00	70,730.00	-
861031 Co Cont Unemp Ins	504.00	420.00	-	-	-	-
861035 Co Cont Workers Comp	48.00	54.00	77.00	51.00	51.00	-
Total Salaries & Employee Benefits	248,093.44	330,276.87	288,223.00	329,233.00	323,083.00	-
Services & Supplies						
862060 Communications	2,351.42	2,611.29	2,400.00	2,400.00	2,400.00	-
862101 Insurance - General	4,093.00	4,898.00	5,147.00	6,600.00	6,600.00	-
862120 Maint - Equip	67,514.66	88,849.23	1,200.00	1,400.00	1,400.00	-
862150 Memberships	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	-
862170 Office Expense	51,570.36	24,194.91	27,500.00	25,500.00	21,145.42	-
862187 Education & Training	550.00	660.00	500.00	500.00	500.00	-
862227 Software-Long Term	-	-	18,000.00	18,000.00	18,000.00	-
862228 Software-Short Term	-	-	29,000.00	29,000.00	29,000.00	-
862229 Software-Maintenance	-	-	60,000.00	65,908.00	65,908.00	-
862230 Info Tech Equip	4,274.76	4,967.36	29,405.00	9,184.00	-	-
862239 Spec Dept Expense	3,148.78	534.52	6,500.00	6,500.00	2,500.00	-
862253 Travel Out of County	955.13	2,688.21	-	1,000.00	1,000.00	-
Total Services & Supplies	135,558.11	130,503.52	180,752.00	167,092.00	149,553.42	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	2,000.00	-	-	-
Total Expend Transfer & Reimb	-	-	2,000.00	-	-	-
Total Net Appropriations	383,651.55	460,780.39	470,975.00	496,325.00	472,636.42	-
Net County Cost (Fund Contribution)	(109,487.27)	81,149.59	90,770.00	140,125.00	116,436.42	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
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Classification:

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

Budget Unit: 1942 Modernization
 Fund: 1217 Recorder Modernization

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	1,395.18	3,817.10	-	1,000.00	1,000.00	-
824101 Change in Fair Value Investment	-	(2,309.22)	-	-	-	-
826255 Recorder Mod Fee	80,722.00	48,581.00	40,000.00	40,000.00	40,000.00	-
826390 Other Charges	11,800.25	14,505.25	15,000.00	15,000.00	15,000.00	-
Total Revenues	93,917.43	64,594.13	55,000.00	56,000.00	56,000.00	-
Services & Supplies						
862120 Maint - Equip	-	-	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	46,155.00	30,000.00	30,000.00	-
Total Expend Transfer & Reimb	-	-	46,155.00	30,000.00	30,000.00	-
Total Net Appropriations	-	-	46,155.00	30,000.00	30,000.00	-
Net County Cost (Fund Contribution)	(93,917.43)	(64,594.13)	(8,845.00)	(26,000.00)	(26,000.00)	-

1944 - MICROGRAPHICS
Katrina Bartolomie, Assessor-Clerk-Recorder

State Controller
 County Budget Act
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County of Mendocino
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Classification:

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

Budget Unit: 1944 Micrographics
 Fund: 1218 Micrographics

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	495.91	1,446.81	-	500.00	500.00	-
824101 Change in Fair Value Invstmnt	-	(669.04)	20,000.00	-	-	-
826255 Recorder Mod Fee	-	-	-	-	-	-
826260 Micrographic Fee	18,149.00	11,786.00	8,000.00	8,000.00	8,000.00	-
827600 Other Sales	34,518.11	14,662.60	10,000.00	12,000.00	12,000.00	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	53,163.02	27,226.37	38,000.00	20,500.00	20,500.00	-
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862101 Insurance - General	-	-	-	-	-	-
862120 Maint - Equip	-	-	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862210 Rent/Lease Bldg Grnds	4,669.05	9,417.46	5,000.00	15,000.00	15,000.00	-
Total Services & Supplies	4,669.05	9,417.46	5,000.00	15,000.00	15,000.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	4,669.05	9,417.46	5,000.00	15,000.00	15,000.00	-
Net County Cost (Fund Contribution)	(48,493.97)	(17,808.91)	(33,000.00)	(5,500.00)	(5,500.00)	-

1950 - GRANTS ADMINISTRATION
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
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Classification:

Function: 1 General Government
 Activity: 110 General - Other

Budget Unit: 1950 Grants Administration
 Fund: 1204 Grants Administration

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Invstmnt	-	1,408.06	-	-	-	-
825490 State Other	-	45,799.31	142,930.00	175,343.00	175,343.00	-
826390 Other Charges	-	14,879.65	-	-	-	-
827802 Oper Transfer In	-	-	7,900.00	-	-	-
Total Revenues	-	62,087.02	150,830.00	175,343.00	175,343.00	-
Salaries & Employee Benefits						
861011 Regular Employees	-	26,787.95	55,268.00	70,253.00	70,253.00	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	8,647.76	20,117.00	23,184.00	23,184.00	-
861022 Co Cont OASDI	-	1,654.16	3,410.00	4,356.00	4,356.00	-
861023 Co Cont Medicare	-	386.85	796.00	1,019.00	1,019.00	-
861024 Co Cont Retire Incr	-	399.10	1,210.00	5,150.00	5,150.00	-
861030 Co Cont Health Ins	-	3,279.50	7,629.00	1,461.00	1,461.00	-
861035 Co Cont Workers Comp	-	-	-	25.00	25.00	-
Total Salaries & Employee Benefits	-	41,155.32	88,430.00	105,448.00	105,448.00	-
Services & Supplies						
862060 Communications	-	432.21	-	-	-	-
862101 Insurance - General	-	-	-	192.00	192.00	-
862170 Office Expense	-	-	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	33,000.00	46,000.00	46,000.00	-
862217 Debt Service Principal	-	21,500.00	-	-	-	-
862227 Software-Long Term	-	-	21,500.00	21,500.00	21,500.00	-
862230 Info Tech Equipment	-	16,275.00	-	2,203.00	2,203.00	-
862239 Spec Dept Expense	-	-	-	-	-	-
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	-	38,207.21	54,500.00	69,895.00	69,895.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	-	79,362.53	142,930.00	175,343.00	175,343.00	-
Net County Cost (Fund Contribution)	-	17,275.51	(7,900.00)	-	-	-

2012 - COURT COLLECTIONS PROGRAM
Sara Pierce, Acting 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 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823100 Vehicle Code Fine	290,024.25	299,906.74	203,628.00	290,000.00	290,000.00	-
823102 25% Extra Fine	86,403.99	98,187.73	60,384.00	90,000.00	90,000.00	-
823102 Co 50% City VC Fine	-	-	-	-	-	-
823103 Co Parking Surcharge	-	3,029.38	-	1,500.00	1,500.00	-
823200 Other Court Fine	11,157.01	15,398.40	6,473.00	13,000.00	13,000.00	-
823203 Co Comm on City Fine	1,715.16	1,157.24	1,416.00	1,500.00	1,500.00	-
823204 Misc Court Fine	(16.70)	-	3,618.00	-	-	-
823210 Fines Judicial District	4,122.22	3,409.30	32,062.00	3,000.00	3,000.00	-
823300 Forfeiture & Penalty	63,821.14	-	15,241.00	10,000.00	10,000.00	-
825490 State Other	20,242.08	9,805.23	-	2,000.00	2,000.00	-
826117 PTR Screening Fee	(1.93)	-	-	-	-	-
826118 Cite Processing Fee	(20.31)	-	-	-	-	-
826163 Legal Svcs Reimb	-	-	-	-	-	-
826261 Recording Fee	59,662.00	35,378.00	67,887.00	35,000.00	35,000.00	-
826380 Collection Fee	237,736.71	147,262.78	321,815.00	100,000.00	100,000.00	-
826390 Other Charges	29,281.09	115.51	-	-	-	-
826404 Returned Check Charge	36.03	77.11	44.00	44.00	44.00	-
826504 Co 30% State PA	151,410.60	172,700.19	108,041.00	165,000.00	165,000.00	-
826505 Traffic School Fee	215,073.91	349,286.12	89,487.00	400,000.00	400,000.00	-
826506 Traffic School \$24	31,273.14	55,388.27	13,685.00	35,000.00	35,000.00	-
827700 Other	(23.23)	-	-	-	-	-
827802 Operating Transfer In	-	8,743.00	-	-	-	-
Total Revenues	1,201,897.16	1,199,845.00	923,781.00	1,146,044.00	1,146,044.00	-
Salaries & Employee Benefits						
861011 Regular Employees	157,525.65	126,173.50	107,449.00	170,193.00	170,193.00	-
861013 Overtime	1,049.47	6,371.32	6,000.00	8,000.00	8,000.00	-
861021 Co Cont Retirement	53,198.23	43,700.26	34,714.00	55,814.00	55,814.00	-
861022 Co Cont OASDI	9,328.65	7,912.37	7,114.00	11,049.00	11,049.00	-
861023 Co Cont Medicare	2,181.75	1,850.46	1,664.00	2,583.00	2,583.00	-
861024 Co Cont Retire Incr	6,761.86	2,108.39	7,290.00	13,596.00	13,596.00	-
861030 Co Cont Health Ins	27,865.00	18,686.07	18,951.00	73,173.00	67,319.00	-
861031 Co Cont Unemp Ins	1,536.00	1,072.00	-	-	-	-
861035 Co Cont Workers Comp	56.00	52.00	70.00	89.00	89.00	-
Total Salaries & Employee Benefits	259,502.61	207,926.37	183,252.00	334,497.00	328,643.00	-
Services & Supplies						
862101 Insurance - General	1,756.00	1,993.00	2,159.00	2,656.00	2,656.00	-
862110 Jury & Witness Expense	-	7,379.00	5,500.00	2,000.00	2,000.00	-
862120 Maintenance - Equipment	-	-	1,200.00	1,200.00	1,200.00	-
862150 Memberships	100.00	-	100.00	125.00	125.00	-
862170 Office Expense	19,160.30	10,459.41	19,000.00	12,000.00	12,000.00	-
862182 Data Processing Services	11,585.50	32,936.78	20,679.00	12,200.00	12,200.00	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	-
862190 Publ & Legal No	110.00	-	150.00	100.00	100.00	-
862196 Collection Expense Fines	7,069.70	3,784.77	7,000.00	5,000.00	5,000.00	-
862230 Info Tech Equipment	-	-	-	9,281.00	9,281.00	-
862239 Spec Dept Exp	1,342.02	180.00	1,400.00	2,500.00	2,500.00	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	91,123.52	106,732.96	107,188.00	97,062.00	97,062.00	-
Other Charges						
863113 Pmt Other Gov Agency	503,524.53	601,103.18	500,000.00	491,036.00	491,036.00	-
Total Other Charges	503,524.53	601,103.18	500,000.00	491,036.00	491,036.00	-
Total Net Appropriations	854,150.66	915,762.51	790,440.00	922,595.00	916,741.00	-
Net County Cost (Fund Contribution)	(347,746.50)	(284,082.49)	(133,341.00)	(223,449.00)	(229,303.00)	-

2060 - GRAND JURY
Carole Hester, Foreperson

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 2060 Grand Jury
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Services & Supplies						
862060 Communications	735.51	613.04	900.00	975.00	975.00	-
862101 Insurance - General	4,244.00	5,149.00	3,892.00	4,778.00	5,082.00	-
862110 Jury & Witness Expense	14,535.97	20,695.28	31,000.00	31,040.00	25,000.00	-
862170 Office Expense	4,921.46	2,544.84	2,500.00	2,425.00	2,425.00	-
862187 Education & Training	1,900.00	3,380.00	5,070.00	3,200.00	3,200.00	-
862190 Publ & Legal No	15.29	-	100.00	100.00	100.00	-
862210 Rents & Leases	-	170.00	-	-	-	-
862230 Info Tech Equip	26,814.60	1,907.76	2,000.00	2,500.00	2,500.00	-
862239 Spec Dept Exp	53.47	102.46	100.00	970.00	970.00	-
862250 Trans/Travel	9,374.26	14,825.01	15,000.00	22,000.00	22,000.00	-
862253 Travel Out of County	-	-	1,500.00	1,500.00	1,500.00	-
Total Services & Supplies	62,594.56	49,387.39	62,062.00	69,488.00	63,752.00	-
Total Net Appropriations	62,594.56	49,387.39	62,062.00	69,488.00	63,752.00	-
Net County Cost (Fund Contribution)	62,594.56	49,387.39	62,062.00	69,488.00	63,752.00	-

2070 - DISTRICT ATTORNEY
C. David Eyster, District Attorney

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 2070 District Attorney
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821510 Sales Tax - Public Safety	1,121,009.93	1,026,166.76	970,657.00	903,000.00	903,000.00	-
823204 Misc Court Fine	16,013.87	5,434.01	20,000.00	20,000.00	20,000.00	-
823310 Asset Forfeiture	27,352.67	29,043.74	-	-	-	-
825150 Motor Vehicle in Lieu	78,289.86	133,216.79	100,000.00	100,000.00	100,000.00	-
825344 2011 Realign Pub Safety	223,070.35	-	157,358.00	157,358.00	157,358.00	-
825490 State Other	39,169.81	51,297.73	40,000.00	40,000.00	40,000.00	-
826390 Other Charges	-	-	-	-	-	-
827600 Other Sales	28,694.77	8,463.12	25,000.00	25,000.00	25,000.00	-
827700 Other	2,485.34	6,647.43	26,000.00	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	-	337,171.00	-	-	-	-
Total Revenues	1,536,086.60	1,597,440.58	1,339,015.00	1,245,358.00	1,245,358.00	-
Salaries & Employee Benefits						
861011 Regular Employees	3,674,877.16	3,621,482.28	3,515,372.00	4,897,265.00	3,822,287.00	-
861012 Extra Help	15,494.00	19,985.05	10,000.00	78,000.00	78,000.00	-
861013 Overtime Reg Emp	30,112.32	63,570.07	40,000.00	52,548.00	52,548.00	-
861021 Co Cont Retirement	1,455,291.10	1,445,001.13	1,334,376.00	1,972,406.00	1,603,366.00	-
861022 Co Cont OASDI	216,379.28	214,207.86	240,360.00	303,630.00	236,982.00	-
861023 Co Cont Medicare	51,900.13	51,836.56	56,213.00	71,010.00	55,422.00	-
861024 Co Cont Retire Incr	314,678.14	180,751.84	362,401.00	599,123.00	485,928.00	-
861030 Co Cont Health Ins	410,147.71	470,630.92	514,541.00	705,898.00	580,425.00	-
861031 Co Cont Unemp Ins	2,606.00	1,560.00	-	-	-	-
861035 Co Cont Workers Comp	54,912.00	44,029.00	32,098.00	52,482.00	52,482.00	-
Total Salaries & Employee Benefits	6,226,397.84	6,113,054.71	6,105,361.00	8,732,362.00	6,967,440.00	-
Services & Supplies						
862060 Communications	18,388.64	16,885.79	26,441.00	26,441.00	26,441.00	-
862062 Comm Microwave	2,369.28	2,464.41	2,538.00	2,436.00	-	-
862101 Insurance - General	227,803.00	203,875.00	250,026.00	273,302.00	273,302.00	-
862110 Jury & Witness Expense	13,879.33	28,493.40	30,000.00	35,000.00	35,000.00	-
862120 Maint - Equip	-	1,365.73	1,500.00	1,500.00	1,500.00	-
862130 Maint - Strc/Impr/Grnds	4,631.49	4,333.25	2,900.00	2,900.00	2,900.00	-
862150 Memberships	17,513.00	20,866.81	20,000.00	20,000.00	20,000.00	-
862170 Office Expense	196,303.19	116,899.49	150,000.00	150,000.00	150,000.00	-
862183 Legal Fees	229.50	-	500.00	500.00	500.00	-
862185 Medical/Dental Svcs	1,289.39	-	1,000.00	1,000.00	1,000.00	-
862187 Education & Training	21,464.38	24,036.31	30,000.00	30,000.00	30,000.00	-
862189 Prof/Spec Svcs - Other	128,866.99	72,800.46	100,000.00	100,000.00	100,000.00	-
862190 Publ/Legal Notice	8,187.85	15,168.47	5,000.00	15,000.00	15,000.00	-
862230 Info Tech Equip	85,268.41	82,025.07	91,084.74	68,924.00	-	-
862239 Spec Dept Expense	343,257.19	386,064.57	450,000.00	560,000.00	560,000.00	-
862240 Spec Dept Fund	600.00	-	5,000.00	5,000.00	5,000.00	-
862250 Trans/Travel	53,894.23	718.39	30,000.00	30,000.00	30,000.00	-
862253 Travel Out of County	9,019.94	5,979.43	15,000.00	15,000.00	15,000.00	-
862260 Utilities	1,298.19	1,935.06	1,150.00	1,150.00	1,150.00	-
Total Services & Supplies	1,134,264.00	983,911.64	1,212,139.74	1,338,153.00	1,266,793.00	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	27,352.67	29,042.41	-	-	-	-
Total Fixed Assets	27,352.67	29,042.41	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(18,855.00)	(15,338.14)	-	(13,000.00)	(13,000.00)	-
Total Expend Transfer & Reimb	(18,855.00)	(15,338.14)	-	(13,000.00)	(13,000.00)	-
Total Net Appropriations	7,369,159.51	7,110,670.62	7,317,500.74	10,057,515.00	8,221,233.00	-
Net County Cost (Fund Contribution)	5,833,072.91	5,513,230.04	5,978,485.74	8,812,157.00	6,975,875.00	-

**2080 - PUBLIC DEFENDER
Maureen Mulheren, Chair**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
Schedule 9

Classification:

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

Budget Unit: 2080 Public Defender
Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825344 2011 Realign Pub Safety	118,260.94	84,800.00	201,618.00	87,344.00	87,344.00	-
825490 State Other Revenue	-	28,307.58	-	-	-	-
826163 Legal Svcs Reimb	105.00	-	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
827400 Prior Year Revenue	-	-	-	-	-	-
827802 Operating Transfer In	-	137,587.00	-	-	-	-
Total Revenues	118,365.94	250,694.58	201,618.00	87,344.00	87,344.00	-
Salaries & Employee Benefits						
861011 Regular Employees	2,236,239.51	2,286,083.83	2,299,239.00	2,708,864.00	2,708,864.00	-
861012 Extra Help	-	10,728.29	-	-	-	-
861013 Overtime Reg Emp	370.36	434.73	-	-	-	-
861021 Co Cont Retirement	705,213.55	745,851.17	725,811.00	898,636.00	898,636.00	-
861022 Co Cont OASDI	130,902.14	132,764.13	152,562.00	167,950.00	167,950.00	-
861023 Co Cont Medicare	31,331.95	32,366.81	35,680.00	39,279.00	39,279.00	-
861024 Co Cont Retire Incr	99,020.12	44,501.75	161,440.00	209,894.00	209,894.00	-
861030 Co Cont Health Ins	205,610.12	240,345.30	270,125.00	354,487.00	326,128.00	-
861031 Co Cont Unemp Ins	1,982.00	1,455.00	-	1,455.00	1,455.00	-
861035 Co Cont Workers Comp	23,204.00	28,045.00	30,515.00	35,502.00	35,502.00	-
Total Salaries & Employee Benefits	3,433,873.75	3,522,576.01	3,675,372.00	4,416,067.00	4,387,708.00	-
Services & Supplies						
862060 Communications	2,503.59	1,501.25	3,000.00	3,000.00	3,000.00	-
862062 Comm Microwave	338.47	352.06	363.00	348.00	-	-
862101 Insurance - General	126,360.00	129,522.00	168,159.00	164,509.00	164,509.00	-
862110 Jury/Witness Expense	-	-	500.00	500.00	500.00	-
862150 Memberships	6,632.58	6,966.00	9,000.00	9,000.00	9,000.00	-
862170 Office Expense	75,573.06	62,691.14	65,000.00	65,000.00	61,500.00	-
862187 Education & Training	410.00	6,797.73	5,421.00	5,421.00	3,421.00	-
862189 Prof/Spec Svcs - Other	33,859.57	33,051.55	111,194.00	76,729.00	68,729.00	-
862200 Rent/Lease - Equip	-	-	6,235.00	6,235.00	6,235.00	-
862230 Info Tech Equip	47,022.34	62,606.36	64,884.56	61,797.00	-	-
862239 Spec Dept Expense	553.84	397.86	-	-	-	-
862250 Trans/Travel	12,635.70	14,369.19	14,000.00	14,000.00	9,000.00	-
862253 Travel Out of County	730.76	230.56	3,500.00	3,500.00	2,000.00	-
862260 Utilities	-	-	-	-	-	-
Total Services & Supplies	306,619.91	318,485.70	451,256.56	410,039.00	327,894.00	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	3,740,493.66	3,841,061.71	4,126,628.56	4,826,106.00	4,715,602.00	-
Net County Cost (Fund Contribution)	3,622,127.72	3,590,367.13	3,925,010.56	4,738,762.00	4,628,258.00	-

2085 - ALTERNATE DEFENDER
Patricia Littlefield, Alternate Public Defender

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 2085 Alternate Defender
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	(899.26)	-	-	-	-	-
826163 Legal Services Reimb	-	-	-	-	-	-
826390 Other Charges	8,443.42	-	-	-	-	-
827802 Operating Transfer In	-	43,261.00	-	-	-	-
Total Revenues	7,544.16	43,261.00	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	622,342.32	662,106.47	674,670.00	701,629.00	701,629.00	-
861012 Extra Help	8,506.37	1,723.89	-	-	-	-
861013 Overtime Reg Emp	2,332.40	3,885.12	-	-	-	-
861021 Co Cont Retirement	207,107.15	226,167.79	161,343.00	236,240.00	236,240.00	-
861022 Co Cont OASDI	35,786.65	36,945.12	44,214.00	43,501.00	43,501.00	-
861023 Co Cont Medicare	9,099.20	9,624.44	10,340.00	10,174.00	10,174.00	-
861024 Co Cont Retire Incr	34,735.86	19,916.84	38,466.00	62,742.00	62,742.00	-
861030 Co Cont Health Ins	44,974.31	46,469.50	43,387.00	52,060.00	47,895.00	-
861031 Co Cont Unemp Ins	325.00	246.00	-	-	-	-
861035 Co Cont Workers Comp	710.00	793.00	634.00	990.74	990.74	-
Total Salaries & Employee Benefits	965,919.26	1,007,878.17	973,054.00	1,107,336.74	1,103,171.74	-
Services & Supplies						
862060 Communications	465.02	738.26	800.00	800.00	800.00	-
862101 Insurance - General	3,011.00	3,731.00	4,163.00	5,172.06	5,172.06	-
862110 Jury/Witness Expense	-	-	650.00	650.00	-	-
862150 Memberships	2,667.38	3,275.38	3,000.00	3,000.00	3,000.00	-
862170 Office Expense	15,722.73	22,945.50	20,000.00	20,000.00	20,000.00	-
862187 Education & Training	-	450.00	1,500.00	1,500.00	1,500.00	-
862189 Prof/Spec Svcs - Other	4,057.02	6,432.00	25,000.00	25,000.00	25,000.00	-
862210 Rents & Leases	-	21,720.00	28,800.00	28,800.00	28,800.00	-
862230 Info Tech Equip	12,824.27	14,942.80	18,297.00	16,113.00	-	-
862239 Spec Dept Expense	512.23	145.00	-	-	-	-
862250 Trans/Travel	86.24	-	1,500.00	1,500.00	1,500.00	-
862253 Travel Out of County	2,508.70	397.80	4,000.00	4,000.00	4,000.00	-
Total Services & Supplies	41,854.59	74,777.74	107,710.00	106,535.06	89,772.06	-
Total Net Appropriations	1,007,773.85	1,082,655.91	1,080,764.00	1,213,871.80	1,192,943.80	-
Net County Cost (Fund Contribution)	1,000,229.69	1,039,394.91	1,080,764.00	1,213,871.80	1,192,943.80	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 2090 Child Support Services
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	5,805.05	16,568.30	10,000.00	8,000.00	8,000.00	-
825686 Fed Aid Child Supp	1,777,397.00	-	1,791,731.00	1,764,989.00	1,764,989.00	-
826162 State Aid Child Supp	838,691.00	-	882,494.00	909,236.00	909,236.00	-
827400 Prior Year Revenue	-	180.00	-	-	-	-
827700 Other	-	0.63	-	-	-	-
827802 Operating Transfer In	-	2,636,749.00	-	-	-	-
Total Revenues	2,621,893.05	2,653,497.93	2,684,225.00	2,682,225.00	2,682,225.00	-
Salaries & Employee Benefits						
861011 Regular Employees	1,394,461.87	1,291,045.54	1,316,508.00	1,144,415.00	1,144,415.00	-
861012 Extra Help	309.60	-	-	10,000.00	10,000.00	-
861013 Overtime Reg Emp	7,834.19	-	-	10,000.00	10,000.00	-
861021 Co Cont Retirement	481,345.52	467,944.48	413,387.00	387,885.00	387,885.00	-
861022 Co Cont OASDI	81,592.20	77,367.17	79,156.00	70,955.00	70,955.00	-
861023 Co Cont Medicare	19,647.01	18,093.95	18,626.00	16,593.00	16,593.00	-
861024 Co Cont Retire Incr	81,717.59	45,285.45	109,159.00	108,495.00	108,495.00	-
861030 Co Cont Health Ins	178,431.50	200,404.10	202,618.00	201,703.00	201,703.00	-
861031 Co Cont Unemp Ins	963.00	3,167.00	-	-	-	-
861035 Co Cont Workers Comp	-	30,988.00	31,616.00	25,473.00	25,473.00	-
Total Salaries & Employee Benefits	2,246,302.48	2,134,295.69	2,171,070.00	1,975,519.00	1,975,519.00	-
Services & Supplies						
862060 Communications	8,445.11	8,715.09	8,820.00	9,665.00	9,665.00	-
862101 Insurance - General	606.00	11,723.00	12,075.00	14,649.00	14,649.00	-
862120 Maint - Equip	-	-	-	-	-	-
862130 Maint - Strc/Impr/Grnds	60,902.71	57,570.29	53,220.00	68,039.00	68,039.00	-
862150 Memberships	3,291.63	2,945.19	3,097.00	3,155.00	3,155.00	-
862160 Misc Expense	925.00	-	-	65,188.00	65,188.00	-
862165 Year End Admin Adj - Auditor	-	9,849.00	-	-	-	-
862170 Office Expense	46,041.30	28,349.42	18,970.00	25,592.00	25,592.00	-
862182 Data Processing Svcs	48,825.45	53,680.92	56,335.00	7,200.00	7,200.00	-
862187 Education & Training	3,808.67	3,308.47	4,000.00	4,700.00	4,700.00	-
862189 Prof/Spec Svcs - Other	86,243.47	103,095.00	147,114.00	189,994.00	189,994.00	-
862190 Publ/Legal Notice	155.63	-	-	-	-	-
862228 Software - Short Term	-	-	-	2,000.00	2,000.00	-
862230 Info Tech Equipment	-	-	-	35,447.00	35,447.00	-
862239 Spec Dept Expense	61,487.07	55,428.82	40,910.00	61,113.00	61,113.00	-
862250 Trans/Travel	-	-	560.00	1,000.00	1,000.00	-
862253 Travel Out of County	3,844.86	5,591.53	8,500.00	15,500.00	15,500.00	-
862260 Utilities	25,162.86	25,476.86	24,067.00	33,464.00	33,464.00	-
Total Services & Supplies	349,739.76	365,733.59	377,668.00	536,706.00	536,706.00	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(140,649.38)	-	-	-	-	-
865802 Oper Transfer Out	(17,393.47)	-	-	-	-	-
Total Expend Transfer & Reimb	(158,042.85)	-	-	-	-	-
Total Net Appropriations	2,437,999.39	2,500,029.28	2,548,738.00	2,512,225.00	2,512,225.00	-
Net County Cost (Fund Contribution)	(183,893.66)	(153,468.65)	(135,487.00)	(170,000.00)	(170,000.00)	-

Other Charges						
863113 Pmts Other Gov Agency	-	-	71,000.00	71,000.00	71,000.00	-
Total Other Charges	-	-	71,000.00	71,000.00	71,000.00	-
Fixed Assets						
864360 Structure/Improvement	47,846.39	-	48,705.00	-	-	-
864370 Equipment	599,975.82	1,120,889.50	985,246.89	738,000.00	105,000.00	-
Total Fixed Assets	647,822.21	1,120,889.50	1,033,951.89	738,000.00	105,000.00	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	(70,488.00)	-	-	-	-
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	(70,488.00)	-	-	-	-
Total Net Appropriations	25,075,484.02	26,781,474.79	27,959,963.92	31,419,641.00	29,690,927.00	-
Net County Cost (Fund Contribution)	17,184,534.27	17,685,190.83	20,704,797.92	24,578,245.00	22,849,531.00	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

Function: 2 Public Protection
 Activity: 202 Public Protection - Police Protection

Budget Unit: 2313 Sheriff-Coroner - COPS Program AB3229
 Fund: 1210 Supp Law Enforcement Svcs Fund (SLESF)

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	2,491.66	6,142.55	1,000.00	3,000.00	3,000.00	-
824101 Change in Fair Value Investmen	-	(9,621.30)	-	-	-	-
825490 State Other	161,284.90	165,271.24	184,209.00	150,000.00	150,000.00	-
827802 Oper Transfer In	-	4,372.00	-	-	-	-
Total Revenues	163,776.56	166,164.49	185,209.00	153,000.00	153,000.00	-
Salaries & Employee Benefits						
861011 Regular Employees	72,460.72	76,334.88	74,121.00	89,149.00	89,149.00	-
861013 Overtime Reg Emp	5,890.55	9,114.83	8,000.00	6,500.00	6,500.00	-
861021 Co Cont Retirement	25,385.05	26,672.26	26,980.00	23,746.00	23,746.00	-
861022 Co Cont OASDI	4,857.77	5,297.89	5,066.00	5,930.00	5,930.00	-
861023 Co Cont Medicare	1,136.08	1,239.03	1,185.00	1,387.00	1,387.00	-
861024 Co Cont Retire Incr	3,198.28	1,277.30	1,239.00	5,147.00	5,147.00	-
861031 Co Cont Unemp Ins	54.00	41.00	-	-	-	-
861035 Co Cont Workers Comp	99.00	120.00	107.00	108.00	108.00	-
Total Salaries & Employee Benefits	113,081.45	120,097.19	116,698.00	131,967.00	131,967.00	-
Services & Supplies						
862101 Insurance - General	121.00	140.00	166.00	193.00	193.00	-
862170 Office Expense	-	-	-	-	-	-
862227 Software - Long Term	-	73,141.17	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862232 Law Enf Supply & Svcs	-	-	68,345.00	75,000.00	75,000.00	-
Total Services & Supplies	121.00	73,281.17	68,511.00	75,193.00	75,193.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	113,202.45	193,378.36	185,209.00	207,160.00	207,160.00	-
Net County Cost (Fund Contribution)	(50,574.11)	27,213.87	-	54,160.00	54,160.00	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 2510 Mendocino County Jail
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821510 Sales Tax - Public Safety	3,619,720.08	3,313,473.31	3,134,232.00	2,935,000.00	2,935,000.00	-
823204 Misc Court Fine	16,943.88	14,423.86	7,500.00	13,000.00	13,000.00	-
825344 2011 Realignment Pub Sfty	1,360,901.36	-	1,472,114.00	1,588,976.00	1,588,976.00	-
825490 State Other	1,214,842.85	1,027,915.77	1,068,530.00	1,073,530.00	1,073,530.00	-
825670 Federal Other	-	9,075.00	-	-	-	-
826269 Work Release	1,095.00	-	-	-	-	-
826270 Electronic Monitoring Fee	-	-	-	-	-	-
826390 Other Charges	140,358.57	142,427.37	118,688.00	139,950.00	139,950.00	-
827700 Other	16,608.40	20,391.73	16,000.00	50,000.00	50,000.00	-
827802 Oper Transfer In	261,114.00	1,625,192.29	-	-	-	-
Total Revenues	6,631,584.14	6,152,899.33	5,817,064.00	5,800,456.00	5,800,456.00	-
Salaries & Employee Benefits						
861011 Regular Employees	4,213,767.99	4,170,391.00	3,803,561.00	5,120,718.00	5,004,363.00	-
861012 Extra Help	56,124.55	80,682.72	110,000.00	90,000.00	90,000.00	-
861013 Overtime Reg Emp	1,375,244.92	1,406,321.41	1,290,000.00	1,320,000.00	1,320,000.00	-
861021 Co Cont Retirement	2,352,581.68	2,344,041.62	2,207,621.00	3,176,292.00	3,137,895.00	-
861022 Co Cont OASDI	329,604.81	333,306.31	271,289.00	405,121.00	392,907.00	-
861023 Co Cont Medicare	78,995.58	79,219.52	63,447.00	94,746.00	93,059.00	-
861024 Co Cont Retire Incr	610,257.57	365,055.43	608,076.00	1,024,628.00	1,016,099.00	-
861030 Co Cont Health Ins	606,536.98	674,616.24	750,543.00	1,053,129.00	943,704.00	-
861031 Co Cont Unemp Ins	6,606.00	5,384.00	-	-	-	-
861035 Co Cont Workers Comp	614,635.00	602,254.00	523,138.00	426,066.00	426,066.00	-
Total Salaries & Employee Benefits	10,244,355.08	10,061,272.25	9,627,675.00	12,710,700.00	12,424,093.00	-
Services & Supplies						
862050 Clothing/Pers Items	31,787.64	29,978.62	35,000.00	35,000.00	35,000.00	-
862060 Communications	9,170.73	7,358.10	14,580.00	10,000.00	10,000.00	-
862080 Food	544,076.32	661,447.24	767,360.00	767,360.00	767,360.00	-
862090 Household Expense	208,398.26	168,566.50	224,000.00	224,000.00	224,000.00	-
862101 Insurance - General	147,095.00	162,905.00	176,503.00	210,716.00	210,716.00	-
862120 Maint - Equip	26,231.17	30,664.42	74,800.00	74,800.00	74,800.00	-
862150 Memberships	-	50.00	25.00	50.00	50.00	-
862160 Miscellaneous	25.00	-	1,500.00	1,200.00	1,200.00	-
862170 Office Expense	47,228.92	27,838.32	43,000.00	35,000.00	35,000.00	-
862185 Medical/Dental Svcs	4,513,454.66	4,701,078.22	5,194,524.00	5,374,555.00	5,374,555.00	-
862187 Education & Training	9,693.64	6,405.32	15,000.00	20,000.00	20,000.00	-
862189 Prof/Spec Svcs - Other	317,919.56	224,367.23	243,000.00	178,000.00	178,000.00	-
862190 Publ/Legal Notice	2,270.54	-	100.00	100.00	100.00	-
862200 Rent/Lease - Equip	-	-	1,800.00	1,500.00	1,500.00	-
862230 Info Tech Equip	2,462.71	30,665.62	50,000.00	167,726.00	167,726.00	-
862232 Law Enf Supply & Svcs	107,162.24	138,012.13	210,482.90	257,500.00	170,101.00	-
862239 Spec Dept Expense	293,334.28	109,619.22	110,296.00	30,000.00	30,000.00	-
862250 Trans/Travel	26,012.02	34,753.00	35,000.00	60,042.00	40,042.00	-
862253 Travel Out of County	69,507.00	62,886.30	95,000.00	75,000.00	75,000.00	-
Total Services & Supplies	6,355,829.69	6,396,595.24	7,291,970.90	7,522,549.00	7,415,150.00	-
Fixed Assets						
864360 Structure/Improvement	142,924.15	-	-	-	-	-
864370 Equipment	21,200.78	97,444.71	-	290,584.00	290,584.00	-
Total Fixed Assets	164,124.93	97,444.71	-	290,584.00	290,584.00	-

Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	-	25,000.00	-	-	-	-
<hr/>						
Total Expend Transfer & Reimb	-	25,000.00	-	-	-	-
Total Net Appropriations	<u>16,764,309.70</u>	<u>16,580,312.20</u>	<u>16,919,645.90</u>	<u>20,523,833.00</u>	<u>20,129,827.00</u>	<u>-</u>
Net County Cost (Fund Contribution)	<u>10,132,725.56</u>	<u>10,427,412.87</u>	<u>11,102,581.90</u>	<u>14,723,377.00</u>	<u>14,329,371.00</u>	<u>-</u>

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

Function: 2 Public Protection

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

Activity: 202 Public Protection - Police Protection

Fund: 1210 Supp Law Enforcement Svcs Fund (SLESF)

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	606.66	1,495.52	500.00	750.00	750.00	-
824101 Change in Fair Value Investmen	-	5,404.68	-	-	-	-
825490 State Other	39,169.81	41,147.73	35,000.00	35,000.00	35,000.00	-
827700 Other	-	-	-	-	-	-
Total Revenues	39,776.47	48,047.93	35,500.00	35,750.00	35,750.00	-
Services & Supplies						
862230 Info Tech Equip	-	-	13,000.00	-	-	-
862232 Law Enf Supply & Svcs	-	7,653.91	130,864.54	50,000.00	50,000.00	-
Total Services & Supplies	-	7,653.91	143,864.54	50,000.00	50,000.00	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	20,768.47	-	-	-	-	-
Total Fixed Assets	20,768.47	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	20,768.47	7,653.91	143,864.54	50,000.00	50,000.00	-
Net County Cost (Fund Contribution)	(19,008.00)	(40,394.02)	108,364.54	14,250.00	14,250.00	-

2550 - JUVENILE HALL
Izen Locatelli, Chief Probation Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 2550 Juvenile Hall
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825464 State Brkfst/Lunch Prog	-	-	-	-	-	-
825489 State Youthful Offender	185,123.66	-	304,377.00	-	-	-
825490 State Other	250,000.00	103,571.00	235,266.00	-	-	-
826346 Support in Juv Hall	-	-	-	-	-	-
826390 Other Charges	-	525.00	-	40,000.00	40,000.00	-
827400 Prior Year Revenue	-	298.85	-	-	-	-
827802 Operating Transfer In	-	324,117.01	355,997.00	1,266,963.00	1,401,963.00	-
Total Revenues	435,123.66	428,511.86	895,640.00	1,306,963.00	1,441,963.00	-
Salaries & Employee Benefits						
861011 Regular Employees	1,012,703.40	1,040,175.69	1,320,169.00	1,465,516.00	1,396,525.00	-
861012 Extra Help	107,443.46	95,307.24	110,000.00	110,000.00	110,000.00	-
861013 Overtime Reg Emp	79,608.38	133,002.32	75,000.00	90,000.00	90,000.00	-
861021 Co Cont Retirement	452,624.63	458,604.48	340,243.00	479,597.00	457,264.00	-
861022 Co Cont OASDI	65,648.11	71,154.58	63,856.00	90,536.00	86,259.00	-
861023 Co Cont Medicare	16,975.81	18,075.31	14,934.00	21,174.00	20,174.00	-
861024 Co Cont Retire Incr	29,225.70	(38,087.50)	76,272.00	112,394.00	107,723.00	-
861030 Co Cont Health Ins	93,181.64	96,101.52	126,310.00	273,149.00	239,426.00	-
861031 Co Cont Unemp Ins	6,627.00	6,270.00	-	-	-	-
861035 Co Cont Workers Comp	160,239.00	193,849.00	153,963.00	140,291.00	140,291.00	-
Total Salaries & Employee Benefits	2,024,277.13	2,074,452.64	2,280,747.00	2,782,657.00	2,647,662.00	-
Services & Supplies						
862050 Clothing/Pers Items	11,132.29	12,640.96	8,000.00	8,000.00	8,000.00	-
862060 Communications	7,157.13	7,375.38	7,944.00	8,100.00	8,100.00	-
862080 Food	16,608.40	20,391.73	21,000.00	51,600.00	51,600.00	-
862090 Household Expense	29,704.55	35,913.43	37,576.00	35,757.00	33,557.00	-
862101 Insurance - General	16,731.00	19,886.00	21,896.00	27,614.00	27,614.00	-
862120 Maint - Equip	2,454.92	847.11	2,500.00	2,500.00	2,500.00	-
862130 Maint - Strc/Impr/Grnds	-	6,067.00	1,000.00	1,000.00	1,000.00	-
862140 Med Dentl & Lab Supls	13,558.06	12,913.89	12,200.00	13,500.00	13,500.00	-
862150 Memberships	2,500.00	-	1,500.00	-	-	-
862160 Misc Expense	-	516.00	500.00	600.00	600.00	-
862170 Office Expense	9,337.42	5,189.47	8,700.00	6,200.00	6,200.00	-
862185 Medical/Dental Svcs	141,322.82	139,591.22	163,616.00	218,104.00	218,104.00	-
862187 Education & Training	6,651.74	15,629.82	9,000.00	9,000.00	9,000.00	-
862189 Prof/Spec Svcs - Other	99,137.38	116,251.29	357,394.00	635,794.00	635,294.00	-
862190 Publ/Legal Notice	1,487.52	225.00	-	-	-	-
862229 Software - Maintenance	-	-	-	500.00	500.00	-
862230 Info Tech Equip	-	10,011.64	2,500.00	34,810.00	2,500.00	-
862232 Law Enf Supply & Svcs	503.44	372.12	19,123.00	1,500.00	1,500.00	-
862239 Spec Dept Expense	62,702.20	83,878.79	204,232.56	42,310.00	39,910.00	-
862250 Trans/Travel	896.35	585.90	10,824.00	617.00	617.00	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	421,885.22	488,286.75	889,505.56	1,097,506.00	1,060,096.00	-
Fixed Assets						
864370 Equipment	-	126,544.30	44,037.05	-	-	-
Total Fixed Assets	-	126,544.30	44,037.05	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(109,649.82)	(175,724.38)	(204,634.00)	(243,723.00)	(243,723.00)	-
865802 Operating Transfer Out	-	-	262,426.00	449,223.00	584,223.00	-
Total Expend Transfer and Reimb	(109,649.82)	(175,724.38)	57,792.00	205,500.00	340,500.00	-
Total Net Appropriations	2,336,512.53	2,513,559.31	3,272,081.61	4,085,663.00	4,048,258.00	-
Net County Cost (Fund Contribution)	1,901,388.87	2,085,047.45	2,376,441.61	2,778,700.00	2,606,295.00	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investmen	-	(24,265.97)	-	-	-	-
825490 State Other Revenue	-	865,247.00	-	332,044.00	332,044.00	-
827802 Operating Transfer In	-	250,000.00	-	-	-	-
Total Revenues	-	1,090,981.03	-	332,044.00	332,044.00	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	49,382.87	491,452.00	508,715.00	508,715.00	-
Total Expend Transfer and Reimb	-	49,382.87	491,452.00	508,715.00	508,715.00	-
Total Net Appropriations	-	49,382.87	491,452.00	508,715.00	508,715.00	-
Net County Cost (Fund Contribution)	-	(1,041,598.16)	491,452.00	176,671.00	176,671.00	-

2560 - PROBATION OFFICER
Izen Locatelli, Chief Probation Officer

State Controller
 County Budget Act
 2010

County of Mendocino
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 CEO Proposed Budget for Fiscal Year 2024-25

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 Schedule 9

Classification:

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

Budget Unit: 2560 Probation Officer
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821510 Sales Tax - Public Safety	1,091,248.62	998,923.41	948,487.00	903,000.00	903,000.00	-
823110 Crim Just Const Fund	22,400.00	24,160.00	20,000.00	20,000.00	20,000.00	-
823204 Misc Court Fine	4,841.12	4,121.11	2,500.00	2,500.00	2,500.00	-
823310 Asset Forfeiture	-	-	-	-	-	-
825341 Realignment Hlth Svcs	91,002.00	-	91,002.00	-	-	-
825344 2011Realignment Pub Sfty	1,348,805.51	-	1,732,232.00	-	-	-
825398 SB90 Reimb	7,609.00	10,561.00	-	-	-	-
825489 State Youthful Offender	388,180.42	-	474,538.00	-	-	-
825490 State Other	1,105,023.96	1,861,711.88	2,041,137.00	1,420,973.00	1,420,973.00	-
825518 Title IV-E	103,934.00	-	75,000.00	-	-	-
826118 Cite Process Fee	94.82	4.96	-	-	-	-
826226 Adult Prob Supervision	(485.44)	(823.05)	-	-	-	-
826227 Adult Prob Diversion	627.12	-	-	-	-	-
826228 Adult Prob Pre-Sentence	531.94	-	-	-	-	-
826268 Work Furlough	-	-	-	-	-	-
826385 Drug Testing Prog	7,442.15	-	-	-	-	-
826390 Other Charges	8,796.43	250.00	-	-	-	-
826399 Collection Service	2.64	(2.13)	-	-	-	-
827400 Prior Year Revenue	-	-	84.73	-	-	-
827700 Other	1,096.46	3,009.84	5,000.00	-	-	-
827707 Donation	-	-	-	-	-	-
827711 Civil Assmt PC1214.1	-	-	-	-	-	-
827802 Oper Transfer In	-	2,125,534.97	325,619.00	2,913,432.00	2,913,432.00	-
Total Revenues	4,181,150.75	5,027,536.72	5,715,515.00	5,259,905.00	5,259,905.00	-
Salaries & Employee Benefits						
861011 Regular Employees	2,881,371.87	3,068,674.75	3,251,048.00	3,558,063.00	3,488,404.00	-
861012 Extra Help	13,851.29	29,019.94	25,000.00	25,000.00	25,000.00	-
861013 Overtime Reg Emp	26,749.46	82,071.73	45,000.00	35,000.00	35,000.00	-
861021 Co Cont Retirement	1,247,501.82	1,349,643.56	992,632.00	1,199,429.00	1,179,188.00	-
861022 Co Cont OASDI	171,846.21	186,395.30	208,689.00	220,036.00	216,159.00	-
861023 Co Cont Medicare	40,523.80	44,353.49	48,806.00	51,460.00	50,554.00	-
861024 Co Cont Retire Incr	139,034.18	(22,483.84)	269,096.00	341,506.00	337,273.00	-
861030 Co Cont Health Ins	380,735.86	446,420.74	501,435.00	652,781.00	639,136.00	-
861031 Co Cont Unemp Ins	4,462.00	2,936.00	-	-	-	-
861035 Co Cont Workers Comp	72,966.00	145,265.00	139,815.00	140,308.00	140,308.00	-
Total Salaries & Employee Benefits	4,979,042.49	5,332,296.67	5,481,521.00	6,223,583.00	6,111,022.00	-
Services & Supplies						
862050 Clothing & Personal	3,801.63	6,498.70	1,500.00	1,500.00	1,500.00	-
862060 Communications	12,885.07	19,682.91	19,400.00	21,800.00	21,800.00	-
862062 Comm Microwave	1,692.34	1,760.29	1,813.00	1,740.00	-	-
862101 Insurance - General	142,305.00	153,777.00	196,761.00	273,837.00	273,837.00	-
862120 Maint - Equip	-	-	1,000.00	1,000.00	-	-
862150 Memberships	3,677.33	4,999.43	4,325.00	5,605.00	5,155.00	-
862170 Office Expense	48,944.48	38,681.71	40,000.00	40,000.00	32,000.00	-
862187 Education & Training	11,978.82	29,552.91	34,000.00	34,000.00	32,000.00	-
862189 Prof/Spec Svcs - Other	748,879.41	929,846.16	1,150,649.00	982,050.00	982,050.00	-
862190 Publ & Legal Notices	2,811.45	75.91	-	-	-	-
862200 Rent/Lease - Equip	-	-	-	-	-	-
862227 Software - Long Term	-	-	-	135,000.00	135,000.00	-
862230 Info Tech Equipment	5,419.77	2,036.33	5,000.00	108,027.00	5,000.00	-
862232 Law Enf Supply & Svcs	28,005.74	33,194.56	31,916.00	34,548.00	30,948.00	-
862239 Spec Dept Expense	158,133.43	174,027.85	205,450.71	58,604.00	56,218.00	-
862250 Trans/Travel	38,278.52	55,890.22	64,944.00	43,020.00	43,020.00	-
862253 Travel Out of County	8,399.71	11,431.54	10,000.00	10,000.00	10,000.00	-
Total Services & Supplies	1,215,212.70	1,461,455.52	1,766,758.71	1,750,731.00	1,628,528.00	-

Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	52,763.79	149,138.00	-	-	-
Total Fixed Assets	-	52,763.79	149,138.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(100,782.36)	(85,709.53)	(123,893.00)	(136,773.00)	(136,773.00)	-
865802 Operating Transfer Out	-	-	148,230.00	-	-	-
Total Expend Transfer & Reimb	(100,782.36)	(85,709.53)	24,337.00	(136,773.00)	(136,773.00)	-
Total Net Appropriations	6,093,472.83	6,760,806.45	7,421,754.71	7,837,541.00	7,602,777.00	-
Net County Cost (Fund Contribution)	1,912,322.08	1,733,269.73	1,706,239.71	2,577,636.00	2,342,872.00	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
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 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 2561 Probation AB1913/CPA 2000
 Fund: 1211 Probation COPS AB1913/CPA 2000

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	5,315.31	12,161.42	1,000.00	1,000.00	1,000.00	-
824101 Change in Fair Value Investmen	-	(8,080.89)	-	-	-	-
825490 State Other	235,191.02	245,980.47	245,980.00	245,980.00	245,980.00	-
Total Revenues	240,506.33	250,061.00	246,980.00	246,980.00	246,980.00	-
Other Charges						
863113 Pmt Other Gov Agency	117,423.30	48,306.18	-	-	-	-
Total Other Charges	117,423.30	48,306.18	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	99,164.00	194,986.00	194,986.00	-
Total Expend Transfer & Reimb	-	-	99,164.00	194,986.00	194,986.00	-
Total Net Appropriations	117,423.30	48,306.18	99,164.00	194,986.00	194,986.00	-
Net County Cost (Fund Contribution)	(123,083.03)	(201,754.82)	(147,816.00)	(51,994.00)	(51,994.00)	-

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

State Controller
 County Budget Act
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 Schedule 9

Classification:

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

Budget Unit: 2710 Agriculture Dept
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822600 Other Permit	2,510.00	2,845.00	2,500.00	2,500.00	2,500.00	-
823204 Misc Court Fine	-	1,500.00	1,000.00	500.00	500.00	-
825410 State Aid for Agriculture	-	-	-	-	-	-
825411 State Aid Agri Gas Tax	320,048.00	379,237.00	240,000.00	325,000.00	325,000.00	-
825412 State Reimis-EC Poison	120,282.69	120,974.57	117,000.00	117,000.00	117,000.00	-
825413 Pesticide Regulatory	-	-	-	-	-	-
825490 State Other	100,740.26	92,255.04	82,329.07	71,504.00	71,504.00	-
825670 Federal Other	101,537.93	111,036.46	159,299.00	137,000.00	137,000.00	-
826200 Agric Services	-	-	-	-	-	-
826201 Agric Certification	1,775.00	1,648.00	1,200.00	600.00	600.00	-
826202 Insp/Test Weights/Meas	192,816.08	150,328.88	175,000.00	175,000.00	175,000.00	-
826205 Cannabis Applic.	(225.63)	-	-	-	-	-
826390 Other Charges	1,138.28	5,225.30	-	-	-	-
827400 Prior Year Revenue	-	108.00	-	-	-	-
827801 Grant Revenue	71,450.40	-	-	-	-	-
827802 Oper Transfer In	-	33,161.00	-	-	-	-
Total Revenues	912,073.01	898,319.25	778,328.07	829,104.00	829,104.00	-
Salaries & Employee Benefits						
861011 Regular Employees	544,557.43	395,843.96	419,475.00	480,769.00	480,769.00	-
861012 Extra Help	65,472.84	53,171.68	53,000.00	132,634.00	132,634.00	-
861013 Overtime Reg Emp	1,783.04	4,493.68	1,000.00	1,000.00	1,000.00	-
861021 Co Cont Retirement	187,630.20	128,656.90	138,438.00	163,769.00	163,769.00	-
861022 Co Cont OASDI	33,307.60	24,244.02	28,054.00	29,807.00	29,807.00	-
861023 Co Cont Medicare	8,749.32	6,493.96	6,561.00	6,975.00	6,975.00	-
861024 Co Cont Retire Incr	25,990.82	7,967.51	31,943.00	31,971.00	31,971.00	-
861030 Co Cont Health Ins	28,686.70	35,446.70	41,031.00	54,898.00	50,506.00	-
861031 Co Cont Unemp Ins	14,343.00	10,133.00	-	-	-	-
861035 Co Cont Workers Comp	4,994.00	4,686.00	4,685.80	2,350.40	2,350.40	-
Total Salaries & Employee Benefits	915,514.95	671,137.41	724,187.80	904,173.40	899,781.40	-
Services & Supplies						
862060 Communications	6,303.56	3,878.71	4,500.00	4,500.00	4,500.00	-
862062 Comm Microwave	338.47	352.06	362.62	347.96	-	-
862101 Insurance - General	267,235.00	313,675.00	344,496.00	105,349.11	105,349.11	-
862120 Maint Equip	-	922.02	2,000.00	2,000.00	2,000.00	-
862150 Memberships	3,233.00	3,215.15	3,900.00	3,900.00	3,900.00	-
862170 Office Expense	7,108.97	5,096.70	8,000.00	8,000.00	7,000.00	-
862187 Education & Training	149.00	815.00	2,500.00	2,500.00	2,000.00	-
862189 Prof/Spec Svcs - Other	66,804.50	83,213.69	115,000.00	25,750.00	25,750.00	-
862190 Publ/Legal Notice	1,468.10	627.35	1,000.00	1,000.00	500.00	-
862230 Info Tech Equip	25,648.55	23,859.42	23,707.55	17,784.00	17,284.00	-
862239 Spec Dept Expense	10,507.58	18,846.56	47,505.00	10,629.00	10,629.00	-
862250 Trans/Travel	52,728.71	31,019.87	43,000.00	43,000.00	41,000.00	-
862253 Travel Out of County	3,304.69	2,682.36	3,500.00	3,500.00	3,000.00	-
Total Services & Supplies	444,830.13	488,203.89	599,471.17	228,260.07	222,912.11	-
Other Charges						
863280 Contr Other Agency	114,086.51	-	-	-	-	-
Total Other Charges	114,086.51	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	40,000.00	-	25,000.00	25,000.00	25,000.00	-
Total Expend Transfer & Reimb	40,000.00	-	25,000.00	25,000.00	25,000.00	-
Total Net Appropriations	1,514,431.59	1,159,341.30	1,348,658.97	1,157,433.47	1,147,693.51	-
Net County Cost (Fund Contribution)	602,358.58	261,022.05	570,330.90	328,329.47	318,589.51	-

2811 - ENFORCEMENT CANNABIS
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
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Classification:

Function: 2 Public Protection

Budget Unit: 2811 Enforcement Cannabis

Activity: 207 Public Protection - Other Protection

Fund: 1228 Enforcement Cannabis

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investmen	-	12,100.43	-	-	-	-
825490 State Other	600,000.00	-	-	-	-	-
827802 Oper Transfer In	500,000.00	-	-	-	-	-
Total Revenues	1,100,000.00	12,100.43	-	-	-	-
Services & Supplies						
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	42,187.26	562,058.64	-	-	-	-
Total Expend Transfer & Reimb	42,187.26	562,058.64	-	-	-	-
Total Net Appropriations	42,187.26	562,058.64	-	-	-	-
Net County Cost (Fund Contribution)	(1,057,812.74)	549,958.21	-	-	-	-

Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(22,218.87)	(46,841.25)	-	-	-	-
865802 Oper Transfer Out	-	37,324.05	-	-	-	-
Total Expend Transfer & Reimb	(22,218.87)	(9,517.20)	-	-	-	-
Total Net Appropriations	<u>6,393,887.23</u>	<u>7,300,861.23</u>	<u>7,914,404.63</u>	<u>8,316,064.23</u>	<u>8,096,564.23</u>	<u>-</u>
Net County Cost (Fund Contribution)	<u>2,815,664.03</u>	<u>2,543,758.80</u>	<u>3,556,404.63</u>	<u>3,264,564.23</u>	<u>3,045,064.23</u>	<u>-</u>

2860 - ANIMAL CARE
Richard Molinari, Animal Care Director

State Controller
 County Budget Act
 2010

County of Mendocino
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Classification:

Function: 2 Public Protection
 Activity: 207 Public Protection - Other Protection

Budget Unit: 2860 Animal Care
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822100 Animal License	313,216.25	295,955.50	356,000.00	240,000.00	240,000.00	-
823300 Forfeiture & Penalty	-	-	-	-	-	-
826240 Humane Services	72,770.85	46,986.41	57,500.00	30,000.00	30,000.00	-
826241 Incinerator Service	4,346.10	4,603.70	4,500.00	4,000.00	4,000.00	-
826242 Dom Animal Care	77,914.70	175,793.09	47,000.00	67,000.00	67,000.00	-
826390 Other Charges	62,246.12	65,376.18	60,000.00	60,000.00	60,000.00	-
827600 Other Sales	-	273.36	-	-	-	-
827700 Other	478.54	-	-	-	-	-
827707 Donation	6,818.35	2,142.82	6,000.00	2,000.00	2,000.00	-
827802 Oper Transfer In	-	159,749.46	-	-	-	-
Total Revenues	537,790.91	750,880.52	531,000.00	403,000.00	403,000.00	-
Salaries & Employee Benefits						
861011 Regular Employees	757,944.04	887,814.09	866,863.91	835,511.88	835,511.88	-
861012 Extra Help	51,279.90	64,075.91	41,028.00	38,480.00	38,480.00	-
861013 Overtime Reg Emp	14,669.90	26,684.32	34,000.00	47,500.00	47,500.00	-
861021 Co Cont Retirement	246,194.38	275,083.91	289,902.23	238,405.39	238,405.39	-
861022 Co Cont OASDI	46,387.60	53,628.06	50,700.90	51,801.74	51,801.74	-
861023 Co Cont Medicare	11,671.26	13,858.92	12,454.85	12,614.85	12,614.85	-
861024 Co Cont Retire Incr	34,537.34	16,870.56	16,714.70	54,858.67	54,858.67	-
861030 Co Cont Health Ins	90,153.10	135,994.53	135,234.52	165,815.16	152,549.16	-
861031 Co Cont Unemp Ins	3,543.00	3,272.00	-	-	-	-
861035 Co Cont Workers Comp	118,244.00	132,202.00	115,738.00	100,278.14	100,278.14	-
Total Salaries & Employee Benefits	1,374,624.52	1,609,484.30	1,562,637.11	1,545,265.83	1,531,999.83	-
Services & Supplies						
862050 Clothing/Pers Items	-	1,599.01	4,000.00	4,000.00	4,000.00	-
862060 Communications	6,253.97	8,322.25	9,700.00	10,184.00	10,184.00	-
862062 Comm Microwave	338.47	352.06	362.62	347.96	-	-
862101 Insurance - General	19,136.00	23,595.00	28,994.00	36,651.14	36,651.14	-
862120 Maintenance Equip	250.00	1,890.68	2,000.00	2,000.00	1,500.00	-
862130 Maint - Strc/Imp/Grnds	-	-	-	-	-	-
862140 Med Dntl & Lab Supplies	69,782.27	62,997.91	63,000.00	66,150.00	66,150.00	-
862150 Memberships	466.00	252.00	800.00	800.00	500.00	-
862170 Office Expense	28,573.64	24,336.01	21,000.00	22,050.00	20,050.00	-
862185 Medical/Dental Svcs	1,899.50	808.50	1,000.00	1,000.00	1,000.00	-
862187 Education & Training	100.00	1,580.50	4,500.00	4,500.00	3,000.00	-
862189 Prof/Spec Svcs - Other	48,509.11	61,036.87	51,258.00	60,000.00	58,655.00	-
862190 Publ/Legal Notice	1,500.89	778.32	500.00	2,000.00	1,500.00	-
862230 Info Tech Equip	27,785.93	30,096.71	44,272.95	32,466.00	-	-
862232 Law Enf Supply	-	4,788.18	4,000.00	4,000.00	2,000.00	-
862239 Spec Dept Expense	100,313.65	91,219.92	67,000.00	68,250.00	61,695.00	-
862250 Trans/Travel	24,072.73	41,628.42	50,200.00	52,710.00	52,710.00	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	328,982.16	355,282.34	352,587.57	367,109.10	319,595.14	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	5,811.75	-	36,000.00	36,000.00	-	-
Total Fixed Assets	5,811.75	-	36,000.00	36,000.00	-	-
Total Net Appropriations	1,709,418.43	1,964,766.64	1,951,224.68	1,948,374.93	1,851,594.97	-
Net County Cost (Fund Contribution)	1,171,627.52	1,213,886.12	1,420,224.68	1,545,374.93	1,448,594.97	-

2861 - MOBILE SPAY AND NEUTER PROGRAM
Richard Molinari, Animal Care Director

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

Function: 2 Public Protection

Budget Unit: 2861 Mobile Spay/Neuter

Activity: 207 Public Protection - Other Protection

Fund: 1213 Mobile Spay/Neuter Program

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822100 Animal License	5,370.00	3,335.00	5,000.00	5,000.00	5,000.00	-
824100 Interest	510.63	1,756.99	200.00	200.00	200.00	-
824101 Change in Fair Value Investmen	-	900.03	-	-	-	-
826240 Humane Services	3,783.00	3,978.00	3,500.00	3,500.00	3,500.00	-
826390 Other Charges	66,597.78	54,091.90	60,000.00	30,000.00	30,000.00	-
827700 Other	50,000.00	20,000.00	-	-	-	-
827707 Donation	465.00	70.40	500.00	500.00	500.00	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	126,726.41	84,132.32	69,200.00	39,200.00	39,200.00	-
Salaries & Employee Benefits						
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862060 Communications	385.82	369.03	750.00	785.00	785.00	-
862101 Insurance - General	115.00	143.00	200.00	232.46	232.46	-
862120 Maintenance - Equip	3,372.65	659.10	3,000.00	1,500.00	1,500.00	-
862140 Med Dntl & Lab Supls	25,241.58	15,861.01	39,000.00	15,000.00	15,000.00	-
862170 Office Expense	949.33	-	500.00	500.00	500.00	-
862189 Prof/Spec Svcs - Other	27,710.66	12,961.05	25,750.00	20,000.00	20,000.00	-
862239 Spec Dept Expense	10,151.68	-	5,000.00	2,500.00	2,500.00	-
862250 Trans/Travel	1,317.28	3,269.66	5,000.00	2,500.00	2,500.00	-
Total Services & Supplies	69,244.00	33,262.85	79,200.00	43,017.46	43,017.46	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	92,285.46	-	-	-	-
Total Expend Transfer & Reimb	-	92,285.46	-	-	-	-
Total Net Appropriations	69,244.00	125,548.31	79,200.00	43,017.46	43,017.46	-
Net County Cost (Fund Contribution)	(57,482.41)	41,415.99	10,000.00	3,817.46	3,817.46	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821501 Trans Funds	62,472.00	60,000.00	54,000.00	54,000.00	54,000.00	-
822608 Trans Permit	8,980.00	10,039.68	6,000.00	10,000.00	10,000.00	-
822610 Co Hwy Encroach Permit	51,601.00	63,623.20	50,000.00	10,000.00	10,000.00	-
823100 Vehicle Code Fine	12,974.84	8,257.86	15,000.00	10,000.00	10,000.00	-
824100 Interest	20,035.17	96,078.09	10,000.00	20,000.00	20,000.00	-
824101 Change in Fair Value Investment	-	(102,031.80)	-	-	-	-
825125 State HUTA Section 2103	1,691,906.82	1,731,013.63	2,103,207.00	1,878,339.00	1,878,339.00	-
825130 State Hwy Users Tax	1,231,867.32	1,237,586.46	1,417,934.00	1,338,678.00	1,338,678.00	-
825140 State Collier Unruh	370,202.12	372,849.73	432,810.00	404,193.00	404,193.00	-
825180 Trans STPd(1)	134,334.00	169,609.00	135,447.00	171,392.00	171,392.00	-
825190 State RMRA SB1	4,304,490.95	4,734,081.12	5,246,749.00	5,413,423.00	5,413,423.00	-
825487 Prop 111 State Gas Tax	1,097,687.61	1,117,647.06	1,282,614.00	1,210,680.00	1,210,680.00	-
825491 State Exchange Prog	602,390.00	602,390.00	602,390.00	602,390.00	602,390.00	-
825640 Fed Forest Reserve	125,384.20	136,665.81	500.00	500.00	500.00	-
825670 Federal Other Revenue	-	-	-	-	-	-
825676 Flood Control Lands	-	-	500.00	500.00	500.00	-
826272 Interfund - DOT	448,404.32	243,513.30	164,242.00	192,241.00	192,241.00	-
826390 Other Charges	18,451.07	-	4,000.00	4,000.00	4,000.00	-
827500 Sale of Fixed Assets	39,960.00	-	5,000.00	5,000.00	5,000.00	-
827600 Other Sales	2,726.50	1,351.60	500.00	1,000.00	1,000.00	-
827700 Other	1,846.62	97.50	500.00	500.00	500.00	-
827802 Oper Trans In	4,707,615.00	4,183,822.09	4,046,833.00	4,171,820.00	4,171,820.00	-
Total Revenues	14,933,329.54	14,666,594.33	15,578,226.00	15,498,656.00	15,498,656.00	-
Salaries & Employee Benefits						
861011 Regular Employees	4,048,545.94	3,909,738.00	4,864,294.00	4,649,920.00	4,649,920.00	-
861012 Extra Help	99,096.04	69,652.27	97,388.00	97,388.00	97,388.00	-
861013 Overtime Reg Emp	112,884.23	132,182.49	130,591.00	137,000.00	137,000.00	-
861021 Co Cont Retirement	1,417,128.81	1,365,389.21	1,750,106.00	1,531,204.00	1,531,204.00	-
861022 Co Cont OASDI	242,949.26	236,710.15	306,938.00	297,933.00	297,933.00	-
861023 Co Cont Medicare	59,163.92	57,405.10	71,629.00	67,170.00	67,170.00	-
861024 Co Cont Retire Incr	222,392.01	101,872.60	119,850.00	359,341.00	359,341.00	-
861030 Co Cont Health Ins	586,348.47	671,571.52	891,553.00	1,184,864.03	1,184,864.03	-
861031 Co Cont Unemp Ins	13,199.00	7,218.00	-	-	-	-
861035 Co Cont Workers Comp	411,172.00	418,391.00	347,904.00	344,341.00	344,341.00	-
Total Salaries & Employee Benefits	7,212,879.68	6,970,130.34	8,580,253.00	8,669,161.03	8,669,161.03	-
Services & Supplies						
862050 Clothing/Pers Items	10,552.66	13,285.34	23,050.00	23,050.00	23,050.00	-
862060 Communications	27,808.59	27,970.36	35,000.00	35,000.00	35,000.00	-
862062 Comm Microwave	93,596.23	97,354.28	100,275.00	90,560.00	90,560.00	-
862090 Household Expense	16,903.94	17,209.01	19,000.00	21,000.00	21,000.00	-
862101 Insurance - General	251,155.00	313,048.00	218,118.00	239,419.00	239,419.00	-
862120 Maint - Equip	428,781.22	546,903.15	415,200.00	465,300.00	465,300.00	-
862130 Maint - Strc/Impr/Grnds	3,524.64	7,022.77	4,000.00	6,000.00	6,000.00	-
862150 Memberships	2,138.00	2,181.50	2,335.00	2,757.00	2,757.00	-
862170 Office Expense	25,775.32	22,707.78	19,661.00	18,661.00	18,661.00	-
862183 Legal Fees	5,567.45	7,067.77	6,000.00	6,000.00	6,000.00	-
862185 Medical/Dental Svcs	4,551.00	6,968.00	7,550.00	7,550.00	7,550.00	-
862187 Education & Training	5,235.65	5,055.45	7,500.00	7,500.00	7,500.00	-
862189 Prof/Spec Svcs - Other	67,451.00	64,921.74	95,003.00	98,603.00	98,603.00	-
862190 Publ/Legal Notice	3,393.87	3,088.97	1,200.00	1,200.00	1,200.00	-
862194 A-87 Costs	661,964.00	717,205.00	717,205.00	733,910.00	733,910.00	-
862200 Rent/Lease - Equip	18,837.58	33,022.49	30,000.00	30,000.00	30,000.00	-

862210 Rent/Lease Bldg Grnds	1,456.30	1,499.99	1,485.00	1,530.00	1,530.00	-
862220 Small Tool/Instrument	1,732.28	8,587.64	30,000.00	20,000.00	20,000.00	-
862230 Info Tech Equip	123,403.00	146,443.08	155,422.00	147,000.00	147,000.00	-
862239 Spec Dept Expense	850,505.93	770,381.74	1,046,744.05	1,004,500.00	1,004,500.00	-
862250 Trans/Travel	420,906.68	410,329.63	300,000.00	400,000.00	400,000.00	-
862253 Travel Out of County	1,212.29	5,675.93	12,800.00	15,500.00	15,500.00	-
862260 Utilities	24,396.09	25,536.72	33,480.00	31,154.00	31,154.00	-
Total Services & Supplies	3,050,848.72	3,253,466.34	3,281,028.05	3,406,194.00	3,406,194.00	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	216,544.78	43,514.09	975,000.00	-	-	-
Total Fixed Assets	216,544.78	43,514.09	975,000.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(963,171.64)	(584,990.67)	(595,705.00)	(1,010,811.00)	(1,010,811.00)	-
865802 Oper Transfer Out	-	2,641.10	65,000.00	-	-	-
Total Expend Transfer & Reimb	(963,171.64)	(582,349.57)	(530,705.00)	(1,010,811.00)	(1,010,811.00)	-
Total Net Appropriations	9,517,101.54	9,684,761.20	12,305,576.05	11,064,544.03	11,064,544.03	-
Net County Cost (Fund Contribution)	(5,416,228.00)	(4,981,833.13)	(3,272,649.95)	(4,434,111.97)	(4,434,111.97)	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

Budget Unit: 3030 Storm Damage
 Fund: 1200 Roads

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825460 State Aid for Disaster	149,926.00	179,856.00	178,400.00	423,027.00	423,027.00	-
825670 Federal Other	2,433,333.19	1,379,443.29	2,710,452.00	2,809,193.00	2,809,193.00	-
826272 Interfund Revenue - DOT	-	-	-	-	-	-
Total Revenues	2,583,259.19	1,559,299.29	2,888,852.00	3,232,220.00	3,232,220.00	-
Services & Supplies						
862130 Maint Strc/Imp/Grnds	-	-	-	-	-	-
862170 Office Expense	3,473.42	23.33	825.00	4,925.00	4,925.00	-
862184 Arch Eng & Plan Svcs	301,910.13	187,015.73	475,157.00	325,220.00	325,220.00	-
862189 Prof/Spec Svcs - Other	5,959.00	780.00	95,930.00	22,000.00	22,000.00	-
862190 Pub/Legal Notice	500.18	183.80	200.00	5,500.00	5,500.00	-
862193 Constr Contract	2,133,905.43	921,416.66	2,686,000.00	3,140,000.00	3,140,000.00	-
862194 A-87 Costs	10,365.00	(12,339.00)	12,339.00	2,646.00	2,646.00	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	2,456,113.16	1,097,080.52	3,270,451.00	3,500,291.00	3,500,291.00	-
Other Charges						
863330 Right of Way	750.00	-	30,000.00	25,000.00	25,000.00	-
Total Other Charges	750.00	-	30,000.00	25,000.00	25,000.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	2,456,863.16	1,097,080.52	3,300,451.00	3,525,291.00	3,525,291.00	-
Net County Cost (Fund Contribution)	(126,396.03)	(462,218.77)	411,599.00	293,071.00	293,071.00	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	3,149,696.41	-	977,222.00	6,492,074.00	6,492,074.00	-
825670 Federal Other	1,103,892.76	1,291,583.67	4,990,730.00	10,717,759.00	10,717,759.00	-
825810 Other Govt Aid	27,867.48	48,601.97	171,433.00	994,174.00	994,174.00	-
827802 Oper Transfer In	2,402,033.00	-	-	-	-	-
Net County Cost (Fund Contribution)	6,683,489.65	1,340,185.64	6,139,385.00	18,204,007.00	18,204,007.00	-
Services & Supplies						
862135 Corrective Maintenance	4,777,900.67	3,635,063.82	4,700,000.00	7,400,000.00	7,400,000.00	-
862130 Maintenance - Structures & Impr	-	-	-	400,000.00	400,000.00	-
862170 Office Expense	757.63	203.72	1,825.00	2,825.00	2,825.00	-
862184 Arch Eng & Plan Svcs	953,936.79	920,532.79	2,867,164.00	5,884,865.00	5,884,865.00	-
862189 Prof/Spec Svcs - Other	57,523.75	101,468.47	222,180.00	137,600.00	137,600.00	-
862190 Publ/Legal Notice	940.00	1,582.36	1,660.00	5,500.00	5,500.00	-
862193 Constr Contract	5,749,038.84	912,798.58	3,092,673.00	10,248,000.00	10,248,000.00	-
862194 A-87 Costs	328.00	(128.00)	(128.00)	2,050.00	2,050.00	-
862239 Spec Dept Expense	864.04	-	-	-	-	-
Total Services & Supplies	11,541,289.72	5,571,521.74	10,885,374.00	24,080,840.00	24,080,840.00	-
Other Charges						
863330 Right of Way	-	1,403.78	60,000.00	195,000.00	195,000.00	-
Total Other Charges	-	1,403.78	60,000.00	195,000.00	195,000.00	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	11,541,289.72	5,572,925.52	10,945,374.00	24,275,840.00	24,275,840.00	-
Net County Cost (Fund Contribution)	4,857,800.07	4,232,739.88	4,805,989.00	6,071,833.00	6,071,833.00	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824200 Rent/Concession	3,300.00	2,100.00	2,100.00	2,100.00	2,100.00	-
825490 State Other	-	-	-	-	-	-
825670 Federal Other	134,693.91	1,000.00	207,000.00	207,000.00	207,000.00	-
827600 Other Sales	1,060.75	1,291.54	500.00	500.00	500.00	-
827802 Operating Transfer In	-	-	-	20,000.00	20,000.00	-
Total Revenues	139,054.66	4,391.54	209,600.00	229,600.00	229,600.00	-
Services & Supplies						
862060 Communications	815.06	799.00	890.00	1,000.00	1,000.00	-
862101 Insurance - General	438.00	562.00	614.00	785.00	785.00	-
862130 Maint - Strc/Impr/Grnds	2,454.98	317.91	23,500.00	17,500.00	14,500.00	-
862170 Office Expense	13.32	4.89	150.00	150.00	150.00	-
862183 Legal Fees	61.21	63.79	500.00	500.00	500.00	-
862184 Arch Eng & Plan Svcs	4,315.48	2,440.00	239,316.00	239,316.00	239,316.00	-
862189 Prof/Spec Svcs - Other	13,286.06	16,298.78	17,480.00	17,480.00	17,480.00	-
862190 Publ/Legal Notice	-	-	-	-	-	-
862193 Constr Contract	88,058.39	-	-	-	-	-
862239 Spec Dept Expense	1,800.75	1,675.00	5,175.00	5,175.00	5,175.00	-
862250 Trans/Travel	-	-	500.00	500.00	500.00	-
862260 Utilities	2,062.50	1,500.80	2,600.00	2,600.00	2,600.00	-
Total Services & Supplies	113,305.75	23,662.17	290,725.00	285,006.00	282,006.00	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	155,150.97	-	-	-	-
Total Expend Transfer & Reimb	-	155,150.97	-	-	-	-
Total Net Appropriations	113,305.75	178,813.14	290,725.00	285,006.00	282,006.00	-
Net County Cost (Fund Contribution)	(25,748.91)	174,421.60	81,125.00	55,406.00	52,406.00	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824200 Rent/Concession	40,660.41	38,974.09	41,680.00	42,600.00	42,600.00	-
825490 State Other	-	-	174,803.00	-	-	-
825670 Federal Other	-	52,000.00	3,661,050.00	3,631,050.00	3,631,050.00	-
827600 Other Sales	14,136.82	23,917.47	14,000.00	16,000.00	16,000.00	-
827802 Oper Transfer In	-	-	-	20,000.00	20,000.00	-
Total Revenues	54,797.23	114,891.56	3,891,533.00	3,709,650.00	3,709,650.00	-
Services & Supplies						
862060 Communications	1,710.63	1,729.36	2,010.00	2,200.00	2,200.00	-
862090 Household Expense	1,752.85	1,429.39	2,800.00	2,300.00	2,300.00	-
862101 Insurance - General	8,338.00	10,028.00	10,930.00	14,050.00	14,050.00	-
862130 Maint - Strc/Impr/Grnds	4,088.80	12,586.35	39,000.00	57,000.00	48,600.00	-
862170 Office Expense	123.72	68.41	600.00	400.00	400.00	-
862183 Legal Fees	277.73	158.33	2,500.00	2,500.00	2,500.00	-
862184 Arch Eng & Plan Svcs	17,865.25	12,597.50	507,500.00	80,134.00	80,134.00	-
862187 Education & Training	75.00	75.00	90.00	90.00	90.00	-
862189 Prof/Spec Svcs - Other	89,418.35	94,839.67	105,375.00	105,375.00	105,375.00	-
862190 Publ/Legal Notice	-	-	1,175.00	1,175.00	1,175.00	-
862193 Constr Contract	-	-	3,650,000.00	3,650,000.00	3,650,000.00	-
862239 Spec Dept Expense	353.21	15,969.21	2,175.00	2,175.00	2,175.00	-
862250 Trans/Travel	-	-	500.00	500.00	500.00	-
862253 Travel Out of County	-	-	800.00	900.00	900.00	-
862260 Utilities	19,581.73	9,535.31	18,900.00	15,400.00	15,400.00	-
Total Services & Supplies	143,585.27	159,016.53	4,344,355.00	3,934,199.00	3,925,799.00	-
Other Charges						
863330 Right of Way	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	143,585.27	159,016.53	4,344,355.00	3,934,199.00	3,925,799.00	-
Net County Cost (Fund Contribution)	88,788.04	44,124.97	452,822.00	224,549.00	216,149.00	-

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

State Controller
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County of Mendocino
 State of California
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Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	-	(763.81)	-	-	-	-
825120 State Aid Aviation	-	15,000.00	-	20,000.00	20,000.00	-
825490 State Other	-	-	-	-	-	-
Total Revenues	-	14,236.19	-	20,000.00	20,000.00	-
Services & Supplies						
862130 Maint - Strc/Impr/Grnds	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	20,000.00	20,000.00	-
Total Expend Transfer & Reimb	-	-	-	20,000.00	20,000.00	-
Total Net Appropriations	-	-	-	20,000.00	20,000.00	-
Net County Cost (Fund Contribution)	-	(14,236.19)	-	-	-	-

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

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
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 CEO Proposed Budget for Fiscal Year 2024-25

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 Schedule 9

Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824101 Change in Fair Value Investment	-	(721.53)	-	-	-	-
825120 State Aid Aviation	-	10,000.00	10,000.00	20,000.00	20,000.00	-
825670 Federal Other	-	-	-	-	-	-
Total Revenues	-	9,278.47	10,000.00	20,000.00	20,000.00	-
Services & Supplies						
862239 Spec Dept Exp	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	20,000.00	20,000.00	-
Total Expend Transfer & Reimb	-	-	-	20,000.00	20,000.00	-
Total Net Appropriations	-	-	-	20,000.00	20,000.00	-
Net County Cost (Fund Contribution)	-	(9,278.47)	(10,000.00)	-	-	-

4010 - PUBLIC HEALTH ADMINISTRATION
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 2024-25

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 Schedule 9

Classification:

Function: 4 Health & Sanitation

Budget Unit: 4010 Public Health Administration

Activity: 401 Health and Sanitation - Health

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823204 Misc Court Fine	451.96	10,812.70	750.00	567.00	567.00	-
825341 Realignment Hlth Svcs	752,981.62	277,118.39	1,687,451.00	-	-	-
825490 State Other	-	321,421.82	1,019,685.00	890,920.00	890,920.00	-
825670 Federal Other	130,013.80	1,748,796.22	396,103.00	391,748.00	391,748.00	-
825810 Other Govt Agency Aid	-	-	1,100.00	-	-	-
826263 Health - Vital Stats	60,174.45	62,605.85	60,000.00	50,000.00	50,000.00	-
826390 Other Charges	326,837.28	430,729.74	509,655.00	258,109.00	258,109.00	-
827600 Other Sales	5,142.03	97.03	2,000.00	200.00	200.00	-
827700 Other	-	-	-	-	-	-
827801 Grant Revenue	4,082,661.04	12,134.81	-	-	-	-
827802 Operating Transfer In	395,438.16	1,317,552.41	1,624,781.00	2,456,813.00	2,456,813.00	-
Total Revenues	5,753,700.34	4,181,268.97	5,301,525.00	4,048,357.00	4,048,357.00	-
Salaries & Employee Benefits						
861011 Regular Employees	1,856,104.63	2,217,360.95	2,147,909.00	1,718,392.00	1,718,392.00	-
861012 Extra Help	480,247.82	228,152.61	85,312.00	17,126.00	17,126.00	-
861013 Overtime Reg Emp	241,367.27	64,602.00	13,000.00	-	-	-
861021 Co Cont Retirement	604,457.87	719,216.29	782,220.00	547,214.00	547,214.00	-
861022 Co Cont OASDI	117,984.75	129,340.91	135,610.00	111,709.00	111,709.00	-
861023 Co Cont Medicare	36,554.09	35,538.47	31,701.00	26,375.00	26,375.00	-
861024 Co Cont Retire Incr	85,311.44	42,922.39	43,600.00	124,888.00	124,888.00	-
861030 Co Cont Health Ins	194,915.80	253,273.46	318,563.00	290,225.00	290,225.00	-
861031 Co Cont Unemp Ins	2,920.00	3,101.00	-	-	-	-
861035 Co Cont Workers Comp	23,939.00	22,038.00	25,014.00	61,747.00	61,747.00	-
Total Salaries & Employee Benefits	3,643,802.67	3,715,546.08	3,582,929.00	2,897,676.00	2,897,676.00	-
Services & Supplies						
862060 Communications	33,882.62	46,004.73	28,750.00	19,253.00	19,253.00	-
862062 Comm Microwave	338.47	352.06	363.00	348.00	348.00	-
862080 Food	-	-	-	-	-	-
862090 Household Expense	-	-	-	1,500.00	1,500.00	-
862101 Insurance - General	39,856.00	155,338.00	221,515.00	284,941.00	284,941.00	-
862109 Insurance - Other	19,906.00	14,324.00	25,000.00	25,000.00	25,000.00	-
862120 Maint - Equip	-	-	-	-	-	-
862130 Maint - Strc Impr & Grnds	-	-	-	-	-	-
862150 Memberships	33,269.02	8,147.85	42,100.00	22,000.00	22,000.00	-
862170 Office Expense	34,914.98	21,692.33	28,430.00	17,644.00	17,644.00	-
862185 Medical & Dental Svcs	-	-	-	-	-	-
862187 Education & Training	580.50	6,092.92	9,500.00	3,871.00	3,871.00	-
862189 Prof/Spec Svcs - Other	1,277,286.50	637,762.79	564,380.00	369,471.00	369,471.00	-
862190 Pub/Legal Notice	9,212.30	6,436.10	3,500.00	-	-	-
862194 A-87 Costs	-	-	750,000.00	482,265.00	482,265.00	-
862210 Rent/Lease - Bldg Grnds	-	-	-	-	-	-
862228 Software - Short Term	-	-	1,500.00	-	-	-
862230 Info Tech Equip	151,300.30	122,761.72	96,053.00	68,948.00	68,948.00	-
862239 Spec Dept Expense	2,278,972.42	2,516,036.85	1,654,446.00	532,483.00	532,483.00	-
862250 Trans/Travel	19,669.27	8,941.33	5,728.00	2,050.00	2,050.00	-
862253 Travel Out of County	2,477.59	6,949.28	22,747.00	11,750.00	11,750.00	-
862260 Utilities	16,835.34	22,127.87	18,350.00	17,888.00	17,888.00	-
Total Services & Supplies	3,918,501.31	3,572,967.83	3,472,362.00	1,859,412.00	1,859,412.00	-

Other Charges						
863113 Pymts Other Gov Agnc	-	-	-	-	-	-
863280 Contr Other Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(1,942,042.54)	(3,442,559.35)	(1,753,766.00)	(671,953.00)	(671,953.00)	-
865802 Oper Transfer Out	116,313.19	56,770.34	-	-	-	-
Total Expend Transfer & Reimb	(1,825,729.35)	(3,385,789.01)	(1,753,766.00)	(671,953.00)	(671,953.00)	-
Total Net Appropriations	5,736,574.63	3,902,724.90	5,301,525.00	4,085,135.00	4,085,135.00	-
Net County Cost (Fund Contribution)	(17,125.71)	(278,544.07)	-	36,778.00	36,778.00	-

4011 - ENVIRONMENTAL HEALTH
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
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 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

Function: 4 Health & Sanitation

Budget Unit: 4011 Environmental Health

Activity: 401 Health and Sanitation - Health

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822606 Land Use Fee	678,682.70	557,249.83	755,391.00	1,026,406.00	1,026,406.00	-
825341 Realignment Hlth Svcs	316,462.01	-	1,073,886.00	-	-	-
825490 State Other	-	5,438.00	-	46,645.89	46,645.89	-
825670 Federal Other	17,803.03	-	29,225.00	-	-	-
826283 Consumer Protect Prog	508,953.11	502,220.73	519,818.00	744,630.00	744,630.00	-
826285 Hazardous Material Prog	-	-	-	967,410.00	967,410.00	-
826315 Solid Waste Fee	103,517.00	14,665.00	113,600.00	400,735.00	400,735.00	-
826390 Other Charges	777,836.73	722,976.49	832,814.00	-	-	-
827700 Other	-	72,108.00	-	-	-	-
827802 Oper Transfer In	-	1,080,477.55	-	-	-	-
Total Revenues	2,403,254.58	2,955,135.60	3,324,734.00	3,185,826.89	3,185,826.89	-
Salaries & Employee Benefits						
861011 Regular Employees	1,220,666.63	1,293,471.23	1,567,156.00	1,678,976.00	1,678,976.00	-
861012 Extra Help	12,482.86	9,509.63	50,000.00	9,000.00	9,000.00	-
861013 Overtime Reg Emp	45,581.26	36,301.40	42,500.00	58,000.00	58,000.00	-
861021 Co Cont Retirement	424,951.70	432,002.90	519,515.00	515,019.00	515,019.00	-
861022 Co Cont OASDI	76,262.46	79,460.13	94,084.00	99,438.00	99,438.00	-
861023 Co Cont Medicare	18,017.57	18,924.80	21,993.00	23,458.00	23,458.00	-
861024 Co Cont Retire Incr	68,500.77	35,410.91	41,587.00	133,474.00	133,474.00	-
861030 Co Cont Health Ins	140,071.05	159,509.21	270,326.00	284,933.00	262,138.00	-
861031 Co Cont Unemp Ins	1,952.00	1,390.00	-	-	-	-
861035 Co Cont Workers Comp	60,235.00	72,514.00	49,188.00	4,561.00	4,561.00	-
Total Salaries & Employee Benefits	2,068,721.30	2,138,494.21	2,656,349.00	2,806,859.00	2,784,064.00	-
Services & Supplies						
862050 Clothing & Personal Items	-	-	-	3,200.00	3,200.00	-
862060 Communications	4,140.39	5,911.49	6,050.00	9,000.00	9,000.00	-
862062 Comm Microwave	1,353.87	1,408.23	1,450.00	1,392.00	-	-
862101 Insurance - General	20,013.00	23,145.00	30,389.00	35,419.00	35,419.00	-
862120 Maint - Equip	220.00	17.07	1,750.00	3,000.00	2,000.00	-
862130 Maint - Structures & Improvemen	-	-	2,500.00	-	-	-
862150 Memberships	115.00	1,998.66	3,600.00	4,765.00	3,365.00	-
862170 Office Expense	27,165.23	22,009.73	23,750.00	21,000.00	21,000.00	-
862185 Medical/Dental Svcs	150.00	5,084.70	1,500.00	5,700.00	5,700.00	-
862187 Education & Training	1,185.00	4,660.51	36,750.00	24,600.00	19,800.00	-
862189 Prof/Spec Svcs - Other	99,126.50	68,403.92	80,000.00	43,000.00	30,700.00	-
862190 Pub/Legal Notice	693.18	2,635.67	500.00	5,000.00	5,000.00	-
862220 Small Tools & Instrmnt	43.73	-	2,000.00	3,500.00	2,600.00	-
862227 Software - Long Term	-	231,232.81	25,000.00	71,300.00	71,000.00	-
862230 Info Tech Equip	77,076.61	50,520.00	61,888.00	49,181.00	48,081.00	-
862239 Spec Dept Expense	464,204.69	1,173,973.17	1,373,187.00	40,300.00	40,300.00	-
862250 Trans/Travel	51,142.32	45,134.27	55,000.00	62,500.00	62,500.00	-
862253 Travel Out of County	3,825.74	11,392.49	17,250.00	35,250.00	35,250.00	-
Total Services & Supplies	750,455.26	1,647,527.72	1,722,564.00	418,107.00	394,915.00	-
Fixed Assets						
864370 Equipment	6,303.45	11,110.62	27,957.00	91,000.00	91,000.00	-
Total Fixed Assets	6,303.45	11,110.62	27,957.00	91,000.00	91,000.00	-

Expend Transfer & Reimb						
865380 Intrafund Transfer	(285,591.19)	(628,950.47)	(1,082,136.00)	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(285,591.19)	(628,950.47)	(1,082,136.00)	-	-	-
Total Net Appropriations	<u>2,539,888.82</u>	<u>3,168,182.08</u>	<u>3,324,734.00</u>	<u>3,315,966.00</u>	<u>3,269,979.00</u>	<u>-</u>
Net County Cost (Fund Contribution)	<u>136,634.24</u>	<u>213,046.48</u>	<u>-</u>	<u>130,139.11</u>	<u>84,152.11</u>	<u>-</u>

4012 - SUBSTANCE USE DISORDER TREATMENT (SUDT)
Jenine Miller, Behavior Health Director

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
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Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4012 Alcohol/Other Drug Program

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823205 Drug/Alcohol Fine	11,457.27	10,712.01	-	-	-	-
823206 Co Alcohol Educ	10,931.49	10,362.76	-	-	-	-
823207 Drug Abuse Educ	2,891.71	2,250.69	-	-	-	-
825342 Realignment Mental Health	637,843.77	-	-	-	-	-
825344 2011 Realign Pub Safety	21,646.02	-	-	-	-	-
825393 State Aid - Drug & Alc	1,462,926.06	1,933,369.80	-	-	-	-
825490 State Other	8,498.00	110,102.44	-	-	-	-
825670 Federal Other	148,102.98	423,143.12	-	-	-	-
826265 Drug Diversion Svc	3,606.91	7,261.41	-	-	-	-
826348 Driving Under Infl	20,757.74	19,462.20	-	-	-	-
826390 Other Charges	377,233.99	294,782.14	-	-	-	-
827700 Other	-	-	-	-	-	-
827800 Other	-	-	-	-	-	-
827802 Operating Transfer In	150,000.00	856,002.91	-	-	-	-
827805 Medi-Cal	256,463.16	221,563.98	-	-	-	-
Total Revenues	3,112,359.10	3,889,013.46	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	1,006,236.01	1,018,224.60	-	-	-	-
861012 Extra Help	-	30,023.75	-	-	-	-
861013 Overtime Reg Emp	9,177.42	951.22	-	-	-	-
861021 Co Cont Retirement	348,294.15	369,337.38	-	-	-	-
861022 Co Cont OASDI	59,577.88	60,564.90	-	-	-	-
861023 Co Cont Medicare	13,933.32	14,600.02	-	-	-	-
861024 Co Cont Retire Incr	53,039.70	27,021.91	-	-	-	-
861030 Co Cont Health Ins	176,414.87	159,254.44	-	-	-	-
861031 Co Cont Unemp Ins	6,410.00	4,095.00	-	-	-	-
861035 Co Cont Workers Comp	130,301.00	47,101.00	-	-	-	-
Total Salaries & Employee Benefits	1,803,384.35	1,731,174.22	-	-	-	-
Services & Supplies						
862060 Communications	12,491.86	9,747.15	-	-	-	-
862062 Comm Microwave	338.47	352.06	-	-	-	-
862090 Household Expense	3,635.69	5,278.09	-	-	-	-
862101 Insurance - General	13,242.00	15,700.00	-	-	-	-
862109 Insurance Other	12,740.00	11,787.00	-	-	-	-
862120 Maintenance-Equipment	-	-	-	-	-	-
862130 Maint Strc/Impr/Grnds	47,128.41	49,354.96	-	-	-	-
862140 Med Dntl & Lab Supls	-	-	-	-	-	-
862150 Memberships	11,738.66	11,738.67	-	-	-	-
862170 Office Expense	19,803.96	19,292.37	-	-	-	-
862185 Medical/Dental Svcs	488.50	417.00	-	-	-	-
862187 Education & Training	0.74	1,061.32	-	-	-	-
862189 Prof/Spec Svcs - Other	1,034,420.96	1,375,853.95	-	-	-	-
862190 Pub/Legal Notice	947.42	3,559.25	-	-	-	-
862217 Debt Service Principal	-	75,581.27	-	-	-	-
862230 Info Tech Equip	108,502.92	31,130.03	-	-	-	-
862239 Spec Dept Expense	755,953.26	1,571,386.40	-	-	-	-
862250 Trans/Travel	2,103.10	1,063.11	-	-	-	-
862253 Travel Out of County	1,479.43	3,452.71	-	-	-	-
862260 Utilities	29,054.83	37,073.30	-	-	-	-
Total Services & Supplies	2,054,070.21	3,223,828.64	-	-	-	-

Expend Transfer & Reimb						
865380 Intrafund Transfer	(879,274.95)	(1,087,679.23)	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(879,274.95)	(1,087,679.23)	-	-	-	-
Total Net Appropriations	<u>2,978,179.61</u>	<u>3,867,323.63</u>	-	-	-	-
Net County Cost (Fund Contribution)	<u>(134,179.49)</u>	<u>(21,689.83)</u>	-	-	-	-

4013 - PUBLIC HEALTH NURSING
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 2024-25

County Budget Form
 Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4013 Public Health Nursing

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824200 Rent/Concession	-	-	-	-	-	-
825341 Realignment Hlth Svcs	93,306.32	-	142,769.00	-	-	-
825490 State Other	1,208,221.66	873,801.79	1,851,569.00	778,386.00	778,386.00	-
825670 Federal Other	-	-	-	1,016,162.00	1,016,162.00	-
826300 Nursing Fee	530.00	1,550.11	750.00	2,000.00	2,000.00	-
826390 Other Charges	22,983.75	20,820.06	11,583.00	-	-	-
827700 Other	1,000.00	1,050.40	1,000.00	3,000.00	3,000.00	-
827707 Donation	-	-	100.00	-	-	-
827801 Grant Revenue	-	-	47,590.00	-	-	-
827802 Oper Transfer In	1,082,546.95	1,482,136.22	2,091,072.00	1,980,287.15	1,980,288.00	-
Total Revenues	2,408,588.68	2,379,358.58	4,146,433.00	3,779,835.15	3,779,836.00	-
Salaries & Employee Benefits						
861011 Regular Employees	785,254.56	1,288,914.56	1,681,623.00	1,590,816.00	1,590,816.00	-
861012 Extra Help	5,424.01	10,423.76	-	45,472.00	45,472.00	-
861013 Overtime Reg Emp	74,631.06	48,971.23	5,000.00	-	-	-
861021 Co Cont Retirement	277,559.07	459,632.15	635,887.00	492,756.00	492,756.00	-
861022 Co Cont OASDI	50,236.53	79,566.10	106,662.00	102,100.00	102,100.00	-
861023 Co Cont Medicare	11,828.17	18,759.41	24,925.00	24,537.00	24,537.00	-
861024 Co Cont Retire Incr	39,767.73	28,077.21	38,291.00	110,596.00	110,596.00	-
861030 Co Cont Health Ins	155,884.67	207,260.13	304,841.00	320,230.00	320,230.00	-
861031 Co Cont Unemp Ins	7,256.00	4,208.00	-	-	-	-
861035 Co Cont Workers Comp	100,306.00	19,893.00	3,978.00	2,801.00	2,801.00	-
Total Salaries & Employee Benefits	1,508,147.80	2,165,705.55	2,801,207.00	2,689,308.00	2,689,308.00	-
Services & Supplies						
862060 Communications	15,779.59	14,401.28	15,550.00	19,060.00	19,060.00	-
862062 Comm Microwave	2,369.28	2,464.41	2,538.00	2,436.00	2,436.00	-
862090 Household Expense	16,840.71	21,911.24	22,000.00	7,832.00	7,832.00	-
862101 Insurance - General	13,087.00	11,377.00	13,623.00	15,628.00	15,628.00	-
862109 Insurance Other	18,225.00	6,589.00	3,000.00	3,000.00	3,000.00	-
862120 Maint - Equip	-	-	-	-	-	-
862130 Maint Strc/Impr/Grnds	9,649.64	10,776.03	9,500.00	6,700.00	6,700.00	-
862140 Med Dntl & Lab Supls	5,673.64	33,370.16	35,000.00	24,381.00	24,381.00	-
862150 Memberships	1,100.00	2,150.00	7,100.00	7,100.00	7,100.00	-
862170 Office Expense	11,102.89	12,826.99	15,079.00	14,231.00	14,231.00	-
862185 Medical/Dental Svcs	1,702.50	293.45	8,000.00	2,200.00	2,200.00	-
862187 Education & Training	26,950.95	10,946.63	27,760.00	21,035.00	21,035.00	-
862189 Prof/Spec Svcs - Other	180,888.00	385,666.90	162,255.00	278,481.00	278,481.00	-
862190 Publ/Legal Notice	12,029.33	11,054.81	9,000.00	2,000.00	2,000.00	-
862194 A-87 Costs	-	-	-	118,495.00	118,495.00	-
862227 Software - Long Term	-	-	-	4,988.15	4,988.15	-
862230 Info Tech Equip	39,182.02	49,739.08	66,486.00	48,435.00	48,435.00	-
862239 Spec Dept Expense	1,501,601.52	2,343,247.95	2,036,964.00	444,362.00	444,362.00	-
862250 Trans/Travel	22,163.66	30,422.34	17,000.00	23,000.00	23,000.00	-
862253 Travel Out of County	473.38	1,383.32	11,800.00	17,934.00	17,934.00	-
862260 Utilities	18,283.91	25,812.48	21,500.00	29,229.00	29,229.00	-
Total Services & Supplies	1,897,103.02	2,974,433.07	2,484,155.00	1,090,527.15	1,090,527.15	-

Other Charges							
863113 Pmt Other Gov Agency	65,323.00	-	-	-	-	-	-
863280 Contr Other Agency	-	-	-	-	-	-	-
Total Other Charges	65,323.00	-	-	-	-	-	-
Expend Transfer & Reimb							
865380 Intrafund Transfer	(875,473.14)	(1,532,174.57)	(1,329,288.00)	-	-	-	-
865802 Oper Transfer Out	-	7,002.09	-	-	-	-	-
Total Expend Transfer & Reimb	(875,473.14)	(1,525,172.48)	(1,329,288.00)	-	-	-	-
Total Net Appropriations	2,595,100.68	3,614,966.14	3,956,074.00	3,779,835.15	3,779,835.15	-	-
Net County Cost (Fund Contribution)	186,512.00	1,235,607.56	(190,359.00)	-	(0.85)	-	-

4016 - EMERGENCY MEDICAL SERVICES
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4016 Emergency Medical Services

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	219,619.88	230,842.21	243,757.00	248,632.00	248,632.00	-
821120 Curr Unsec Prop Tax	5,547.34	6,297.71	11,662.00	5,000.00	5,000.00	-
821130 Supplemental Roll Tax	-	2,168.04	-	-	-	-
821220 Prior Unsec Prop Tax	406.66	72.23	200.00	200.00	200.00	-
821700 Highway Property Rental	6.40	6.48	-	-	-	-
823204 Misc Court Fine	-	-	-	-	-	-
825472 County Hospital	-	-	115,000.00	-	-	-
825481 Homeowner Exemption	1,527.58	1,713.16	1,500.00	1,500.00	1,500.00	-
826361 EMS Per Call Fee	-	-	-	-	-	-
826390 Other Charges	36,108.00	128,546.07	231,757.00	93,175.00	93,175.00	-
827700 Other	294.80	720.80	300.00	300.00	300.00	-
827802 Operating Transfer In	-	36,269.00	-	250,000.00	250,000.00	-
Total Revenues	263,510.66	406,635.70	604,176.00	598,807.00	598,807.00	-
Salaries & Employee Benefits						
861011 Regular Employees	-	-	181,040.00	35,202.00	35,202.00	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	54,366.00	11,617.00	11,617.00	-
861022 Co Cont OASDI	-	-	11,037.00	2,183.00	2,183.00	-
861023 Co Cont Medicare	-	-	2,581.00	510.00	510.00	-
861024 Co Cont Retire Incr	-	-	11,784.00	2,580.00	2,580.00	-
861030 Co Cont Health Ins	-	-	13,679.00	6,017.00	5,536.00	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	274,487.00	58,109.00	57,628.00	-
Services & Supplies						
862060 Communications	1,300.34	1,141.46	1,500.00	-	-	-
862101 Insurance - General	607.00	731.00	788.00	1,014.00	1,014.00	-
862120 Maint Equip	-	-	-	-	-	-
862140 Med Dntl & Lab Supls	1,365.00	-	7,000.00	7,000.00	7,000.00	-
862170 Office Expense	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	8,823.60	-	250,000.00	250,000.00	250,000.00	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	2,196.99	9,898.34	5,000.00	5,000.00	5,000.00	-
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	500.00	500.00	500.00	-
862260 Utilities	407.04	479.55	500.00	500.00	500.00	-
Total Services & Supplies	14,699.97	12,250.35	265,288.00	264,014.00	264,014.00	-
Other Charges						
863113 Pmt Other Gov Agency	614,217.77	1,027,555.73	917,537.00	1,004,615.00	704,615.00	-
863119 Supp/Care - Other	2,642.00	4,691.07	24,755.00	24,755.00	24,755.00	-
863280 Contr Other Agency	284,390.58	668,401.00	378,000.00	414,000.00	414,000.00	-
Total Other Charges	901,250.35	1,700,647.80	1,320,292.00	1,443,370.00	1,143,370.00	-
Total Net Appropriations	915,950.32	1,712,898.15	1,860,067.00	1,765,493.00	1,465,012.00	-
Net County Cost (Fund Contribution)	652,439.66	1,306,262.45	1,255,891.00	1,166,686.00	866,205.00	-

4025 - EMPLOYEE WELLNESS PROGRAM
Cherie Johnson, Acting Human Resources Director

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 9

Classification:

Function: 4 Health & Sanitation

Budget Unit: 4025 Employee Wellness

Activity: 401 Health and Sanitation - Health

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
827700 Other	-	-	-	4,700.00	4,700.00	-
827802 Oper Transfer In	351,165.27	399,771.48	476,675.00	500,098.00	500,098.00	-
Total Revenues	351,165.27	399,771.48	476,675.00	504,798.00	504,798.00	-
Salaries & Employee Benefits						
861011 Regular Employees	113,718.05	106,183.53	128,051.00	132,978.00	132,978.00	-
861013 Overtime Reg Emp	54.82	-	-	-	-	-
861021 Co Cont Retirement	38,030.77	41,108.58	46,106.00	44,566.00	44,566.00	-
861022 Co Cont OASDI	6,847.74	6,362.01	7,324.00	8,244.00	8,244.00	-
861023 Co Cont Medicare	1,601.57	1,487.86	1,713.00	1,928.00	1,928.00	-
861024 Co Cont Retire Incr	7,444.17	3,430.10	3,540.00	11,611.00	11,611.00	-
861030 Co Cont Health Ins	9,000.96	21,419.34	25,513.00	21,524.00	25,931.00	-
861031 Co Cont Unemp Ins	54.00	82.00	-	-	-	-
861035 Co Cont Workers Comp	101.00	144.00	56.00	209.00	209.00	-
Total Salaries & Employee Benefits	176,853.08	180,217.42	212,303.00	221,060.00	225,467.00	-
Services & Supplies						
862060 Communications	334.84	306.66	500.00	500.00	500.00	-
862101 Insurance - General	225.00	424.00	371.00	432.00	432.00	-
862140 Med Dntl & Lab Supls	-	-	-	-	-	-
862150 Membership	-	-	450.00	2,472.00	2,472.00	-
862170 Office Expense	8,782.22	13,767.79	8,000.00	8,000.00	8,000.00	-
862187 Education & Training	-	-	500.00	2,000.00	2,000.00	-
862189 Prof/Spec Svcs - Other	169,239.78	138,164.62	243,328.00	257,850.00	257,850.00	-
862217 Debt Service Principal	-	64,036.87	-	-	-	-
862218 Debt Service Int - SBIT	-	946.88	-	-	-	-
862230 Info Tech Equip	-	-	-	4,407.00	-	-
862239 Spec Dept Expense	917.95	2,243.44	10,723.00	6,077.00	6,077.00	-
862250 Trans/Travel	549.86	148.80	500.00	500.00	500.00	-
862253 Travel Out of County	-	-	-	1,500.00	1,500.00	-
Total Services & Supplies	180,049.65	220,039.06	264,372.00	283,738.00	279,331.00	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(5,737.46)	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(5,737.46)	-	-	-	-	-
Total Net Appropriations	351,165.27	400,256.48	476,675.00	504,798.00	504,798.00	-
Net County Cost (Fund Contribution)	-	485.00	-	-	-	-

4045 - Opioid Abatement
Jenine Miller, Behavior Health Director

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
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 CEO Proposed Budget for Fiscal Year 2024-25

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Classification:

Function: 4 Health & Sanitation

Budget Unit: 4045 Opioid Abatement

Activity: 401 Health and Sanitation - Health

Fund: 1230 Opioid Abatement

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	-	43.65	-	-	-	-
824101 Change in Fair Value Investment	-	(18,696.10)	-	-	-	-
827716 Opioid Settlement	-	-	-	139,000.00	139,000.00	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	(18,652.45)	-	139,000.00	139,000.00	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	139,000.00	139,000.00	-
Total Expend Transfer and Reimb	-	-	-	139,000.00	139,000.00	-
Total Net Appropriations	-	-	-	139,000.00	139,000.00	-
Net County Cost (Fund Contribution)	-	18,652.45	-	-	-	-

4049 - SUBSTANCE USE DISORDER TREATMENT (SUDT)
Jenine Miller, Behavior Health Director

State Controller
 County Budget Act
 2010

County of Mendocino
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 CEO Proposed Budget for Fiscal Year 2024-25

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Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4049 Substance Use Disorder Treatment

Fund: 1229 Substance Use Disorder Treatment

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
823205 Drug/Alcohol Fine	-	-	11,448.00	11,448.00	11,448.00	-
823206 Co Alcohol Educ	-	-	11,347.00	11,347.00	11,347.00	-
823207 Drug Abuse Educ	-	-	2,118.00	2,118.00	2,118.00	-
824101 Change in Fair Value Investment	-	1,747.84	-	-	-	-
825342 Realignment Mental Health	-	-	993,434.00	-	-	-
825344 2011 Realign Pub Safety	-	-	67,392.00	71,360.00	71,360.00	-
825393 State Aid - Drug & Alc	-	-	1,765,156.00	1,765,156.00	1,765,156.00	-
825490 State Other	-	-	17,370,744.00	10,629,883.00	10,629,883.00	-
825670 Federal Other	-	-	892,028.00	647,168.00	647,168.00	-
826265 Drug Diversion Svc	-	-	20,000.00	15,000.00	15,000.00	-
826348 Driving Under Infl	-	-	20,989.00	20,989.00	20,989.00	-
826390 Other Charges	-	36,133.68	266,918.00	606,188.00	606,188.00	-
827700 Other	-	-	-	-	-	-
827800 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	1,000,529.00	1,000,529.00	-
827805 Medi-Cal	-	-	478,768.00	478,768.00	478,768.00	-
Total Revenues	-	37,881.52	21,900,342.00	15,259,954.00	15,259,954.00	-
Salaries & Employee Benefits						
861011 Regular Employees	-	21,575.85	1,421,214.00	1,595,910.00	1,595,910.00	-
861012 Extra Help	-	745.80	104,970.00	1,713.00	1,713.00	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	8,304.33	494,288.00	495,454.00	495,454.00	-
861022 Co Cont OASDI	-	1,285.32	82,651.00	97,129.00	97,129.00	-
861023 Co Cont Medicare	-	311.46	21,421.00	22,742.00	22,742.00	-
861024 Co Cont Retire Incr	-	564.11	53,204.00	117,480.00	117,480.00	-
861030 Co Cont Health Ins	-	3,346.86	230,256.00	275,616.00	275,616.00	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	42,505.00	27,216.00	27,216.00	-
Total Salaries & Employee Benefits	-	36,133.73	2,450,509.00	2,633,260.00	2,633,260.00	-
Services & Supplies						
862060 Communications	-	-	11,141.00	14,910.00	14,910.00	-
862062 Comm Microwave	-	-	363.00	363.00	363.00	-
862090 Household Expense	-	-	4,087.00	7,316.00	7,316.00	-
862101 Insurance - General	-	-	18,620.00	22,654.00	22,654.00	-
862109 Insurance Other	-	-	20,618.00	20,618.00	20,618.00	-
862120 Maintenance-Equipment	-	-	-	-	-	-
862130 Maint Strc/Impr/Grnds	-	-	38,833.00	80,542.00	80,542.00	-
862140 Med Dntl & Lab Supls	-	-	-	-	-	-
862150 Memberships	-	-	15,537.00	15,798.00	15,798.00	-
862170 Office Expense	-	-	17,931.00	16,160.00	16,160.00	-
862185 Medical/Dental Svcs	-	-	350.00	628.00	628.00	-
862187 Education & Training	-	-	395.00	245.00	245.00	-
862189 Prof/Spec Svcs - Other	-	-	18,110,642.00	12,020,395.00	12,020,395.00	-
862190 Publ/Legal Notice	-	-	3,000.00	3,100.00	3,100.00	-
862194 A-87 Costs	-	-	-	134,031.00	134,031.00	-
862230 Info Tech Equip	-	-	127,419.00	127,468.00	127,468.00	-
862239 Spec Dept Expense	-	-	2,604,524.00	95,603.00	95,603.00	-
862250 Trans/Travel	-	-	4,357.00	7,900.00	7,900.00	-

862253 Travel Out of County	-	-	1,250.00	14,945.00	14,945.00	-
862260 Utilities	-	-	40,200.00	44,016.00	44,016.00	-
Total Services & Supplies	-	-	21,019,267.00	12,626,692.00	12,626,692.00	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	(1,569,434.00)	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	(1,569,434.00)	-	-	-
Total Net Appropriations	-	36,133.73	21,900,342.00	15,259,952.00	15,259,952.00	-
Net County Cost (Fund Contribution)	-	(1,747.79)	-	(2.00)	(2.00)	-

862239 Spec Dept Expense	895,532.95	1,349,161.84	3,266,466.00	2,116,784.00	2,116,784.00	-
862250 Trans/Travel	20,898.29	45,240.67	25,619.00	67,900.00	67,900.00	-
862253 Travel Out of County	12,665.35	14,984.88	18,247.00	30,000.00	30,000.00	-
862260 Utilities	34,498.85	44,823.10	36,224.00	42,744.00	42,744.00	-
Total Services & Supplies	2,228,563.79	2,602,694.43	4,731,559.00	5,523,497.00	5,523,497.00	-
Other Charges						
863113 Pmt Other Gov Agency	699,563.57	212,658.00	9,567,603.00	6,238,658.00	6,238,658.00	-
863115 Service Connected Expen	-	-	-	-	-	-
863162 Residential Care	2,758,552.79	3,235,104.86	3,635,650.00	3,121,650.00	3,121,650.00	-
863164 Organizational	156,355.45	14,439,315.32	10,549,922.00	14,216,836.00	14,216,836.00	-
863280 Contr to Other Agncs	17,730,767.23	3,660,342.03	4,100,000.00	-	-	-
Total Other Charges	21,345,239.04	21,547,420.21	27,853,175.00	23,577,144.00	23,577,144.00	-
Fixed Assets						
864370 Equipment	-	80,498.30	97,889.36	-	-	-
Total Fixed Assets	-	80,498.30	97,889.36	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(408,838.36)	(721,120.49)	(806,157.00)	-	-	-
865802 Oper Transfer Out	78,614.71	38,927.33	38,927.00	3,970,135.00	3,970,135.00	-
Total Expend Transfer & Reimb	(330,223.65)	(682,193.16)	(767,230.00)	3,970,135.00	3,970,135.00	-
Total Net Appropriations	26,428,051.54	27,287,254.15	36,712,974.36	38,288,693.00	38,288,693.00	-
Net County Cost (Fund Contribution)	(37,165.97)	236,554.93	97,889.36	(1.00)	(1.00)	-

Expend Transfer & Reimb						
865380 Intrafund Transfer	(24,323.92)	(76,409.97)	(200,677.00)	-	-	-
865802 Oper Transfer Out	-	-	-	980,907.00	980,907.00	-
Total Expend Transfer & Reimb	(24,323.92)	(76,409.97)	(200,677.00)	980,907.00	980,907.00	-
Total Net Appropriations	6,039,428.82	5,381,314.19	14,233,622.00	12,577,913.00	12,577,913.00	-
Net County Cost (Fund Contribution)	(1,090,507.25)	460,294.97	796,104.00	1,407,295.00	1,407,295.00	-

Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	2,282,208.37	886,405.14	2,600,000.00	12,030,000.00	12,030,000.00	-
Total Expend Transfer & Reimb	2,282,208.37	886,405.14	2,600,000.00	12,030,000.00	12,030,000.00	-
Total Net Appropriations	2,793,154.96	1,519,745.04	3,963,080.78	13,357,837.00	13,357,837.00	-
Net County Cost (Fund Contribution)	(8,271,113.52)	(6,861,490.10)	1,898,068.78	10,501,280.00	10,501,280.00	-

4070 - HOSPITAL & MEDICAL SERVICES PROGRAM
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
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Classification:

Function: 4 Health & Sanitation

Budget Unit: 4070 Hspntl & Mdcl Services

Activity: 402 Health and Sanitation - Hospital

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Hlth Svcs	-	-	-	-	-	-
825473 Non-County Hosp	13,743.81	7,307.25	40,000.00	40,000.00	40,000.00	-
825475 EMS - Physician Svcs	66,532.58	247,897.29	238,582.00	263,582.00	263,582.00	-
825670 Federal Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	80,276.39	255,204.54	278,582.00	303,582.00	303,582.00	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	138,582.00	138,582.00	138,582.00	-
862253 Travel & Trsp Out of Co	-	-	-	-	-	-
Total Services & Supplies	-	-	138,582.00	138,582.00	138,582.00	-
Other Charges						
863152 Non-Co Contract Hosp	-	7,307.25	40,000.00	40,000.00	40,000.00	-
863154 Physician Svcs - EMS	80,276.39	279,948.39	100,000.00	125,000.00	125,000.00	-
Total Other Charges	80,276.39	287,255.64	140,000.00	165,000.00	165,000.00	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	80,276.39	287,255.64	278,582.00	303,582.00	303,582.00	-
Net County Cost (Fund Contribution)	-	32,051.10	-	-	-	-

4080 - CALIFORNIA CHILDREN'S SERVICES
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
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Classification:

Function: 4 Health & Sanitation

Activity: 403 Health and Sanitation - CCS

Budget Unit: 4080 Public Health - CCS

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825250 State Aid CCS	477,796.68	340,294.00	379,072.00	-	-	-
825341 Realignment Hlth Svcs	53,521.79	-	83,597.00	-	-	-
825490 State Other	335,232.00	602,847.00	520,434.00	-	-	-
825670 Federal Other	-	-	-	578,995.00	578,995.00	-
826330 CA Children's Svcs	-	-	-	-	-	-
826390 Other Charges	20.00	20.00	-	-	-	-
827802 Operating Transfer In	-	404,969.40	707,594.00	804,269.00	804,269.00	-
Total Revenues	866,570.47	1,348,130.40	1,690,697.00	1,383,264.00	1,383,264.00	-
Salaries & Employee Benefits						
861011 Regular Employees	450,643.25	492,908.90	695,866.00	550,443.00	550,443.00	-
861012 Extra Help	40,156.80	116,665.98	158,056.00	34,104.00	34,104.00	-
861013 Overtime Reg Emp	22,820.60	27,250.33	10,000.00	-	-	-
861021 Co Cont Retirement	158,384.66	176,480.77	253,955.00	174,618.00	174,618.00	-
861022 Co Cont OASDI	27,972.82	30,461.88	51,853.00	29,195.00	29,195.00	-
861023 Co Cont Medicare	7,125.04	8,815.83	12,107.00	7,323.00	7,323.00	-
861024 Co Cont Retire Incr	22,652.94	11,365.32	16,728.00	41,307.00	41,307.00	-
861030 Co Cont Health Ins	63,203.36	91,201.72	161,982.00	135,334.00	135,334.00	-
861031 Co Cont Unemp Ins	1,835.00	925.00	-	-	-	-
861035 Co Cont Workers Comp	17,410.00	19,209.00	19,013.00	16,864.00	16,864.00	-
Total Salaries & Employee Benefits	812,204.47	975,284.73	1,379,560.00	989,188.00	989,188.00	-
Services & Supplies						
862060 Communications	2,361.97	5,143.31	6,301.00	5,160.00	5,160.00	-
862101 Insurance - General	3,048.00	3,627.00	4,277.00	5,261.00	5,261.00	-
862109 Insurance Other	995.00	3,070.00	3,538.00	3,538.00	3,538.00	-
862120 Maintenance-Equipment	-	-	-	-	-	-
862150 Memberships	1,000.00	-	500.00	-	-	-
862170 Office Expense	5,588.52	9,199.02	4,050.00	5,550.00	5,550.00	-
862185 Medical/Dental Svcs	69.50	170.00	-	-	-	-
862187 Education & Training	-	-	1,500.00	1,500.00	1,500.00	-
862189 Prof/Spec Svcs - Other	561.64	331.44	51,500.00	55,000.00	55,000.00	-
862190 Publ/Legal Notice	2,657.90	2,745.58	1,500.00	250.00	250.00	-
862194 A-87 Costs	-	-	70,339.00	53,024.00	53,024.00	-
862230 Info Tech Equip	14,961.65	16,408.75	14,771.00	13,786.00	13,786.00	-
862239 Spec Dept Expense	449,688.34	549,972.40	489,145.00	243,081.00	243,081.00	-
862250 Trans/Travel	-	2.62	900.00	1,000.00	1,000.00	-
862253 Travel Out of County	547.41	-	1,525.00	1,525.00	1,525.00	-
862260 Utilities	3,832.69	4,985.09	4,700.00	3,749.00	3,749.00	-
Total Services & Supplies	485,312.62	595,655.21	654,546.00	392,424.00	392,424.00	-
Other Charges						
863113 Pmt Other Gov Agency	79.00	-	208.00	-	-	-
Total Other Charges	79.00	-	208.00	-	-	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-

Expend Transfer & Reimb						
865380 Intrafund Transfer	(400,263.62)	(414,187.54)	(312,774.00)	1,652.00	1,652.00	-
865802 Operating Transfer Out	81.00	-	-	-	-	-
Total Expend Transfer & Reimb	(400,182.62)	(414,187.54)	(312,774.00)	1,652.00	1,652.00	-
Total Net Appropriations	897,413.47	1,156,752.40	1,721,540.00	1,383,264.00	1,383,264.00	-
Net County Cost (Fund Contribution)	30,843.00	(191,378.00)	30,843.00	-	-	-

4081 - Public Health Realignment
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
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Classification:

Function: 4 Health & Sanitation

Activity: 401 Health and Sanitation - Health

Budget Unit: 4081 Public Health Realignment

Fund: 2850 Public Health Realignment

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	4,212,069.28	-	-	3,452,775.00	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	4,212,069.28	-	-	3,452,775.00	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	3,252,423.47	-	2,820,148.00	2,820,148.00	-
Total Expend Transfer and Reimb	-	3,252,423.47	-	2,820,148.00	2,820,148.00	-
Total Net Appropriations	-	3,252,423.47	-	2,820,148.00	2,820,148.00	-
Net County Cost (Fund Contribution)	-	(959,645.81)	-	2,820,148.00	(632,627.00)	-

4083 - Welfare Realignment
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
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Classification:

Function: 5 Public Assistance

Budget Unit: 4083 Welfare Realignment

Activity: 502 Public Assistance - Aid Program

Fund: 2852 Welfare Realignment

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	18,337,370.00	18,257,370.00	-
825343 Realignment Public Assistance	-	18,921,496.06	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	18,921,496.06	-	18,337,370.00	18,257,370.00	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	18,697,517.30	-	18,337,370.00	18,257,370.00	-
Total Expend Transfer and Reimb	-	18,697,517.30	-	18,337,370.00	18,257,370.00	-
Total Net Appropriations	-	18,697,517.30	-	18,337,370.00	18,257,370.00	-
Net County Cost (Fund Contribution)	-	(223,978.76)	-	-	-	-

4084 - Mental Health Realignment
Jenine Miller, Behavior Health Director

State Controller
 County Budget Act
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Classification:

Function: 4 Health & Sanitation

Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4084 Mental Health Realignment

Fund: 2853 Mental Health Realignment

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825342 Realignment Mental Health	-	3,605,402.79	-	-	3,558,323.00	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	3,605,402.79	-	-	3,558,323.00	-
Other Charges						
863113 Pmt Other Gov Agency	-	700,066.34	-	-	-	-
Total Other Charges	-	700,066.34	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	2,905,336.45	-	15,152,288.00	3,558,323.00	-
Total Expend Transfer and Reimb	-	2,905,336.45	-	15,152,288.00	3,558,323.00	-
Total Net Appropriations	-	3,605,402.79	-	15,152,288.00	3,558,323.00	-
Net County Cost (Fund Contribution)	-	-	-	15,152,288.00	-	-

**4086 - Child Care Service Realignment
Darcie Antle, Chief Executive Officer**

State Controller
County Budget Act
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Classification:

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

Budget Unit: 4086 CCS Realignment
Fund: 2855 CCS Realignment

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825343 Realignment Public Assistance	-	-	-	-	-	-
827802 Operating Transfer In	-	111,111.00	-	-	-	-
Total Revenues	-	111,111.00	-	-	-	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer and Reimb	-	-	-	-	-	-
Total Net Appropriations	-	-	-	-	-	-
Net County Cost (Fund Contribution)	-	(111,111.00)	-	-	-	-

**4087 - Local Innovation Realignment 2011
Izen Locatelli, Chief Probation Officer**

State Controller
County Budget Act
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Classification:

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

Budget Unit: 4087 Local Innovation Realignment 2011
Fund: 2856 Local Innovation Realignment 2011

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	120,056.34	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	120,056.34	-	-	-	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer and Reimb	-	-	-	-	-	-
Total Net Appropriations	-	-	-	-	-	-
Net County Cost (Fund Contribution)	-	(120,056.34)	-	-	-	-

**4088 - Juvenile Justice Realignment 2011
Izen Locatelli, Chief Probation Officer**

State Controller
County Budget Act
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Classification:

Function: 2 Public Protection

Activity: 203 Public Protection - Detention

Budget Unit: 4088 Juvenile Justice Realignment 2011

Fund: 2857 Juvenile Justice Realignment 2011

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	-	-	-	-	-
825380 Juvenile Justice Growth	-	-	-	-	-	-
825381 Juvenile Reentry	-	-	-	-	-	-
825489 State (YOBG) Youthful Offender	-	733,010.86	-	-	727,062.00	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	733,010.86	-	-	727,062.00	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	608,737.49	-	727,062.00	727,062.00	-
Total Expend Transfer and Reimb	-	608,737.49	-	727,062.00	727,062.00	-
Total Net Appropriations	-	608,737.49	-	727,062.00	727,062.00	-
Net County Cost (Fund Contribution)	-	(124,273.37)	-	727,062.00	-	-

4089 - Local Comm Corr Realignment 2011
Izen Locatelli, Chief Probation Officer

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Classification:

Function: 2 Public Protection

Activity: 203 Public Protection - Detention

Budget Unit: 4089 Local Comm Corr Realignment 2011

Fund: 2858 Local Comm Corr Realignment 2011

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	4,640,732.70	-	-	1,843,204.00	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	4,640,732.70	-	-	1,843,204.00	-
Other Charges						
863113 Pmt Other Gov Agency	-	125,000.00	-	-	-	-
Total Other Charges	-	125,000.00	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	3,086,691.04	-	1,843,204.00	1,843,204.00	-
Total Expend Transfer and Reimb	-	3,086,691.04	-	1,843,204.00	1,843,204.00	-
Total Net Appropriations	-	3,211,691.04	-	1,843,204.00	1,843,204.00	-
Net County Cost (Fund Contribution)	-	(1,429,041.66)	-	1,843,204.00	-	-

4090 - Local Law Enf Svc Realignment 2011
Izen Locatelli, Chief Probation Officer

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Classification:

Function: 2 Public Protection

Activity: 202 Public Protection - Police Protection

Budget Unit: 4090 Local Law Enf Svc Realignment 2011

Fund: 2859 Local Law Enf Svc Realignment 2011

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825344 2011 Realignment Public Safety	-	951,180.42	-	-	900,426.00	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	951,180.42	-	-	900,426.00	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	765,426.00	900,426.00	-
Total Expend Transfer and Reimb	-	-	-	765,426.00	900,426.00	-
Total Net Appropriations	-	-	-	765,426.00	900,426.00	-
Net County Cost (Fund Contribution)	-	(951,180.42)	-	765,426.00	-	-

**4091 - District Attorney/Public Defender Realignment 2011
C. David Eyster, District Attorney**

State Controller
County Budget Act
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Classification:

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

Budget Unit: 4091 District Atty/Public Defender Realignment 2011
Fund: 2860 Dist Atty/Public Defender Realignment 2011

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	273,159.42	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	273,159.42	-	-	-	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	137,462.00	-	-	-	-
Total Expend Transfer and Reimb	-	137,462.00	-	-	-	-
Total Net Appropriations	-	137,462.00	-	-	-	-
Net County Cost (Fund Contribution)	-	(135,697.42)	-	-	-	-

4092 - Trial Court Security Realignment 2011
Matt Kendall, Sheriff-Coroner

State Controller
 County Budget Act
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Classification:

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

Budget Unit: 4092 Trial Court Security Realignment 2011
 Fund: 2861 Trial Court Security Realignment 2011

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	1,847,262.38	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	1,847,262.38	-	-	-	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	1,847,262.38	-	-	-	-
Total Expend Transfer and Reimb	-	1,847,262.38	-	-	-	-
Total Net Appropriations	-	1,847,262.38	-	-	-	-
Net County Cost (Fund Contribution)	-	-	-	-	-	-

4093 - Welfare Realignment 2011
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
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Classification:

Function: 5 Public Assistance

Budget Unit: 4093 Welfare Realignment 2011

Activity: 502 Public Assistance - Aid Program

Fund: 2862 Welfare Realignment 2011

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825341 Realignment Health Services	-	17,619,149.58	-	17,202,626.00	17,202,626.00	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	17,619,149.58	-	17,202,626.00	17,202,626.00	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	16,278,555.77	-	17,202,626.00	17,202,626.00	-
Total Expend Transfer and Reimb	-	16,278,555.77	-	17,202,626.00	17,202,626.00	-
Total Net Appropriations	-	16,278,555.77	-	17,202,626.00	17,202,626.00	-
Net County Cost (Fund Contribution)	-	(1,340,593.81)	-	-	-	-

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

State Controller
 County Budget Act
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Classification:

Function: 4 Health & Sanitation

Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4095 Mental Health Realignment 2011

Fund: 2864 Mental Health Realignment 2011

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825330 State Aid Mental Health	-	4,605,952.73	-	-	-	-
825341 Realignment Health Services	-	-	-	-	-	-
825342 Realignment Mental Health	-	10,463,767.37	-	-	9,076,559.00	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	15,069,720.10	-	-	9,076,559.00	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	12,285,919.88	-	-	11,593,965.00	-
Total Expend Transfer and Reimb	-	12,285,919.88	-	-	11,593,965.00	-
Total Net Appropriations	-	12,285,919.88	-	-	11,593,965.00	-
Net County Cost (Fund Contribution)	-	(2,783,800.22)	-	-	2,517,406.00	-

4510 - SOLID WASTE DIVISION
Howard Dashiell, Director of Transportation

State Controller
 County Budget Act
 2010

County of Mendocino
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Classification:

Function: 4 Health & Sanitation

Activity: 404 Health and Sanitation - Sanitation

Budget Unit: 4510 Mendocino County Solid Waste

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825490 State Other	-	32,578.00	69,829.00	35,000.00	35,000.00	-
826272 Interfund - DOT	67,058.81	45,835.73	110,000.00	104,550.00	104,550.00	-
826310 Caspar/Ft Bragg Refuse	12,748.47	8,309.77	5,000.00	5,000.00	5,000.00	-
826390 Other Charges	629,281.71	616,973.21	460,000.00	475,000.00	475,000.00	-
827700 Other	83,992.17	34,984.99	36,000.00	189,993.00	189,993.00	-
827802 Oper Transfer In	-	8,012.00	-	-	-	-
Total Revenues	793,081.16	746,693.70	680,829.00	809,543.00	809,543.00	-
Salaries & Employee Benefits						
861011 Regular Employees	229,834.38	249,210.70	245,617.00	250,160.00	250,160.00	-
861012 Extra Help	45,768.29	2,116.88	-	-	-	-
861021 Co Cont Retirement	80,286.83	88,900.88	74,325.00	84,700.00	84,700.00	-
861022 Co Cont OASDI	13,439.54	14,747.24	16,443.00	15,511.00	15,511.00	-
861023 Co Cont Medicare	3,896.91	3,591.44	3,845.00	3,627.00	3,627.00	-
861024 Co Cont Retire Incr	13,850.24	8,359.16	19,590.00	23,504.00	23,504.00	-
861030 Co Cont Health Ins	21,187.06	26,167.21	29,239.00	40,106.00	36,898.00	-
861031 Co Cont Unemp Ins	-	82.00	-	-	-	-
861035 Co Cont Workers Comp	33,040.00	29,619.00	471.00	347.00	347.00	-
Total Salaries & Employee Benefits	441,303.25	422,794.51	389,530.00	417,955.00	414,747.00	-
Services & Supplies						
862060 Communications	501.07	660.77	804.00	840.00	840.00	-
862101 Insurance - General	20,162.00	460.00	472.00	550.00	550.00	-
862130 Maint - Strc Impr & Grnds	35,245.32	-	-	-	-	-
862150 Memberships	142.50	159.95	540.00	540.00	540.00	-
862170 Office Expense	826.65	730.51	1,000.00	2,000.00	1,500.00	-
862183 Legal Fees	13,356.59	5,614.84	7,500.00	7,500.00	6,000.00	-
862187 Education & Training	338.00	475.63	2,000.00	2,000.00	1,750.00	-
862189 Prof/Spec Svcs - Other	222,334.47	84,650.61	157,441.00	217,960.00	217,960.00	-
862190 Publ & Legal Notices	246.51	50.00	250.00	250.00	250.00	-
862217 Debt Service Principal	-	22,401.00	-	-	-	-
862227 Software - Long Term	-	-	-	-	4,000.00	-
862230 Info Tech Equip	-	(22,401.00)	4,924.00	3,939.00	-	-
862239 Spec Dept Expense	133.39	-	750.00	8,750.00	8,500.00	-
862250 Trans/Travel	-	-	500.00	500.00	500.00	-
862253 Travel Out of County	-	-	1,500.00	1,500.00	1,250.00	-
Total Services & Supplies	293,286.50	92,802.31	177,681.00	246,329.00	243,640.00	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	151,156.00	-
Total Expend Transfer & Reimb	-	-	-	-	151,156.00	-
Total Net Appropriations	734,589.75	515,596.82	567,211.00	664,284.00	809,543.00	-
Net County Cost (Fund Contribution)	(58,491.41)	(231,096.88)	(113,618.00)	(145,259.00)	-	-

4511 - LANDFILL CLOSURE
Howard Dashiell, Director of Transportation

State Controller
 County Budget Act
 2010

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Classification:

Function: 4 Health & Sanitation

Budget Unit: 4511 Landfill Closure

Activity: 404 Health and Sanitation - Sanitation

Fund: 1202 Landfill Closure

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	37,428.52	75,137.45	10,000.00	15,000.00	15,000.00	-
824101 Change in Fair Value Investment	-	21,440.84	-	-	-	-
826310 Caspar/Ft Bragg Refuse	191,871.65	104,579.39	50,000.00	50,000.00	50,000.00	-
826390 Other Charges	771,847.24	838,074.53	650,000.00	675,000.00	675,000.00	-
827802 Oper Transfer In	-	23,687.32	-	-	151,156.00	-
Total Revenues	1,001,147.41	1,062,919.53	710,000.00	740,000.00	891,156.00	-
Services & Supplies						
862101 Insurance - General	576.00	717.00	999.00	1,162.00	1,162.00	-
862120 Maintenance - Equip	2,598.21	12,101.04	7,500.00	7,500.00	7,500.00	-
862130 Maint - Strc/Impr/Grndds	676.20	2,257.63	240,250.00	186,250.00	186,250.00	-
862160 Misc Expense	44,705.00	46,339.00	50,756.00	53,295.00	53,295.00	-
862170 Office Expense	934.55	1,715.08	1,000.00	1,500.00	1,500.00	-
862183 Legal Fees	3,367.22	457.61	2,000.00	2,000.00	2,000.00	-
862189 Prof/Spec Svcs - Other	449,348.67	563,958.15	737,900.00	874,900.00	874,900.00	-
862190 Publ & Legal Notices	166.74	163.32	1,500.00	1,500.00	1,500.00	-
862193 Construction Contracts	-	24,850.00	-	-	-	-
862194 A-87 Costs	6,135.00	6,146.00	6,146.00	10,384.00	10,384.00	-
862220 Small Tool/Instrument	1,565.60	505.81	2,000.00	2,500.00	2,500.00	-
862230 Info Tech Equip	-	-	500.00	500.00	500.00	-
862239 Spec Dept Expense	63,979.08	135,883.64	175,000.00	135,000.00	135,000.00	-
862250 Trans/Travel	2,235.57	2,860.24	10,000.00	10,000.00	10,000.00	-
Total Services & Supplies	576,287.84	797,954.52	1,235,551.00	1,286,491.00	1,286,491.00	-
Fixed Assets						
864370 Equipment	-	23,687.32	12,000.00	12,000.00	12,000.00	-
Total Fixed Assets	-	23,687.32	12,000.00	12,000.00	12,000.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	576,287.84	821,641.84	1,247,551.00	1,298,491.00	1,298,491.00	-
Net County Cost (Fund Contribution)	(424,859.57)	(241,277.69)	537,551.00	558,491.00	407,335.00	-

862194 A-87 Costs	1,500,000.00	1,500,000.00	2,683,022.00	2,719,333.00	2,719,333.00	-
862200 Rent/Lease - Equip	4,987.72	4,987.72	10,000.00	15,000.00	15,000.00	-
862210 Rent/Lease - Bldg Grnds	166,681.84	107,588.00	301,500.00	300,500.00	300,500.00	-
862215 Debt Service - Leases	-	135,697.34	-	-	-	-
862216 Interest Expense - Leases	-	39,302.66	-	-	-	-
862217 Debt Service Principal	-	24,000.00	-	-	-	-
862230 Info Tech Equip	689,468.97	933,360.12	1,333,112.00	1,667,593.00	792,593.00	-
862239 Spec Dept Expense	2,259,899.22	1,389,025.46	1,610,000.00	1,675,000.00	545,064.00	-
862250 Trans/Travel	203,615.07	264,903.94	350,000.00	350,000.00	350,000.00	-
862253 Travel Out of County	161,384.88	172,712.08	325,000.00	375,000.00	375,000.00	-
862260 Utilities	240,066.34	306,335.85	350,000.00	455,000.00	455,000.00	-
Total Services & Supplies	8,108,399.28	7,709,151.32	10,751,913.20	11,292,582.00	9,032,646.00	-
Other Charges						
863112 Pmt to Private Inst	(30,695.47)	-	1,386,851.00	1,397,682.00	1,397,682.00	-
863115 Svc Connected Exp	848,663.30	1,047,049.61	584,729.00	655,500.00	655,500.00	-
863116 Child Care Svcs - MOE	161,933.14	258,744.92	455,327.00	495,327.00	495,327.00	-
863118 Family Svcs	3,377,221.05	4,149,433.03	5,145,664.00	5,326,845.00	5,326,845.00	-
863121 Independent Living	31,443.69	40,886.05	65,000.00	65,000.00	65,000.00	-
863126 Cal-Learn Prog Svcs	840.00	480.00	10,000.00	10,000.00	10,000.00	-
863131 Family Preservation	15,262.50	-	260,433.00	260,433.00	260,433.00	-
863132 Family Track	568,370.79	617,594.27	505,000.00	300,000.00	300,000.00	-
863133 Office of Educ Contract	555,630.97	411,346.84	410,400.00	410,400.00	410,400.00	-
863135 Job Alliance Prog Svc	1,092,277.52	1,465,836.90	1,810,000.00	678,477.00	678,477.00	-
863138 Welfare to Work 15%	381,752.97	351,811.12	868,288.00	687,000.00	687,000.00	-
863140 IHSS - PA	3,269.27	9,577.51	25,200.00	28,600.00	28,600.00	-
Total Other Charges	7,005,969.73	8,352,760.25	11,526,892.00	10,315,264.00	10,315,264.00	-
Fixed Assets						
864360 Structure/Improvement	-	-	106,933.00	-	-	-
864370 Equipment	-	46,600.00	-	73,792.00	73,792.00	-
Total Fixed Assets	-	46,600.00	106,933.00	73,792.00	73,792.00	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(1,405,583.84)	(889,431.63)	(2,661,504.00)	(2,727,682.00)	(2,727,682.00)	-
865802 Oper Transfer Out	305,674.00	2,639,166.63	427,832.00	210,832.00	210,832.00	-
Total Expend Transfer & Reimb	(1,099,909.84)	1,749,735.00	(2,233,672.00)	(2,516,850.00)	(2,516,850.00)	-
Total Net Appropriations	49,633,198.67	55,755,754.46	61,773,700.20	60,764,485.00	58,504,549.00	-
Net County Cost (Fund Contribution)	-	20,386.39	29,153.20	2,450,233.00	-	-

Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	15,147,569.00	-	11,388,030.00	11,388,030.00	-
Total Expend Transfer and Reimb	-	15,147,569.00	-	11,388,030.00	11,388,030.00	-
Total Net Appropriations	-	15,147,569.00	-	11,388,030.00	11,388,030.00	-
Net County Cost (Fund Contribution)	-	(779,074.19)	-	-	-	-

5033 - Food Stamps
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

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Classification:

Function: 5 Public Assistance

Budget Unit: 5033 Food Stamps

Activity: 502 Public Assistance - Aid Program

Fund: 2323 Food Stamps

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825210 State Welfare Administration	-	3,030,167.73	-	-	-	-
825510 Federal Welfare Administration	-	4,850,777.00	-	3,868,224.00	3,868,224.00	-
825518 Title IV-E	-	-	-	3,240,080.00	3,240,080.00	-
825520 Health Related Funds	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	7,880,944.73	-	7,108,304.00	7,108,304.00	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	7,118,516.00	-	7,108,304.00	7,108,304.00	-
Total Expend Transfer and Reimb	-	7,118,516.00	-	7,108,304.00	7,108,304.00	-
Total Net Appropriations	-	7,118,516.00	-	7,108,304.00	7,108,304.00	-
Net County Cost (Fund Contribution)	-	(762,428.73)	-	-	-	-

5034 - Child Support
Robin Heller, Child Support Services Director

State Controller
 County Budget Act
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Classification:

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

Budget Unit: 5034 Child Support
 Fund: 2324 Child Support

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825210 State Welfare Administration	-	-	-	-	-	-
825510 Federal Welfare Administration	-	-	-	-	-	-
825518 Title IV-E	-	-	-	-	-	-
825520 Health Related Funds	-	-	-	-	-	-
825686 Federal Aid Child Support	-	1,716,459.78	-	-	-	-
826162 State Aid Child Support	-	845,421.22	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	2,561,881.00	-	-	-	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	2,561,881.00	-	-	-	-
Total Expend Transfer and Reimb	-	2,561,881.00	-	-	-	-
Total Net Appropriations	-	2,561,881.00	-	-	-	-
Net County Cost (Fund Contribution)	-	-	-	-	-	-

5130 - CAL WORKS/FOSTER CARE
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

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Classification:

Function: 5 Public Assistance

Budget Unit: 5130 CalWorks/Foster Care

Activity: 502 Public Assistance - Aid Programs

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825241 State AFDC	3,825,669.00	-	5,406,490.00	-	-	-
825341 Realignment Hlth Svcs	5,012,843.00	-	11,683,225.00	-	-	-
825343 Realignment Pub Assist	4,404,422.37	-	3,253,279.00	-	-	-
825541 Federal AFDC	10,158,797.00	-	11,246,142.00	-	-	-
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	26,233,786.00	-	30,188,052.00	30,188,052.00	-
Total Revenues	23,401,731.37	26,233,786.00	31,589,136.00	30,188,052.00	30,188,052.00	-
Other Charges						
863111 Pub Assistance Pmt	6,139,470.52	7,524,119.19	8,394,660.00	9,281,856.00	9,281,856.00	-
863115 Svc Connected Exp	-	-	-	-	-	-
863122 Aid Adopted Children	7,824,920.00	8,829,729.90	9,025,440.00	8,870,304.00	8,870,304.00	-
863127 Foster Care Payment	11,178,626.85	9,552,196.91	14,169,036.00	12,035,892.00	12,035,892.00	-
Total Other Charges	25,143,017.37	25,906,046.00	31,589,136.00	30,188,052.00	30,188,052.00	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	400,000.00	-	-	-	-
Total Expend Transfer and Reimb	-	400,000.00	-	-	-	-
Total Net Appropriations	25,143,017.37	26,306,046.00	31,589,136.00	30,188,052.00	30,188,052.00	-
Net County Cost (Fund Contribution)	1,741,286.00	72,260.00	-	-	-	-

5170 - IN HOME SUPPORTIVE SERVICES
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

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Classification:

Function: 5 Public Assistance

Budget Unit: 5170 In Home Supportive Services

Activity: 502 Public Assistance - Aid Programs

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
825210 State Welfare Admin	96,759.62	161,659.08	165,000.00	216,716.00	216,716.00	-
825343 Realignment Pub Assist	3,695,633.00	-	6,297,698.00	-	-	-
825510 Federal Welfare Admin	95,666.49	160,297.48	165,000.00	216,716.00	216,716.00	-
827802 Operating Transfer In	-	6,063,832.00	-	6,554,806.00	6,554,806.00	-
Total Revenues	3,888,059.11	6,385,788.56	6,627,698.00	6,988,238.00	6,988,238.00	-
Services & Supplies						
862165 Year End Admin Adj - Auditor	-	278,488.80	-	-	-	-
862187 Education & Training	-	-	-	10,000.00	10,000.00	-
862189 Prof/Spec Svcs - Other	190,109.31	276,001.68	335,000.00	433,432.00	433,432.00	-
862239 Spec Dept Expense	4,999.50	-	-	-	-	-
Total Services & Supplies	195,108.81	554,490.48	335,000.00	443,432.00	443,432.00	-
Other Charges						
863139 In Home Supp Svcs	5,827,299.02	6,062,973.06	6,302,698.00	6,554,806.00	6,554,806.00	-
Total Other Charges	5,827,299.02	6,062,973.06	6,302,698.00	6,554,806.00	6,554,806.00	-
Total Net Appropriations	6,022,407.83	6,617,463.54	6,637,698.00	6,998,238.00	6,998,238.00	-
Net County Cost (Fund Contribution)	2,134,348.72	231,674.98	10,000.00	10,000.00	10,000.00	-

5190 - GENERAL RELIEF
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
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County Budget Form
 Schedule 9

Classification:

Function: 5 Public Assistance

Budget Unit: 5190 General Relief

Activity: 503 Public Assistance - General Relief

Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822600 Other Permit	2,164.00	2,076.00	-	-	-	-
827704 General Relief Refund	60,360.22	32,625.72	88,522.00	51,143.00	51,143.00	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	62,524.22	34,701.72	88,522.00	51,143.00	51,143.00	-
Services & Supplies						
862186 Indigent Burial	72,326.81	88,634.95	64,179.00	100,000.00	100,000.00	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	72,326.81	88,634.95	64,179.00	100,000.00	100,000.00	-
Other Charges						
863112 Pmt to Private Inst	343,792.60	371,698.42	388,292.00	65,025.00	65,025.00	-
863115 Service Connected Expense	-	-	-	30,000.00	30,000.00	-
863119 Supp/Care - Other	36,013.60	57,225.92	73,800.00	91,200.00	91,200.00	-
863124 GR-SSI-SSP Applicants	48,722.74	69,045.87	73,800.00	91,200.00	91,200.00	-
Total Other Charges	428,528.94	497,970.21	535,892.00	277,425.00	277,425.00	-
Total Net Appropriations	500,855.75	586,605.16	600,071.00	377,425.00	377,425.00	-
Net County Cost (Fund Contribution)	438,331.53	551,903.44	511,549.00	326,282.00	326,282.00	-

6110 - LIBRARY
Mellisa Hannum, Librarian

State Controller
 County Budget Act
 2010

County of Mendocino
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 Schedule 9

Classification:
 Function: 6 Education
 Activity: 602 Education - Library Services
 Budget Unit: 6110 Mendocino County Library
 Fund: 1205 County Library

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821500 Sales & Use Tax	2,579,035.85	3,070,185.25	2,964,323.00	2,980,024.00	2,980,024.00	-
824100 Interest	16,895.88	30,023.14	15,000.00	30,000.00	30,000.00	-
824101 Change in Fair Value Investment	-	(9,210.58)	-	-	-	-
825496 State Library Grant	27,600.48	33,040.00	29,873.00	-	-	-
825670 Federal Other Revenue	-	34,355.96	8,998.00	-	-	-
826370 Library Services	18,917.88	16,613.97	15,000.00	18,400.00	18,400.00	-
827600 Other Sales	4,369.67	6,537.84	5,000.00	6,720.00	6,720.00	-
827707 Donation	1,693.72	1,113.99	6,000.00	6,050.00	6,050.00	-
827801 Grant Revenue	14,701.44	-	-	-	-	-
827802 Oper Transfer In	1,407,423.00	1,584,854.00	1,464,282.00	2,009,647.00	2,009,647.00	-
Total Revenues	4,070,637.92	4,767,513.57	4,508,476.00	5,050,841.00	5,050,841.00	-
Salaries & Employee Benefits						
861011 Regular Employees	1,620,773.85	1,876,907.28	1,952,734.00	2,205,774.00	2,205,774.00	-
861012 Extra Help	48,761.02	67,185.00	40,000.00	40,000.00	40,000.00	-
861013 Overtime Reg Emp	9,069.87	6,770.80	5,000.00	10,000.00	10,000.00	-
861021 Co Cont Retirement	520,983.78	605,198.07	621,377.00	631,959.00	631,959.00	-
861022 Co Cont OASDI	89,745.50	103,177.43	107,582.00	136,755.00	136,755.00	-
861023 Co Cont Medicare	23,335.67	27,156.15	27,321.00	31,983.00	31,983.00	-
861024 Co Cont Retire Incr	73,525.17	36,816.91	35,371.00	152,711.00	152,711.00	-
861030 Co Cont Health Ins	226,087.89	312,130.17	367,912.00	400,585.00	400,585.00	-
861031 Co Cont Unemp Ins	5,495.00	3,337.00	-	-	-	-
861035 Co Cont Workers Comp	63,767.00	31,903.00	29,409.00	30,024.00	30,024.00	-
Total Salaries & Employee Benefits	2,681,544.75	3,070,581.81	3,186,706.00	3,639,791.00	3,639,791.00	-
Services & Supplies						
862060 Communications	49,064.40	34,602.22	50,000.00	41,902.00	41,902.00	-
862062 Comm Microwave	6,769.36	7,041.16	7,253.00	-	-	-
862090 Household Expense	129,485.49	124,558.04	112,000.00	123,985.00	123,985.00	-
862101 Insurance - General	41,675.00	37,287.00	40,885.00	51,410.00	51,410.00	-
862120 Maint - Equip	7,551.45	9,402.75	20,000.00	22,000.00	22,000.00	-
862130 Maint - Strc/Imp/Grnds	73,850.04	85,049.30	65,000.00	83,000.00	83,000.00	-
862150 Memberships	1,450.00	1,879.00	1,500.00	2,000.00	2,000.00	-
862170 Office Expense	32,646.81	31,340.19	35,000.00	12,900.00	12,900.00	-
862185 Medical/Dental Svcs	57,779.00	51,783.00	1,000.00	2,000.00	2,000.00	-
862187 Education & Training	2,174.58	2,656.56	5,000.00	2,950.00	2,950.00	-
862189 Prof/Spec Svcs - Other	221,394.67	294,445.12	311,000.00	354,100.00	354,100.00	-
862190 Publ/Legal Notice	534.24	843.10	800.00	1,500.00	1,500.00	-
862194 A-87 Costs	249,399.00	148,017.00	465,215.00	367,432.00	367,432.00	-
862210 Rents & Leases - Bldg Grnds	41,701.46	34,330.39	46,000.00	49,948.00	49,948.00	-
862215 Debt Service - Leases	-	46,209.84	-	-	-	-
862216 Interest Expense - Leases	-	665.95	-	-	-	-
862227 Software-Long Term	-	-	5,000.00	5,500.00	5,500.00	-
862228 Software-Short Term	-	4,080.63	60,000.00	102,181.00	102,181.00	-
862229 Software-Maintenance	-	5,472.00	5,000.00	4,000.00	4,000.00	-
862230 Info Tech Equip	99,430.93	136,893.63	129,659.00	96,276.00	96,276.00	-
862239 Spec Dept Expense	199,307.04	263,882.88	218,452.00	200,000.00	200,000.00	-
862250 Trans/Travel	11,216.07	18,970.63	20,000.00	20,900.00	20,900.00	-
862253 Travel Out of County	197.72	942.70	3,000.00	15,000.00	15,000.00	-
862260 Utilities	73,100.28	90,843.03	86,000.00	119,025.00	119,025.00	-
Total Services & Supplies	1,298,727.54	1,431,196.12	1,687,764.00	1,678,009.00	1,678,009.00	-
Fixed Assets						
864370 Equipment	16,740.03	66,546.22	5,000.00	-	-	-
Total Fixed Assets	16,740.03	66,546.22	5,000.00	-	-	-

Expend Transfer & Reimb						
865802 Oper Transfer Out	48,013.46	470,393.99	-	-	-	-
Total Expend Transfer & Reimb	48,013.46	470,393.99	-	-	-	-
Total Net Appropriations	4,045,025.78	5,038,718.14	4,879,470.00	5,317,800.00	5,317,800.00	-
Net County Cost (Fund Contribution)	(25,612.14)	271,204.57	370,994.00	266,959.00	266,959.00	-

6210 - FARM ADVISOR
Matthew Barnes, Director

State Controller
 County Budget Act
 2010

County of Mendocino
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 Schedule 9

Classification:

Function: 6 Education
 Activity: 602 Education - Agricultural Education

Budget Unit: 6210 Farm Advisor
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	13,115.00	-	-	-	-
Total Revenues	-	13,115.00	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	85,774.70	118,353.43	142,458.00	153,935.00	153,935.00	-
861012 Extra Help	-	380.88	-	-	-	-
861013 Overtime Reg Emp	1,140.45	-	-	-	-	-
861021 Co Cont Retirement	27,954.10	44,601.64	45,416.00	50,798.00	50,798.00	-
861022 Co Cont OASDI	5,230.10	7,222.79	9,443.00	9,544.00	9,544.00	-
861023 Co Cont Medicare	1,223.19	1,694.75	2,208.00	2,232.00	2,232.00	-
861024 Co Cont Retire Incr	3,531.47	2,140.14	9,844.00	11,284.00	11,284.00	-
861030 Co Cont Health Ins	10,831.14	16,516.04	9,475.00	47,807.00	43,982.00	-
861031 Co Cont Unemp Ins	(89.00)	(107.00)	-	-	-	-
861035 Co Cont Workers Comp	23.00	47.00	44.00	33.28	33.28	-
Total Salaries & Employee Benefits	135,619.15	190,849.67	218,888.00	275,633.28	271,808.28	-
Services & Supplies						
862060 Communications	6,928.97	7,013.92	17,500.00	14,640.00	8,640.00	-
862101 Insurance - General	2,975.00	3,681.00	4,322.00	5,355.75	5,355.75	-
862120 Maint - Equip	341.63	181.69	800.00	800.00	800.00	-
862150 Memberships	749.88	179.88	900.00	645.00	645.00	-
862170 Office Expense	6,041.03	3,000.79	5,495.00	5,495.00	5,495.00	-
862189 Prof/Spec Svcs - Other	-	-	4,900.00	4,900.00	4,900.00	-
862230 Info Tech Equip	5,727.33	3,635.92	8,734.43	10,668.00	1,664.00	-
862239 Spec Dept Expense	2,215.76	6,789.72	2,500.00	2,850.00	2,500.00	-
862250 Trans/Travel	12,925.53	16,541.88	21,460.00	15,425.00	12,648.50	-
862253 Travel Out of County	523.38	-	2,000.00	1,000.00	500.00	-
Total Services & Supplies	38,428.51	41,024.80	68,611.43	61,778.75	43,148.25	-
Fixed Assets						
864360 Structures & Improvements	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	174,047.66	231,874.47	287,499.43	337,412.03	314,956.53	-
Net County Cost (Fund Contribution)	174,047.66	218,759.47	287,499.43	337,412.03	314,956.53	-

7010 Parks
Darcie Antle, Chief Executive Officer

State Controller
 County Budget Act
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Classification:

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

Budget Unit: 7010 Parks
 Fund: 1100 County General

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826375 Parks & Rec Fee	-	-	4,605.00	15,725.00	15,725.00	-
827802 Oper Transfer In	-	8,764.00	-	-	-	-
Total Revenues	-	8,764.00	4,605.00	15,725.00	15,725.00	-
Salaries & Employee Benefits						
861011 Regular Employees	-	191,182.65	62,966.00	65,099.44	65,099.44	-
861013 Overtime Reg Emp	-	126.60	1,682.00	-	-	-
861021 Co Cont Retirement	-	66,681.05	22,839.00	21,198.96	21,198.96	-
861022 Co Cont OASDI	-	10,779.83	3,902.00	4,036.17	4,036.17	-
861023 Co Cont Medicare	-	2,639.52	942.00	943.94	943.94	-
861024 Co Cont Retire Incr	-	5,359.64	1,076.00	4,708.74	4,708.74	-
861030 Co Cont Health Ins	-	24,713.49	13,152.00	14,031.15	12,909.15	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	6,559.00	-	-	-
Total Salaries & Employee Benefits	-	301,482.78	113,118.00	110,018.40	108,896.40	-
Total Net Appropriations	-	301,482.78	113,118.00	110,018.40	108,896.40	-
Net County Cost (Fund Contribution)	-	292,718.78	108,513.00	94,293.40	93,171.40	-

7110 - MUSEUM
Karen Mattson, Muesum Adminstrator

State Controller
 County Budget Act
 2010

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Classification:

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

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824110 Endowment Fund	-	-	3,000.00	9,000.00	9,000.00	-
824200 Rent/Concession	16,407.08	20,368.74	23,480.00	24,293.00	24,293.00	-
826375 Parks & Rec Fee	1,890.00	-	-	-	-	-
826390 Other Charges	1,990.43	285.92	1,500.00	1,000.00	1,000.00	-
827700 Other	4,547.11	10,285.53	12,520.00	12,520.00	12,520.00	-
827707 Donation	7,832.80	23,880.18	18,000.00	8,000.00	8,000.00	-
827802 Operating Transfer In	-	18,332.00	-	-	-	-
Total Revenues	32,667.42	73,152.37	58,500.00	54,813.00	54,813.00	-
Salaries & Employee Benefits						
861011 Regular Employees	226,068.28	219,134.91	239,061.00	236,167.00	180,852.00	-
861012 Extra Help	20,316.05	17,789.04	30,000.00	2,000.00	22,200.00	-
861013 Overtime Reg Emp	5,417.45	1,036.51	2,500.00	-	6,090.00	-
861021 Co Cont Retirement	77,080.94	69,216.80	79,814.00	71,104.00	52,850.00	-
861022 Co Cont OASDI	13,710.74	12,251.23	13,486.00	14,641.00	11,211.00	-
861023 Co Cont Medicare	3,536.76	3,412.62	3,435.00	3,124.00	2,322.00	-
861024 Co Cont Retire Incr	9,982.74	3,476.00	3,801.00	15,793.00	11,738.00	-
861030 Co Cont Health Ins	24,744.37	19,022.99	19,401.00	43,321.00	26,882.00	-
861031 Co Cont Unemp Ins	231.00	134.00	-	-	-	-
861035 Co Cont Workers Comp	355.00	165.00	176.00	158.00	158.00	-
Total Salaries & Employee Benefits	381,443.33	345,639.10	391,674.00	386,308.00	314,303.00	-
Services & Supplies						
862060 Communications	2,363.49	1,286.64	720.00	805.00	805.00	-
862062 Comm Microwave	1,015.40	1,056.17	1,088.00	1,044.00	-	-
862090 Household Expense	2,502.59	1,222.89	1,200.00	15,398.00	250.00	-
862101 Insurance - General	41,081.00	46,844.00	50,694.00	42,647.00	42,647.00	-
862130 Maintenance - Structures & Imprc	-	-	-	38,554.00	-	-
862150 Memberships	210.00	168.00	168.00	168.00	168.00	-
862170 Office Expense	8,057.16	3,515.74	2,200.00	1,275.00	1,275.00	-
862187 Education & Training	702.21	-	750.00	250.00	250.00	-
862189 Prof/Spec Svcs - Other	67,342.70	25,404.99	28,250.00	1,800.00	1,800.00	-
862190 Publ/Legal Notice	552.44	-	-	-	-	-
862228 Software - Short Term	-	-	-	100.00	100.00	-
862229 Software Maintenance	-	-	800.00	920.00	920.00	-
862230 Info Tech Equip	8,190.05	12,830.73	18,771.00	15,310.00	-	-
862239 Spec Dept Expense	22,052.14	8,579.89	10,000.00	5,000.00	5,000.00	-
862250 Trans/Travel	487.78	283.54	250.00	500.00	500.00	-
862253 Travel Out of County	-	-	250.00	-	-	-
862260 Utilities	44,929.88	50,343.49	50,390.00	53,624.00	53,624.00	-
Total Services & Supplies	199,486.84	151,536.08	165,531.00	177,395.00	107,339.00	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	580,930.17	497,175.18	557,205.00	563,703.00	421,642.00	-
Net County Cost (Fund Contribution)	548,262.75	424,022.81	498,705.00	508,890.00	366,829.00	-

8011 - DEBT SERVICE - PENSION OBLIGATION BONDS
Sara Pierce, Acting Auditor-Controller/Treasurer-Tax Collector

State Controller
 County Budget Act
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Classification:

Function: 8 Debt Service

Budget Unit: 8011 Pension Obligation Bonds

Activity: 801 Debt Service - Retirement of LT Debt

Fund: 1410 Pension Obligation Bonds

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824100 Interest	(20,772.00)	(36,701.31)	-	-	-	-
824101 Change in Fair Value Investment	-	(1,440.46)	-	-	-	-
826400 Co Share Retire	7,836,625.58	7,808,267.60	7,859,271.00	7,998,767.00	7,998,767.00	-
Total Revenues	7,815,853.58	7,770,125.83	7,859,271.00	7,998,767.00	7,998,767.00	-
Services & Supplies						
862189 Prof/Spec Svcs - Other	1,850.00	5,794.02	3,500.00	6,675.00	6,675.00	-
862239 Spec Dept Expense	2,000.00	2,540.00	2,600.00	-	-	-
Total Services & Supplies	3,850.00	8,334.02	6,100.00	6,675.00	6,675.00	-
Other Charges						
863310 Interest	2,100,182.00	1,774,640.00	1,463,171.00	1,238,767.00	1,238,767.00	-
863311 Principal	5,740,000.00	6,055,000.00	6,390,000.00	6,760,000.00	6,760,000.00	-
Total Other Charges	7,840,182.00	7,829,640.00	7,853,171.00	7,998,767.00	7,998,767.00	-
Total Net Appropriations	7,844,032.00	7,837,974.02	7,859,271.00	8,005,442.00	8,005,442.00	-
Net County Cost (Fund Contribution)	28,178.42	67,848.19	-	6,675.00	6,675.00	-

0712 - UNEMPLOYMENT INSURANCE PROGRAM
Sara Pierce, Acting Auditor-Controller/Treasurer-Tax Collector

State Controller
 County Budget Act
 2010

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 Schedule 10

Classification:

Function: 0
 Activity: 0

Budget Unit: 0712 Unemployment Insurance
 Fund: 7120 Unemployment Insurance

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	6,230.38	12,451.13	5,000.00	-	-	-
824101 Change in Fair Value Investment	-	(4,829.04)	-	-	-	-
826401 I.S.F. Services	200,000.00	150,000.00	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Operating Revenues	206,230.38	157,622.09	5,000.00	-	-	-
Operating Expenses						
Services & Supplies						
862103 Insurance - Unemp	(644,090.82)	158,150.01	200,000.00	-	220,000.00	-
862189 Prof/Spec Svcs - Other	861.08	215.27	1,000.00	-	-	-
Total Services & Supplies	(643,229.74)	158,365.28	201,000.00	-	220,000.00	-
Total Operating Expenses	(643,229.74)	158,365.28	201,000.00	-	220,000.00	-
Net Operating Expense (Income)	(849,460.12)	743.19	196,000.00	-	220,000.00	-
Change in Net Assets - Loss (Gain)	(849,460.12)	743.19	196,000.00	-	220,000.00	-

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 2024-25

County Budget Form
 Schedule 10

Classification:

Function: 0
 Activity: 0

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	8,658.18	4,220.50	10,000.00	10,000.00	10,000.00	-
824101 Change in Fair Value Investment	-	(1,173.06)	-	-	-	-
825810 Other Govt Aid	42,008.74	-	-	-	-	-
826401 I.S.F. Services	2,803,280.00	3,422,752.00	4,065,749.00	4,815,892.00	4,815,892.00	-
827700 Other	-	7.00	-	-	-	-
827802 Operating Transfer In	-	4,775.00	-	-	-	-
Total Operating Revenues	2,853,946.92	3,430,581.44	4,075,749.00	4,825,892.00	4,825,892.00	-
Operating Expenses						
Salaries & Employee Benefits						
861011 Regular Employees	81,918.79	107,162.05	102,109.00	105,406.00	105,406.00	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	258.41	-	-	-	-	-
861021 Co Cont Retirement	23,044.95	24,319.98	24,172.00	35,565.00	35,565.00	-
861022 Co Cont OASDI	3,952.36	4,231.97	6,308.00	6,535.00	6,535.00	-
861023 Co Cont Medicare	1,189.54	1,274.52	1,475.00	1,528.00	1,528.00	-
861024 Co Cont Retire Incr	4,320.99	2,612.00	2,545.00	9,605.00	9,605.00	-
861030 Co Cont Health Ins	5,305.12	6,180.12	5,940.00	7,103.00	7,103.00	-
861031 Co Cont Unemp Ins	108.00	123.00	300.00	300.00	300.00	-
Total Salaries & Employee Benefits	120,098.16	145,903.64	142,849.00	166,042.00	166,042.00	-
Services & Supplies						
862060 Communications	440.38	534.29	1,000.00	1,000.00	1,000.00	-
862101 Insurance - General	1,899,757.59	2,521,238.54	3,169,900.00	3,896,850.00	3,896,850.00	-
862120 Maintenance - Equipment	-	150.00	-	-	-	-
862150 Memberships	660.00	671.00	500.00	500.00	500.00	-
862170 Office Expense	3,848.02	7,284.54	2,500.00	2,500.00	2,500.00	-
862183 Legal Fees	487,608.90	348,242.52	400,000.00	400,000.00	400,000.00	-
862187 Education & Training	175.00	-	1,500.00	1,500.00	1,500.00	-
862230 Info Tech Equip	3,206.07	2,542.91	3,500.00	3,500.00	3,500.00	-
862233 Veh Collision Repair	34,866.00	34,866.00	32,000.00	32,000.00	32,000.00	-
862250 Trans/Travel	132.98	3,079.89	1,000.00	1,000.00	1,000.00	-
862253 Travel Out of County	-	156.00	1,000.00	1,000.00	1,000.00	-
Total Services & Supplies	2,430,694.94	2,918,765.69	3,612,900.00	4,339,850.00	4,339,850.00	-
Other Charges						
863320 Judgement/Damages	650,134.90	764,590.51	320,000.00	320,000.00	320,000.00	-
Total Other Charges	650,134.90	764,590.51	320,000.00	320,000.00	320,000.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Operating Expenses	3,200,928.00	3,829,259.84	4,075,749.00	4,825,892.00	4,825,892.00	-
Net Operating Expense (Income)	346,981.08	398,678.40	-	-	-	-
Change in Net Assets - Loss (Gain)	346,981.08	398,678.40	-	-	-	-

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 2024-25

County Budget Form
 Schedule 10

Classification:

Function: 0
 Activity: 0

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

Financing Uses Classification	2021-22	2022-23	2023-24	2024-25	2024-25	2024-25
(1)	Actuals	Actuals	Estimate	Request	Proposed	Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	4,470.66	2,504.64	3,000.00	3,000.00	3,000.00	-
824101 Change in Fair Value Investment	-	(6,496.45)	-	-	-	-
825810 Other Government Agency Aid	-	58,323.00	-	-	-	-
826401 I.S.F. Services	4,499,538.00	5,103,079.00	4,503,715.00	4,903,560.00	4,903,560.00	-
827802 Oper Transfer In	-	3,311.00	-	-	-	-
Total Operating Revenues	4,504,008.66	5,160,721.19	4,506,715.00	4,906,560.00	4,906,560.00	-
Operating Expenses						
Salaries & Employee Benefits						
861011 Regular Employees	76,284.69	79,235.76	98,098.00	98,098.00	98,098.00	-
861013 Overtime Reg Emp	289.29	-	-	-	-	-
861021 Co Cont Retirement	21,003.32	21,647.96	24,302.00	24,302.00	24,302.00	-
861022 Co Cont OASDI	3,641.81	3,786.58	6,484.00	6,484.00	6,484.00	-
861023 Co Cont Medicare	1,117.42	1,170.71	1,516.00	1,516.00	1,516.00	-
861024 Co Cont Retire Incr	4,064.56	2,484.41	2,606.00	2,606.00	2,606.00	-
861030 Co Cont Health Ins	3,967.84	4,335.61	6,784.00	6,784.00	6,784.00	-
861031 Co Cont Unemp Ins	-	-	250.00	250.00	250.00	-
861035 Co Cont Workers Comp	-	-	-	2,000.00	2,000.00	-
Total Salaries & Employee Benefits	110,368.93	112,661.03	140,040.00	142,040.00	142,040.00	-
Services & Supplies						
862060 Communications	440.38	487.02	1,000.00	1,000.00	1,000.00	-
862102 Workers Comp	4,750,141.00	5,098,541.00	4,344,155.00	4,742,000.00	4,742,000.00	-
862170 Office Expense	4,159.61	1,385.88	3,520.00	3,520.00	3,520.00	-
862187 Education & Training	175.00	-	1,000.00	1,000.00	1,000.00	-
862189 Prof/Spec Svcs - Other	27,249.43	31,945.38	15,000.00	15,000.00	15,000.00	-
862230 Info Tech Equipment	-	2,195.62	-	-	-	-
862239 Spec Dept Expense	4,833.31	2,110.00	-	-	-	-
862250 Trans/Travel	-	-	1,000.00	1,000.00	1,000.00	-
862253 Travel Out of County	-	-	1,000.00	1,000.00	1,000.00	-
Total Services & Supplies	4,786,998.73	5,136,664.90	4,366,675.00	4,764,520.00	4,764,520.00	-
Total Operating Expenses	4,897,367.66	5,249,325.93	4,506,715.00	4,906,560.00	4,906,560.00	-
Net Operating Expense (Income)	393,359.00	88,604.74	-	-	-	-
Change in Net Assets - Loss (Gain)	393,359.00	88,604.74	-	-	-	-

0715 - HEALTH INSURANCE
Cherie Johnson, Deputy CEO

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 10

Classification:

Function: 0
 Activity: 0

Budget Unit: 0715 Health Insurance
 Fund: 7150 Health Insurance

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	(35,657.85)	(64,888.35)	-	-	-	-
824101 Change in Fair Value Investment	-	(24,396.69)	-	-	-	-
827700 Other	-	47,519.05	-	-	-	-
826401 I.S.F. Services	17,747,093.47	20,330,558.43	18,689,203.00	19,909,187.00	19,909,187.00	-
827802 Oper Transfer In	1,318,569.00	4,190,821.13	1,825,761.00	-	-	-
Total Operating Revenues	19,030,004.62	24,479,613.57	20,514,964.00	19,909,187.00	19,909,187.00	-
Operating Expenses						
Salaries & Employee Benefits						
861011 Regular Employees	345,054.56	332,569.45	338,630.00	355,416.00	355,416.00	-
861013 Overtime Reg Emp	3,628.87	81.79	-	-	-	-
861021 Co Cont Retirement	112,006.96	107,394.62	122,021.00	121,596.00	121,596.00	-
861022 Co Cont OASDI	17,988.83	17,924.02	19,173.00	44,831.00	44,831.00	-
861023 Co Cont Medicare	4,820.30	4,611.66	4,484.00	5,154.00	5,154.00	-
861024 Co Cont Retire Incr	21,710.40	11,688.31	11,464.00	36,419.00	36,419.00	-
861030 Co Cont Health Ins	34,345.75	39,692.48	44,597.00	67,774.00	67,774.00	-
861031 Co Cont Unemp Ins	163.00	82.00	-	-	-	-
Total Salaries & Employee Benefits	539,718.67	514,044.33	540,369.00	631,190.00	631,190.00	-
Services & Supplies						
862060 Communications	252.03	-	1,500.00	-	-	-
862101 Insurance - General	1,528,655.66	756,858.69	-	-	-	-
862170 Office Expense	10,476.45	3,782.22	5,000.00	1,000.00	1,000.00	-
862187 Education & Training	2,580.00	175.00	1,500.00	1,500.00	1,500.00	-
862189 Prof/Spec Svcs - Other	581,856.91	311,150.72	62,340.00	13,367.00	13,367.00	-
862239 Spec Dept Expense	16,092,265.13	18,558,639.22	19,426,580.00	18,728,059.00	18,728,059.00	-
862250 Trans/Travel	-	239.93	500.00	500.00	500.00	-
862253 Travel Out of County	-	64.00	500.00	500.00	500.00	-
Total Services & Supplies	18,216,086.18	19,630,909.78	19,497,920.00	18,744,926.00	18,744,926.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	351,165.27	393,624.48	476,675.00	500,098.00	500,098.00	-
Total Expend Transfer & Reimb	351,165.27	393,624.48	476,675.00	500,098.00	500,098.00	-
Total Operating Expenses	19,106,970.12	20,538,578.59	20,514,964.00	19,876,214.00	19,876,214.00	-
Net Operating Expense (Income)	76,965.50	(3,941,034.98)	-	(32,973.00)	(32,973.00)	-
Change in Net Assets - Loss (Gain)	76,965.50	(3,941,034.98)	-	(32,973.00)	(32,973.00)	-

County of Mendocino
State of California
Summary of Special Districts
CEO Proposed Budget for Fiscal Year 2024-25

District and Fund	Available Financing				Requirements			2023-24 Appropriation Limit	Appropriation Subject To Limitation
	Fund Balance Undesignated June 30, 2024	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	(36,263)	0	13,306	(22,957)	17,955	(40,912)	(22,957)	27,188	13,306
3030 Covelo Lighting	81,156	0	14,875	96,031	6,406	89,625	96,031	56,430	14,875
3040 Fairview Acres Lighting	26,919	0	4,452	31,371	1,044	30,327	31,371	9,308	4,452
3050 Hopland Lighting	229,216	0	24,962	254,178	8,950	245,228	254,178	41,276	24,962
3060 Lakewood Lighting	747	0	4,295	5,042	3,955	1,087	5,042	N/A	-
3070 Laytonville Lighting	11,191	0	8,244	19,435	4,943	14,492	19,435	25,861	8,244
3110 Noyo Lighting	(26,913)	0	13,650	(13,263)	4,291	(17,554)	(13,263)	44,939	13,650
3120 Oak Knoll Lighting	139,145	0	16,762	155,907	4,344	151,563	155,907	34,899	16,762
3130 Riverwood Terrace Lighting	36,746	0	3,848	40,594	783	39,811	40,594	7,287	3,848
3150 Ukiah Village Lighting	104,604	0	16,291	120,895	4,640	116,255	120,895	42,502	16,291
3170 West Talmage Lighting	62,630	0	8,075	70,705	2,174	68,531	70,705	18,799	8,075
Total Lighting Districts	629,177	0	128,760	757,937	59,485	698,452	757,937	308,489	124,465
Miscellaneous Districts: General									
3250 Meadowbrook Manor Sanitation	43,314	0	3,993	47,307	360	46,947	47,307	N/A	-
3260 Mendocino County Water Agency	287,126	0	435,905	723,031	435,905	287,126	723,031	N/A	-
3270 Air Quality Management District	(101,881)	0	1,307,691	1,205,811	1,307,691	(101,881)	1,205,811	N/A	-
Total Miscellaneous District	228,559	0	1,747,589	1,976,148	1,743,956	232,192	1,976,148	0	0
Total Special Districts Governed by Mendocino County Board of Supervisors	857,736	0	1,876,349	2,734,086	1,803,441	930,644	2,734,086	308,489	124,465

County of Mendocino
State of California
Analysis of Fund Balance Unreserved/Undesignated
For Fiscal Year 2024-25

District and Fund	Fund Balance Per Auditor June 30, 2024	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	(36,263)	0	0	0	(36,263)
3030 Covelo Lighting	81,156	0	0	0	81,156
3040 Fairview Acres Lighting	26,919	0	0	0	26,919
3050 Hopland Lighting	229,216	0	0	0	229,216
3060 Lakewood Lighting	747	0	0	0	747
3070 Laytonville Lighting	11,191	0	0	0	11,191
3110 Noyo Lighting	(26,913)	0	0	0	(26,913)
3120 Oak Knoll Lighting	139,145	0	0	0	139,145
3130 Riverwood Terrace Lighting	36,746	0	0	0	36,746
3150 Ukiah Village Lighting	104,604	0	0	0	104,604
3170 West Talmage Lighting	62,630	0	0	0	62,630
Total Lighting Districts	629,177	0	0	0	629,177
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	857,736	0	0	0	857,736

County of Mendocino
State of California
Detail of Provisions for Reserves/Designations
For Fiscal Year 2024-25

Description - Purpose	Reserve/ Designations Balance June 30, 2024	Amount Made Available for Financing by Cancellation		Increases or New Reserves/ Designations To Be Provided In Budget Year		Total Reserves/ Designations for Budget Year	Fund
(1)	(2)	Recom- mended (3)	Adopted BOS (4)	Recom- mended (5)	Adopted BOS (6)	(7)	(8)

Lighting Districts: General

3020 Alexander Estates Lighting	0	0	0	(40,912)		0	3020
3030 Covelo Lighting	0	0	0	89,625		0	3030
3040 Fairview Acres Lighting	0	0	0	30,327		0	3040
3050 Hopland Lighting	0	0	0	245,228		0	3050
3060 Lakewood Lighting	0	0	0	1,087		0	3060
3070 Laytonville Lighting	0	0	0	14,492		0	3070
3110 Noyo Lighting	0	0	0	(17,554)		0	3110
3120 Oak Knoll Lighting	0	0	0	151,563		0	3120
3130 Riverwood Terrace Lighting	0	0	0	39,811		0	3130
3150 Ukiah Village Lighting	0	0	0	116,255		0	3150
3170 West Talmage Lighting	0	0	0	68,531		0	3170

Total Lighting Districts	0	0	0	698,452	0	0
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Miscellaneous Districts: General

3250 Meadowbrook Manor Sanitation	0	0	0	46,947		0	3250
3260 Mendocino County Water Agency	0	0	0	287,126		0	3260
3270 Air Quality Management District	0	0	0	(101,881)		0	3270

Total Miscellaneous District	0	0	0	232,192	0	0
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Total Special Districts Governed by Mendocino County Board of Supervisors	0	0	0	930,644	0	0
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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 2024-25

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	12,454.74	12,956.63	13,143.33	-	14,287.00	-
821120 Curr Unsec Prop Tax	303.20	340.62	350.00	-	403.00	-
821130 Supplemental Roll Tax	-	116.24	100.00	-	125.00	-
821220 Prior Unsec Prop Tax	22.15	3.88	10.00	-	15.00	-
821700 Highway Property Rental	0.35	0.35	1.00	-	-	-
824101 Change in Fair Value Investment	-	(581.68)	-	-	-	-
825481 Homeowner Exemption	83.34	92.66	85.00	-	45.00	-
Total Revenues	12,863.78	12,928.70	13,689.33	-	14,875.00	-
Services & Supplies						
862239 Spec Dept Expense	123.96	291.87	-	-	-	-
862260 Utilities	5,241.08	5,627.73	6,049.09	-	6,406.00	-
Total Services & Supplies	5,365.04	5,919.60	6,049.09	-	6,406.00	-
Total Net Appropriations	5,365.04	5,919.60	6,049.09	-	6,406.00	-
Total Fund Balance (Contribution)	(7,498.74)	(7,009.10)	(7,640.24)	-	(8,469.00)	-

0304 - LIGHTING - FAIRVIEW ACRES

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	2,597.40	2,668.06	2,706.25	-	4,276.00	-
821120 Curr Unsec Prop Tax	65.24	72.37	65.00	-	125.00	-
821130 Supplemental Roll Tax	-	24.65	22.00	-	33.00	-
821220 Prior Unsec Prop Tax	4.72	0.78	2.00	-	4.00	-
821700 Highway Property Rental	0.08	0.08	1.00	-	-	-
824101 Change in Fair Value Investment	-	(184.12)	-	-	-	-
825481 Homeowner Exemption	17.96	19.70	15.00	-	14.00	-
Total Revenues	2,685.40	2,601.52	2,811.25	-	4,452.00	-
Services & Supplies						
862239 Spec Dept Expense	25.82	61.45	-	-	-	-
862260 Utilities	860.22	920.84	990.15	-	1,044.00	-
Total Services & Supplies	886.04	982.29	990.15	-	1,044.00	-
Total Net Appropriations	886.04	982.29	990.15	-	1,044.00	-
Total Fund Balance (Contribution)	(1,799.36)	(1,619.23)	(1,821.10)	-	(3,408.00)	-

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 2024-25

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	18,029.50	18,642.18	18,909.10	-	23,936.00	-
821120 Curr Unsec Prop Tax	450.57	503.18	500.00	-	691.00	-
821130 Supplemental Roll Tax	-	171.44	150.00	-	229.00	-
821220 Prior Unsec Prop Tax	32.43	5.83	20.00	-	28.00	-
821700 Highway Property Rental	0.51	0.53	1.00	-	1.00	-
824101 Change in Fair Value Investment	-	(1,521.01)	-	-	-	-
825481 Homeowner Exemption	124.00	136.86	125.00	-	77.00	-
Total Revenues	18,637.01	17,939.01	19,705.10	-	24,962.00	-
Services & Supplies						
862239 Spec Dept Expense	179.48	420.90	-	-	-	-
862260 Utilities	7,093.66	7,631.85	8,179.83	-	8,950.00	-
Total Services & Supplies	7,273.14	8,052.75	8,179.83	-	8,950.00	-
Total Net Appropriations	7,273.14	8,052.75	8,179.83	-	8,950.00	-
Total Fund Balance (Contribution)	(11,363.87)	(9,886.26)	(11,525.27)	-	(16,012.00)	-

0306 - LIGHTING - LAKEWOOD

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821300 Spec Tax Assmt	3,068.59	3,165.44	3,000.00	-	4,295.00	-
824101 Change in Fair Value Investment	-	(9.06)	-	-	-	-
Total Revenues	3,068.59	3,156.38	3,000.00	-	4,295.00	-
Services & Supplies						
862189 Prof/Spec Svcs - Other	27.92	63.31	-	-	-	-
862260 Utilities	3,153.54	3,356.30	3,594.89	-	3,955.00	-
Total Services & Supplies	3,181.46	3,419.61	3,594.89	-	3,955.00	-
Total Net Appropriations	3,181.46	3,419.61	3,594.89	-	3,955.00	-
Total Fund Balance (Contribution)	112.87	263.23	594.89	-	(340.00)	-

0312 - LIGHTING - OAK KNOLL

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	11,661.94	11,947.14	12,119.17	-	16,078.00	-
821120 Curr Unsec Prop Tax	292.35	323.44	300.00	-	466.00	-
821130 Supplemental Roll Tax	-	110.18	95.00	-	147.00	-
821220 Prior Unsec Prop Tax	21.88	3.65	10.00	-	18.00	-
821700 Highway Property Rental	0.35	0.34	1.00	-	1.00	-
824101 Change in Fair Value Investment	-	(940.65)	-	-	-	-
825481 Homeowner Exemption	80.44	87.96	85.00	-	52.00	-
Total Revenues	12,056.96	11,532.06	12,610.17	-	16,762.00	-
Services & Supplies						
862239 Spec Dept Expense	116.21	270.36	-	-	-	-
862260 Utilities	3,580.57	3,831.43	4,119.95	-	4,344.00	-
Total Services & Supplies	3,696.78	4,101.79	4,119.95	-	4,344.00	-
Total Net Appropriations	3,696.78	4,101.79	4,119.95	-	4,344.00	-
Total Fund Balance (Contribution)	(8,360.18)	(7,430.27)	(8,490.22)	-	(12,418.00)	-

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 2024-25

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	2,649.04	2,730.09	2,769.10	-	3,691.00	-
821120 Curr Unsec Prop Tax	66.46	73.89	75.00	-	107.00	-
821130 Supplemental Roll Tax	-	25.22	20.00	-	34.00	-
821220 Prior Unsec Prop Tax	4.83	0.72	3.00	-	4.00	-
821700 Highway Property Rental	0.08	0.08	1.00	-	-	-
824101 Change in Fair Value Investment	-	(247.06)	-	-	-	-
825481 Homeowner Exemption	18.30	20.12	18.00	-	12.00	-
Total Revenues	2,738.71	2,603.06	2,886.10	-	3,848.00	-
Services & Supplies						
862239 Spec Dept Expense	25.82	61.45	-	-	-	-
862260 Utilities	645.30	690.61	742.61	-	783.00	-
Total Services & Supplies	671.12	752.06	742.61	-	783.00	-
Total Net Appropriations	671.12	752.06	742.61	-	783.00	-
Total Fund Balance (Contribution)	(2,067.59)	(1,851.00)	(2,143.49)	-	(3,065.00)	-

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 2024-25

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	11,134.02	11,607.85	11,773.02	-	15,626.00	-
821120 Curr Unsec Prop Tax	278.87	314.09	300.00	-	453.00	-
821130 Supplemental Roll Tax	-	107.02	85.00	-	143.00	-
821220 Prior Unsec Prop Tax	20.53	3.57	10.00	-	17.00	-
821700 Highway Property Rental	0.32	0.33	1.00	-	1.00	-
824101 Change in Fair Value Investment	-	(724.95)	-	-	-	-
825481 Homeowner Exemption	76.76	85.44	75.00	-	51.00	-
Total Revenues	11,510.50	11,393.35	12,244.02	-	16,291.00	-
Services & Supplies						
862239 Spec Dept Expense	111.04	264.21	-	-	-	-
862260 Utilities	3,833.38	4,095.94	4,404.63	-	4,640.00	-
Total Services & Supplies	3,944.42	4,360.15	4,404.63	-	4,640.00	-
Total Net Appropriations	3,944.42	4,360.15	4,404.63	-	4,640.00	-
Total Fund Balance (Contribution)	(7,566.08)	(7,033.20)	(7,839.39)	-	(11,651.00)	-

0317 - LIGHTING - WEST TALMAGE

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	5,518.32	5,682.29	5,764.04	-	7,747.00	-
821120 Curr Unsec Prop Tax	138.31	153.82	150.00	-	225.00	-
821130 Supplemental Roll Tax	-	52.47	45.00	-	70.00	-
821220 Prior Unsec Prop Tax	9.93	1.78	5.00	-	8.00	-
821700 Highway Property Rental	0.16	0.16	1.00	-	-	-
824101 Change in Fair Value Investment	-	(425.07)	-	-	-	-
825481 Homeowner Exemption	38.08	41.86	40.00	-	25.00	-
Total Revenues	5,704.80	5,507.31	6,005.04	-	8,075.00	-
Services & Supplies						
862239 Spec Dept Expense	55.52	129.04	-	-	-	-
862260 Utilities	1,775.59	1,908.42	2,051.27	-	2,174.00	-
Total Services & Supplies	1,831.11	2,037.46	2,051.27	-	2,174.00	-
Total Net Appropriations	1,831.11	2,037.46	2,051.27	-	2,174.00	-
Total Fund Balance (Contribution)	(3,873.69)	(3,469.85)	(3,953.77)	-	(5,901.00)	-

0327 - AIR QUALITY MANAGEMENT DISTRICT
Efraim Lopez, Deputy Air Pollution Control Officer

State Controller
 County Budget Act
 2010

County of Mendocino
 State of California
 Budget Unit Financing Uses Detail
 CEO Proposed Budget for Fiscal Year 2024-25

County Budget Form
 Schedule 15

Classification:

Function: 0
 Activity: 0

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

Financing Uses Classification	2021-22 Actuals	2022-23 Actuals	2023-24 Estimate	2024-25 Request	2024-25 Proposed	2024-25 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822260 Air Pollution Permit	287,950.04	301,064.01	315,000.00	312,000.00	312,000.00	-
822600 Other Permit	8,975.24	30,478.83	34,000.00	12,500.00	12,500.00	-
822611 Asbestos Rem Permit	4,320.00	5,185.00	4,000.00	6,000.00	6,000.00	-
822612 Burn Permit	36,122.75	38,336.25	40,000.00	36,700.00	36,700.00	-
823200 Other Court Fine	-	275.00	100.00	200.00	200.00	-
823300 Forfeiture & Penalty	2,706.05	-	2,500.00	8,500.00	8,500.00	-
824100 Interest	5,655.29	(3,607.90)	4,500.00	450.00	450.00	-
824101 Change in Fair Value Investment	-	(11,987.46)	-	-	-	-
825150 Motor Vehicle In Lieu	529,247.58	44,970.58	-	-	-	-
825397 State Air Poll Subv	46,007.03	47,000.00	47,000.00	47,000.00	47,000.00	-
825490 State Other	219,250.25	28,205.36	28,500.00	26,000.00	26,000.00	-
825670 Federal Other	(3,479.52)	-	5,000.00	-	-	-
826390 Other Charges	12,000.00	254,471.76	862,796.00	679,841.43	679,841.43	-
827600 Other Sales	285.00	290.00	500.00	500.00	500.00	-
827700 Other	50.00	-	1,500.00	1,000.00	1,000.00	-
827802 Oper Transfer In	-	498,587.14	121,441.00	177,000.00	177,000.00	-
Total Revenues	1,149,089.71	1,233,268.57	1,466,837.00	1,307,691.43	1,307,691.43	-
Salaries & Employee Benefits						
861011 Regular Employees	373,594.03	354,050.57	518,921.00	518,468.40	518,468.40	-
861012 Extra Help	48,435.88	40,574.37	14,761.00	23,500.00	23,500.00	-
861013 Overtime Reg Emp	30,205.06	14,394.22	20,000.00	20,000.00	20,000.00	-
861021 Co Cont Retirement	124,901.77	125,099.15	179,876.00	170,795.75	170,795.75	-
861022 Co Cont OASDI	23,911.40	21,629.36	31,137.00	31,401.94	31,401.94	-
861023 Co Cont Medicare	6,294.42	5,646.84	7,319.00	7,805.96	7,805.96	-
861024 Co Cont Retire Incr	24,029.85	11,699.00	28,362.00	43,627.34	43,627.34	-
861030 Co Cont Health Ins	66,225.23	80,582.16	118,680.00	113,592.04	113,592.04	-
861031 Co Cont Unemp Ins	586.00	303.00	400.00	-	-	-
861035 Co Cont Workers Comp	17,925.00	14,939.00	1,500.00	640.00	640.00	-
Total Salaries & Employee Benefits	716,108.64	668,917.67	920,956.00	929,831.43	929,831.43	-
Services & Supplies						
862050 Clothing/Pers Items	-	-	500.00	250.00	250.00	-
862060 Communications	12,721.20	12,663.43	10,000.00	13,000.00	13,000.00	-
862090 Household Expense	6,894.58	3,541.55	5,000.00	3,500.00	3,500.00	-
862101 Insurance - General	2,678.00	3,580.00	4,500.00	4,810.00	4,810.00	-
862120 Maint - Equip	589.87	1,893.40	15,000.00	3,000.00	3,000.00	-
862130 Maint - Strc/Impr/Grnd	-	859.49	1,500.00	1,500.00	1,500.00	-
862150 Memberships	-	2,501.10	1,500.00	1,250.00	1,250.00	-
862170 Office Expense	13,587.85	9,947.40	7,000.00	5,500.00	5,500.00	-
862183 Legal Fees	7,506.00	1,760.00	20,000.00	15,000.00	15,000.00	-
862187 Education & Training	-	-	2,500.00	2,000.00	2,000.00	-
862189 Prof/Spec Svcs - Other	39,013.56	81,571.68	110,000.00	100,000.00	100,000.00	-
862190 Publ/Legal Notice	2,845.11	5,522.85	5,000.00	2,500.00	2,500.00	-
862194 A-87 Costs	33,500.00	34,424.00	43,500.00	44,000.00	44,000.00	-
862210 Rent/Lease Bldg Grds	26,103.72	(0.01)	40,000.00	50,000.00	50,000.00	-
862215 Debt Service - Leases	-	29,436.15	-	-	-	-
862216 Interest Expense - Leases	-	34.78	-	-	-	-
862220 Small Tool/Instrument	-	-	1,000.00	700.00	700.00	-
862230 Info Tech Equip	12,527.90	7,898.34	9,000.00	12,850.00	12,850.00	-
862239 Spec Dept Expense	7,078.56	11,574.89	128,940.00	12,500.00	12,500.00	-
862250 Trans/Travel	1,154.34	13,154.00	2,500.00	2,500.00	2,500.00	-
862253 Travel Out of County	194.00	239.00	5,000.00	5,000.00	5,000.00	-

862260 Utilities	6,114.67	7,240.67	7,000.00	8,000.00	8,000.00	-
Total Services & Supplies	172,509.36	227,842.72	419,440.00	287,860.00	287,860.00	-
Other Charges						
863113 Pmt Other Gov Agency	14,064.00	4,356.00	5,000.00	5,000.00	5,000.00	-
863136 Motor Vehicle Prog Grant	-	-	-	-	-	-
Total Other Charges	14,064.00	4,356.00	5,000.00	5,000.00	5,000.00	-
Fixed Assets						
864370 Equipment	-	-	121,441.00	85,000.00	85,000.00	-
Total Fixed Assets	-	-	121,441.00	85,000.00	85,000.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	1,494,438.44	-	-	-	-	-
Total Expend Transfer & Reimb	1,494,438.44	-	-	-	-	-
Total Net Appropriations	<u>2,397,120.44</u>	<u>901,116.39</u>	<u>1,466,837.00</u>	<u>1,307,691.43</u>	<u>1,307,691.43</u>	<u>-</u>
Total Fund Balance (Contribution)	<u>1,248,030.73</u>	<u>(332,152.18)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Ukiah Daily Journal

617 S. State St
Ukiah, California 95482
(707) 468-3500
sfullbright@ukiahdj.com

MENDOCINO COUNTY EXECUTIVE OFFICE
501 LOW GAP RD
UKIAH, CA 95482

Account Number: 3513872

Ad Order Number: 0006827464

Customer's Reference MCEO ad ordered by Dylan Knowles on 5-6/2024
/ PO Number:

Publication: Ukiah Daily Journal

Publication Dates: 05/19/2024

Amount: \$108.71

Payment Amount: \$108.71 Payment Method: Credit Card

Invoice Text: NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Mendocino County Board of Supervisors will conduct a public hearing on Wednesday, June 5, 2024, at 9:00 a.m., or as soon thereafter as the matter may be heard, to consider adoption of proposed fee modifications to the 2023 Master Fee Schedule for various County departments, based upon the cost of providing specific County services. This meeting will be held both in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California, and virtual attendance will be available via Zoom (pursuant to Government Code section 54953(e)(1)(A)).

Pursuant to Title 14, Section 15273(a)(1) of the California Code of Regulations, said fees are exempt from the California Environmental Quality Act (CEQA).

Meetings are live streamed and available for viewing online on the Mendocino County YouTube page, at <https://www.youtube.com/MendocinoCountyVideo>, or by toll-free, telephonic live stream at 888-544-8306.

In lieu of personal attendance, the public may participate digitally in any of the following ways: via written comment to bos@mendocinocounty.org, through our online eComment platform at <https://mendocino.legistar.com/Calendar.aspx>, through voicemail messaging by calling 707- 234-6333, or by telephone via telecomment. Information regarding telecomment participation can be found at: <https://www.mendocinocounty.gov/government/board-of-supervisors/agendas-and-minutes>.

A copy of the proposed fee modifications will be available for review on May 22, 2024 in the County Executive Office, 501 Low Gap Road, Room 1010, Ukiah, CA. For further information, call (707) 463-4441.
DARCIE ANTLE
CLERK OF THE BOARD

Ukiah Daily Journal

617 S. State St
Ukiah, California 95482
(707) 468-3500
sfullbright@ukiahdj.com

3513872

MENDOCINO COUNTY EXECUTIVE OFFICE
501 LOW GAP RD
UKIAH, CA 95482

PROOF OF PUBLICATION (2015.5 C.C.P.)

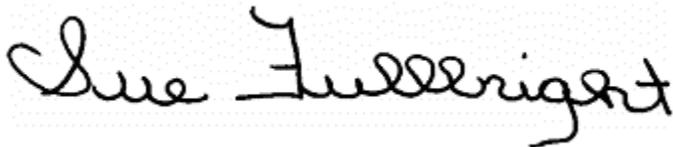
STATE OF CALIFORNIA COUNTY OF MENDOCINO

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer of the Ukiah Daily Journal, a newspaper of general circulation, printed and published daily in the City of Ukiah, County of Mendocino and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Mendocino, State of California, under the date of September 22, 1952, Case Number 9267; that the notice, of which the annexed is a printed copy (set in type not smaller than non-pareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to wit:

05/19/2024

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Dated at Ukiah, California,
May 20th, 2024



Sue Fullbright, LEGAL CLERK

Legal No. **0006827464**

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Mendocino County Board of Supervisors will conduct a public hearing on Wednesday, June 5, 2024, at 9:00 a.m., or as soon thereafter as the matter may be heard, to consider adoption of proposed fee modifications to the 2023 Master Fee Schedule for various County departments, based upon the cost of providing specific County services. This meeting will be held both in the Board of Supervisors Chambers, 501 Low Gap Road, Room 1070, Ukiah, California, and virtual attendance will be available via Zoom (pursuant to Government Code section 54953(e)(1)(A)).

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DARCIE ANTLE
CLERK OF THE BOARD

Ukiah Daily Journal

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MENDOCINO COUNTY EXECUTIVE OFFICE
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PROOF OF PUBLICATION (2015.5 C.C.P.)

STATE OF CALIFORNIA COUNTY OF MENDOCINO

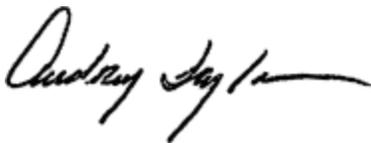
FILE NO. 2024-25

I am a citizen of the United States and a resident of the County aforesaid; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer of the Ukiah Daily Journal, a newspaper of general circulation, printed and published daily in the City of Ukiah, County of Mendocino and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of Mendocino, State of California, under the date of September 22, 1952, Case Number 9267; that the notice, of which the annexed is a printed copy (set in type not smaller than non-pareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to wit:

05/19/2024

I certify (or declare) under the penalty of perjury that the foregoing is true and correct.

Dated at Ukiah, California,
May 28th, 2024



Audrey Taylor, LEGAL CLERK

Legal No. **0006828914**

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Proposed Budget for the County of Mendocino (including all funds and Special Districts governed by the Board of Supervisors) for Fiscal Year 2024-25 has been prepared and is available for distribution to members of the general public by application to the Mendocino County Auditor, or by viewing the County's website at www.mendocinocounty.gov/budget on or before May 25, 2024.

NOTICE IS FURTHER GIVEN that prior to making a final determination thereon, the Mendocino County Board of Supervisors will conduct a Public Hearing for the Adopted Budget of Mendocino County for Fiscal Year 2024-25. Said Public Hearing will commence on Tuesday, June 4, 2024, at 9:00 a.m., or as soon thereafter as the matter may be heard, in the Board of Supervisors Chambers at 501 Low Gap Road, Room 1070, Ukiah, CA. The hearing may be continued from day to day, commencing at 9:00 a.m., until concluded but not to exceed a total of ten calendar days.

Meetings are live streamed and available for viewing online on the Mendocino County YouTube page, at <https://www.youtube.com/MendocinoCountyVideo> or by toll-free, telephonic live stream at 888-544-8306

The public may participate digitally in meetings in lieu of personal attendance. Comment may be made in any of the following ways: via written comment to bos@mendocinocounty.gov, through our online eComment platform at <https://mendocino.legistar.com/Calendar.aspx>, through voicemail messaging by calling 707-234-6333, or by telephone via telecomment. Information regarding telecomment participation can be found at: <https://www.mendocinocounty.gov/government/board-of-supervisors/agendas-and-minutes>

Questions regarding the Public Hearing may be directed to the Executive Office staff at 707-463-4441.

s/DARCIE ANTLE
Clerk of the Board

5/19/2024

FY 2024-25 June 4th CEO Proposed Budget



Chief Executive Officer Darcie Antle



County Mission

County's mission is to...

Deliver services that meet: public safety, health, social, cultural, education, transportation, economic, and environmental needs of our communities.



Department Presentations

Probation

Planning and Building Services

Office of Emergency Services

Grants Division



General Fund – Net County Cost

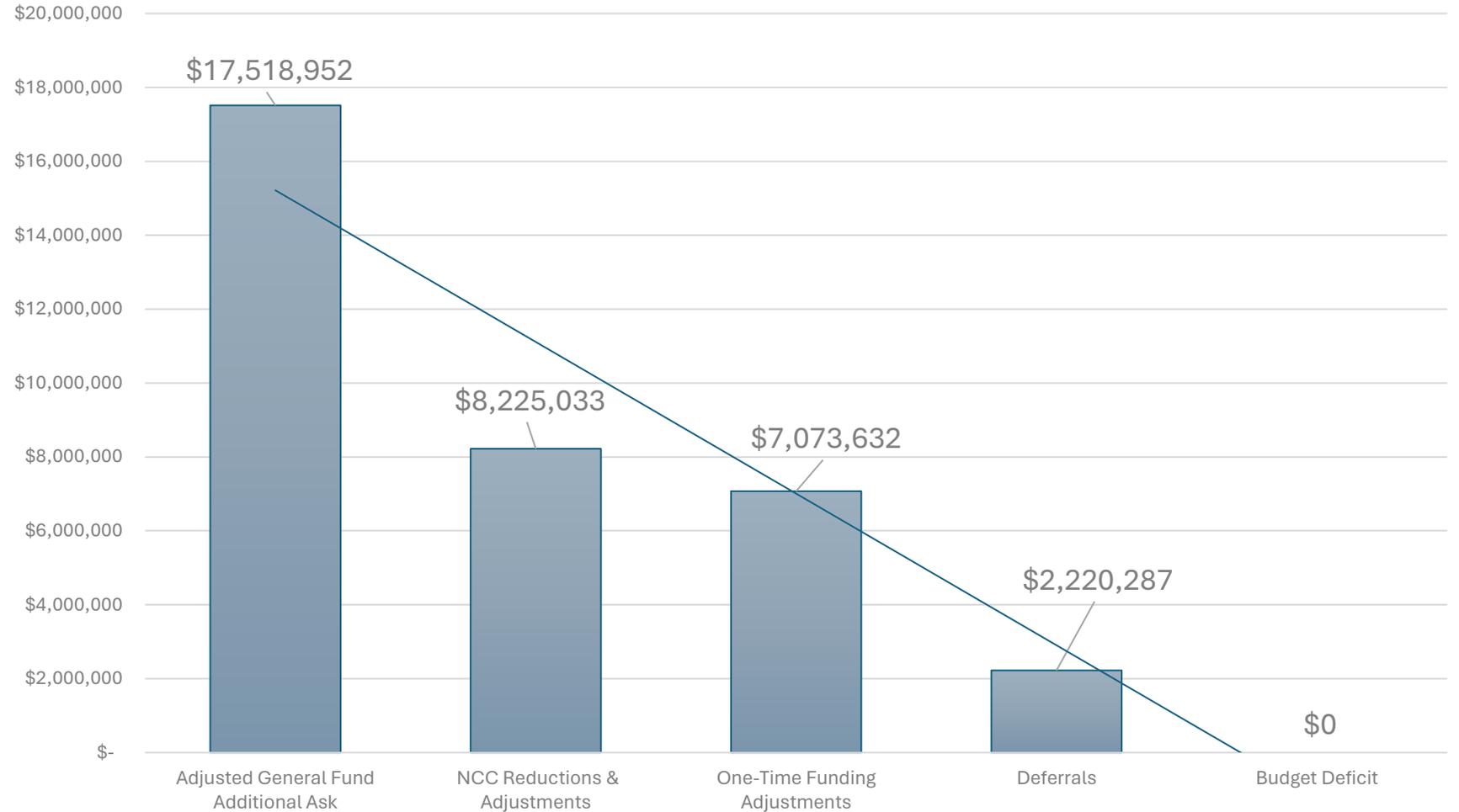
- **\$86.4m:** Current General Fund Net County Cost (NCC)
 - Includes \$10,445,321 from adjustments and deferrals to prior NCC
- **\$79.37m:** Non-Departmental (ND) revenue
 - Excludes One-time funds
 - Includes Operating Transfers Out (e.g., Measure P, Debt Service, Roads)
- **\$7.07m:** One-time funding proposed to balance NCC



General Fund – Budget Deficit 2024-25

One-Time Funds

- Retirement Reserve: \$3,298,283
- Contract Adjustments: \$300,000
- PG&E Settlement: \$1,200,000
- Mental Health Audit Reserve: \$1,000,000
- ARPA: \$1,275,349
- Total** **\$7,073,632**





General Fund – Budget Deficit 2024-25

NCC Reductions and Adjustments

- Additional Requests-Submitted \$1,065,701
- Unfunded Vacancies \$2,425,653
- Encumbered Funds \$633,000
- Department Adjustment \$(323,654)
- 2000 Series Reductions \$906,758
- Additional Requests \$(3,472)
- Health Adjustment \$731,015
- DSS Adjustment \$2,450,233
- Designated Reserve Offset \$399,805
- Water – ND Adjustment \$(60,005)
- **Total: \$8,225,034**

Deferrals

- Information Technology Service Fund \$1,194,907
- Capital Improvement \$257,941
- Disaster Recovery \$400,000
- Microwave Cost Recovery Model \$367,439
- **Total \$2,220,287**

Combined Total: \$10,445,321



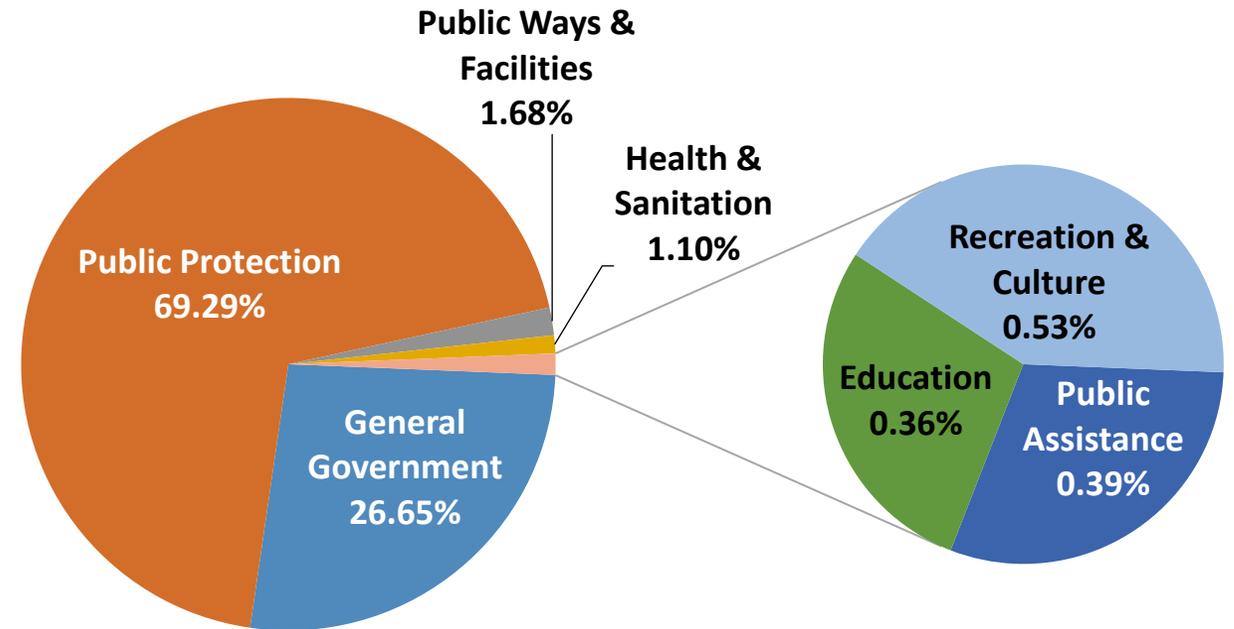
CEO Proposed Budget – General Fund

24-25 General Fund CEO Proposed

**Excludes ND (Budget Unit 1000)*

- Ratios represent General Fund only

- General Government: \$23,026,500
- Public Protection: \$59,865,389
- Public Ways: \$1,450,121
- Health & Sanitation: \$950,357
- Public Assistance: \$336,282
- Education: \$314,957
- Recreation & Culture: \$460,000
- **Total: \$86,403,607**

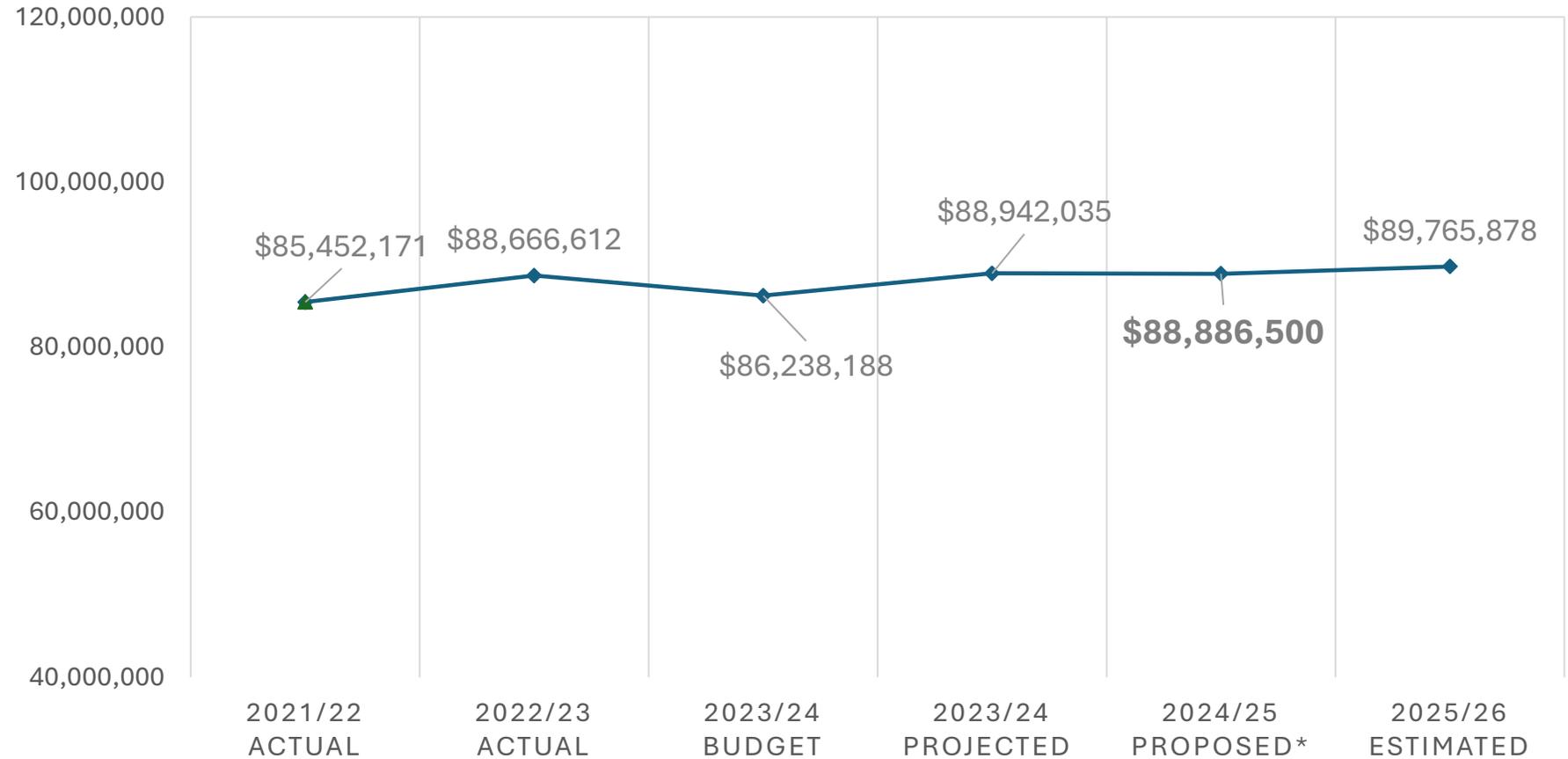


*Functional Areas are defined on slide 10 of this presentation



Revenue Projections – FY 2024-25

NON-DEPARTMENTAL REVENUE PROJECTION NO OPERATING TRANSFER IN/OUT - EXCLUDES MEASURE P

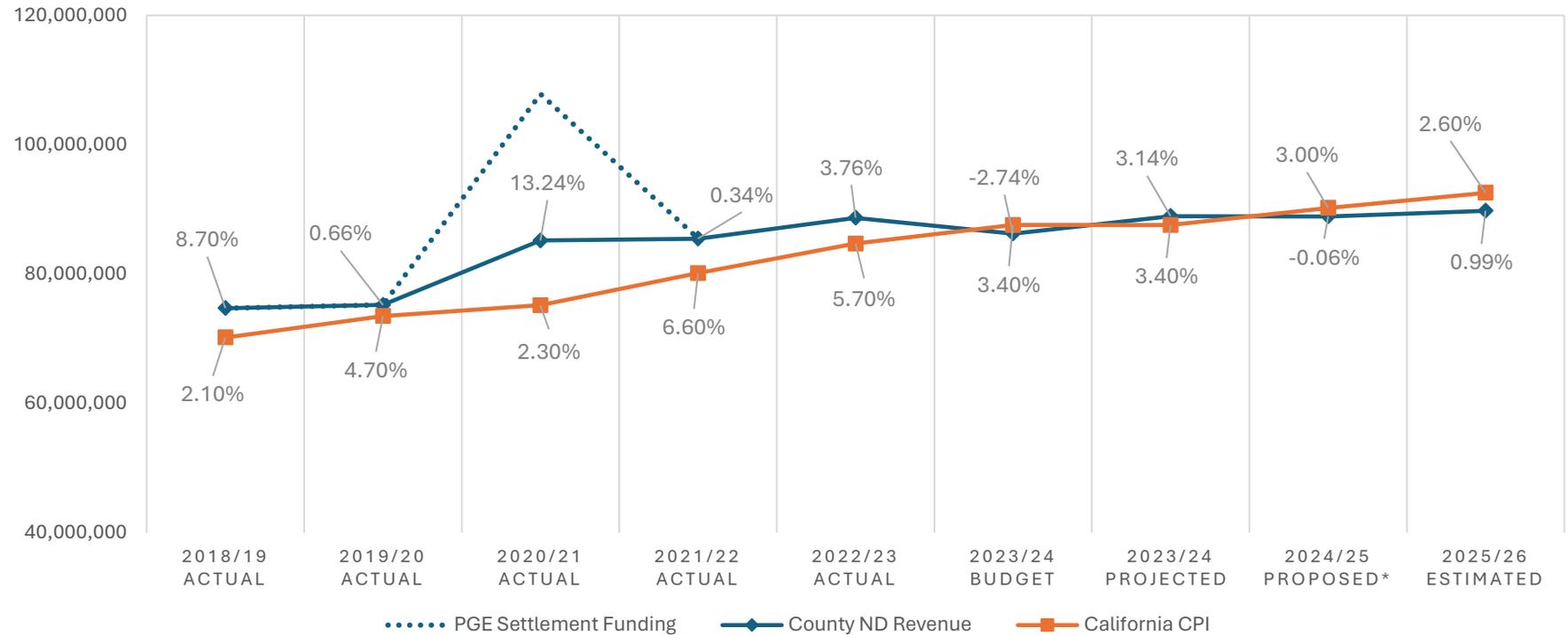


- FY 2024-25 Projected Revenue \$88,886,500
- \$79.37m on slide 4 reflects adjusted revenue after operating transfers out (OTO)
- FY 2024-25 Projected Revenue \$55,525 lower than FY 2023-24 Projections
- FY 2025-26 Estimate based on average year-to-year increases from FY 2021-22



Revenue Projections vs CPI

NON-DEPARTMENTAL REVENUE GROWTH NO OPERATING TRANSFER IN/OUT EXCLUDING MEASURE P VS CALIFORNIA CPI GROWTH*



*Based on California Fiscal Year Average CPI data from State of California Department of Finance [Inflation | Department of Finance \(ca.gov\)](https://www.sos.ca.gov/Inflation)

- 2017-18 Revenue used as Base (\$68,736,895)
- 13.24% in 2020-21 reflects increase in TOT, Sales, and Cannabis Taxes



Functional Areas Defined

General Government

- Assessor Clerk Recorder
- Auditor
- Board of Supervisors
- County Counsel
- Executive Office
- Human Resources
- Tax Collector

Public Protection

- Agriculture
- Animal Care and Control
- Cannabis
- Child Support
- District Attorney
- Planning and Building
- Probation
- Public/Alternate Defender
- Sheriff - Coroner

Public Way & Facilities

- Department of Transportation

Health & Sanitation

- Behavioral Health
- Public Health
- Solid Waste (DOT)

Public Assistance

- Social Services

Education

- Farm Advisor
- Library

Recreation & Culture

- Museum



Recommendations

- Approve the Fiscal Year 2024-25 Chief Executive Officer's Proposed Budget for the County of Mendocino;
- Approve the adjustments detailed in the CEO Recommended Budget Adjustments to Departments Submitted, as outlined in Attachment B-General Fund and Attachment C Non-General Fund;
- Approve the Fiscal Year 2024-25 Department Funding Requests (Attachment A) directing the Auditor-Controller to return to the Board of Supervisors on June 25, 2024, with a formal resolution adopting the Fiscal Year 2024-25 Mendocino County Budget based on the above direction;



Recommendations Continued

- Approve amendments to the Position Allocation Table as listed in Attachment D and Attachment E, directing Human Resources to return to the Board of Supervisors on June 25, 2024, with an updated Position Allocation Table;
- Approve the funded fixed assets/vehicles, structural improvements, and projects as listed in Attachment G;
- Approve Fiscal Year 2023-24 Carry Forward funding prioritized to reduce dependence of one-time funding for Fiscal Year 2024-25;



Recommendations Continued

- Approve creation of Designated Reserve for Capital Improvements for Facilities leased by non-County agencies;
- Approve use of \$3,298,283 in Designated Retirement Reserve for Fiscal Year 2024-25 Budget;
- Approve use of \$1,000,000 in Designated Mental Health Audit Reserve for Fiscal Year 2024-25 Budget;
- Accept the Fiscal Year 2024-25 Proposed Budget Report

FY 2024-25 June 4th CEO Proposed Budget



Questions

Discussion

PLANNING &
BUILDING
SERVICES

FY 24/25
BUDGET
PRESENTATION



FY 23/24

ACCOMPLISHMENTS



- Initiated work on improving operational efficiency and developing monthly metrics by Division
- Fully Implemented CalAPP SolarAPP+ Grant
- Adopted amendments to Class K building regulations
- County Local Coastal Program Update grant related work
- Continued work on Inland Zoning Code Update
- Continuous work on digitization of records
- Conducted enforcement pursuant to updated Board-adopted priorities.
- Renewed the Abandoned Vehicle Abatement Program

FY 24/25 GOALS & PRIORITIES

- Processing building permits and discretionary permits
- Conduct Code Enforcement consistent with adopted priorities
- Continue work on improvement and enhancement of processes and customer service
- Inland Zoning Code Update
- Local Coastal Program Update (continuous priority 2023 through 2026)
- Surface Mining and Reclamation Ordinance Update
- Inland Short Term Rental Ordinance
- Redwood Valley MAC – Community Action Plan/Design Guidelines
- Scanning project to reduce storage needs and improve availability of records



THANK YOU

GRANTS UNIT FY 23-24 ACTIVITY SUMMARY

\$ 64,111,941

in grant funds applied for & in progress

- Climate Resiliency
- Economic Development
- Hazard Mitigation Planning
- Community Wildfire Resilience

\$ 12,778,146

in awarded grant funds managed in collaboration with other departments

- Community Planning
- Essential County Infrastructure Projects
- Fuels Reduction & Community Preparedness
- Economic Development & Community Investment

6/4/2024

1

GRANT MANAGEMENT & TRAINING FY 23-24

Staff Training

The Grants Unit conducted the following seminars for staff.

- Fundamentals of Project Management
- The Foundations of Grant Management
- Unveiling the Amplifund Advantage
- Amplifund System Training

Amplifund Implementation

New grants management software for the County.

- Streamlines administrative tasks and adherence to regulatory guidelines.
- Two rounds of staff training have concluded. The Grants Unit and IT are available to provide support. Staff are encouraged to take advantage of available training videos and learning materials to facilitate self-directed learning in the system and ensure maximum utilization of its capabilities.

Training & Grants

- Hosted Emergency Operations Center (EOC) trainings
 - EOC Activation Exercise
 - Tsunami Communications Exercise
 - EOC Section Specific Trainings
- Grants Management
 - Emergency Management Performance Grant (EMPG)
 - Homeland Security Grant Program (HSGP)
 - CALFIRE Grants

Coordination & Outreach

- ❑ Hosted several Operational Area Coordination meetings.
- ❑ Hosted Prepare California listening sessions in various communities throughout the county.
- ❑ Attended numerous community meetings such as Volunteer Organizations Active in Disasters (VOAD) and Fire Safe Council meetings.
- ❑ Participated in community outreach events.



Mendocino County Board of Supervisors Agenda Summary

Item #: 3b)

To: BOARD OF SUPERVISORS

From: County Counsel

Meeting Date: June 5, 2024

Department Contact: James Ross

Phone: 707-234-6885

Item Type: Regular Agenda

Time Allocated for Item: 15 Minutes

Agenda Title:

Discussion and Possible Action Including Appointment of an Ad Hoc Committee Regarding the Response to the 2023-2024 Grand Jury Report
(Sponsor: County Counsel)

Recommended Action/Motion:

Appoint an Ad Hoc Committee regarding the response to the 2023-2024 Grand Jury report.

Previous Board/Board Committee Actions:

The Board has not taken any action on this year's request for response from the Grand Jury.

Summary of Request:

The Mendocino County Grand Jury issues various reports each year. The Grand Jury is permitted to request the Board of Supervisors to respond to some or all of their Findings and Recommendations in each report. State law requires the Board of Supervisors to respond to the Grand Jury's Findings and Recommendations no later than 90 days after issuance of the report. The Board is being requested to review/comment and possibly appoint an Ad Hoc Committee to communicate with County Counsel with its response.

Alternative Action/Motion:

Provide alternate direction to staff or Chair.

Strategic Plan Priority Designation: An Effective County Government

Supervisory District: All

Vote Requirement: Majority

Supplemental Information Available Online At: N/A

Fiscal Details:

source of funding: N/A

current f/y cost: N/A

Item #: 3b)

budget clarification: N/A

annual recurring cost: N/A

budgeted in current f/y (if no, please describe): N/A

revenue agreement: N/A

AGREEMENT/RESOLUTION/ORDINANCE APPROVED BY COUNTY COUNSEL: N/A

CEO Liaison: Executive Office

CEO Review: Yes

CEO Comments:

FOR COB USE ONLY

Executed By: Atlas Pearson, Senior Deputy Clerk

Final Status: **Approved**

Date: June 5, 2024



MENDOCINO COUNTY FAMILY AND CHILDREN'S SERVICES
"The Broken Process at Family and Children's Services"

"The mission of the California Department of Social Services is to serve, aid, and protect needy and vulnerable children..." *California Department of Social Services Mission Statement.*

SUMMARY

Mendocino County's Family and Children Services (FCS) Unit under the Social Services Department (DSS) has struggled for years to provide required services to our children; there are several reasons FCS is challenged. The Mendocino County Civil Grand Jury (Grand Jury) investigated Family and Children's Services because of a complaint regarding reports filed late to the Superior Court and short-staffing due, in part, to unfilled positions and a four-day workweek which leaves the FCS offices closed to the public on Fridays.

When the Grand Jury began to investigate, it was discovered there had been several investigative reports produced by past grand juries regarding issues in FCS. This is of concern to our community and to the disenfranchised fostered children in Mendocino County. The lack of adequate staffing, staffing turnover and high caseloads for social workers complicates the timely filing of court reports.

Social workers are required to produce reports from the time the child/children are removed from their home until the resolution or permanent placement has been achieved. When vulnerable families are separated an anxiety-fueled frustration is created, and the longer the separation, the more toxic the stress. Everyone in the family is affected, not just the child/children. Late reports contribute to longer separation.

The Grand Jury found that not only was there no easy fix but there was more than one problem to solve. However, one of our findings produced a shining star: there are talented, dedicated people who work at FCS and who attempt to provide quality services to the children and families of Mendocino County.

A cross-section of issues must be addressed to help ensure Mendocino County children and youth in foster care find safety, stability and success. Together, the Federal, State and County governments, advocates, children in foster care, the educational system and other stakeholders must work to establish effective policies and programs.

Late report filing, short-staffing, added responsibilities, a short workweek and other roadblocks cause cases to be delayed. Getting families through the court process, into counseling and into family reunification or placement as soon as possible is crucial in order to minimize the trauma to children in foster care.

BACKGROUND

The Grand Jury received a complaint targeting FCS' late filings of mandated court reports, lack of accountability and problems because of the four-day workweek. During this investigation, it was noted that since 1999 there have been six Grand Jury reports about children's services.

FCS provides services including emergency response, family maintenance, family reunification, permanent placement, an Independent Living Skills Program and a Wraparound Services Program. They provide services for children and youth from birth to the age of 22. FCS is responsible for developing and overseeing an array of programs and services for high-risk children and families, as mandated by the California Department of Social Services.

When children are removed from their homes due to abuse and/or neglect, legal intervention is required. There is a deadline for the completion of the required first report regarding the removal of the child, "...within 30 days of the initial removal of the child or the in-person investigation, or by the date of the dispositional hearing whichever comes first." This starts the mandated court reporting cycle. *California Dept. of Social Services – CWS 31-210*

All court hearings involve the county child welfare agency, the child, the parents, the child's Tribe(s) in the case of Native American children and, in some cases, the Court Appointed Special Advocate (CASA). Attorneys represent most of the parties during these hearings. For cases in which the child is removed from the home, throughout the court proceedings and by the final placement hearing, a decision is made about reunification or permanent placement, and if reunification is not achieved, there is a decision about adoption, long-term foster care or guardianship.

METHODOLOGY

When the Grand Jury receives a complaint, it is presented in a Plenary session where it is confidentially discussed, after which a vote is taken to reject, investigate or table the complaint. If rejected, no other action is taken. If tabled, the complaint may be considered in the following year with a new Grand Jury. If the vote is to investigate, a committee is chosen to begin the research and investigation. Interviews are conducted with complainants and other stakeholders.

The Grand Jury began an investigation by interviewing staff of FCS, county employees of other departments, community services agencies and others who regularly interact with FCS. The Grand Jury uncovered more details from policies and procedures of the California Welfare Services (CWS), California Department of Social Services (CDSS) the California Welfare and Institutions Code (WIC), the Federal Indian Child Welfare Act (FICWA) and numerous articles, reports, studies and papers related to childhood trauma. Other documents about staffing and court filings were provided by FCS. Additionally, information from surveys and studies done by the California Child Welfare Indicators Project (CCWIP) were also perused and ingested in order to write this report.

DEFINITIONS: Before proceeding to a discussion of conditions and procedures within FCS it is important to define some terms.

Adverse Childhood Experiences and Toxic Stress: Adverse Childhood Experiences (ACEs) is defined as a traumatic event, child abuse and/or household dysfunction, a child experiences before the age of 18. Adults with a history of traumatic experiences are more likely to have risky behavior, lack of stability, serious health problems and/or serious mental illnesses, all of which can result in toxic stress. Toxic stress increases chances of children having mental health, physical health and substance abuse problems later in life. *cdc.gov/violenceprevention*

Moral Injuries: Moral injury happens when someone feels they have violated their own conscience or moral compass when they take part in, witness or fail to prevent an act that disobeys their own moral values or personal principles. Moral injuries occur when caseloads are too high, when finances rule the standard of care, when there are no resources for client referrals and when bureaucratic regulations and policies become barriers to services.

Welfare and Institutions Code § 300(a) (WIC): “A child who comes within any of the following descriptions is within the jurisdiction of the juvenile court which may adjudge that person to be a dependent child of the court:

“a) The child has suffered, or there is substantial risk that the child will suffer, serious physical harm inflicted non-accidentally upon the child by the child’s parents or guardian.

For purposes of this subdivision, a court may find there is substantial risk of serious future injury based on the manner in which a less serious injury was inflicted, a history of repeated inflictions of injuries on the child or the child’s siblings, or a combination of these and other actions of the parent or guardian that indicate the child is at risk of serious physical harm. For purposes of this subdivision, ‘serious physical harm’ does not include reasonable and age-appropriate spanking to the buttocks if there is no evidence of serious physical injury.” (See **Exhibit 1**)

Indian Child Welfare Act (ICWA): As excerpted from the U.S. Department of the Interior, Bureau of Indian Affairs: The purpose of ICWA is “...to protect the best interest of Indian children and to promote the stability and security of Indian Tribes and families by the establishment of minimum Federal standards for the removal of Indian children and placement of such children in homes which reflect the unique values of Indian culture...”.

ICWA provides guidance to States regarding the handling of child abuse and neglect and adoption cases involving Native children and sets minimum standards for the handling of these cases. *bia.gov/bia/ois/dhs/icwa* and *uscode.house.gov/view.xhtml?path=/prelim@title25/chapter21*

Waivers: On March 6, 2020, the California Governor signed a proclamation that allows county social service departments to hire staff who do not possess the requisite education to be hired in social worker positions. The State encourages staff to obtain a Bachelor of Social Work (BSW) and/or Master of Social Work (MSW). (See **Exhibit 4, Exhibit 5**)

California staffing regulations state at least 50% of the professional staff providing emergency response services, and at least 50% of the professional staff providing maintenance services, shall possess an MSW in social work or its equivalent in education and/or experience, as certified by the State Personnel Board or a County civil service board. 100% of supervisors of staff providing emergency response and family maintenance services shall possess an MSW or its equivalent in

education and/or experience, as certified by the State Personnel Board or a county civil service board. *CA DSS § 31-070*

Stakeholders: There are many entities outside Family and Children's Services involved in the court process, all of them with the best interests of the child at heart. These include but are not limited to:

- The Juvenile Court,
- attorneys from County Counsel who represent FCS in court,
- private attorneys who represent the children and families,
- all the Tribes in Mendocino County,
- parents and/or guardians,
- Court Appointed Special Advocates (CASA).

DISCUSSION

The State of California contracts with the 58 counties in California to provide family and children's services through the Department of Social Services (DSS). This allows each county to develop and implement its own child protective services based on the county's own culture and needs within the framework of the State and Federal regulations.

Everyone in FCS interviewed by the Grand Jury demonstrated a genuine passion for improving the lives of children. They all confirmed some challenges need to be addressed in the FCS units serving children at risk. The Grand Jury would like to acknowledge the hard work and dedication that brought about changes and improvements such as the use of waivers and the new DSS Unity Team in Social Services. A staff member in Social Services explained the Unity Team is solely an internal entity at this time, with team members sharing through an internal Facebook group. Their intention is to announce improvements publicly at a later date. The Grand Jury believes this is a good effort toward addressing current challenges.

Existing law provides for the placement of foster youth in various placement settings and governs the provision of child welfare services. These include protecting and promoting the welfare of all children, preventing the unnecessary separation of children from their families, and restoring to their families the children who have been removed. *45CFR 1356.21*

An ACEs score for adults, used to determine the fitness of the child's home situation and the level of the child's vulnerability to and level of stress, is evaluated by using a survey tool with 8-10 questions. People with a score of 4 or more are:

- 4 times more likely to become an alcoholic,
- 3 times more likely to suffer from chronic depression,
- 2 times more likely to have serious financial problems, and
- 2 times more likely to have heart disease.

Mendocino County's ACE score is in the top three counties in California. (See Exhibit 2)
California Department of Public Health, Center for Healthy Communities.
CDC.gov/violenceprevention

Toxic stress is experienced when some form of trauma as described by the WIC § 300 code has been introduced into a life. Children and families entering the court system and trying to wend their way through the maze of lawyers, social workers, judges, etc., are experiencing toxic stress

on top of the ACEs that have been complicating their existence. Some of the consequences of these experiences are:

- The children are more likely to fall behind in school.
- The children are more likely to be homeless as adults.
- The children are more likely to be incarcerated as adults.
- The children are more likely to need substance abuse services as adults.
- The children are more likely to suffer from mental illness.

A quick and speedy resolution of the court process can reduce their stress and make their lives more manageable.

As of January 2024 there were 205 children in foster care in Mendocino County which is home to 11 Federally recognized Native American Tribes. According to the most recent U.S. Census, 6.6% of the Mendocino County population reports being “American Indian and Alaska Native alone.” By contrast, 24% of children in foster care in Mendocino County are Native children. The question arises: is Mendocino County FCS providing services in “...the best interest of Indian Children...” when there are so many Native American children in foster care? The unfilled positions, a four-day workweek, heavy caseloads and over worked FCS employees are barriers in providing “...minimum Federal standards for the removal of Indian children ...” as written in ICWA. (See **Exhibit 3**)

Congress passed ICWA in 1978 in response to two factors: the steady and often unwarranted removal of Native youth from their families and tribes, and studies showing that such removal leaves the children with identity issues: growing up not knowing who they are, who they’re connected to and where they belong.

The California Indian Child Welfare Act (Cal-ICWA) works with the Federal ICWA plan to better serve California Native tribes.

cdss.ca.gov/Portals/9/Additional-Resources/ICWA/ICWA%20Desk%20Reference_whb_9-30-20.pdf?ver=2020-10-01-113414-850

Despite their small population size, in Mendocino County 19% of FCS court cases, as of January 2024, involve Native children. Communication between tribal contacts and schools and social workers continues to be a problematic issue. Not all involved in ICWA are supportive of the established Round Tables, therefore a more active role in them would go a long way to improve care for Indian children. According to the California Child Welfare Indicators Project (CCWIP), a collaborative venture between the University of California at Berkeley and the California Department of Social Services, by a significant degree, ICWA cases have the largest percentage of court cases in California with late filings. *California Child Welfare Indicators Project – Berkeley, October 2023* (See **Exhibit 3**)

Because of short-staffing and lack of the requisite number of certified staff, Mendocino County has a current waiver from the State of California, allowing current workers to provide services above their educational levels. This waiver system is designed to include staff who usually start at an entry-level position and then progress with acquired knowledge and experience to higher positions. Mendocino County positions have lower salaries than competing counties, which stymies recruitment efforts. (*CDSS letters of March 30, 2023 and April 24, 2023*) (See **Exhibit 4, Exhibit 5**)

When a child within the jurisdiction of the Mendocino County juvenile court is placed outside Mendocino County, FCS is still responsible for supervision and services or arranging for supervision and services in the receiving county, which is referred to as “courtesy supervision.” Generally, most counties will provide courtesy supervision (making the monthly contacts) for non-contiguous counties or counties outside their region on a case-by-case basis, but each county determines their own requirements for providing courtesy supervision for another county
CA DSS Division 31-505, 31-320

Social workers who are absent for travel out-of-county and out-of-state decrease the work pool. For example, if a social worker travels to do a monthly visit, which may take up to two full days, that worker’s duties will not be covered by another worker. Upon returning to Mendocino County, the social worker is expected to return phone calls, meet court report deadlines and continue to perform all duties of their position. This necessary catch-up work contributes to late reports and missed deadlines.

When WIC § 300 applies to a case mandating the removal of a child from their home, the case cannot proceed until the court reports are written and presented. This presentation is considered “timely filing”, and the case may go forward as all involved work to place the child/children into a safe and nurturing home. If the reports are late or require continuation, the child/children are in “limbo,” not knowing what is going to happen to them while they wait for a decision on where they will live.

The right to due process may be violated when FCS requests continuances because reports are not ready, which take as long as 120 days. Living in a temporary home for extended periods of time, with no clear resolution, is a recipe for toxic stress and frustration. The court has the right to impose consequences for late filing or failing to comply with mandated deadlines, and FCS has the option to provide incentives for meeting deadlines; at this time, however, neither consequences nor incentives are practiced.

In a plan to specifically address problems and issues within the FCS unit, the management of FCS developed and implemented a System Improvement Plan (SIP). While the current SIP has been out of date since 2021, an updated version is apparently in the approval process. The SIP was born in 2001 through California AB 636, the Child Welfare Improvement System and Accountability Act. It was designed to improve outcomes for children services in California and includes county self-assessment and peer review, leading to a five-year improvement plan.

“Quality Assurance (QA) is a widely accepted management function intended to ensure the services provided to consumers meet agreed-upon standards. Standards come from professional organizations, evidence-based practices and public policies that specify outcomes for consumers. The QA systems consist of measurement, comparison of findings to standards and feedback to practitioners and managers. There is emerging, but limited, research that indicates QA can be an effective strategy for improving outcomes for consumers.” *Encyclopedia of Social Work, April 20, 2022, Rutgers University.*

QA needs to be done on a monthly basis by reviewing case files, agency performance on state outcomes, staff selections and complaints.

While Mendocino County does not have a QA department in FCS, there are counties in California that have incorporated QA with Child Welfare Services and SIP to provide quality services and correct systems that can lead to problems. If Mendocino County implemented a QA program at FCS it would lead to improved outcomes.

THE STAFFING CRISIS

The Grand Jury's investigation indicated workload management in Mendocino County FCS is neither simply defined nor simply addressed. The measurement of the tasks required to meet minimal standards of practice is only one part of a larger puzzle. Staff turnover, absences and vacancies are compounding factors that contribute to the problem. Improvement in morale is needed. Even if all the pieces of the workload management puzzle can be put in place, the attempts of managers and leaders to mobilize resources and act on key strategies often fall short.

FCS is not prevented by policy or regulation from using a wide variety of proactive, in-house recruiting techniques. Presently, there are attractive charts and career ladders posted on the DSS Facebook page, encouraging applications. The County continues to request waivers from the State of California to fill Social Worker positions due to insufficient numbers of qualified candidates. These requests for waivers are also referenced in prior Civil Grand Jury reports.

The Grand Jury interviewed several FCS supervisors about their budgets. From these sources, the Grand Jury learned that for fiscal year 2023-24, as updated December 5, 2023, the total adopted budget for all Mendocino County government was \$416 million. FCS was allocated \$21,751,776 million, Extended Foster Care \$1,530,900, Aid to Adoption services \$7,788,420, and Foster Care \$12,432,456. This is a combined FCS budget of over \$96.4 million, or 23.2% of the total County budget. It was difficult for the Grand Jury to find specific line items in the published budget since there is a lack of transparency in the structure of the published document. Based on funding from the State of California and Mendocino County to FCS, from these numbers the Grand Jury believes the County could increase staff positions and/or salaries in FCS, thus boosting morale and better serving families and children at risk. *Mendocino County Resolution 23-108 (See Exhibit 6)*

In conducting interviews, several themes emerged; they are difficult to quantify but were repeated often enough that they cannot be ignored.

FCS staff who were interviewed explained it can take up to six months from the time the Human Resources Department receives an application for a social worker position, to the time that the County Department of Social Services hires the social worker. This time lapse has been cited by those interviewed as a factor in losing interested and qualified candidates for social worker positions. The County maintains no pool of qualified candidates from which FCS can draw.

FCS has a 29.3% employee vacancy rate, and at the beginning of the year 2024, the FCS website was advertising several open positions in the Social Worker classifications I, II, III and IV. At the time of this report, of the 150 full-time and 3 part-time positions allocated, there are 45 vacant positions. Because of reduced staffing and a four-day workweek the caseload for individual workers is increased. In a nationwide study November 30, 2023, the Mayo Clinic cites excessive overtime as a classic recipe for burnout. Social Workers at FCS work extra hours in order to keep up with deadlines. For example, the overtime information for the week ending February 3, 2023

shows a staff of 58 worked 507 hours of overtime. Burnout is: “A state of physical or emotional exhaustion that also involves a sense of reduced accomplishment and loss of personal identity.” This was also referenced in the 2014-15 Civil Grand Jury Report. mayoclinic.org/healthy-lifestyle/adult-health/in-depth/burnout/art-20046642. F10

Grand Jury interviews with FCS employees found that employees report a toxic work environment because of overwork caused by understaffing. This, in turn, causes difficulties in recruitment and retention and unfilled positions stress existing employees as they work to fulfill needs. For example, the department doesn’t have a Vocational Assistant—an individual who drives children to court-ordered visits or to and from school—so existing employees must step in to do it. There are three allocated Vocational Assistant positions, but they are unfilled. Staff noted, “When we don’t have staff to do that, we pull our Social Worker Assistants or even our Social Workers to provide transportation...who would otherwise be doing higher level work such as doing supervised visits or other supportive services,” including reports.

The culture at FCS was described by interviewed employees as “toxic,” with leadership that isn’t in touch with the work of those they are leading. Stress-related absenteeism, high employee turnover and medical leave are common, and multiple people describe FCS leadership as taking a “defensive posture” when faced with questions and criticism. The FCS approach to hiring social workers was described as “churn them out and burn them out.” Staffing needs are addressed by allowing and encouraging overtime for current workers rather than hiring additional staff. In many cases, hiring for job positions is on hold.

The Grand Jury recently became aware of the new Unity Team, formed in January 2024. This team is comprised of administrative and clerical representatives throughout DSS and has a mission to identify ways to increase efficiencies, explore training opportunities and build a stronger administrative team.

OMBUDS PROGRAM

Wikipedia defines an ombudsman, ombudswoman, ombudsperson or public advocate as a government employee who investigates and tries to resolve complaints, usually through recommendations or mediation. They are usually appointed by government.

Mendocino County’s Ombudsman provides only Aging and Adult Services, with no services for children. However, California DSS has an Ombudsperson for Family and Children’s Services that can provide independent investigation and advocacy. This fact is not generally shared with complainants and therefore remains an unused resource. fosteryoouthhelp.ca.gov

The Grand Jury Report of 2022-23, in addressing workplace culture, recommended studying the feasibility of an Ombuds program that would “include training of all management staff on the process of appropriate handling of reported issues, underlining program principles of impartiality, confidentiality, independence, and informality to build trust that those raising concerns are legally protected.” The office would track issues and complaints from the public, documenting and reporting actions taken to remedy problems. It would provide staff training and improve communication, awareness and leadership in all departments. The recommendation was to implement that program by March 2024, and the Board of Supervisors responded with agreement for study and implementation within the timeframe requested. To date and to our knowledge, this

program, or any part of it, has not been implemented as recommended. *Mendocino County Civil Grand Jury Report 2022-23*

CONCLUSION

Family and Children's Services is essential for children in need of protection. The people who work in FCS demonstrate knowledge of their jobs and passion for their mission; they know the health and welfare of our children is important now and in the future.

FCS is a "living tool" in a constant state of improvement to accommodate mandated statutory and regulatory changes, program and service practices. For example, in 1983, California SB 370 authorized a state-wide computer system called CWS/CMS, the California version of the Federal Statewide Automated Child Welfare Information System (SACWIS), to help social workers in recording and updating assessments, create and maintain case plans and manage the placement of children. In our investigation, the Grand Jury discovered the computer system was under-utilized in Mendocino County. *California SB 370 (Chapter 1294, Statutes of 1989)*

There are many internal efficiencies FCS can implement to improve current issues and situations if the agency can accept constructive criticism from and collaborate with primary stakeholders. Proper staffing is the single most critical item needed to create better outcomes.

FCS is attempting to do the entire job with just two-thirds of the workforce allocated, within a four-day workweek. A short, four-day workweek presents additional problems to the already stressed social workers who, because of short-staffing, are unable to complete mandated reports as required. As the FCS office is closed to the public and unresponsive on Friday to anything other than a true emergency, any situation needing attention and arising late Thursday or Friday is deferred until Monday. Delays are both possible and probable in that time, putting more children and families at risk.

The Grand Jury calculates that if one workday is removed from each week, in one month one week will have been lost. In light of the staff's present critical need for time, removing a week from the day-to-day operations of a department already short-staffed denies face-to-face public access to FCS services.

Grand Jury recommendations are realistic and achievable. They will result in better outcomes now and in the future. Past Grand Juries have addressed these issues; it appears to be time to act. The Grand Jury urges Family and Children's Services leadership and the Mendocino County Board of Supervisors to adopt the recommendations and thanks all involved for their cooperation in this investigation.

FINDINGS

The Mendocino County Civil Grand Jury finds that:

F1. No matter what efficiencies are put in place, the most effective measure by far is addressing low staffing issues. Low staffing leads to late reports, late filings, and extended time in the system that indisputably causes trauma and harms children.

F2. FCS employees demonstrate a genuine passion for the work of improving the lives of children. Short-staffing, missed deadlines and excessive overtime means they are unable to provide the quality of services desired. Consequently, staff suffers from moral injuries and burnout.

F3. 24% of children in foster care in Mendocino County are Native children. Since communication and attention to Native children and tribal issues is crucial, increasing attendance and participation in the established Round Tables could be productive.

F4. Out-of-county placement of dependent children negatively impacts the availability of social workers to perform work for children placed in-County because of the additional travel time needed to complete mandated visits.

F5. When a social worker is absent or the position is unfilled, there is no regular provision to fill the open position. This consistently contributes to a backlog of court reports to be filed with the court.

F6. Usually there are no consequences for or incentives to prevent FCS from filing late court reports.

F7. FCS regularly fails to meet the legally mandated timelines for the filing of court reports. This results in some court proceedings having to be continued, to the detriment of children, families, and the court.

F8. When FCS fails to meet legally mandated timelines for the filing of court reports they are not providing the children and families with due process, possibly creating a civil rights violation liability for Mendocino County.

F9. The System Improvement Plan has been out of date since 2021, contributing to a lack of accountability.

F10. Mendocino County does not have a QA department in FCS to provide quality services and correct systems that can lead to problems.

F11. Reducing overtime requires filling open staff positions and increasing salaries to boost morale and reduce burnout.

F12. It is difficult to decipher the FCS budget. Lack of specific line items causes lack of transparency and understanding of how the money is used.

F13. Based on funding from the State of California and Mendocino County to FCS, it appears that the County could increase staff positions and/or salaries in FCS, thus boosting morale and reducing burnout.

F14. Mendocino County Human Resources continues to struggle with recruiting new workers for FCS.

F15. Applications for new county employees within FCS can take up to six months to process, resulting in some interested and capable workers choosing to abandon the process and seek employment elsewhere. Advertised positions consistently have a short deadline for application.

F16. Contributing to short-staffing, there is lack of a pool of applicants who have expressed interest in positions.

F17. Understaffing at FCS leads to high caseloads and low worker morale, frequently contributing to high worker turnover and a lack of experienced workers.

F18. The current four-day workweek and Friday office closure within Mendocino County FCS are detrimental to public access to services.

F19. Social Worker Assistants regularly do field work rather than the Social Worker, who uses that time to complete mandated reports.

F20. Vocational Assistant positions could be used for transportation duty, but positions are unfilled.

F21. Currently, Mendocino County’s Office of the Ombudsman does not offer services to provide immediate advocacy for children prior to approaching FCS but offers only Aging and Adult Services.

F22. There is an underutilized state-wide computer system, CWS/CMS, developed to help social workers.

RECOMMENDATIONS

The Mendocino County Civil Grand Jury expects the following recommendations be completed by the dates indicated.

Therefore, the Civil Grand Jury recommends:

R1. FCS work with Human Resources to address and increase staffing. *(To be completed by October 2024)* **F1**

R2. FCS management provide increased and ongoing therapy for staff desiring it. *(To be completed by October 2024)* **F2**

R3. Since 24% of children in foster care are Native American, further attention be given by FCS to improve relations and communication with ICWA representatives. Involvement in established Round Tables needs to increase in order to assure adequate attention to Native children. *(To be completed by October 2024)* **F3**

R4. Rather than sending Mendocino County social workers to make routine monthly visits to foster children in other states and counties, Mendocino County should explore arrangements for visits by

the Social Services agencies where Mendocino County foster children are placed. *(To be completed by October 2024)* **F4**

R5. FCS management find ways to provide coverage for absent Social Workers to alleviate heavy caseloads for other staff members. *(To be completed by October 2024)* **F5**

R6. FCS management develop incentives for staff members' timely reports. *(To be completed by October 2024)* **F6**

R7. FCS management and social workers develop a strategic plan that will eliminate late court reports. *(To be completed by October 2024)* **F7, F8**

R8. FCS expand their attractive and informative Face Book advertising to other websites, including Mendocino County's, for all job openings. *(To be completed by October 2024)* **F14**

R9. FCS management be required to encourage immediate approval of a new SIP plan that addresses FCS staffing issues. *(To be completed by October 2024)* **F9**

R10. Mendocino County implement a QA department in FCS. *(To be completed by May 2025)* **F10**

R11. FCS immediately fill vacant staff positions. *(To be completed by October 2024)* **F11**

R12. Prior to the beginning of Fiscal Year 2025-26, the County budget provide more transparency concerning decoding and identifying line items and specifics of distribution and allocation of funds for FCS. *(To be completed by January 2025)* **F12**

R13. Mendocino County use monies in the FCS budget for staffing, reducing overtime and salary adjustments. *(To be completed by January 2025)* **F13**

R14. FCS work with County Human Resources to streamline the hiring process so it takes no more than two months between a candidate's application and a decision by the County. *(To be completed by October 2024)* **F15, F16**

R15. Advertised positions should not have an application deadline. *(To be completed by October 2024)* **F15**

R16. There be a permanent open application process to create a pool of qualified people for all FCS Vocational Assistants, Social Services Assistants, Social Worker, and Social Worker Supervisor positions *(To be completed by October 2024)* **F14, F15, F16**

R17. FCS address understaffing which leads to high caseloads and low worker morale, frequently contributing to high worker turnover, a toxic culture and lack of experienced workers. *(To be completed by October 2024)* **F15, F16, F17**

R18. Mendocino County and FCS explore ways to keep the FCS offices open 5 days a week while allowing employees to maintain their four-day/ten-hour shifts by implementing staggered schedules. *(To be completed by January 2025)* **F18**

R19. Increase staffing, including the three unfilled Vocational Assistant positions, to alleviate the problem of using Social Workers and Social Worker Assistants for transportation of children. *(To be completed by October 2024)* **F16, F19, F20**

R20. The Office of the Ombudsman be expanded to include services for children, allowing for immediate advocacy prior to approaching FCS. *(To be completed by May 2025)* **F21**

R21. FCS use all possible means to reference the California DSS Ombudsperson for information and assistance. *(To be completed by October 2024)* **F21**

R22. FCS management provide training for the use of the California state-wide computer system, CWS/CMS case management system, and assure the system is used to its fullest advantage. *(To be completed by October 2024)* **F22**

R23. The Mendocino County Board of Supervisors create a committee whose sole mission is to independently and accurately evaluate the status of timely court filings by FCS. They will report their findings quarterly to the Board of Supervisors. *(To be completed by October 2024)* **F7, F9, F10**

NOTE: The Civil Grand Jury has the expectation that each Recommendation will be addressed and implemented by the date indicated.

REQUEST FOR RESPONSES

Pursuant to California Penal Code §§ 933 and 933.05, the Civil Grand Jury requests each entity or individual named below to respond to the enumerated Findings and Recommendations within specific statutory guidelines.

Responses to Findings shall be either:

- The respondent agrees with the finding.
- The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reasons therefor.

Responses to Recommendations shall be one of the following:

- The recommendation has been implemented, with a summary regarding the implemented action.
- The recommendation has not yet been implemented, but will be implemented in the future, with a time frame for implementation.
- The recommendation requires further analysis, with an explanation and the scope and parameters of an analysis or study, and a time frame for the matter to be prepared for discussion by the officer or head of the agency or department being investigated or

reviewed, including the governing body of the public agency where applicable. This time frame shall not exceed six months from the date of the publication of the Civil Grand Jury report.

- The recommendation will not be implemented because it is not warranted or is not reasonable, with an explanation therefor.

REQUIRED RESPONSES - Within 90 days

The Mendocino County Board of Supervisors
(R10, R12, R13, R21, R23)

INVITED RESPONSES - Within 60 days

Mendocino County Executive Officer
(All findings, all recommendations)

Director of the Mendocino County Department of Social Services
(All findings, all recommendations)

Responses are to be sent to:

The Honorable Judge Ann Moorman
Mendocino County Superior Court
100 North State Street, Dept. E
Ukiah CA 95482

Office of the County Counsel
County of Mendocino
501 Low Gap Road, Room 1030
Ukiah CA 95482

Mendocino County Civil Grand Jury
County of Mendocino
501 Low Gap Road, Room 1030
Ukiah CA 95482

This report was issued by the Mendocino County Civil Grand Jury 2023-24.

IMPORTANT NOTE ABOUT CIVIL GRAND JURY FINDINGS

The Civil Grand Jury derives Findings from testimony and evidence. All testimony and evidence given to the Civil Grand Jury remains confidential by law, and it is the Civil Grand Jury's responsibility to maintain it. California Penal Code § 929 provides "... the name of any person, or facts that lead to the identity of any person who provided information to the Civil Grand Jury, shall not be released." Further, 86 Ops. Cal. Atty. Gen. 101 (2003) prohibits Civil Grand Jury witnesses from disclosing anything learned during their appearance including testimony given. This is to ensure the anonymity of witnesses and to encourage open and honest testimony.

BIBLIOGRAPHY

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<https://www.cdss.ca.gov/inforesources/child-welfare-protection/policies>

California Department of Social Services Policies and Procedures
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Welfare and Institutions Code §§ 10553, 10554, Reference: Sections 16501(c)
<https://law.justia.com/codes/california/code-wic/division-9/part-4/chapter-5/section-16501>

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Resources for CASA advocates
<https://voicesforcasachildren.org/casa-advocate-resources/>

Mendocino County FCS
<https://www.mendocinocounty.gov/departments/social-services/children-s-services>

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California Department of Social Services *Mission Statement*.

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“Job Burnout and How to Spot it and Take Action” November 30, 2023

<https://www.mayoclinic.org/healthy-lifestyle/adult-health/in-depth/burnout/art-20046642>

Moral Injury Project

<https://moralinjuryproject.syr.edu/about-moral-injury/>

CWS/CMS computer system

SB 370 (Chapter 1294, Statutes of 1989)

Mendocino County Civil Grand Jury Report 1999-00 (*staff shortages*)

Mendocino County Civil Grand Jury Report 2001-02 (*staffing and training needed*)

Mendocino County Civil Grand Jury Report 2008-09 (*ICWA*)

Mendocino County Civil Grand Jury Report 2014-15 (*short-staffing, management*)

Mendocino County Civil Grand Jury Report 2016-17 (*review of 2014-15 Report on low staff morale*)

Mendocino County Civil Grand Jury Report 2022-23 (*children in peril*)

EXHIBITS

EXHIBIT 1 – CA WIC §§ 300(a), 366(a)

EXHIBIT 2 – Summary Data: Demographics by Ethnicity

EXHIBIT 3 – Children in Foster Care

EXHIBIT 4– Request for Waiver letter March 2023

EXHIBIT 5 – Request for Waiver letter April 2023

EXHIBIT 6 – County Budget FY 2023-24

CALIFORNIA WELFARE AND INSTITUTIONS CODE

Section 300, Child Abuse and Neglect. Any child who comes within any of the following descriptions is within the jurisdiction of the juvenile court which may adjudge that person to be a dependent child of the court:

- (a) the child has suffered, or there is a substantial risk that the child will suffer, serious physical harm inflicted non-accidentally by the child's parent or guardian
- (b) the child has suffered, or there is a substantial risk that the child will suffer, serious physical harm or illness, as a result of the failure or inability of the child's parent or guardian to adequately supervise or protect the child
- (c) the child is suffering from serious emotional damage as a result of the conduct of the parent or guardian
- (d) sexual abuse
- (e) serious physical injury or abuse to a child under the age of 5
- (f) the child's parent or guardian caused the death of another child through abuse or neglect
- (g) child abandonment
- (h) the child has been freed for adoption
- (i) the child has been subjected to an act or acts of cruelty by the parent or guardian or a member of the child's household
- (j) the child's sibling has been abused or neglected and there is a substantial risk that the child will be abused or neglected." *CA Welfare & Institution Code §300(a)*

Section 366(a) Delinquents and Wards of the Court

"(a) The status of every dependent child in foster care shall be reviewed periodically as determined by the court but no less frequently than once every six months, as calculated from the date of the original disposition hearing...the court shall determine the continuing necessity for and appropriateness of the placement, the extent of compliance with the case plan and the extent of progress which has been made toward alleviating or mitigating the causes necessitating placement in foster care and shall project a likely date by which the child may be returned to the home or placed for adoption or legal guardianship. *CA Welfare & Institution Code §366(a)*

2023 Demographics

Summary Data for County: Mendocino

Population

Population
 County: Mendocino
91,603 Persons
State: California 39,455,491 Persons

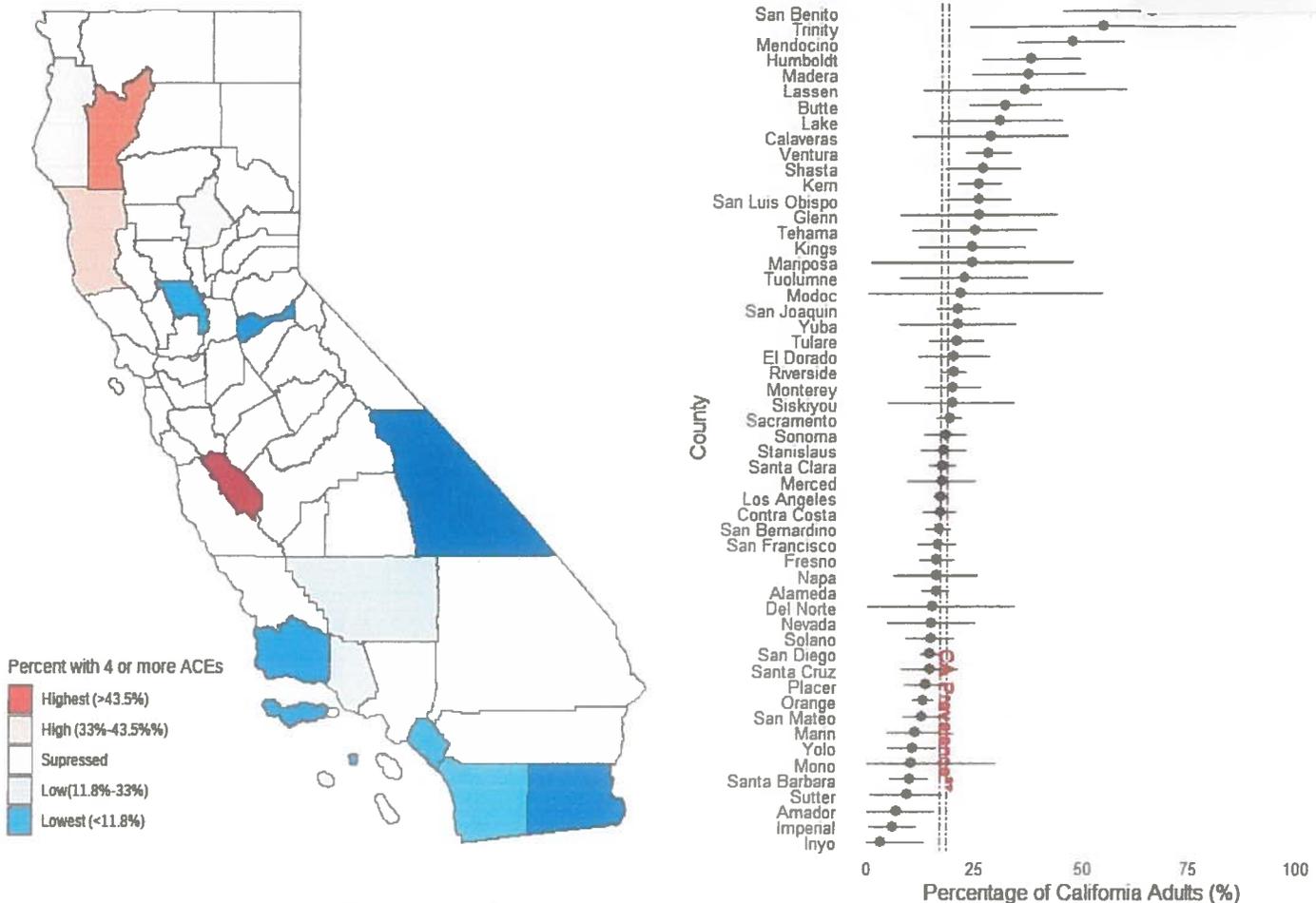
Percent Population Change: 2020 to 2023
 County: Mendocino
0.00%
State: California -0.21%

Race

Population by Race
 County: Mendocino

Population by Race	County: Mendocino		State: California	
	Persons	% of Population	Persons	% of Population
White	56,970	62.19%	15,620,692	39.59%
Black/African American	924	1.01%	2,223,654	5.64%
American Indian/Alaskan Native	6,217	6.79%	666,603	1.69%
Asian	2,565	2.80%	6,169,631	15.64%
Native Hawaiian/Pacific Islander	124	0.14%	159,396	0.40%
Some Other Race	13,127	14.33%	8,687,315	22.02%
2+ Races	11,676	12.75%	5,928,200	15.03%

Figure 6. Prevalence of Californian Adults with four or more ACEs by County, BRFSS 2015-2019



*Prepared by the California Department of Public Health, Chronic Disease Surveillance and Research Branch
 Suppressed Counties have prevalence estimates within overall California prevalence range

*Horizontal Lines represent 95% Confidence Intervals
 **CA Prevalence: 17.6% (16.9-18.3% 95% Confidence Interval)

Summary

Using the most recent BRFSS data in California to date, this report examines the burden of ACEs among the adult California population. The information underscores the patterns of association between ACEs, general health, specific chronic health problems encountered later in life, and the need to engage the challenge of ACEs through a broader understanding the demographic and geographic associations. CDC and CDPH have developed and made available resources to address ACEs through informed prevention and mitigation strategies that could reduce the occurrence of chronic illnesses and improve population health and safety^{3, 4, 5}.

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FOR ADDITIONAL INFORMATION
 California Department of Public Health
 Center for Healthy Communities
 Chronic Disease Surveillance and Research Branch
 E-mail ✉: BRFSShelp@cdph.ca.gov | Web 🌐: <https://www.cdph.ca.gov/Programs/CCDPHP/DCDIC/CDSRB/Pages/BRFSS.aspx>

**American Indian Youth Placed in Emergency Transitional Care in
Mendocino County Compared to Other Races/Ethnicities**

Race/Ethnicity	Percent of Youth Placed in Emergency Transitional Care, 2020 - 2022*	Percent of Mendocino County Population
Hispanic or Latino	12.5%	27.2%
American Indian and Alaskan Native	29.2%	6.6%
Black or African American	4.2%	1.1%
White (Not Hispanic or Latino)	54.2%	62.9%
Other	0.0%	2.7%
total	100%	100%

Source: Mendocino County case management and child welfare data and 2021 U.S. Census data population estimates. Percentages rounded to the nearest tenth of a percentage point.

*Data as of October 22, 2022

California Child Welfare Indicators Project (CCWIP)		University of California at Berkeley		California Department of Social Services, Research and Data Insights Branch		Children in Foster Care		Agency Type: Child Welfare		Mendocino	
Point In Time											
Ethnic Group		Jan 1, 2022	Apr 1, 2022	Jul 1, 2022	Oct 1, 2022	Jan 1, 2023	Apr 1, 2023	Jul 1, 2023	Oct 1, 2023	Jan 1, 2024	
		n	%	n	%	n	%	n	%	n	
Black	M	44.8	44.8	45.8	46.2	44.0	45.9	44.9	46.9	45.9	
White	M	24.6	23.1	21.8	23.6	26.3	25.0	26.4	26.3	32.2	
Latino	M	27.1	28.3	29.3	26.9	25.8	24.1	23.6	21.1	19.0	
Asian/P.I.	M	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	
Nat Amer	M										
Missing	M										
Total	M										

Data Source: CWS/CMS 2023 Quarter 4 Extract.
 Program version: 2.00 Database version: 789366ED
 Please consult the methodology for detailed placement type definitions.

Point In Time											
Ethnic Group		Jan 1, 2022	Apr 1, 2022	Jul 1, 2022	Oct 1, 2022	Jan 1, 2023	Apr 1, 2023	Jul 1, 2023	Oct 1, 2023	Jan 1, 2024	
		n	%	n	%	n	%	n	%	n	
Black	M	91	95	103	98	92	101	97	100	94	
White	M	50	49	49	50	55	55	57	56	66	
Latino	M	55	60	66	57	54	53	51	45	39	
Asian/P.I.	M	203	212	225	212	209	220	216	213	205	
Nat Amer	M										
Missing	M										
Total	M										

Data Source: CWS/CMS 2023 Quarter 4 Extract.
 Program version: 2.00 Database version: 789366ED
 Please consult the methodology for detailed placement type definitions.



Mendocino County
Department of Social Services
Healthy People, Healthy Communities
Bekkie F. Emery, Director
Kelsey Rivera, Assistant Director
Family & Children's Services
Jena Conner, Deputy Director



March 30, 2023

Kelly Winston, Bureau Chief
Child Welfare Policy & Program Development Bureau
744 P Street, M.S. 8-11-87
Sacramento, CA 95814

Subject: Request for Exemption of Staff Regulatory Educational and Experience Requirements for Emergency Response and Family Maintenance Social Workers and Supervisors

Dear Ms. Winston,

In reviewing our current Family & Children's Services emergency response and family maintenance services staffing against Division 31-070.11 and 31-070.12 Regulations, we are not yet in compliance with the requirements that 1) 50% of the professional staff providing emergency response and family maintenance services shall possess a master's degree in social work, or its equivalent in education and/or experience as certified by the county civil service commission and 2) 100% of the supervisors of staff providing emergency response and family maintenance services shall possess a master's degree in social work, or its equivalent in education and/or experience as certified by the county civil service commission. Therefore, we are requesting an additional three-year waiver through April 30, 2026 as our current exemption expires April 30, 2023.

Social Workers: As of March 8, 2023, we have 33 of our 51 full time social worker positions filled. All 33 of our social workers provide emergency response services, either as their full-time assignment or after business hours, weekends and holidays and/or carry mixed caseloads which include family maintenance cases. However, only 9 of the 33 social workers (27%) have master's degrees in social work or its equivalent in education and/or experience as certified by our County Civil Service Commission. These positions are classified as Social Worker IV A/B/C/D. The remaining 24 social workers who provide emergency response services, either as their full-time assignment or after business hours, weekends and holidays and family maintenance services are classified as Social Worker I, II or IIIs. The entry level Social Worker I position requires a bachelor's degree in social work or related social or behavioral science field or its equivalent in education and/or experience as certified by our County Civil Service Commission; Social Worker IIs and IIIs have additional experience. As of March 8, 2023, the 24 Social Workers I/II/IIIs are as follows: 8 SW Is, 3 SW IIs and 13 SW IIIs. One of our SW IIIs is in an MSW programs.

Supervisors: All our social work supervisors supervise staff providing emergency response services, either as their full-time assignment or after business hours, weekends and holidays and/or mixed caseloads which include family maintenance cases. As of March 8, 2023, we have 7 of our 12 social work supervisor positions filled. Only one of the current supervisors (14%) has a master's degree in social work and is classified as a Social Worker Supervisor II A. This

supervisor oversees Family Maintenance (FM), Family Reunification (FR) and Permanency Placement (PP) caseloads and provides after-hours emergency response supervision. Our Senior Program Manager who oversees our emergency response services countywide has an MSW and the deputy director also has an MSW.

Since our last waiver request in 2020, we have continued to work with our County Human Resources Department and Board of Supervisors to increase the salaries for the social worker and social worker supervisor positions. This includes adoption of a 10% higher pay premium for Social Workers and Social Worker Supervisors whose regular full-time assignment is in Family and Children's Services, above the pay for Social Workers and Social Worker Supervisors employed in other departments, in the 2022-2023 labor agreement between the County and Service Employees International Union (SEIU), which represents social workers and social worker supervisors. In addition, our Board of Supervisors has approved, in concept, use of the time-limited Emergency Response state general funding to pay an additional differential to social workers and social workers assigned to emergency response investigations and after-hours on-call response. However, implementation of the Emergency Response funding plan has not yet been agreed to by SEIU and therefore, not yet implemented. Unfortunately, we continue to have difficulty recruiting and retaining higher level social workers and social worker supervisors to do difficult, complex and very stressful work when there are other less stressful and less complex professional social work job options available in the county and with community agencies.

As a retention strategy, we have continued to provide paid clinical supervision for our master's level social workers and social worker supervisors who are pursuing clinical licensure. We also continue to provide clinical opportunities for these staff to gain therapy hours with a community-based organization. We also support and provide field placements for staff who are pursuing their MSW. We currently have one Emergency Response social worker in an MSW program and is in a field placement carrying a small FM/FR/PP caseload.

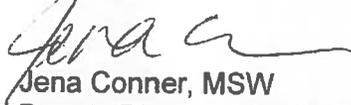
Pursuant to Division 31-070.212, Mendocino County submits the following plan to meet the requirements and time frame by which we expect to obtain compliance:

- Continue to encourage current social worker employees to apply for BSW and MSW programs.
 - We continue to do this through collaboration with Schools of Social Work in our region including Humboldt State University and California State University Long Beach which has a distance learning program in Sonoma County. Representatives from these programs provide informational meetings. However, due to limited Title IV-E slots in the MSW programs, not all staff who wish to pursue an MSW have been able to secure spots in Title IV-E MSW programs.
- Continue to support current social worker employees who are in MSW programs by providing opportunities for them to complete their required field work internships in-house.
 - We currently have one social worker in an MSW program.
- Continue to provide field work internship opportunities to students pursuing their MSWs but are not currently employed by Mendocino County Family & Children's Services as appropriate.
 - During school year 2022-2023, we have an Extra Help Social Worker I employed with our department two days a week as a field placement while they complete their MSW.

- Continue to actively recruit MSWs through advertising. Our County Human Resources and Social Services Staff Resources departments have been extensively advertising for our vacant positions through print ads, various social media platforms and hosting booths at many community events and career fairs, but this has not yet produced many social worker or social worker supervisor applicants at this time.

We continue to strive to be compliant with the staffing requirements within the next 3 years, by 2026. Please advise if you need additional information to approve our waiver request.

Sincerely,



Jena Conner, MSW
Deputy Director, Family & Children's Services
(707) 463-7971
connerj@mendocinocounty.org



Bekkie Emery
Social Services Director
(707) 463-7761
emeryb@mendocinocounty.org



KIM JOHNSON
DIRECTOR

CALIFORNIA HEALTH & HUMAN SERVICES AGENCY
DEPARTMENT OF SOCIAL SERVICES
744 P Street • Sacramento, CA 95814 • www.cdss.ca.gov



GAVIN NEWSOM
GOVERNOR

April 24, 2023

Jena Conner, MSW
Deputy Director, Family & Children's Services
(707) 463-7971

Bekkie Emery
Social Services Director
(707) 463-7761

**SUBJECT: REQUEST FOR DEFERRAL OF STAFF REGULATORY EDUCATIONAL
AND EXPERIENCE REQUIREMENTS**

Dear Ms. Conner and Ms. Emery,

The California Department of Social Services (CDSS) has reviewed your letter dated March 30, 2023, requesting deferral of the requirements of the Child Welfare Services Manual of Policies and Procedures (MPP) Division 31, Sections 31-070.11 through 31-070.13 staffing regulations. These are the applicable requirements:

- 50 percent of the professional staff providing emergency response services and family maintenance services shall possess a master's degree in social work (MSW);
- 100 percent of the supervisors of staff providing emergency response and family maintenance services shall possess an MSW; and
- Any emergency response or family maintenance services staff not having an MSW shall possess a bachelor's degree in social work.

After reviewing your letter regarding the qualifications of your staff, we agree that Mendocino County does not currently meet the educational requirements as defined in regulations.

The CDSS supports the objectives you have identified in your conversation with CDSS detailed below:

- Mendocino will continue to encourage current social worker employees to apply for BSW and MSW programs with collaboration amongst Schools of SW in the

regions including Humboldt State and CSU Long Beach. Sonoma County also has a distance learning program for folks that are interested.

- Mendocino will continue to support current social worker employees who are in MSW programs by providing opportunities for them to complete their required field work internships in-house.
- Continue to provide field work internship opportunities to students pursuing their MSWs but are not currently employed by Mendocino County Family and Children Services as appropriate.
- Continue to actively recruit MSWs through advertising. They have been extensively advertising for vacant positions in many ways.

The CDSS recognizes the challenge to recruit MSW and BSW positions in a rural area and is granting your request in accordance with the Child Welfare Services MPP Division 31 Sections 31-070.11 and 31-070.13. This deferment is for a three-year period ending on **April 24, 2026**. During your deferment period, the Department will periodically check in with the county for progress and/or updates and to provide technical assistance when needed. Please contact the Family Centered Safety and Support Bureau at (916) 651-6160, if you have any questions.

Sincerely,



KELLY WINSTON, Chief
Child Welfare Policy and Program Development Bureau

RESOLUTION ADOPTING THE FY 2023-24 BUDGET

RESOLUTION NO. 23-108

RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023-24

WHEREAS, the Board of Supervisors of the County of Mendocino conducted budget hearings in compliance with Sections 29080 and 29081 of the Government Code; and

WHEREAS, said hearings have been completed, during which time all additions and deletions to the County of Mendocino Fiscal Year 2023-24 Final Budget were made as authorized by Section 29088 of the Government Code; and

WHEREAS, at this time, it is the desire of the Board of Supervisors to adopt a Fiscal Year 2023-24 Budget by reference for all government entities within its jurisdiction.

NOW, THEREFORE, BE IT RESOLVED in accordance with Sections 29088 through 29092 of the Government Code, the Final Budget of the County of Mendocino for Fiscal Year 2023-24 is hereby adopted as follows:

GENERAL COUNTY BUDGET

1. Salaries and Employee Benefits	\$163,978,812
2. Services and Supplies	93,341,935
3. Other Charges	90,220,240
4. Fixed Assets	
a. Land	0
b. Structure and Improvements	34,271,508
c. Equipment	462,996
5. Expenditure Reimbursement and Operating Transfer Out	19,699,442
6. Provisions for Contingencies – General Fund	0

Subtotal General County Operating Budget **\$401,974,933**

DEBT SERVICE

1. Salaries and Benefits	\$ 0
2. Services and Supplies	72,228
3. Other Charges	10,519,665
4. Fixed Assets	
d. Land	0
e. Structure and Improvements	0
f. Equipment	0
5. Expenditure Reimbursement and Operating Transfer Out	3,552,022
6. Provisions for Contingencies – General Fund	0

Subtotal Debt Service **\$ 14,143,915**

Total Final Budget **\$416,118,848**

BE IT FURTHER RESOLVED that the appropriations for each budget unit which constitutes the respective totals for each of the objects and sub-objects of the expenditures listed in the proposed budget and, as altered through additions or subtractions, are hereby adopted by reference.

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from revenue to accrue, Fund Balance Available, Reserves, Certificates of Participation proceeds, and ad valorem taxes.

BE IT FURTHER RESOLVED that once the Auditor-Controller has closed the actual year end for FY 2022-23, differences between the actual and estimated fund balance shall be placed into the Fund Balance Available account.

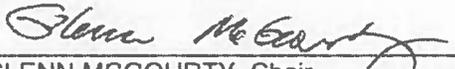
RESOLUTION ADOPTING THE FY 2023-24 BUDGET

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor Mulheren, and carried this 20th day of June, 2023, by the following vote:

AYES: Supervisors McGourty, Mulheren, Haschak, Gjerde, and Williams
NOES: None
ABSENT: None

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

ATTEST: DARCIE ANTLE
Clerk of the Board

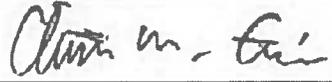

GLENN MCGOURTY, Chair
Mendocino County Board of Supervisors

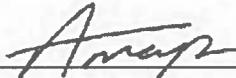

Deputy

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

APPROVED AS TO FORM:
CHRISTIAN M. CURTIS
County Counsel

BY: DARCIE ANTLE
Clerk of the Board




Deputy



Mendocino County Board of Supervisors Agenda Summary

Item #: 3C)

To: BOARD OF SUPERVISORS

From: Supervisor Mulheren and Supervisor Gjerde

Meeting Date: June 5, 2024

Department Contact: Darcie Antle

Phone: 707-463-4441

Department Contact: Steve Dunicliff

Phone: 707-463-4441

Item Type: Regular Agenda

Time Allocated for Item: 1 Hour

Agenda Title:

Discussion and Possible Action Including Adoption of a Resolution Approving a Master Tax Sharing Agreement between the County of Mendocino, the City of Fort Bragg, the City of Point Arena, the City of Ukiah, and the City of Willits

(Sponsors: Supervisor Mulheren and Supervisor Gjerde)

Recommended Action/Motion:

Adopt Resolution approving a Master Tax Sharing Agreement between the County of Mendocino, the City of Fort Bragg, the City of Point Arena, the City of Ukiah, and the City of Willits; authorize Chair to sign same.

Previous Board/Board Committee Actions:

Appointment of Supervisors Gjerde and Mulheren to a Tax Sharing Ad Hoc Committee.

Summary of Request:

The County of Mendocino and its Cities need an equitable and modern tax sharing agreement to facilitate the annexation of property and ensure the continued provision of essential public services in the relevant jurisdictions. Creating a sustainable tax sharing agreement will allow for improvements and efficiencies in delivering quality government services and create a strategic pathway for housing development and economic growth.

Currently, there is not a uniform approach to tax sharing across the region that coordinates tax revenue and provision of government services between the County of Mendocino and the cities of Fort Bragg, Point Arena, Ukiah, and Willits. As such, there have been no significant land annexations by a city in Mendocino County since the 1980s. As a result, all jurisdictions are getting stretched to provide services without the funding stream or capacity to support them. Moreover, the lack of annexations inhibits orderly growth of our urban areas and results in piecemeal development and sprawl in the surrounding unincorporated regions.

Approval of a master tax sharing agreement will help facilitate annexations and ensure the proper distribution of revenues to support city and county services while fostering economic collaboration and resiliency.

Background

The Cortese- Knox-Hertzberg Local Government Reorganization Act outlines the procedures in which the

Item #: 3c)

Mendocino County Local Agency Formation Commission (LAFCO) must follow to process an application for an annexation. When a city annexes land from a county, the responsibility for providing municipal-type services transfers from the county to the city while the county continues to provide county-wide services such as public health and social services. This agreement is not an annexation agreement, nor does it guarantee certain annexations must occur.

Government revenue, derived primarily from property tax, local sales tax, and transient occupancy tax, funds essential services, with responsibilities shared between the Cities and the County. The allocation of tax revenue between the County and City jurisdictions requires modernization to more effectively direct resources to the jurisdiction best equipped to deliver specific services. Annexation facilitates the strategic extension of city-provided municipal services to higher populated areas, while ensuring the County can continue to provide vital county-wide services; the Master Tax Sharing Agreement is designed to facilitate this transfer without creating a sudden financial shock.

One of the requirements to process an application for an annexation through LAFCO is a tax sharing agreement. A tax sharing agreement sets forth how tax revenues generated by the property being annexed are shared between the County and the annexing City. A master tax sharing agreement—one that encompasses all of the primary taxes and all jurisdictions—is beneficial in that it provides consistency and efficiency in the annexation process as opposed to having to negotiate a separate agreement with each annexation.

A primary objective of a master tax sharing agreement is to enhance cooperation between the county and its cities, thereby reducing competition for tax revenue. This allows land use and development decisions to be guided by sound planning principles, such as the development of necessary infrastructure and impact mitigation, efficient and rational service delivery, ensure orderly growth patterns, and the preservation of quality of life.

Discussion

City and County staff, along with an ad-hoc committee from the Board of Supervisors comprising Supervisors Mulheren and Gjerde, have collaborated for months on the details of a master tax sharing agreement. Their goal has been to devise a solution equitable to all jurisdictions and to mitigate budget impacts. This Master Tax Sharing Agreement facilitates economic development in ways that will increase tax revenue while relieving the County of municipal service obligations, benefiting every jurisdiction, and ultimately improving service delivery. As annexation occurs, the proposed Master Tax Sharing Agreement ensures both urban and rural areas receive the necessary support tailored to their unique needs. This Master Tax Sharing Agreement also enables the municipalities to program the expansion of services without sacrificing existing responsibilities.

A detailed term sheet for the proposed Master Tax Sharing Agreement is included as an attachment along with the Master Tax Sharing Agreement itself.

The proposed Master Tax Sharing Agreement is fair for all jurisdictions, will create a uniform approach that can be followed for decades to come, and will allow for appropriate growth. Benefits include:

- Better provision of services: With annexation, the tax sharing agreement allows each jurisdiction to more efficiently focus their efforts and resources on the responsibilities that are in their “lane.” Furthermore, it will “right-size” the tax revenue provided for each jurisdiction to meet its service obligations and match how these services are divided and delivered.
- Addresses unsustainable pressure on City and County budgets: The County of Mendocino is being stretched to provide different services to unincorporated areas that are beyond the County’s core capacities. A tax sharing agreement that supports future annexations which would assign service responsibility for these areas to cities would reduce the strain on the County to try to provide services

Item #: 3c)

that it is not set up for and would improve sustainability of the County budget and operations. Furthermore, reasonable growth for cities will help create a better economy of scale to address the demand for costly municipal services.

- Equity for disadvantaged communities: The unincorporated areas of the county that are currently underserved by government infrastructure are disproportionately lower income and minority populations. These communities deserve more investment in streets, sidewalks, streetlights, parks, emergency response and other infrastructure. To improve equity in our region, there must be a focus on bringing resources and investment and infrastructure improvements to these disadvantaged communities. That can only happen with a tax sharing agreement that better aligns revenue and responsibility to the appropriate jurisdictions.
- Pathway for economic growth: Better municipal services will allow for orderly, successful, and sustainable growth. Housing development will proceed and business activity will expand, which will bring heightened property and sales tax revenue to the region. Without a tax sharing agreement, government services will likely remain sub-par in areas that could accommodate such development, and growth will be stagnated.
- Pathway for housing: There are aggressive requirements for new housing development to meet shortfalls across the state of California. In Mendocino County, there are good opportunities for housing development that lie just outside city jurisdictions. With a tax sharing agreement and appropriate land annexation, the cities will work collaboratively with the County to take on new housing development and would be in the position to provide appropriate municipal services to support that buildout.
- Time for solution: There have been no significant land annexations in Mendocino County since the 1980s, which has left some developed areas without the appropriate extension of adequate municipal services. The tax sharing agreement fosters City and County collaboration to serve higher populated areas with the array of governmental services that are necessary for urban communities to thrive.
- Fairness for jurisdictions across the region: All four Cities in Mendocino County would adopt the same tax sharing provisions with the County. This would ensure fairness and fiscal responsibility for all jurisdictions and prevent the Cities from competing against each other for development opportunities.
- Fairness for residents: Currently, city residents are having to subsidize the delivery of basic services to areas outside city boundaries. Likewise, county residents are supporting delivery of municipal services that are typically outside of the County's responsibility, thereby stretching valuable resources. A tax sharing agreement will ensure all residents pay an equal amount for the services they receive, and all residents have access to the proper level of services for their community. In addition, incorporation into city boundaries provides individuals and businesses with expanded representation to help shape city policies.
- Common solution: Many cities and counties across California have adopted tax sharing agreements to resolve the discrepancies that can occur with how tax revenue is collected and how services are being delivered in different areas.
- The math adds up: City and county representatives have been working together on the specifics of the agreement for months to identify a fiscal solution that is fair for all jurisdictions and does not create budget shortfalls in any year as the agreement is incrementally implemented and revenue sharing is phased over time with each annexation. With this agreement in place, the expectation is that tax revenue will grow and every jurisdiction will be better off than before.

The Master Tax Sharing Agreement will promote annexations which are long overdue in many regions throughout Mendocino County. Assurance that our existing communities and future development will receive the appropriate services from our cities and the County is a key component to retaining and attracting businesses and investment in our region. The Agreement supports collaboration among our Cities and County to support safe and healthy communities, enhance economic growth, deliver high quality government services, and drive investment in well-planned infrastructure. The Agreement will set the stage for responsible growth in the right places, while improving the fiscal health of Fort Bragg, Point Arena, Willits, Ukiah, and the County.

Item #: 3c)

The Cities and County have been developing a spreadsheet, with the assistance of the Acting Auditor/Controller & Treasurer/Tax-Collector, that models how the property tax will be transferred in future annexations pursuant to the agreement. It is the parties' intent to finalize that agreed-upon spreadsheet so that City and County officials can use it to implement the agreement in the future.

Alternative Action/Motion:

Provide direction to staff

Strategic Plan Priority Designation: An Effective County Government

Supervisory District: All

Vote Requirement: Majority

Supplemental Information Available Online At: N/A

Fiscal Details:

source of funding: N/A

current f/y cost: N/A

budget clarification: This master tax sharing agreement does not have any budgetary impact by itself. However, this agreement addresses a requirement for any incorporated City to annex land from the unincorporated areas of the County. Any specific future annexation would likely have a fiscal impact; this agreement is intended to ensure that revenue shifts would be equitably offset by shifts in the burden of service responsibility.

annual recurring cost: Unknown

budgeted in current f/y (if no, please describe): No

revenue agreement: N/A

AGREEMENT/RESOLUTION/ORDINANCE APPROVED BY COUNTY COUNSEL: Yes

CEO Liaison: Executive Office

CEO Review: Yes

CEO Comments:

FOR COB USE ONLY

Executed By: Atlas Pearson, Senior Deputy Clerk

Date: June 5, 2024

Final Status: **Approved**

Executed Item Type: Resolution

Number: 24-093

Executed Item Type: Interim Agreement

Number: *24-085



RESOLUTION NO. 24-093

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF MENDOCINO APPROVING THE MENDOCINO COUNTY MASTER TAX SHARING AGREEMENT AMONG MENDOCINO COUNTY AND THE CITIES OF UKIAH, WILLITS, FORT BRAGG AND POINT ARENA

WHEREAS, Mendocino County ("County") collects Real Property Tax Revenue within its jurisdiction; and

WHEREAS, the California Department of Tax and Fee Administration, formerly part of the State Board of Equalization, administers the Statewide general tax on the retail sale or use of merchandise or goods within the State (the "Bradley-Burns Sales Tax"); and

WHEREAS, the California Department of Tax and Fee Administration collects the 1% Bradley-Burns Sales Tax on behalf of cities and counties in the State and distributes the revenue to those local governments; and

WHEREAS, each Party levies a transient occupancy tax on those territories within its jurisdiction; provided, however, that the County does not levy a separate transient occupancy tax in areas within a City's jurisdiction; and

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the "CKH Act") governs changes in organization which changes in organization may need to be approved by the Mendocino LAFCo, and other local agencies; and

WHEREAS, the cities of Ukiah, Willits, Fort Bragg and Point Arena (collectively, "the Cities") anticipate changes in organization within the County, such as Annexations to the Cities, and desire to plan for the orderly and financially viable transition of public services; and

WHEREAS, the County and the Cities intend the attached Agreement to provide an equitable approach to distributing certain identified tax revenues in anticipation of changes in organization; and

WHEREAS, recognizing that the residents of the Cities are also residents of the County, the County and the Cities acknowledge their shared responsibility to provide adequate services to their shared residents and recognize the importance of the County's and the Cities' services and that those services complement each other for the benefit of their residents; and

WHEREAS, the Parties recognize the importance of maintaining adequate service levels throughout the County and within the Cities to provide for the health, safety, and welfare of the residents of the County and the Cities. The Parties intend, given the mutual economic and other benefits that flow from annexations to the Cities, to cooperate as provided for in the attached Agreement to address the respective City's and the County's fiscal considerations in providing such services and their respective present and future economic and planning needs; and

WHEREAS, for certain changes of organizations, such as annexations, Revenue and Taxation ("R&T") Code Section 99 requires an agreement of the City and the County to a property tax revenue exchange and to provide a resolution of approval of the same by each legislative body to Mendocino LAFCo prior to consideration of the change of organization; and

WHEREAS, the County and the Cities have negotiated a master property tax exchange agreement, pursuant to Revenue and Taxation Code section 99(d), that is intended to satisfy the requirements of Revenue and Taxation Code section 99 for future changes of organization as specified in the agreement; and

WHEREAS, while not required by R&T Code Section 99, the Parties acknowledge that this Agreement also provides for the exchange of Bradley-Burns Sales Tax and transient occupancy tax which the Parties agree to accept in accordance with the Agreement.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors as follows:

SECTION 1. The Board hereby approves the Mendocino County Master Tax Sharing Agreement ("the Agreement"), a true and correct, but unsigned, copy of which is attached hereto as Attachment 1.

SECTION 2. The Board of Supervisors authorizes the Board Chair to sign the Agreement on behalf of the County of Mendocino.

SECTION 3. Pursuant to the terms of the Agreement the County agrees to accept the exchange of property tax revenue in accordance with the Agreement.

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor McGourty, and carried this 5th day of June, 2024, by the following vote:

AYES: Supervisors McGourty, Mulheren, Gjerde and Williams
NOES: Supervisor Haschak
ABSENT: None

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

ATTEST: DARCIE ANTLE
Clerk of the Board



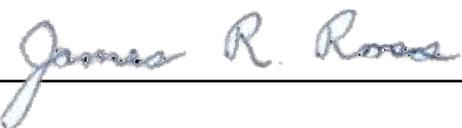
Deputy



MAUREEN MULHEREN, Chair
Mendocino County Board of Supervisors

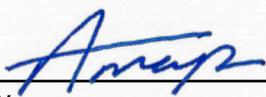
I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

APPROVED AS TO FORM:
JAMES R. ROSS
Interim County Counsel



Deputy

BY: DARCIE ANTLE
Clerk of the Board



Deputy

**MENDOCINO COUNTY
MASTER TAX SHARING AGREEMENT**

THIS MASTER TAX SHARING AGREEMENT (this “Agreement”) is entered by and between the **County of Mendocino**, a subdivision of the State of California (the “County”), the **City of Fort Bragg** (“Fort Bragg”), the **City of Point Arena** (“Point Arena”), the **City of Ukiah** (“Ukiah”), and the **City of Willits** (“Willits”) (the Cities shall be collectively referred to herein as the “Cities”), each City being a California municipal corporation, as of the date it is executed on behalf of the last of the Parties to do so (the “Effective Date”). The Cities, each of them, and the County may sometimes be referred to herein individually as a “Party” or collectively as the “Parties” to this Agreement.

RECITALS

WHEREAS, the County collects Real Property Tax Revenue within its jurisdiction; and

WHEREAS, the California Department of Tax and Fee Administration, formerly part of the State Board of Equalization, administers the State-wide general tax on the retail sale or use of merchandise or goods with the State (the “Bradley-Burns Sales Tax”); and

WHEREAS, the California Department of Tax and Fee Administration collects the 1% Bradley-Burns Sales Tax on behalf of cities and counties in the State and distributes the revenue to those local governments; and

WHEREAS, each Party levies a transient occupancy tax on those territories within its jurisdiction; *provided*, however, that the County does not levy a separate transient occupancy tax in areas within a City’s jurisdiction; and

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the “CKH Act”) governs changes in organization, including annexations such as those contemplated in this Agreement, and which changes in organization may need to be approved by the Mendocino LAFCo, and other local agencies; and

WHEREAS, the Parties anticipate changes in organization within the County, such as Annexations to the Cities, and desire to plan for the orderly and financially-viable transition of public services; and

WHEREAS, the Parties intend this Agreement to provide an equitable approach to distributing certain identified tax revenues in anticipation of changes in organization; and

WHEREAS, recognizing that the residents of the Cities are also residents of the County, the Parties acknowledge their shared responsibility to provide adequate services to their shared residents and recognize the importance of the County’s and the Cities’ services and that those services complement each other for the benefit of their residents; and

WHEREAS, the Parties recognize the importance of maintaining adequate service levels throughout the County and within the Cities to provide for the health, safety, and welfare of the residents of the County and the Cities. The Parties intend, given the mutual economic and other benefits that flow from annexations to the Cities, to cooperate as provided for in this Agreement to address the respective City’s and the County’s fiscal considerations in providing such services

and their respective present and future economic and planning needs; and

WHEREAS, for certain changes of organizations, such as annexations, Revenue and Taxation Code section 99 requires an agreement of the city and the county to a property tax revenue exchange and to provide a resolution of approval of the same by each legislative body to Mendocino LAFCo prior to consideration of the change of organization; and

WHEREAS, the Parties intend this Agreement to satisfy the requirements of Revenue and Taxation Code section 99; and

WHEREAS, initiatives like the California Business Roundtable's AG#21-0042A1 Initiative threaten local funding measures and may limit or restrict the ability to overlay local transaction and use taxes of an annexing entity to newly annexed territory.

AGREEMENT

NOW, THEREFORE, the Parties agree as follows:

1. Incorporation of Recitals.

The above Recitals are true and correct and are hereby incorporated into this Agreement.

2. Definitions.

The following terms as used in this Agreement shall have the following meanings:

“Annexation(s)” shall have the meaning set out in Government Code section 56017 or its successor, and any reorganization that includes an annexation.

“Annexed Area(s): shall mean territory or territories which have been approved for annexation by Mendocino LAFCo.

“Annexation Effective Date” shall mean the date of the particular annexation, as may be specified in Mendocino LAFCo's terms and conditions or by Government Code section 57202; *provided*, however, that such date falls after the Effective Date.

“Annexor City” shall mean a City Party that is planning, pursuing, or has completed an Annexation.

“Annexed Tax Rate Area” (“ATRA” or “ATRA’s”) shall mean any separate Tax Rate Area created for territory annexed after the Effective Date.

“Change of Organization” shall mean the definition provided for in the CKH Act at, as of the Effective Date, Government Code section 56021 and shall also include a “reorganization” as defined in Government Code section 56073.

The “Designated Fort Bragg Area” shall mean that territory described in the attached Exhibit A.

The **“Designated Ukiah Area”** shall mean that territory described in the attached Exhibit B.

“Fiscal Year” shall mean July 1st through June 30th of the following year.

The **“Fort Bragg Balance Area”** shall mean that territory described in the attached Exhibit A.

“Distribution” shall mean the allocation and provision of tax revenue from one Party to another Party as provided for in this Agreement in order to satisfy the requirements of Revenue and Taxation Code section 99.

“Mendocino LAFCo” shall mean the Mendocino County Local Agency Formation Commission.

“Property Tax Revenue” shall mean revenues derived from ad valorem taxes on real property and from other categories of secured and unsecured property taxes including and not necessarily limited to those described in the County’s annual distribution as Current Secured General, Current Unsecured General, Prior Secured General, Prior Unsecured General, SB 813 Supplemental General, Highway Property Rental, and HOPTR General.

“Sales Tax Revenue” shall only mean those taxes collected in accordance with Bradley-Burns.

“State Action” shall mean any legislative, judicial, and/ or voter-approved initiative action that limits a City’s ability to apply a City-approved transaction and use tax to an Annexed Area.

“Tax Rate Area” (“TRA” or “TRAs”) shall mean those base tax revenue and/or incremental tax revenues available from an identified area.

“Transient Occupancy Tax Revenue” (“TOT Revenue”) shall mean any tax lawfully imposed as an incident of short-term transient occupancy and excludes any revenue collected as the result of a City-specific tax measure that is greater than that collected by the County.

The **“Ukiah Balance Area”** shall mean that territory described in the attached Exhibit B.

3. Tax Distributions for Annexations.

a. Scope. As provided for in this Agreement and in no way expanding the provisions in subparagraph 3(b) to apply to any City other than Fort Bragg and Ukiah, the tax collection and distribution provisions in this Agreement shall apply to territory annexed to a Party as of the respective Annexation Effective Date. Prior to adopting a resolution of application to initiate a Change of Organization that includes an Annexation, the respective City shall meet with the County to consult on the proposed Change of Organization. During this consultation, the respective City shall provide to the County a map of the territory, a list of the APNs of the affected territory, and, if the City is subject to Paragraph 3(b), evidence that the proposal is Balanced. The date of this transmittal shall be referred to in this Agreement as the “Change of Organization Proposal Date”.

b. Balanced Annexations. This subparagraph 3(b) shall apply only to the Cities of Fort Bragg and Ukiah. A proposal to annex territory within the respective Designated Area of Fort Bragg or Ukiah must be “Balanced” in accordance with this Paragraph 3. Balanced Annexation(s) of such territory shall be referred to in this Agreement as a “Balanced Annexation(s)”.

i. The Parties shall presume that an Annexation of territory is a Balanced Annexation if Annexation of territory within a Designated Area is attended by annexing at least 98% of the same amount of territory of the respective Annexor City’s Balance Area; *provided*, however, that Annexation of territory within a Balance Area on or after the Effective Date that was not used for balancing purposes in the prior annexation shall be credited toward the presumption of a Balanced Annexation.

ii. The Parties acknowledge that Mendocino LAFCo has the authority, and may, in the course of its review of the Change of Organization alter the boundaries of the proposed Change of Organization in a manner that causes the Annexation to no longer be a Balanced Annexation, in which case the County can request an additional 30 day negotiating period, and, in that event, a new property tax exchange agreement would have to be negotiated pursuant to Revenue and Taxation Code section 99(b)(7) or the Mendocino LAFCo proceeding would terminate.

c. The Parties will, in accordance with law, take good faith and reasonable steps to implement the Agreement as soon as is feasible. Any dispute between the Parties regarding this subparagraph 3(c) shall be resolved in accordance with the dispute resolution process set forth in Paragraphs 5 and 12.

4. Tax Revenue Collection and Distribution.

Only the following taxes and tax collection and distribution provisions shall apply, as appropriate and described in this Paragraph 4, as of the relevant Annexation Effective Date. This Agreement shall not be construed to require an allocation of taxes to a City which are designated for a County service, such as the County library, over which the respective City shall not be assuming responsibility; nor shall this Agreement be construed to expand or reduce the categories of Property Tax Revenue distributed to a City as reflected in the County’s distribution of said revenues as of the Effective Date of this Agreement.

a. Property Tax Revenue Collection and Distribution. As of the relevant Annexation Effective Date, the County shall distribute to the Annexor City the County’s general fund property tax revenue (County Auditor’s Fund Code A0001) generated in the annexation area as follows:

i. Half of the County’s portion of the “annual tax increment” (as defined in Revenue and Taxation Code section 96.5 as of the Effective Date) that does not exceed 2% of the property tax revenue in the prior year from the annexation area.

ii. All of the County’s portion of the “annual tax increment” that exceeds 2% of the property tax revenue in the prior year from the annexation area, until the total property tax revenue received by the Annexor City equals 15% of the total property tax revenue generated in the annexation area.

iii. Once the total property tax revenue received by the Annexor City equals 15% of the total property tax generated in the annexation area, no additional portion of the County's "annual tax increment" shall be distributed to the Annexor City. In other words, the City's "property tax apportionment factor" (as calculated pursuant to Revenue and Taxation Code section 96.2 as of the Effective Date) in the annexation area shall not exceed 15%.

b. Bradley-Burns Sales Tax Revenue Collection and Distribution. As of the relevant Annexation Effective Date, the Annexor City shall collect all Bradley-Burns Sales Tax in the ATRA (the "ATRA Bradley-Burns Revenue") and shall distribute to the County a share of the ATRA Bradley-Burns Revenue in accordance with this subparagraph (b).

i. From the Annexation Effective Date until the start of the first full Fiscal Year immediately following the Annexation Effective Date, the Annexor City shall distribute to the County 100% of the ATRA Bradley-Burns Revenue.

ii. Thereafter, for each subsequent full Fiscal Year, the amount of ATRA Bradley-Burns Revenue the Annexor City distributes to the County in accordance with this Agreement shall be reduced by 1/15 (one-fifteenth) which the Parties agree shall be rounded to 6.667%. Therefore, for the first full Fiscal Year, the Annexor City shall distribute 93.333% of the ATRA Bradley-Burns Revenue to the County; for the second full year, the Annexor City shall distribute 86.666% of the ATRA Bradley-Burns Revenue to the County; for the third full year, the Annexor City shall distribute 79.999% of the ATRA Bradley-Burns Revenue to the County; and so forth, reducing each subsequent year by 6.667%, until, as of the start of the fifteenth (15th) full Fiscal Year following the Annexation Effective Date, the Annexor City shall no longer distribute ATRA Bradley-Burns Revenue to the County.

iii. For any Distribution under this subparagraph (b), the Annexor City shall distribute the ATRA Bradley-Burns Revenue to the County within thirty (30) days of the Annexor City receiving the ATRA Bradley-Burns Revenue from the California Department of Tax and Fee Administration.

c. Transient Occupancy Tax Revenue Collection and Distribution. As of the relevant Annexation Effective Date, the Transient Occupancy Tax in the ATRA shall be the rate of the Annexor City. The Annexor City shall collect the Transient Occupancy Tax in the ATRA (the "ATRA TOT Revenue") and shall distribute to the County a share of the ATRA TOT Revenue in accordance with this subparagraph (c).

i. From the Annexation Effective Date until the start of the first full Fiscal Year immediately following the Annexation Effective Date, the Annexor City shall distribute to the County 100% of the ATRA TOT Revenue.

ii. Thereafter, for each subsequent full Fiscal Year, the amount of ATRA TOT Revenue the Annexor City distributes to the County in accordance with this Agreement shall be reduced by 1/5 (one-fifth) or 20%. Therefore, for the first full Fiscal Year, the Annexor City shall distribute 80% of the ATRA TOT Revenue to the County; for the second full Fiscal Year, the Annexor City shall distribute 60% of the ATRA TOT Revenue to the County; for the third full Fiscal Year, the Annexor City

shall distribute 40% of the ATRA TOT Revenue to the County; and for the fourth full Fiscal Year, the Annexor City shall distribute 20% of the ATRA TOT Revenue to the County. As of the start of the fifth full Fiscal Year following the Annexation Effective Date, the Annexor City shall no longer distribute ATRA TOT Revenue to the County.

iii. For any Distribution under this subparagraph (c), the Annexor City shall distribute ATRA TOT Revenue to the County within thirty (30) days of the Annexor City collecting the ATRA TOT Revenue.

5. Reconciliation of Tax Revenue Collection and Distribution.

Upon the request of a Party to meet with another Party regarding the collection and Distribution of taxes between them in accordance with this Agreement, the respective Parties shall make all reasonable efforts to meet within thirty (30) days of such a request.

6. Modification of Sales Tax Revenue Distribution Due to State Action.

Should State Action be taken that limits a City's ability to automatically apply a City-approved transaction and use tax to an Annexed Area, the affected Parties shall promptly meet and negotiate in good faith to amend this Agreement to address the resulting financial impacts in accordance with Paragraph 12, to include the Core Principles.

7. Regional Housing Needs Plan Allocation.

a. The Parties agree: a) the County's Regional Housing Needs Plan (the "RHNP") allocation was based on its unincorporated lands; b) subsequent Annexation(s) may limit the County's ability to satisfy its obligations under the Housing Element Law; and c) the RHNP allocation should be adjusted to reflect the impact of an Annexation on the County's obligations under the Housing Element Law. Therefore, the Parties agree, in the event that the relevant City or a non-party proposes to annex a specific territory, the relevant Parties will work together in good faith to attempt to reach a mutually acceptable agreement to transfer a portion of the County's allocation to the relevant City.

b. The following general principles shall be used as a framework to reach such an agreement:

i. Where a City Annexation includes undeveloped territory that the relevant City's general plan and rezoning proposes for residential development, a portion of the County's Regional Housing Needs Allocation ("RHNA") shall be transferred to the City in an amount equal to potential residential units, including accessory dwelling units ("ADU's"). This transfer shall be calculated by using the City's rezoning for each legal parcel. Should the territory include an approved subdivision, units will be transferred as identified on the approved tentative map or project description. If such transferred number of units is fewer than the number of units such territory is designated for in the County General Plan or in the Residential Sites Inventory of the County's Housing Element, the relevant City and the County shall negotiate in good faith the amount to be transferred.

- ii. Where a City Annexation includes developed territory that the relevant City designates and prezones for residential purposes, a portion of the County's RHNA would be transferred to the relevant City in an amount equal to the unrealized units on underutilized properties for that area; *provided*, however, that such transfer shall not include ADUs or existing mobile home parks. This transfer shall be calculated by using the relevant City's pre zoning for each legal parcel. If such transferred number of units is fewer than the number of units such territory is designated for in the County General Plan or in the Residential Sites Inventory of the county's Housing Element, the relevant City and the County shall negotiate in good faith the amount to be transferred.
 - iii. Where a City Annexation includes territory that the relevant City's general plan and pre zoning proposes for commercial or industrial purposes, no adjustment of the RHNP shall be required, unless the proposed Annexation includes commercial territories on the Residential Sites Inventory of the County's Housing Element, in which case an amount equal to the identified residential units would be transferred to the relevant City.
- c. The income-level of transferred units shall be negotiated in good faith per the existing MCOG Annexation policy and State law. The Parties acknowledge that meeting the need in the lower income category requires higher residential densities and proximity to services, that an Annexation may result in the loss of lands that would otherwise be available to the County to meet the lower income obligations, and that such losses are an important factor in the good faith negotiations.
- d. Should a City seek to annex unincorporated territory for the purposes of open-space, agriculture or public facilities, no adjustment of the RHNP shall be required, unless any portion of the territory is designated for residential development in the County's Residential Sites Inventory of the county's Housing Element, in which case the parties shall negotiate a transfer in good faith.
- e. If the County has already fulfilled its RHNA obligations for the current Housing Element Cycle, no modification of the RHNP allocation shall be required.

8. Other Agreements Affecting Rights and Obligations of This Agreement.

Notwithstanding anything in this Agreement to the contrary, this Agreement does not preclude one or more of the Parties from entering separate agreements regarding particular Annexations; *provided*, however, that nothing in any separate agreement shall affect the rights and obligations of those Parties not party to that separate agreement. To the extent terms in any such separate agreement are found to be in direct conflict with a term(s) in this Agreement as it relates to a Party which is not a party to the separate agreement, the term(s) in this Agreement shall control over those in the separate agreement.

9. Term of this Agreement.

This Agreement shall remain in effect for an initial term of twenty (20) years as of the Effective Date and shall then and thereafter have a rolling extension that automatically renews this Agreement every year for an additional five (5) years.

10. Withdrawal; Termination.

a. A Party may only withdraw from this Agreement with a July 1st effective date (the “Withdrawal Date”) and on no less than five (5) years’ notice to all other Parties in accordance with Paragraph 13. Such withdrawing Party shall perform all obligations under this Agreement until the Withdrawal Date. A withdrawing Party shall remain obligated to perform the obligations in this Agreement, including financial obligations, arising before the Withdrawal Date, even after the Withdrawal Date.

b. This Agreement may only be terminated either: a) by written notice by the County of termination to the other Parties; or b) by unanimous written agreement of all Parties to this Agreement (either of which shall be referred to herein as “Notice of Termination”); *provided*, however, that, unless otherwise agreed to in writing, any termination may only take effect as of July 1st and no sooner than five (5) years after the Notice of Termination (the “Termination Date”). Upon Notice of Termination, the Parties shall remain obligated to perform the obligations in this Agreement, including financial obligations, arising before the Termination Date, even after the Termination Date.

11. Amendment; Related Tax-Sharing Agreements.

a. Any amendment to this Agreement shall be negotiated in good faith and in accordance with the following Core Principles:

1. Simplicity: any amendment should be understandable, not unreasonably complicated, and readily-implemented and verified.
2. Mutual benefit through economic growth.
3. Maintain normal revenue sources for the respective Party: for example, the majority of property taxes should continue to go to the County and Bradley Burns Sales Tax Revenue should go to the respective City.
4. Protect funding for County-wide services and relieve ongoing service costs.
5. Provide the respective City with appropriate financial resources to meet assumed municipal service costs.

b. Any amendment to this Agreement must be approved in writing by unanimous consent of all Parties; *provided*, however, that any amendment to this Agreement which affects only certain Parties (a “Related Tax Sharing Agreement”) may be agreed to by only those certain Parties so long as such Related Tax Sharing Agreement is in writing and notice is provided to the other Parties to this Agreement.

12. Dispute Resolution.

a. If, at any time during the term of this Agreement, any dispute arises between or among the Parties regarding the interpretation or implementation of this Agreement, including an alleged breach of this Agreement, the Parties will, in the first instance, attempt in good faith to meet to discuss and informally resolve the dispute through designated representatives. The Parties must give written notice of the existence and subject of a dispute (“notice of dispute”), which notice shall commence the dispute resolution process of this Agreement.

b. If, within thirty (30) days of service of a notice of dispute, unless extended by mutual agreement of the respective Parties, the respective Parties have not resolved the dispute through informal mediation, , the matter shall be submitted to the Judicial Arbitration and Mediation Service (JAMS), or an equivalent mediation service, or a mutually agreeable mediator, for formal mediation by a single mediator who should have technical or legal expertise or experience with public financing, taxation, and local government agencies. The mediator will be selected by unanimous consent of the respective Parties, but if unanimous consent cannot be obtained, the mediator will be selected at random from a list of mediators to be provided by the respective Parties.

c. Any Party may commence formal mediation by providing to the mediator and the other Parties a written request for mediation, setting forth the subject of the dispute and the relief requested. If the formal mediation process has not concluded or has not resolved the dispute within sixty (60) days of a written request for mediation, the mediation process will be deemed completed, unless the Parties extend the sixty-day period in writing.

d. If the dispute is not resolved by informal or formal mediation, each Party will be free to pursue whatever legal or equitable remedies may be available. No Party shall be permitted to file a legal action without first complying with the requirements of this Paragraph. This provision shall not waive or otherwise affect the applicable provisions of law governing claims against a public entity or the applicable statutes of limitation.

e. The fees and expenses incurred as a result of any dispute resolution activities, including attorney fees, mediator fees and costs, expert costs, and other expenses, shall be borne solely by the Parties involved in the dispute and participating in the mediation. The Parties involved in the dispute will share the mediator's expenses on an equal basis. Should a dispute go to trial before a court of competent authority and jurisdiction, the prevailing party in such court proceeding shall be entitled to recover their reasonable attorney fees and costs; *provided*, however, that such attorney fees and costs shall not include fees and costs associated with efforts preceding the court proceeding.

13. Notices.

Whenever notice or other communication is permitted or required by this Agreement, it shall be deemed given: (i) when personally delivered; or (ii) when received, if delivered by overnight courier or email (if email receipt is acknowledged in writing); or (iii) forty-eight (48) hours after it is deposited in the United States mail with proper first-class postage affixed thereto and addressed as follows:

To County:

County of Mendocino
Attn: Board Chair and Chief Executive Officer
501 Low Gap Road
Ukiah, CA 95482
Email: ceo@mendocinocounty.gov

To City of Fort Bragg:

City of Fort Bragg
Attn: Mayor and City Manager
416 N. Franklin Street
Fort Bragg, CA 95437

Email: iwhippy@fortbragg.com

To City of Point Arena:

City of Point Arena
Attn: Mayor and City Manager
451 School Street
Point Arena, CA 95468
Email: cm@pointarena.ca.gov

To City of Ukiah

City of Ukiah
Attn: Mayor and City Manager
300 Seminary Avenue
Ukiah, CA 95482
Email: cmoffice@cityofukiah.com

To City of Willits

City of Willits
Attn: Mayor and City Manager
111 E. Commercial Street
Willits, CA 95490
Email: dpederson@cityofwillits.org

14. No Third-Party Beneficiary Rights.

This Agreement is only for the benefit of the Parties and shall not be construed as or deemed to operate as an agreement for the benefit of any third party or parties, and no third party or party shall have any right of action or obtain any right to benefits or position of any kind by reason of this Agreement.

15. Assignment; Delegation.

No Party shall assign, sublet, or transfer any interest in this Agreement or any duty hereunder without written consent of the other Parties, and no assignment shall be of any force or effect whatsoever unless and until the other Parties shall have so consented.

16. Hold Harmless; Indemnity.

To the fullest extent permitted by law, each of the Parties (the "Indemnifying Party") agrees to save, indemnify, defend and hold harmless each other Party and its officers, agents and employees ("Indemnified Parties") from any liability, claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses, or costs of any kind, whether actual, alleged or threatened, including attorney fees and costs, court costs, interest, defense costs, and expert witness fees, which arise out of, or are in any way attributable in whole or in part to, negligent or intentionally wrongful acts or omissions of an Indemnifying Party or its employees except such losses to the extent caused by the negligence or intentionally wrongful act of an Indemnified Party.

17. Entire Agreement; Counterparts.

This Agreement, including its exhibits and any attachments, is intended both as the final expression of the Agreement among the Parties with respect to the included terms and as a

complete and exclusive statement of the terms of the Agreement. This Agreement may be transmitted electronically and executed in counterparts, each such executed electronic copy shall be admissible for any purpose and in any judicial or administrative proceeding as evidence of the agreement between the Parties. Signatures may be exchanged by emailed pdf or other electronic form with the same force as original signatures.

18. Agreement Controlling; Exhibits.

In the event of a conflict between the text of this Agreement and any attachment to it, the text shall prevail. All exhibits to which reference is made are incorporated into this Agreement as though fully set forth at length, whether or not actually attached.

19. Construction.

This Agreement shall not be construed against any Party in the event of an ambiguity. The transactions contemplated in this Agreement have been negotiated at arms-length, between persons sophisticated and knowledgeable in the matters dealt with in this Agreement. Accordingly, any rule of law or legal decision that requires interpretation of ambiguities against the Party who has drafted it is inapplicable and waived. The provisions of this Agreement shall be interpreted in a reasonable manner to effectuate the intent and purposes of the Parties to this Agreement as if they had been jointly drafted by the Parties. The headings and sub-headings in this Agreement are intended solely to assist the reader and are in no way intended to create binding terms between the Parties.

20. Governing Law.

This Agreement shall be governed by and construed in accordance with the laws of the State of California.

21. Severability.

Should any part, term, portion, or provision of this Agreement or the application thereof to any person or circumstances be in conflict with any State or Federal law, or otherwise be rendered unenforceable or ineffectual, including by amendment or repeal of a statute, the validity of the remaining parts, terms, portions or provisions, or the application thereof to other persons or circumstances shall be deemed severable and shall not be affected thereby, unless the remaining portions of the Agreement no longer provide for an equitable approach to distributing certain identified tax revenues or unless the Agreement cannot be construed in substance to continue to constitute the Agreement that the Parties intended to enter into in the first instance.

22. Warranty of Legal Authority.

The Parties' Legislative Bodies have each authorized execution of this Agreement, as evidenced by the signatures below. Those who sign below warrant for the benefit of the Parties for which they do not sign that they have actual authority to execute this Agreement and to bind to it the Party for which they sign.

IN WITNESS THEREOF, the Parties have caused this Agreement to be executed and attested by their proper officers thereunto duly authorized as of the Effective Date.

COUNTY OF MENDOCINO

Date: _____

By: _____
Maureen Mulheren, Chair of the Board of
Supervisors

Approved to Form:

County Counsel

Attest:

_____, County Clerk

CITY OF FORT BRAGG

Date: _____

By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

_____, City Clerk

CITY OF POINT ARENA

Date: _____

By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

_____, City Clerk

CITY OF UKIAH

Date: _____

By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

Kristine Lawler, City Clerk

CITY OF WILLITS

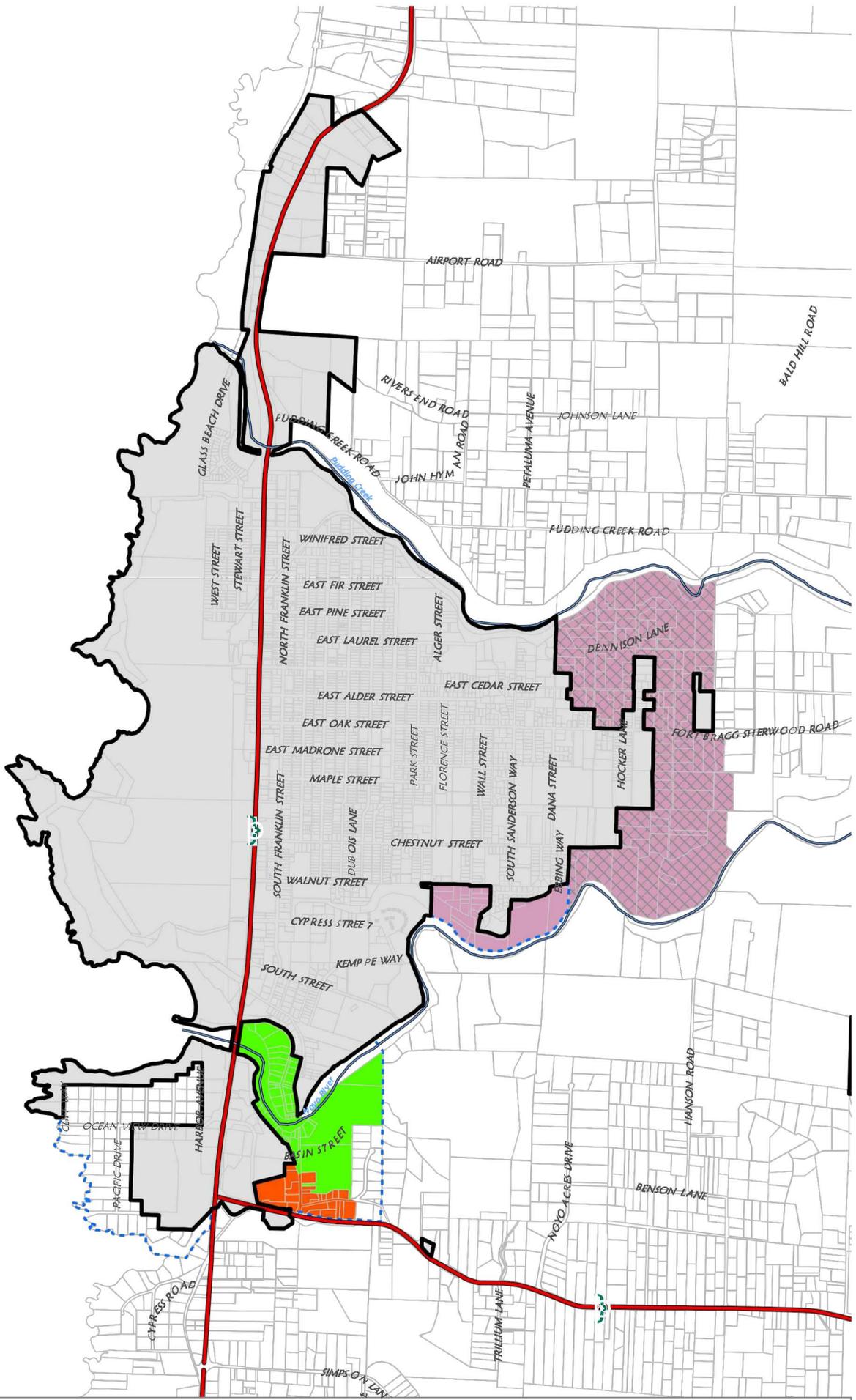
By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

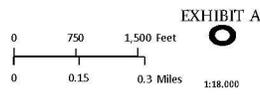
_____, City Clerk

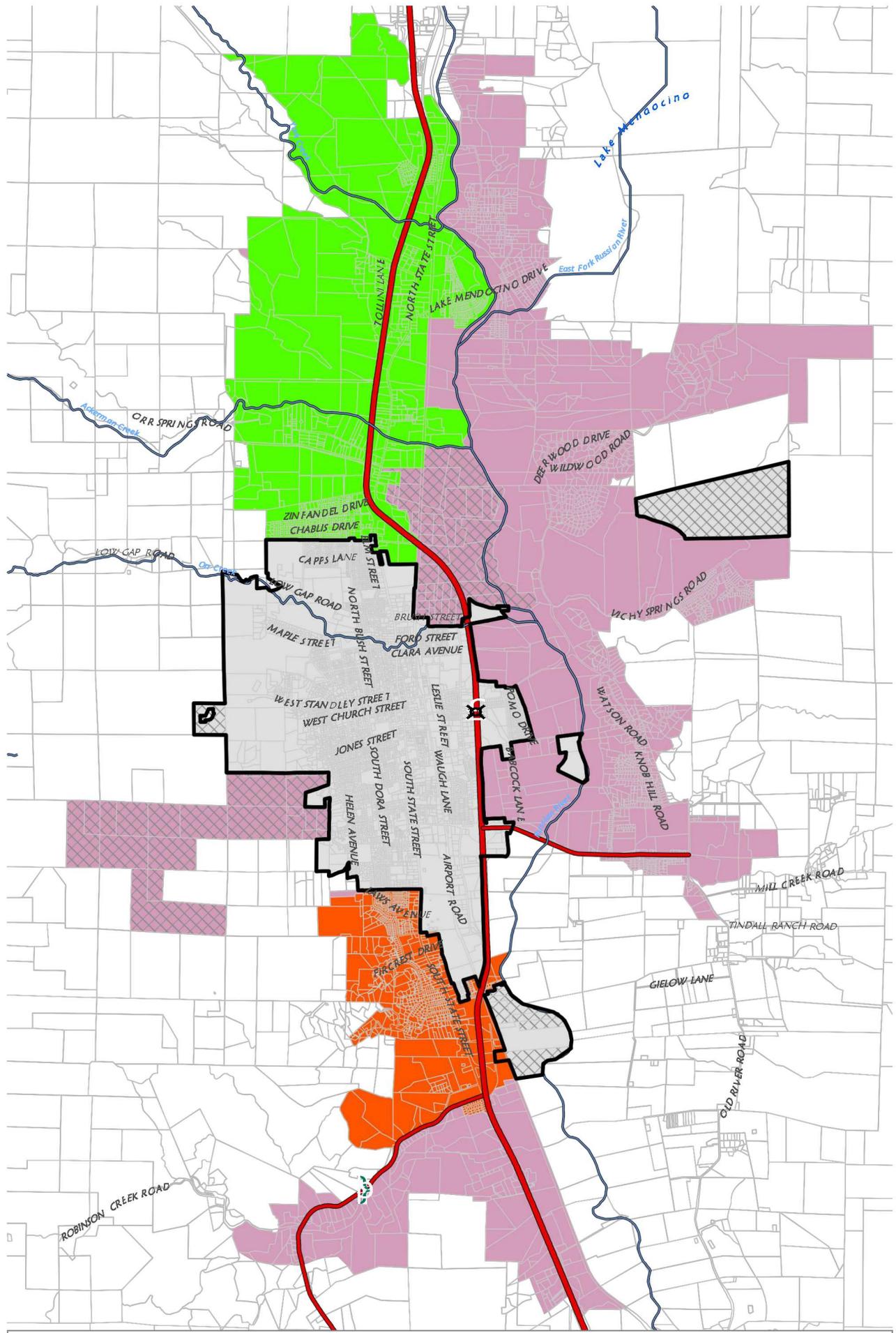


- Major Rivers
- Highways
- Municipal Improvement District
- Municipal Improvement District SOI

- Fort Bragg Designated Area
- Fort Bragg Balance Area
- City of Fort Bragg SOI
- City Limits

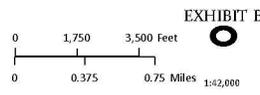
CITY OF FORT BRAGG
MASTER TAX SHARE AGREEMENT





- Major Rivers
- Highways
- Ukiah Designated Area
- Ukiah Balance Area
- ⊠ 2040 General Plan Annexation Areas
- City of Ukiah SOI
- ▭ City Limits

CITY OF UKIAH
MASTER TAX SHARE AGREEMENT



**MENDOCINO COUNTY
MASTER TAX SHARING AGREEMENT**

THIS MASTER TAX SHARING AGREEMENT (this “Agreement”) is entered by and between the **County of Mendocino**, a subdivision of the State of California (the “County”), the **City of Fort Bragg** (“Fort Bragg”), the **City of Point Arena** (“Point Arena”), the **City of Ukiah** (“Ukiah”), and the **City of Willits** (“Willits”) (the Cities shall be collectively referred to herein as the “Cities”), each City being a California municipal corporation, as of the date it is executed on behalf of the last of the Parties to do so (the “Effective Date”). The Cities, each of them, and the County may sometimes be referred to herein individually as a “Party” or collectively as the “Parties” to this Agreement.

RECITALS

WHEREAS, the County collects Real Property Tax Revenue within its jurisdiction; and

WHEREAS, the California Department of Tax and Fee Administration, formerly part of the State Board of Equalization, administers the State-wide general tax on the retail sale or use of merchandise or goods with the State (the “Bradley-Burns Sales Tax”); and

WHEREAS, the California Department of Tax and Fee Administration collects the 1% Bradley-Burns Sales Tax on behalf of cities and counties in the State and distributes the revenue to those local governments; and

WHEREAS, each Party levies a transient occupancy tax on those territories within its jurisdiction; *provided*, however, that the County does not levy a separate transient occupancy tax in areas within a City’s jurisdiction; and

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the “CKH Act”) governs changes in organization, including annexations such as those contemplated in this Agreement, and which changes in organization may need to be approved by the Mendocino LAFCo, and other local agencies; and

WHEREAS, the Parties anticipate changes in organization within the County, such as Annexations to the Cities, and desire to plan for the orderly and financially-viable transition of public services; and

WHEREAS, the Parties intend this Agreement to provide an equitable approach to distributing certain identified tax revenues in anticipation of changes in organization; and

WHEREAS, recognizing that the residents of the Cities are also residents of the County, the Parties acknowledge their shared responsibility to provide adequate services to their shared residents and recognize the importance of the County’s and the Cities’ services and that those services complement each other for the benefit of their residents; and

WHEREAS, the Parties recognize the importance of maintaining adequate service levels throughout the County and within the Cities to provide for the health, safety, and welfare of the residents of the County and the Cities. The Parties intend, given the mutual economic and other benefits that flow from annexations to the Cities, to cooperate as provided for in this Agreement to address the respective City’s and the County’s fiscal considerations in providing such services

and their respective present and future economic and planning needs; and

WHEREAS, for certain changes of organizations, such as annexations, Revenue and Taxation Code section 99 requires an agreement of the city and the county to a property tax revenue exchange and to provide a resolution of approval of the same by each legislative body to Mendocino LAFCo prior to consideration of the change of organization; and

WHEREAS, the Parties intend this Agreement to satisfy the requirements of Revenue and Taxation Code section 99; and

WHEREAS, initiatives like the California Business Roundtable's AG#21-0042A1 Initiative threaten local funding measures and may limit or restrict the ability to overlay local transaction and use taxes of an annexing entity to newly annexed territory.

AGREEMENT

NOW, THEREFORE, the Parties agree as follows:

1. Incorporation of Recitals.

The above Recitals are true and correct and are hereby incorporated into this Agreement.

2. Definitions.

The following terms as used in this Agreement shall have the following meanings:

“Annexation(s)” shall have the meaning set out in Government Code section 56017 or its successor, and any reorganization that includes an annexation.

“Annexed Area(s)” shall mean territory or territories which have been approved for annexation by Mendocino LAFCo.

“Annexation Effective Date” shall mean the date of the particular annexation, as may be specified in Mendocino LAFCo's terms and conditions or by Government Code section 57202; *provided*, however, that such date falls after the Effective Date.

“Annexor City” shall mean a City Party that is planning, pursuing, or has completed an Annexation.

“Annexed Tax Rate Area” (“ATRA” or “ATRA’s”) shall mean any separate Tax Rate Area created for territory annexed after the Effective Date.

“Change of Organization” shall mean the definition provided for in the CKH Act at, as of the Effective Date, Government Code section 56021 and shall also include a “reorganization” as defined in Government Code section 56073.

The “Designated Fort Bragg Area” shall mean that territory described in the attached Exhibit A.

The **“Designated Ukiah Area”** shall mean that territory described in the attached Exhibit B.

“Fiscal Year” shall mean July 1st through June 30th of the following year.

The **“Fort Bragg Balance Area”** shall mean that territory described in the attached Exhibit A.

“Distribution” shall mean the allocation and provision of tax revenue from one Party to another Party as provided for in this Agreement in order to satisfy the requirements of Revenue and Taxation Code section 99.

“Mendocino LAFCo” shall mean the Mendocino County Local Agency Formation Commission.

“Property Tax Revenue” shall mean revenues derived from ad valorem taxes on real property and from other categories of secured and unsecured property taxes including and not necessarily limited to those described in the County’s annual distribution as Current Secured General, Current Unsecured General, Prior Secured General, Prior Unsecured General, SB 813 Supplemental General, Highway Property Rental, and HOPTR General.

“Sales Tax Revenue” shall only mean those taxes collected in accordance with Bradley-Burns.

“State Action” shall mean any legislative, judicial, and/ or voter-approved initiative action that limits a City’s ability to apply a City-approved transaction and use tax to an Annexed Area.

“Tax Rate Area” (“TRA” or “TRAs”) shall mean those base tax revenue and/or incremental tax revenues available from an identified area.

“Transient Occupancy Tax Revenue” (“TOT Revenue”) shall mean any tax lawfully imposed as an incident of short-term transient occupancy and excludes any revenue collected as the result of a City-specific tax measure that is greater than that collected by the County.

The **“Ukiah Balance Area”** shall mean that territory described in the attached Exhibit B.

3. Tax Distributions for Annexations.

a. Scope. As provided for in this Agreement and in no way expanding the provisions in subparagraph 3(b) to apply to any City other than Fort Bragg and Ukiah, the tax collection and distribution provisions in this Agreement shall apply to territory annexed to a Party as of the respective Annexation Effective Date. Prior to adopting a resolution of application to initiate a Change of Organization that includes an Annexation, the respective City shall meet with the County to consult on the proposed Change of Organization. During this consultation, the respective City shall provide to the County a map of the territory, a list of the APNs of the affected territory, and, if the City is subject to Paragraph 3(b), evidence that the proposal is Balanced. The date of this transmittal shall be referred to in this Agreement as the “Change of Organization Proposal Date”.

b. Balanced Annexations. This subparagraph 3(b) shall apply only to the Cities of Fort Bragg and Ukiah. A proposal to annex territory within the respective Designated Area of Fort Bragg or Ukiah must be “Balanced” in accordance with this Paragraph 3. Balanced Annexation(s) of such territory shall be referred to in this Agreement as a “Balanced Annexation(s)”.

i. The Parties shall presume that an Annexation of territory is a Balanced Annexation if Annexation of territory within a Designated Area is attended by annexing at least 98% of the same amount of territory of the respective Annexor City’s Balance Area; *provided*, however, that Annexation of territory within a Balance Area on or after the Effective Date that was not used for balancing purposes in the prior annexation shall be credited toward the presumption of a Balanced Annexation.

ii. The Parties acknowledge that Mendocino LAFCo has the authority, and may, in the course of its review of the Change of Organization alter the boundaries of the proposed Change of Organization in a manner that causes the Annexation to no longer be a Balanced Annexation, in which case the County can request an additional 30 day negotiating period, and, in that event, a new property tax exchange agreement would have to be negotiated pursuant to Revenue and Taxation Code section 99(b)(7) or the Mendocino LAFCo proceeding would terminate.

c. The Parties will, in accordance with law, take good faith and reasonable steps to implement the Agreement as soon as is feasible. Any dispute between the Parties regarding this subparagraph 3(c) shall be resolved in accordance with the dispute resolution process set forth in Paragraphs 5 and 12.

4. Tax Revenue Collection and Distribution.

Only the following taxes and tax collection and distribution provisions shall apply, as appropriate and described in this Paragraph 4, as of the relevant Annexation Effective Date. This Agreement shall not be construed to require an allocation of taxes to a City which are designated for a County service, such as the County library, over which the respective City shall not be assuming responsibility; nor shall this Agreement be construed to expand or reduce the categories of Property Tax Revenue distributed to a City as reflected in the County’s distribution of said revenues as of the Effective Date of this Agreement.

a. Property Tax Revenue Collection and Distribution. As of the relevant Annexation Effective Date, the County shall distribute to the Annexor City the County’s general fund property tax revenue (County Auditor’s Fund Code A0001) generated in the annexation area as follows:

i. Half of the County’s portion of the “annual tax increment” (as defined in Revenue and Taxation Code section 96.5 as of the Effective Date) that does not exceed 2% of the property tax revenue in the prior year from the annexation area.

ii. All of the County’s portion of the “annual tax increment” that exceeds 2% of the property tax revenue in the prior year from the annexation area, until the total property tax revenue received by the Annexor City equals 15% of the total property tax revenue generated in the annexation area.

- iii. Once the total property tax revenue received by the Annexor City equals 15% of the total property tax generated in the annexation area, no additional portion of the County's "annual tax increment" shall be distributed to the Annexor City. In other words, the City's "property tax apportionment factor" (as calculated pursuant to Revenue and Taxation Code section 96.2 as of the Effective Date) in the annexation area shall not exceed 15%.
- b. Bradley-Burns Sales Tax Revenue Collection and Distribution. As of the relevant Annexation Effective Date, the Annexor City shall collect all Bradley-Burns Sales Tax in the ATRA (the "ATRA Bradley-Burns Revenue") and shall distribute to the County a share of the ATRA Bradley-Burns Revenue in accordance with this subparagraph (b).
- i. From the Annexation Effective Date until the start of the first full Fiscal Year immediately following the Annexation Effective Date, the Annexor City shall distribute to the County 100% of the ATRA Bradley-Burns Revenue.
- ii. Thereafter, for each subsequent full Fiscal Year, the amount of ATRA Bradley-Burns Revenue the Annexor City distributes to the County in accordance with this Agreement shall be reduced by 1/15 (one-fifteenth) which the Parties agree shall be rounded to 6.667%. Therefore, for the first full Fiscal Year, the Annexor City shall distribute 93.333% of the ATRA Bradley-Burns Revenue to the County; for the second full year, the Annexor City shall distribute 86.666% of the ATRA Bradley-Burns Revenue to the County; for the third full year, the Annexor City shall distribute 79.999% of the ATRA Bradley-Burns Revenue to the County; and so forth, reducing each subsequent year by 6.667%, until, as of the start of the fifteenth (15th) full Fiscal Year following the Annexation Effective Date, the Annexor City shall no longer distribute ATRA Bradley-Burns Revenue to the County.
- iii. For any Distribution under this subparagraph (b), the Annexor City shall distribute the ATRA Bradley-Burns Revenue to the County within thirty (30) days of the Annexor City receiving the ATRA Bradley-Burns Revenue from the California Department of Tax and Fee Administration.
- c. Transient Occupancy Tax Revenue Collection and Distribution. As of the relevant Annexation Effective Date, the Transient Occupancy Tax in the ATRA shall be the rate of the Annexor City. The Annexor City shall collect the Transient Occupancy Tax in the ATRA (the "ATRA TOT Revenue") and shall distribute to the County a share of the ATRA TOT Revenue in accordance with this subparagraph (c).
- i. From the Annexation Effective Date until the start of the first full Fiscal Year immediately following the Annexation Effective Date, the Annexor City shall distribute to the County 100% of the ATRA TOT Revenue.
- ii. Thereafter, for each subsequent full Fiscal Year, the amount of ATRA TOT Revenue the Annexor City distributes to the County in accordance with this Agreement shall be reduced by 1/5 (one-fifth) or 20%. Therefore, for the first full Fiscal Year, the Annexor City shall distribute 80% of the ATRA TOT Revenue to the County; for the second full Fiscal Year, the Annexor City shall distribute 60% of the ATRA TOT Revenue to the County; for the third full Fiscal Year, the Annexor City

shall distribute 40% of the ATRA TOT Revenue to the County; and for the fourth full Fiscal Year, the Annexor City shall distribute 20% of the ATRA TOT Revenue to the County. As of the start of the fifth full Fiscal Year following the Annexation Effective Date, the Annexor City shall no longer distribute ATRA TOT Revenue to the County.

iii. For any Distribution under this subparagraph (c), the Annexor City shall distribute ATRA TOT Revenue to the County within thirty (30) days of the Annexor City collecting the ATRA TOT Revenue.

5. Reconciliation of Tax Revenue Collection and Distribution.

Upon the request of a Party to meet with another Party regarding the collection and Distribution of taxes between them in accordance with this Agreement, the respective Parties shall make all reasonable efforts to meet within thirty (30) days of such a request.

6. Modification of Sales Tax Revenue Distribution Due to State Action.

Should State Action be taken that limits a City's ability to automatically apply a City-approved transaction and use tax to an Annexed Area, the affected Parties shall promptly meet and negotiate in good faith to amend this Agreement to address the resulting financial impacts in accordance with Paragraph 12, to include the Core Principles.

7. Regional Housing Needs Plan Allocation.

a. The Parties agree: a) the County's Regional Housing Needs Plan (the "RHNP") allocation was based on its unincorporated lands; b) subsequent Annexation(s) may limit the County's ability to satisfy its obligations under the Housing Element Law; and c) the RHNP allocation should be adjusted to reflect the impact of an Annexation on the County's obligations under the Housing Element Law. Therefore, the Parties agree, in the event that the relevant City or a non-party proposes to annex a specific territory, the relevant Parties will work together in good faith to attempt to reach a mutually acceptable agreement to transfer a portion of the County's allocation to the relevant City.

b. The following general principles shall be used as a framework to reach such an agreement:

i. Where a City Annexation includes undeveloped territory that the relevant City's general plan and rezoning proposes for residential development, a portion of the County's Regional Housing Needs Allocation ("RHNA") shall be transferred to the City in an amount equal to potential residential units, including accessory dwelling units ("ADU's"). This transfer shall be calculated by using the City's rezoning for each legal parcel. Should the territory include an approved subdivision, units will be transferred as identified on the approved tentative map or project description. If such transferred number of units is fewer than the number of units such territory is designated for in the County General Plan or in the Residential Sites Inventory of the County's Housing Element, the relevant City and the County shall negotiate in good faith the amount to be transferred.

- ii. Where a City Annexation includes developed territory that the relevant City designates and prezones for residential purposes, a portion of the County's RHNA would be transferred to the relevant City in an amount equal to the unrealized units on underutilized properties for that area; *provided*, however, that such transfer shall not include ADUs or existing mobile home parks. This transfer shall be calculated by using the relevant City's pre zoning for each legal parcel. If such transferred number of units is fewer than the number of units such territory is designated for in the County General Plan or in the Residential Sites Inventory of the county's Housing Element, the relevant City and the County shall negotiate in good faith the amount to be transferred.
 - iii. Where a City Annexation includes territory that the relevant City's general plan and pre zoning proposes for commercial or industrial purposes, no adjustment of the RHNP shall be required, unless the proposed Annexation includes commercial territories on the Residential Sites Inventory of the County's Housing Element, in which case an amount equal to the identified residential units would be transferred to the relevant City.
- c. The income-level of transferred units shall be negotiated in good faith per the existing MCOG Annexation policy and State law. The Parties acknowledge that meeting the need in the lower income category requires higher residential densities and proximity to services, that an Annexation may result in the loss of lands that would otherwise be available to the County to meet the lower income obligations, and that such losses are an important factor in the good faith negotiations.
 - d. Should a City seek to annex unincorporated territory for the purposes of open-space, agriculture or public facilities, no adjustment of the RHNP shall be required, unless any portion of the territory is designated for residential development in the County's Residential Sites Inventory of the county's Housing Element, in which case the parties shall negotiate a transfer in good faith.
 - e. If the County has already fulfilled its RHNA obligations for the current Housing Element Cycle, no modification of the RHNP allocation shall be required.

8. Other Agreements Affecting Rights and Obligations of This Agreement.

Notwithstanding anything in this Agreement to the contrary, this Agreement does not preclude one or more of the Parties from entering separate agreements regarding particular Annexations; *provided*, however, that nothing in any separate agreement shall affect the rights and obligations of those Parties not party to that separate agreement. To the extent terms in any such separate agreement are found to be in direct conflict with a term(s) in this Agreement as it relates to a Party which is not a party to the separate agreement, the term(s) in this Agreement shall control over those in the separate agreement.

9. Term of this Agreement.

This Agreement shall remain in effect for an initial term of twenty (20) years as of the Effective Date and shall then and thereafter have a rolling extension that automatically renews this Agreement every year for an additional five (5) years.

10. Withdrawal; Termination.

a. A Party may only withdraw from this Agreement with a July 1st effective date (the “Withdrawal Date”) and on no less than five (5) years’ notice to all other Parties in accordance with Paragraph 13. Such withdrawing Party shall perform all obligations under this Agreement until the Withdrawal Date. A withdrawing Party shall remain obligated to perform the obligations in this Agreement, including financial obligations, arising before the Withdrawal Date, even after the Withdrawal Date.

b. This Agreement may only be terminated either: a) by written notice by the County of termination to the other Parties; or b) by unanimous written agreement of all Parties to this Agreement (either of which shall be referred to herein as “Notice of Termination”); *provided*, however, that, unless otherwise agreed to in writing, any termination may only take effect as of July 1st and no sooner than five (5) years after the Notice of Termination (the “Termination Date”). Upon Notice of Termination, the Parties shall remain obligated to perform the obligations in this Agreement, including financial obligations, arising before the Termination Date, even after the Termination Date.

11. Amendment; Related Tax-Sharing Agreements.

a. Any amendment to this Agreement shall be negotiated in good faith and in accordance with the following Core Principles:

1. Simplicity: any amendment should be understandable, not unreasonably complicated, and readily-implemented and verified.
2. Mutual benefit through economic growth.
3. Maintain normal revenue sources for the respective Party: for example, the majority of property taxes should continue to go to the County and Bradley Burns Sales Tax Revenue should go to the respective City.
4. Protect funding for County-wide services and relieve ongoing service costs.
5. Provide the respective City with appropriate financial resources to meet assumed municipal service costs.

b. Any amendment to this Agreement must be approved in writing by unanimous consent of all Parties; *provided*, however, that any amendment to this Agreement which affects only certain Parties (a “Related Tax Sharing Agreement”) may be agreed to by only those certain Parties so long as such Related Tax Sharing Agreement is in writing and notice is provided to the other Parties to this Agreement.

12. Dispute Resolution.

a. If, at any time during the term of this Agreement, any dispute arises between or among the Parties regarding the interpretation or implementation of this Agreement, including an alleged breach of this Agreement, the Parties will, in the first instance, attempt in good faith to meet to discuss and informally resolve the dispute through designated representatives. The Parties must give written notice of the existence and subject of a dispute (“notice of dispute”), which notice shall commence the dispute resolution process of this Agreement.

b. If, within thirty (30) days of service of a notice of dispute, unless extended by mutual agreement of the respective Parties, the respective Parties have not resolved the dispute through informal mediation, , the matter shall be submitted to the Judicial Arbitration and Mediation Service (JAMS), or an equivalent mediation service, or a mutually agreeable mediator, for formal mediation by a single mediator who should have technical or legal expertise or experience with public financing, taxation, and local government agencies. The mediator will be selected by unanimous consent of the respective Parties, but if unanimous consent cannot be obtained, the mediator will be selected at random from a list of mediators to be provided by the respective Parties.

c. Any Party may commence formal mediation by providing to the mediator and the other Parties a written request for mediation, setting forth the subject of the dispute and the relief requested. If the formal mediation process has not concluded or has not resolved the dispute within sixty (60) days of a written request for mediation, the mediation process will be deemed completed, unless the Parties extend the sixty-day period in writing.

d. If the dispute is not resolved by informal or formal mediation, each Party will be free to pursue whatever legal or equitable remedies may be available. No Party shall be permitted to file a legal action without first complying with the requirements of this Paragraph. This provision shall not waive or otherwise affect the applicable provisions of law governing claims against a public entity or the applicable statutes of limitation.

e. The fees and expenses incurred as a result of any dispute resolution activities, including attorney fees, mediator fees and costs, expert costs, and other expenses, shall be borne solely by the Parties involved in the dispute and participating in the mediation. The Parties involved in the dispute will share the mediator's expenses on an equal basis. Should a dispute go to trial before a court of competent authority and jurisdiction, the prevailing party in such court proceeding shall be entitled to recover their reasonable attorney fees and costs; *provided*, however, that such attorney fees and costs shall not include fees and costs associated with efforts preceding the court proceeding.

13. Notices.

Whenever notice or other communication is permitted or required by this Agreement, it shall be deemed given: (i) when personally delivered; or (ii) when received, if delivered by overnight courier or email (if email receipt is acknowledged in writing); or (iii) forty-eight (48) hours after it is deposited in the United States mail with proper first-class postage affixed thereto and addressed as follows:

To County: County of Mendocino
Attn: Board Chair and Chief Executive Officer
501 Low Gap Road
Ukiah, CA 95482
Email: ceo@mendocinocounty.gov

To City of Fort Bragg: City of Fort Bragg
Attn: Mayor and City Manager
416 N. Franklin Street
Fort Bragg, CA 95437

Email: iwhippy@fortbragg.com

To City of Point Arena:

City of Point Arena
Attn: Mayor and City Manager
451 School Street
Point Arena, CA 95468
Email: cm@pointarena.ca.gov

To City of Ukiah

City of Ukiah
Attn: Mayor and City Manager
300 Seminary Avenue
Ukiah, CA 95482
Email: cmoffice@cityofukiah.com

To City of Willits

City of Willits
Attn: Mayor and City Manager
111 E. Commercial Street
Willits, CA 95490
Email: dpederson@cityofwillits.org

14. No Third-Party Beneficiary Rights.

This Agreement is only for the benefit of the Parties and shall not be construed as or deemed to operate as an agreement for the benefit of any third party or parties, and no third party or party shall have any right of action or obtain any right to benefits or position of any kind by reason of this Agreement.

15. Assignment; Delegation.

No Party shall assign, sublet, or transfer any interest in this Agreement or any duty hereunder without written consent of the other Parties, and no assignment shall be of any force or effect whatsoever unless and until the other Parties shall have so consented.

16. Hold Harmless; Indemnity.

To the fullest extent permitted by law, each of the Parties (the "Indemnifying Party") agrees to save, indemnify, defend and hold harmless each other Party and its officers, agents and employees ("Indemnified Parties") from any liability, claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses, or costs of any kind, whether actual, alleged or threatened, including attorney fees and costs, court costs, interest, defense costs, and expert witness fees, which arise out of, or are in any way attributable in whole or in part to, negligent or intentionally wrongful acts or omissions of an Indemnifying Party or its employees except such losses to the extent caused by the negligence or intentionally wrongful act of an Indemnified Party.

17. Entire Agreement; Counterparts.

This Agreement, including its exhibits and any attachments, is intended both as the final expression of the Agreement among the Parties with respect to the included terms and as a

complete and exclusive statement of the terms of the Agreement. This Agreement may be transmitted electronically and executed in counterparts, each such executed electronic copy shall be admissible for any purpose and in any judicial or administrative proceeding as evidence of the agreement between the Parties. Signatures may be exchanged by emailed pdf or other electronic form with the same force as original signatures.

18. Agreement Controlling; Exhibits.

In the event of a conflict between the text of this Agreement and any attachment to it, the text shall prevail. All exhibits to which reference is made are incorporated into this Agreement as though fully set forth at length, whether or not actually attached.

19. Construction.

This Agreement shall not be construed against any Party in the event of an ambiguity. The transactions contemplated in this Agreement have been negotiated at arms-length, between persons sophisticated and knowledgeable in the matters dealt with in this Agreement. Accordingly, any rule of law or legal decision that requires interpretation of ambiguities against the Party who has drafted it is inapplicable and waived. The provisions of this Agreement shall be interpreted in a reasonable manner to effectuate the intent and purposes of the Parties to this Agreement as if they had been jointly drafted by the Parties. The headings and sub-headings in this Agreement are intended solely to assist the reader and are in no way intended to create binding terms between the Parties.

20. Governing Law.

This Agreement shall be governed by and construed in accordance with the laws of the State of California.

21. Severability.

Should any part, term, portion, or provision of this Agreement or the application thereof to any person or circumstances be in conflict with any State or Federal law, or otherwise be rendered unenforceable or ineffectual, including by amendment or repeal of a statute, the validity of the remaining parts, terms, portions or provisions, or the application thereof to other persons or circumstances shall be deemed severable and shall not be affected thereby, unless the remaining portions of the Agreement no longer provide for an equitable approach to distributing certain identified tax revenues or unless the Agreement cannot be construed in substance to continue to constitute the Agreement that the Parties intended to enter into in the first instance.

22. Warranty of Legal Authority.

The Parties' Legislative Bodies have each authorized execution of this Agreement, as evidenced by the signatures below. Those who sign below warrant for the benefit of the Parties for which they do not sign that they have actual authority to execute this Agreement and to bind to it the Party for which they sign.

IN WITNESS THEREOF, the Parties have caused this Agreement to be executed and attested by their proper officers thereunto duly authorized as of the Effective Date.

COUNTY OF MENDOCINO

Date: 06/05/2024

By: Maureen Mulheren
Maureen Mulheren, Chair of the Board of Supervisors

Approved to Form:

Charlotte Scott

Office of County Counsel

Attest:

Atlas Pearson

Atlas Pearson, Senior Deputy, County Clerk of the Board

CITY OF FORT BRAGG

Date: _____

By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

_____, City Clerk

CITY OF POINT ARENA

Date: _____

By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

_____, City Clerk

CITY OF UKIAH

Date: _____

By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

Kristine Lawler, City Clerk

CITY OF WILLITS

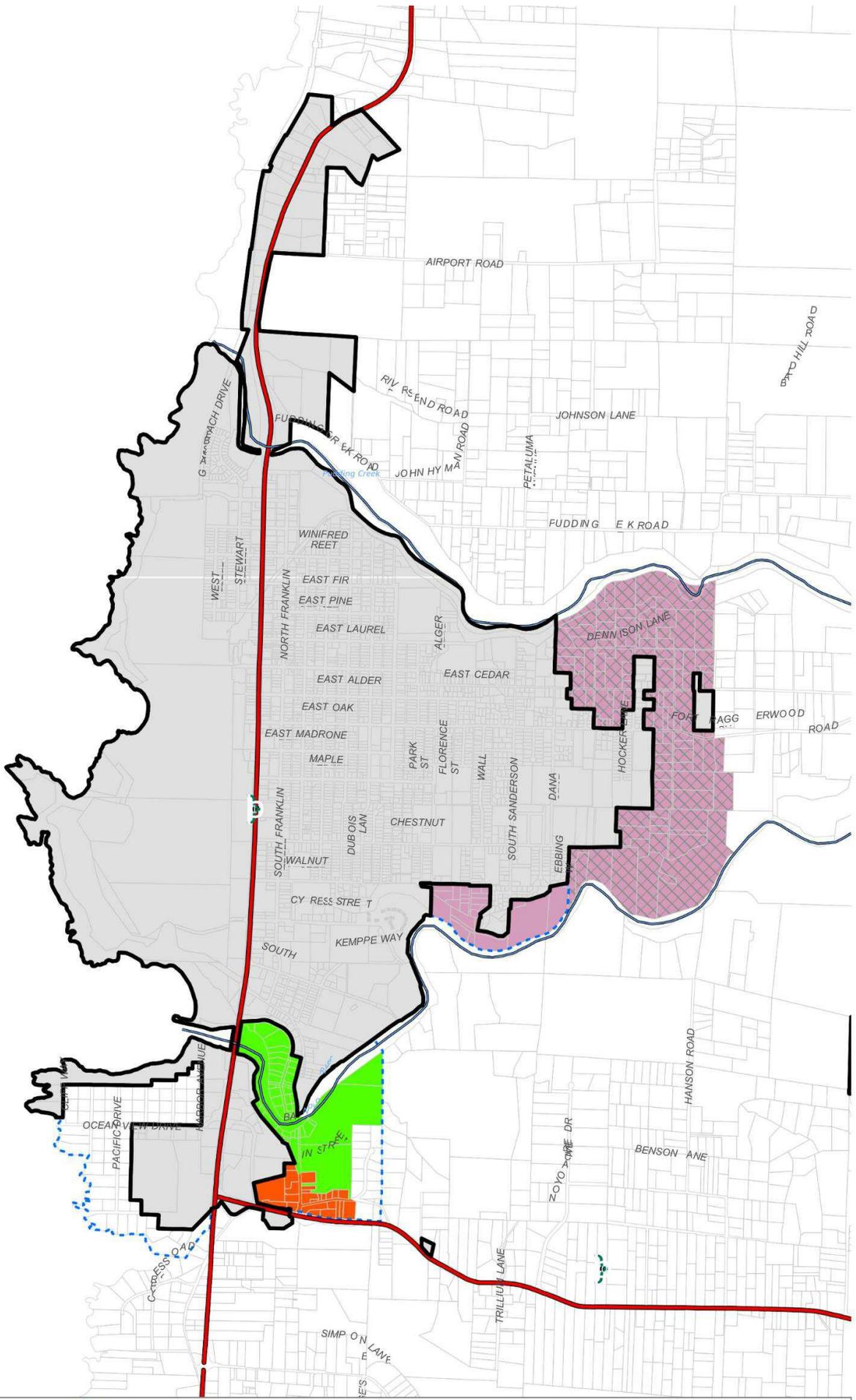
By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

_____, City Clerk

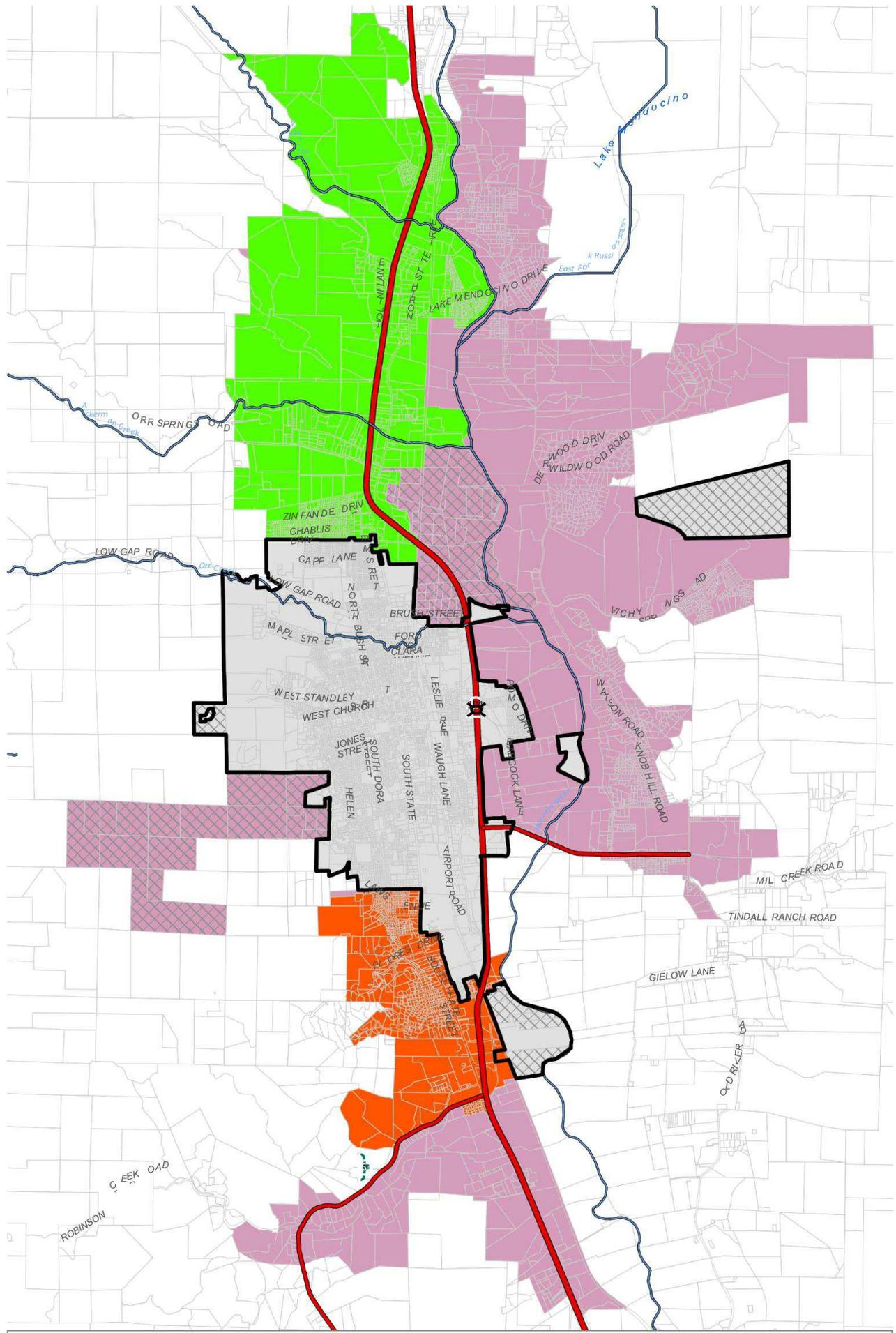


- Major Rivers
- Highways
- Municipal Improvement District
- Municipal Improvement District SOI
- Fort Bragg Designated Area
- Fort Bragg Balance Area
- City of Fort Bragg SOI
- City Limits

CITY OF FORT BRAGG
MASTER TAX SHARE AGREEMENT

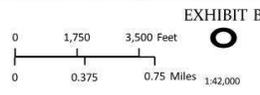
EXHIBIT A

0 750 1,500 Feet
 0 0.15 0.3 Miles
1:18,000



- Major Rivers
- Highways
- Ukiah Designated Area
- Ukiah Balance Area
- City Limits
- 2040 General Plan Annexation Areas
- City of Ukiah SOI

CITY OF UKIAH
MASTER TAX SHARE AGREEMENT



Mendocino County Master Tax Sharing Agreement 2024

Key Term Sheet

Term Sheet

Master Tax Sharing Agreement 2024

Parties: Mendocino County, City of Fort Bragg, City of Point Arena, City of Ukiah, and City of Willits

Task and Purpose: Develop a tax sharing agreement to govern the distribution of identified tax revenue between the County and the Cities following annexations by the Cities.

Cost-Benefit Analysis:

	County	Cities
Benefits	<ul style="list-style-type: none">• Immediate reduction in service area responsibility• Reduction in infrastructure and service costs• Shifts housing production to cities• Minimizes urban sprawl• <i>Enhanced long-term revenue growth</i>	<ul style="list-style-type: none">• Broadened municipal service availability• Potential to scale services and costs• Focus on Economic Development and Housing• Centralizes municipal infrastructure• <i>Enhanced long-term revenue growth</i>
Costs	<ul style="list-style-type: none">• Temporary revenue reduction in sales tax (mitigated by reduced service area & scaled shift of sales tax over 15 years)	<ul style="list-style-type: none">• Increased net cost of service (mitigated by scaled shift of sales tax)• Inherit deferred maintenance and lack of needed infrastructure

Core Principles:

1. Simplicity
2. Mutual benefit through economic growth
3. Maintains normal revenue sources (i.e. majority of property taxes to County and Bradley Burns sales tax to cities)
4. Protects funding for countywide services and relieves ongoing service costs
5. Provide City appropriate financial resources to meet assumed municipal service costs.

Key Terms:

1. Tax Sharing Provisions.
 - a. **Property Tax Revenue:** After an annexation of unincorporated territory by a city becomes final, the County must distribute to the city annexing the area a portion of the County's general fund property tax revenue (County Auditor's Fund Code A0001) from tax rate areas ("TRAs") within the annexed area as follows:
 - i. Half of County's portion of the annual tax increment (increased tax revenue resulting from increased assessed valuations) that does not exceed 2% of the property tax revenue in the prior year from the annexation area.
 - ii. All of County's portion of the annual tax increment that exceeds 2% of the property tax revenue in the prior year from the annexation area, until the allocation received by the relevant city equals 15% of the total property tax revenue generated in the annexation area

Mendocino County Master Tax Sharing Agreement 2024
Key Term Sheet

- iii. No additional distribution once the relevant city share reaches 15% of the total property tax revenue in the annexation area.
 - b. Sales Tax Revenue: From the effective date of the annexation until the start of the first full fiscal year following the effective date, the relevant city will distribute to the County 100% of the Bradley-Burns Revenue¹ the City collected from the newly-annexed Tax Rate Area. In each subsequent full fiscal year, the percentage of sales tax revenue the relevant city shall distribute to the County shall be reduced by 1/15.
 - c. Transient Occupancy Tax (TOT) Revenue: From the effective date of the annexation until the start of the first full fiscal year following the effective date, the relevant City will distribute to the County 100% of the TOT Revenue the City collected from the newly-annexed Tax Rate Area. In each subsequent full fiscal year, the percentage of TOT revenue the relevant City shall distribute to the County shall be reduced by 1/5.
2. Regional Housing Needs Plan. The Parties agree that the County’s Regional Housing Needs Plan (the “RHNP”)² allocation was based on its unincorporated lands, that annexation will necessarily limit the County’s ability to satisfy its obligations under the Housing Element Law, and that the RHNP allocation should be adjusted to reflect the impact of the annexation on the County’s obligations. Therefore, the Parties agree that, in the event that the relevant city or a third non-party proposes annexation of specific territory, the Parties will work together in good faith to attempt to reach a “mutually acceptable agreement for transfer of a portion of the County’s allocation to the city” as reflected in Government Code section 65584.07(d).
3. State Action. If legislative, judicial, and/or voter initiative action limits a city’s ability to apply a city approved transaction and use tax to an annexed area, the parties shall promptly meet and confer in good faith to amend this agreement to address the resulting financial impacts in accordance with the Core Principles.
4. Balanced Annexations. For the Tax Sharing Provisions above to apply to annexations of certain designated areas, as defined, those annexations must be “Balanced.” For an annexation by Ukiah or Fort Bragg to be considered “Balanced,” such annexation must generally be attended by the relevant City annexing an equal amount of territory within the Balance Area.
5. Service Transfer Plan. In anticipation of any annexation, a City and the County will develop a service transfer plan to coordinate the transfer of public services to ensure orderly transition for all areas affected.
6. Separate Agreements. A city and the County may develop alternate terms to address unique conditions affecting any specific annexation; *provided*, however, the terms of any separate agreement do not substantially affect the terms in the MTSA absent amendment to the MTSA.

¹ 1% of the sales price of commodities subject to statewide sales tax.

² The number of housing units the County is required to achieve under the Housing Element in its General Plan as approved by the California Department of Housing and community Development.

Mendocino County Master Tax Sharing Agreement 2024
Key Term Sheet

7. Term. Unless extended by unanimous agreement of the Parties, the MTSA shall remain in effect for twenty (20) years as of the Effective Date; thereafter it has a rolling extension that automatically renews this Agreement every year for an additional five (5) years, until Notice of Termination is provided under Section 10 of the Agreement. Tax sharing provisions implemented during the life of the Agreement shall survive termination of the Agreement.

8. Withdrawal and Termination. Withdrawal upon no less than five years' notice with an effective date of July 1st. County may terminate unilaterally, or Parties may terminate unanimously; provided in both cases on no less than five years' notice and termination effective date of July 1st.

RESOLUTION NO. 24-093

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF MENDOCINO APPROVING THE MENDOCINO COUNTY MASTER TAX SHARING AGREEMENT AMONG MENDOCINO COUNTY AND THE CITIES OF UKIAH, WILLITS, FORT BRAGG AND POINT ARENA

WHEREAS, Mendocino County ("County") collects Real Property Tax Revenue within its jurisdiction; and

WHEREAS, the California Department of Tax and Fee Administration, formerly part of the State Board of Equalization, administers the Statewide general tax on the retail sale or use of merchandise or goods within the State (the "Bradley-Burns Sales Tax"); and

WHEREAS, the California Department of Tax and Fee Administration collects the 1% Bradley-Burns Sales Tax on behalf of cities and counties in the State and distributes the revenue to those local governments; and

WHEREAS, each Party levies a transient occupancy tax on those territories within its jurisdiction; provided, however, that the County does not levy a separate transient occupancy tax in areas within a City's jurisdiction; and

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the "CKH Act") governs changes in organization which changes in organization may need to be approved by the Mendocino LAFCo, and other local agencies; and

WHEREAS, the cities of Ukiah, Willits, Fort Bragg and Point Arena (collectively, "the Cities") anticipate changes in organization within the County, such as Annexations to the Cities, and desire to plan for the orderly and financially viable transition of public services; and

WHEREAS, the County and the Cities intend the attached Agreement to provide an equitable approach to distributing certain identified tax revenues in anticipation of changes in organization; and

WHEREAS, recognizing that the residents of the Cities are also residents of the County, the County and the Cities acknowledge their shared responsibility to provide adequate services to their shared residents and recognize the importance of the County's and the Cities' services and that those services complement each other for the benefit of their residents; and

WHEREAS, the Parties recognize the importance of maintaining adequate service levels throughout the County and within the Cities to provide for the health, safety, and welfare of the residents of the County and the Cities. The Parties intend, given the mutual economic and other benefits that flow from annexations to the Cities, to cooperate as provided for in the attached Agreement to address the respective City's and the County's fiscal considerations in providing such services and their respective present and future economic and planning needs; and

WHEREAS, for certain changes of organizations, such as annexations, Revenue and Taxation ("R&T") Code Section 99 requires an agreement of the City and the County to a property tax revenue exchange and to provide a resolution of approval of the same by each legislative body to Mendocino LAFCo prior to consideration of the change of organization; and

WHEREAS, the County and the Cities have negotiated a master property tax exchange agreement, pursuant to Revenue and Taxation Code section 99(d), that is intended to satisfy the requirements of Revenue and Taxation Code section 99 for future changes of organization as specified in the agreement; and

WHEREAS, while not required by R&T Code Section 99, the Parties acknowledge that this Agreement also provides for the exchange of Bradley-Burns Sales Tax and transient occupancy tax which the Parties agree to accept in accordance with the Agreement.

NOW, THEREFORE, BE IT RESOLVED that the Mendocino County Board of Supervisors as follows:

SECTION 1. The Board hereby approves the Mendocino County Master Tax Sharing Agreement ("the Agreement"), a true and correct, but unsigned, copy of which is attached hereto as Attachment 1.

SECTION 2. The Board of Supervisors authorizes the Board Chair to sign the Agreement on behalf of the County of Mendocino.

SECTION 3. Pursuant to the terms of the Agreement the County agrees to accept the exchange of property tax revenue in accordance with the Agreement.

The foregoing Resolution introduced by Supervisor Williams, seconded by Supervisor McGourty, and carried this 5th day of June, 2024, by the following vote:

AYES: Supervisors McGourty, Mulheren, Gjerde and Williams
NOES: Supervisor Haschak
ABSENT: None

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

ATTEST: DARCIE ANTLE
Clerk of the Board

MAUREEN MULHEREN, Chair
Mendocino County Board of Supervisors

Deputy

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

APPROVED AS TO FORM:
JAMES R. ROSS
Interim County Counsel

BY: DARCIE ANTLE
Clerk of the Board

Deputy

**MENDOCINO COUNTY
MASTER TAX SHARING AGREEMENT**

THIS MASTER TAX SHARING AGREEMENT (this “Agreement”) is entered by and between the **County of Mendocino**, a subdivision of the State of California (the “County”), the **City of Fort Bragg** (“Fort Bragg”), the **City of Point Arena** (“Point Arena”), the **City of Ukiah** (“Ukiah”), and the **City of Willits** (“Willits”) (the Cities shall be collectively referred to herein as the “Cities”), each City being a California municipal corporation, as of the date it is executed on behalf of the last of the Parties to do so (the “Effective Date”). The Cities, each of them, and the County may sometimes be referred to herein individually as a “Party” or collectively as the “Parties” to this Agreement.

RECITALS

WHEREAS, the County collects Real Property Tax Revenue within its jurisdiction; and

WHEREAS, the California Department of Tax and Fee Administration, formerly part of the State Board of Equalization, administers the State-wide general tax on the retail sale or use of merchandise or goods with the State (the “Bradley-Burns Sales Tax”); and

WHEREAS, the California Department of Tax and Fee Administration collects the 1% Bradley-Burns Sales Tax on behalf of cities and counties in the State and distributes the revenue to those local governments; and

WHEREAS, each Party levies a transient occupancy tax on those territories within its jurisdiction; *provided*, however, that the County does not levy a separate transient occupancy tax in areas within a City’s jurisdiction; and

WHEREAS, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (the “CKH Act”) governs changes in organization, including annexations such as those contemplated in this Agreement, and which changes in organization may need to be approved by the Mendocino LAFCo, and other local agencies; and

WHEREAS, the Parties anticipate changes in organization within the County, such as Annexations to the Cities, and desire to plan for the orderly and financially-viable transition of public services; and

WHEREAS, the Parties intend this Agreement to provide an equitable approach to distributing certain identified tax revenues in anticipation of changes in organization; and

WHEREAS, recognizing that the residents of the Cities are also residents of the County, the Parties acknowledge their shared responsibility to provide adequate services to their shared residents and recognize the importance of the County’s and the Cities’ services and that those services complement each other for the benefit of their residents; and

WHEREAS, the Parties recognize the importance of maintaining adequate service levels throughout the County and within the Cities to provide for the health, safety, and welfare of the residents of the County and the Cities. The Parties intend, given the mutual economic and other benefits that flow from annexations to the Cities, to cooperate as provided for in this Agreement to address the respective City’s and the County’s fiscal considerations in providing such services

and their respective present and future economic and planning needs; and

WHEREAS, for certain changes of organizations, such as annexations, Revenue and Taxation Code section 99 requires an agreement of the city and the county to a property tax revenue exchange and to provide a resolution of approval of the same by each legislative body to Mendocino LAFCo prior to consideration of the change of organization; and

WHEREAS, the Parties intend this Agreement to satisfy the requirements of Revenue and Taxation Code section 99; and

WHEREAS, initiatives like the California Business Roundtable's AG#21-0042A1 Initiative threaten local funding measures and may limit or restrict the ability to overlay local transaction and use taxes of an annexing entity to newly annexed territory.

AGREEMENT

NOW, THEREFORE, the Parties agree as follows:

1. Incorporation of Recitals.

The above Recitals are true and correct and are hereby incorporated into this Agreement.

2. Definitions.

The following terms as used in this Agreement shall have the following meanings:

“Annexation(s)” shall have the meaning set out in Government Code section 56017 or its successor, and any reorganization that includes an annexation.

“Annexed Area(s): shall mean territory or territories which have been approved for annexation by Mendocino LAFCo.

“Annexation Effective Date” shall mean the date of the particular annexation, as may be specified in Mendocino LAFCo's terms and conditions or by Government Code section 57202; *provided*, however, that such date falls after the Effective Date.

“Annexor City” shall mean a City Party that is planning, pursuing, or has completed an Annexation.

“Annexed Tax Rate Area” (“ATRA” or “ATRA’s”) shall mean any separate Tax Rate Area created for territory annexed after the Effective Date.

“Change of Organization” shall mean the definition provided for in the CKH Act at, as of the Effective Date, Government Code section 56021 and shall also include a “reorganization” as defined in Government Code section 56073.

The “Designated Fort Bragg Area” shall mean that territory described in the attached Exhibit A.

The **“Designated Ukiah Area”** shall mean that territory described in the attached Exhibit B.

“Fiscal Year” shall mean July 1st through June 30th of the following year.

The **“Fort Bragg Balance Area”** shall mean that territory described in the attached Exhibit A.

“Distribution” shall mean the allocation and provision of tax revenue from one Party to another Party as provided for in this Agreement in order to satisfy the requirements of Revenue and Taxation Code section 99.

“Mendocino LAFCo” shall mean the Mendocino County Local Agency Formation Commission.

“Property Tax Revenue” shall mean revenues derived from ad valorem taxes on real property and from other categories of secured and unsecured property taxes including and not necessarily limited to those described in the County’s annual distribution as Current Secured General, Current Unsecured General, Prior Secured General, Prior Unsecured General, SB 813 Supplemental General, Highway Property Rental, and HOPTR General.

“Sales Tax Revenue” shall only mean those taxes collected in accordance with Bradley-Burns.

“State Action” shall mean any legislative, judicial, and/ or voter-approved initiative action that limits a City’s ability to apply a City-approved transaction and use tax to an Annexed Area.

“Tax Rate Area” (“TRA” or “TRAs”) shall mean those base tax revenue and/or incremental tax revenues available from an identified area.

“Transient Occupancy Tax Revenue” (“TOT Revenue”) shall mean any tax lawfully imposed as an incident of short-term transient occupancy and excludes any revenue collected as the result of a City-specific tax measure that is greater than that collected by the County.

The **“Ukiah Balance Area”** shall mean that territory described in the attached Exhibit B.

3. Tax Distributions for Annexations.

a. Scope. As provided for in this Agreement and in no way expanding the provisions in subparagraph 3(b) to apply to any City other than Fort Bragg and Ukiah, the tax collection and distribution provisions in this Agreement shall apply to territory annexed to a Party as of the respective Annexation Effective Date. Prior to adopting a resolution of application to initiate a Change of Organization that includes an Annexation, the respective City shall meet with the County to consult on the proposed Change of Organization. During this consultation, the respective City shall provide to the County a map of the territory, a list of the APNs of the affected territory, and, if the City is subject to Paragraph 3(b), evidence that the proposal is Balanced. The date of this transmittal shall be referred to in this Agreement as the “Change of Organization Proposal Date”.

b. Balanced Annexations. This subparagraph 3(b) shall apply only to the Cities of Fort Bragg and Ukiah. A proposal to annex territory within the respective Designated Area of Fort Bragg or Ukiah must be “Balanced” in accordance with this Paragraph 3. Balanced Annexation(s) of such territory shall be referred to in this Agreement as a “Balanced Annexation(s)”.

i. The Parties shall presume that an Annexation of territory is a Balanced Annexation if Annexation of territory within a Designated Area is attended by annexing at least 98% of the same amount of territory of the respective Annexor City’s Balance Area; *provided*, however, that Annexation of territory within a Balance Area on or after the Effective Date that was not used for balancing purposes in the prior annexation shall be credited toward the presumption of a Balanced Annexation.

ii. The Parties acknowledge that Mendocino LAFCo has the authority, and may, in the course of its review of the Change of Organization alter the boundaries of the proposed Change of Organization in a manner that causes the Annexation to no longer be a Balanced Annexation, in which case the County can request an additional 30 day negotiating period, and, in that event, a new property tax exchange agreement would have to be negotiated pursuant to Revenue and Taxation Code section 99(b)(7) or the Mendocino LAFCo proceeding would terminate.

c. The Parties will, in accordance with law, take good faith and reasonable steps to implement the Agreement as soon as is feasible. Any dispute between the Parties regarding this subparagraph 3(c) shall be resolved in accordance with the dispute resolution process set forth in Paragraphs 5 and 12.

4. Tax Revenue Collection and Distribution.

Only the following taxes and tax collection and distribution provisions shall apply, as appropriate and described in this Paragraph 4, as of the relevant Annexation Effective Date. This Agreement shall not be construed to require an allocation of taxes to a City which are designated for a County service, such as the County library, over which the respective City shall not be assuming responsibility; nor shall this Agreement be construed to expand or reduce the categories of Property Tax Revenue distributed to a City as reflected in the County’s distribution of said revenues as of the Effective Date of this Agreement.

a. Property Tax Revenue Collection and Distribution. As of the relevant Annexation Effective Date, the County shall distribute to the Annexor City the County’s general fund property tax revenue (County Auditor’s Fund Code A0001) generated in the annexation area as follows:

i. Half of the County’s portion of the “annual tax increment” (as defined in Revenue and Taxation Code section 96.5 as of the Effective Date) that does not exceed 2% of the property tax revenue in the prior year from the annexation area.

ii. All of the County’s portion of the “annual tax increment” that exceeds 2% of the property tax revenue in the prior year from the annexation area, until the total property tax revenue received by the Annexor City equals 15% of the total property tax revenue generated in the annexation area.

iii. Once the total property tax revenue received by the Annexor City equals 15% of the total property tax generated in the annexation area, no additional portion of the County's "annual tax increment" shall be distributed to the Annexor City. In other words, the City's "property tax apportionment factor" (as calculated pursuant to Revenue and Taxation Code section 96.2 as of the Effective Date) in the annexation area shall not exceed 15%.

b. Bradley-Burns Sales Tax Revenue Collection and Distribution. As of the relevant Annexation Effective Date, the Annexor City shall collect all Bradley-Burns Sales Tax in the ATRA (the "ATRA Bradley-Burns Revenue") and shall distribute to the County a share of the ATRA Bradley-Burns Revenue in accordance with this subparagraph (b).

i. From the Annexation Effective Date until the start of the first full Fiscal Year immediately following the Annexation Effective Date, the Annexor City shall distribute to the County 100% of the ATRA Bradley-Burns Revenue.

ii. Thereafter, for each subsequent full Fiscal Year, the amount of ATRA Bradley-Burns Revenue the Annexor City distributes to the County in accordance with this Agreement shall be reduced by 1/15 (one-fifteenth) which the Parties agree shall be rounded to 6.667%. Therefore, for the first full Fiscal Year, the Annexor City shall distribute 93.333% of the ATRA Bradley-Burns Revenue to the County; for the second full year, the Annexor City shall distribute 86.666% of the ATRA Bradley-Burns Revenue to the County; for the third full year, the Annexor City shall distribute 79.999% of the ATRA Bradley-Burns Revenue to the County; and so forth, reducing each subsequent year by 6.667%, until, as of the start of the fifteenth (15th) full Fiscal Year following the Annexation Effective Date, the Annexor City shall no longer distribute ATRA Bradley-Burns Revenue to the County.

iii. For any Distribution under this subparagraph (b), the Annexor City shall distribute the ATRA Bradley-Burns Revenue to the County within thirty (30) days of the Annexor City receiving the ATRA Bradley-Burns Revenue from the California Department of Tax and Fee Administration.

c. Transient Occupancy Tax Revenue Collection and Distribution. As of the relevant Annexation Effective Date, the Transient Occupancy Tax in the ATRA shall be the rate of the Annexor City. The Annexor City shall collect the Transient Occupancy Tax in the ATRA (the "ATRA TOT Revenue") and shall distribute to the County a share of the ATRA TOT Revenue in accordance with this subparagraph (c).

i. From the Annexation Effective Date until the start of the first full Fiscal Year immediately following the Annexation Effective Date, the Annexor City shall distribute to the County 100% of the ATRA TOT Revenue.

ii. Thereafter, for each subsequent full Fiscal Year, the amount of ATRA TOT Revenue the Annexor City distributes to the County in accordance with this Agreement shall be reduced by 1/5 (one-fifth) or 20%. Therefore, for the first full Fiscal Year, the Annexor City shall distribute 80% of the ATRA TOT Revenue to the County; for the second full Fiscal Year, the Annexor City shall distribute 60% of the ATRA TOT Revenue to the County; for the third full Fiscal Year, the Annexor City

shall distribute 40% of the ATRA TOT Revenue to the County; and for the fourth full Fiscal Year, the Annexor City shall distribute 20% of the ATRA TOT Revenue to the County. As of the start of the fifth full Fiscal Year following the Annexation Effective Date, the Annexor City shall no longer distribute ATRA TOT Revenue to the County.

iii. For any Distribution under this subparagraph (c), the Annexor City shall distribute ATRA TOT Revenue to the County within thirty (30) days of the Annexor City collecting the ATRA TOT Revenue.

5. Reconciliation of Tax Revenue Collection and Distribution.

Upon the request of a Party to meet with another Party regarding the collection and Distribution of taxes between them in accordance with this Agreement, the respective Parties shall make all reasonable efforts to meet within thirty (30) days of such a request.

6. Modification of Sales Tax Revenue Distribution Due to State Action.

Should State Action be taken that limits a City's ability to automatically apply a City-approved transaction and use tax to an Annexed Area, the affected Parties shall promptly meet and negotiate in good faith to amend this Agreement to address the resulting financial impacts in accordance with Paragraph 12, to include the Core Principles.

7. Regional Housing Needs Plan Allocation.

a. The Parties agree: a) the County's Regional Housing Needs Plan (the "RHNP") allocation was based on its unincorporated lands; b) subsequent Annexation(s) may limit the County's ability to satisfy its obligations under the Housing Element Law; and c) the RHNP allocation should be adjusted to reflect the impact of an Annexation on the County's obligations under the Housing Element Law. Therefore, the Parties agree, in the event that the relevant City or a non-party proposes to annex a specific territory, the relevant Parties will work together in good faith to attempt to reach a mutually acceptable agreement to transfer a portion of the County's allocation to the relevant City.

b. The following general principles shall be used as a framework to reach such an agreement:

i. Where a City Annexation includes undeveloped territory that the relevant City's general plan and rezoning proposes for residential development, a portion of the County's Regional Housing Needs Allocation ("RHNA") shall be transferred to the City in an amount equal to potential residential units, including accessory dwelling units ("ADU's"). This transfer shall be calculated by using the City's rezoning for each legal parcel. Should the territory include an approved subdivision, units will be transferred as identified on the approved tentative map or project description. If such transferred number of units is fewer than the number of units such territory is designated for in the County General Plan or in the Residential Sites Inventory of the County's Housing Element, the relevant City and the County shall negotiate in good faith the amount to be transferred.

- ii. Where a City Annexation includes developed territory that the relevant City designates and prezones for residential purposes, a portion of the County's RHNA would be transferred to the relevant City in an amount equal to the unrealized units on underutilized properties for that area; *provided*, however, that such transfer shall not include ADUs or existing mobile home parks. This transfer shall be calculated by using the relevant City's pre zoning for each legal parcel. If such transferred number of units is fewer than the number of units such territory is designated for in the County General Plan or in the Residential Sites Inventory of the county's Housing Element, the relevant City and the County shall negotiate in good faith the amount to be transferred.
 - iii. Where a City Annexation includes territory that the relevant City's general plan and pre zoning proposes for commercial or industrial purposes, no adjustment of the RHNP shall be required, unless the proposed Annexation includes commercial territories on the Residential Sites Inventory of the County's Housing Element, in which case an amount equal to the identified residential units would be transferred to the relevant City.
- c. The income-level of transferred units shall be negotiated in good faith per the existing MCOG Annexation policy and State law. The Parties acknowledge that meeting the need in the lower income category requires higher residential densities and proximity to services, that an Annexation may result in the loss of lands that would otherwise be available to the County to meet the lower income obligations, and that such losses are an important factor in the good faith negotiations.
- d. Should a City seek to annex unincorporated territory for the purposes of open-space, agriculture or public facilities, no adjustment of the RHNP shall be required, unless any portion of the territory is designated for residential development in the County's Residential Sites Inventory of the county's Housing Element, in which case the parties shall negotiate a transfer in good faith.
- e. If the County has already fulfilled its RHNA obligations for the current Housing Element Cycle, no modification of the RHNP allocation shall be required.

8. Other Agreements Affecting Rights and Obligations of This Agreement.

Notwithstanding anything in this Agreement to the contrary, this Agreement does not preclude one or more of the Parties from entering separate agreements regarding particular Annexations; *provided*, however, that nothing in any separate agreement shall affect the rights and obligations of those Parties not party to that separate agreement. To the extent terms in any such separate agreement are found to be in direct conflict with a term(s) in this Agreement as it relates to a Party which is not a party to the separate agreement, the term(s) in this Agreement shall control over those in the separate agreement.

9. Term of this Agreement.

This Agreement shall remain in effect for an initial term of twenty (20) years as of the Effective Date and shall then and thereafter have a rolling extension that automatically renews this Agreement every year for an additional five (5) years.

10. Withdrawal; Termination.

a. A Party may only withdraw from this Agreement with a July 1st effective date (the “Withdrawal Date”) and on no less than five (5) years’ notice to all other Parties in accordance with Paragraph 13. Such withdrawing Party shall perform all obligations under this Agreement until the Withdrawal Date. A withdrawing Party shall remain obligated to perform the obligations in this Agreement, including financial obligations, arising before the Withdrawal Date, even after the Withdrawal Date.

b. This Agreement may only be terminated either: a) by written notice by the County of termination to the other Parties; or b) by unanimous written agreement of all Parties to this Agreement (either of which shall be referred to herein as “Notice of Termination”); *provided*, however, that, unless otherwise agreed to in writing, any termination may only take effect as of July 1st and no sooner than five (5) years after the Notice of Termination (the “Termination Date”). Upon Notice of Termination, the Parties shall remain obligated to perform the obligations in this Agreement, including financial obligations, arising before the Termination Date, even after the Termination Date.

11. Amendment; Related Tax-Sharing Agreements.

a. Any amendment to this Agreement shall be negotiated in good faith and in accordance with the following Core Principles:

1. Simplicity: any amendment should be understandable, not unreasonably complicated, and readily-implemented and verified.
2. Mutual benefit through economic growth.
3. Maintain normal revenue sources for the respective Party: for example, the majority of property taxes should continue to go to the County and Bradley Burns Sales Tax Revenue should go to the respective City.
4. Protect funding for County-wide services and relieve ongoing service costs.
5. Provide the respective City with appropriate financial resources to meet assumed municipal service costs.

b. Any amendment to this Agreement must be approved in writing by unanimous consent of all Parties; *provided*, however, that any amendment to this Agreement which affects only certain Parties (a “Related Tax Sharing Agreement”) may be agreed to by only those certain Parties so long as such Related Tax Sharing Agreement is in writing and notice is provided to the other Parties to this Agreement.

12. Dispute Resolution.

a. If, at any time during the term of this Agreement, any dispute arises between or among the Parties regarding the interpretation or implementation of this Agreement, including an alleged breach of this Agreement, the Parties will, in the first instance, attempt in good faith to meet to discuss and informally resolve the dispute through designated representatives. The Parties must give written notice of the existence and subject of a dispute (“notice of dispute”), which notice shall commence the dispute resolution process of this Agreement.

b. If, within thirty (30) days of service of a notice of dispute, unless extended by mutual agreement of the respective Parties, the respective Parties have not resolved the dispute through informal mediation, , the matter shall be submitted to the Judicial Arbitration and Mediation Service (JAMS), or an equivalent mediation service, or a mutually agreeable mediator, for formal mediation by a single mediator who should have technical or legal expertise or experience with public financing, taxation, and local government agencies. The mediator will be selected by unanimous consent of the respective Parties, but if unanimous consent cannot be obtained, the mediator will be selected at random from a list of mediators to be provided by the respective Parties.

c. Any Party may commence formal mediation by providing to the mediator and the other Parties a written request for mediation, setting forth the subject of the dispute and the relief requested. If the formal mediation process has not concluded or has not resolved the dispute within sixty (60) days of a written request for mediation, the mediation process will be deemed completed, unless the Parties extend the sixty-day period in writing.

d. If the dispute is not resolved by informal or formal mediation, each Party will be free to pursue whatever legal or equitable remedies may be available. No Party shall be permitted to file a legal action without first complying with the requirements of this Paragraph. This provision shall not waive or otherwise affect the applicable provisions of law governing claims against a public entity or the applicable statutes of limitation.

e. The fees and expenses incurred as a result of any dispute resolution activities, including attorney fees, mediator fees and costs, expert costs, and other expenses, shall be borne solely by the Parties involved in the dispute and participating in the mediation. The Parties involved in the dispute will share the mediator's expenses on an equal basis. Should a dispute go to trial before a court of competent authority and jurisdiction, the prevailing party in such court proceeding shall be entitled to recover their reasonable attorney fees and costs; *provided*, however, that such attorney fees and costs shall not include fees and costs associated with efforts preceding the court proceeding.

13. Notices.

Whenever notice or other communication is permitted or required by this Agreement, it shall be deemed given: (i) when personally delivered; or (ii) when received, if delivered by overnight courier or email (if email receipt is acknowledged in writing); or (iii) forty-eight (48) hours after it is deposited in the United States mail with proper first-class postage affixed thereto and addressed as follows:

To County: County of Mendocino
Attn: Board Chair and Chief Executive Officer
501 Low Gap Road
Ukiah, CA 95482
Email: ceo@mendocinocounty.gov

To City of Fort Bragg: City of Fort Bragg
Attn: Mayor and City Manager
416 N. Franklin Street
Fort Bragg, CA 95437

Email: iwhippy@fortbragg.com

To City of Point Arena:

City of Point Arena
Attn: Mayor and City Manager
451 School Street
Point Arena, CA 95468
Email: cm@pointarena.ca.gov

To City of Ukiah

City of Ukiah
Attn: Mayor and City Manager
300 Seminary Avenue
Ukiah, CA 95482
Email: cmoffice@cityofukiah.com

To City of Willits

City of Willits
Attn: Mayor and City Manager
111 E. Commercial Street
Willits, CA 95490
Email: dpederson@cityofwillits.org

14. No Third-Party Beneficiary Rights.

This Agreement is only for the benefit of the Parties and shall not be construed as or deemed to operate as an agreement for the benefit of any third party or parties, and no third party or party shall have any right of action or obtain any right to benefits or position of any kind by reason of this Agreement.

15. Assignment; Delegation.

No Party shall assign, sublet, or transfer any interest in this Agreement or any duty hereunder without written consent of the other Parties, and no assignment shall be of any force or effect whatsoever unless and until the other Parties shall have so consented.

16. Hold Harmless; Indemnity.

To the fullest extent permitted by law, each of the Parties (the “Indemnifying Party”) agrees to save, indemnify, defend and hold harmless each other Party and its officers, agents and employees (“Indemnified Parties”) from any liability, claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, losses, expenses, or costs of any kind, whether actual, alleged or threatened, including attorney fees and costs, court costs, interest, defense costs, and expert witness fees, which arise out of, or are in any way attributable in whole or in part to, negligent or intentionally wrongful acts or omissions of an Indemnifying Party or its employees except such losses to the extent caused by the negligence or intentionally wrongful act of an Indemnified Party.

17. Entire Agreement; Counterparts.

This Agreement, including its exhibits and any attachments, is intended both as the final expression of the Agreement among the Parties with respect to the included terms and as a

complete and exclusive statement of the terms of the Agreement. This Agreement may be transmitted electronically and executed in counterparts, each such executed electronic copy shall be admissible for any purpose and in any judicial or administrative proceeding as evidence of the agreement between the Parties. Signatures may be exchanged by emailed pdf or other electronic form with the same force as original signatures.

18. Agreement Controlling; Exhibits.

In the event of a conflict between the text of this Agreement and any attachment to it, the text shall prevail. All exhibits to which reference is made are incorporated into this Agreement as though fully set forth at length, whether or not actually attached.

19. Construction.

This Agreement shall not be construed against any Party in the event of an ambiguity. The transactions contemplated in this Agreement have been negotiated at arms-length, between persons sophisticated and knowledgeable in the matters dealt with in this Agreement. Accordingly, any rule of law or legal decision that requires interpretation of ambiguities against the Party who has drafted it is inapplicable and waived. The provisions of this Agreement shall be interpreted in a reasonable manner to effectuate the intent and purposes of the Parties to this Agreement as if they had been jointly drafted by the Parties. The headings and sub-headings in this Agreement are intended solely to assist the reader and are in no way intended to create binding terms between the Parties.

20. Governing Law.

This Agreement shall be governed by and construed in accordance with the laws of the State of California.

21. Severability.

Should any part, term, portion, or provision of this Agreement or the application thereof to any person or circumstances be in conflict with any State or Federal law, or otherwise be rendered unenforceable or ineffectual, including by amendment or repeal of a statute, the validity of the remaining parts, terms, portions or provisions, or the application thereof to other persons or circumstances shall be deemed severable and shall not be affected thereby, unless the remaining portions of the Agreement no longer provide for an equitable approach to distributing certain identified tax revenues or unless the Agreement cannot be construed in substance to continue to constitute the Agreement that the Parties intended to enter into in the first instance.

22. Warranty of Legal Authority.

The Parties' Legislative Bodies have each authorized execution of this Agreement, as evidenced by the signatures below. Those who sign below warrant for the benefit of the Parties for which they do not sign that they have actual authority to execute this Agreement and to bind to it the Party for which they sign.

IN WITNESS THEREOF, the Parties have caused this Agreement to be executed and attested by their proper officers thereunto duly authorized as of the Effective Date.

COUNTY OF MENDOCINO

Date: _____

By: _____
Maureen Mulheren, Chair of the Board of
Supervisors

Approved to Form:

County Counsel

Attest:

_____, County Clerk

CITY OF FORT BRAGG

Date: _____

By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

_____, City Clerk

CITY OF POINT ARENA

Date: _____

By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

_____, City Clerk

CITY OF UKIAH

Date: _____

By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

Kristine Lawler, City Clerk

CITY OF WILLITS

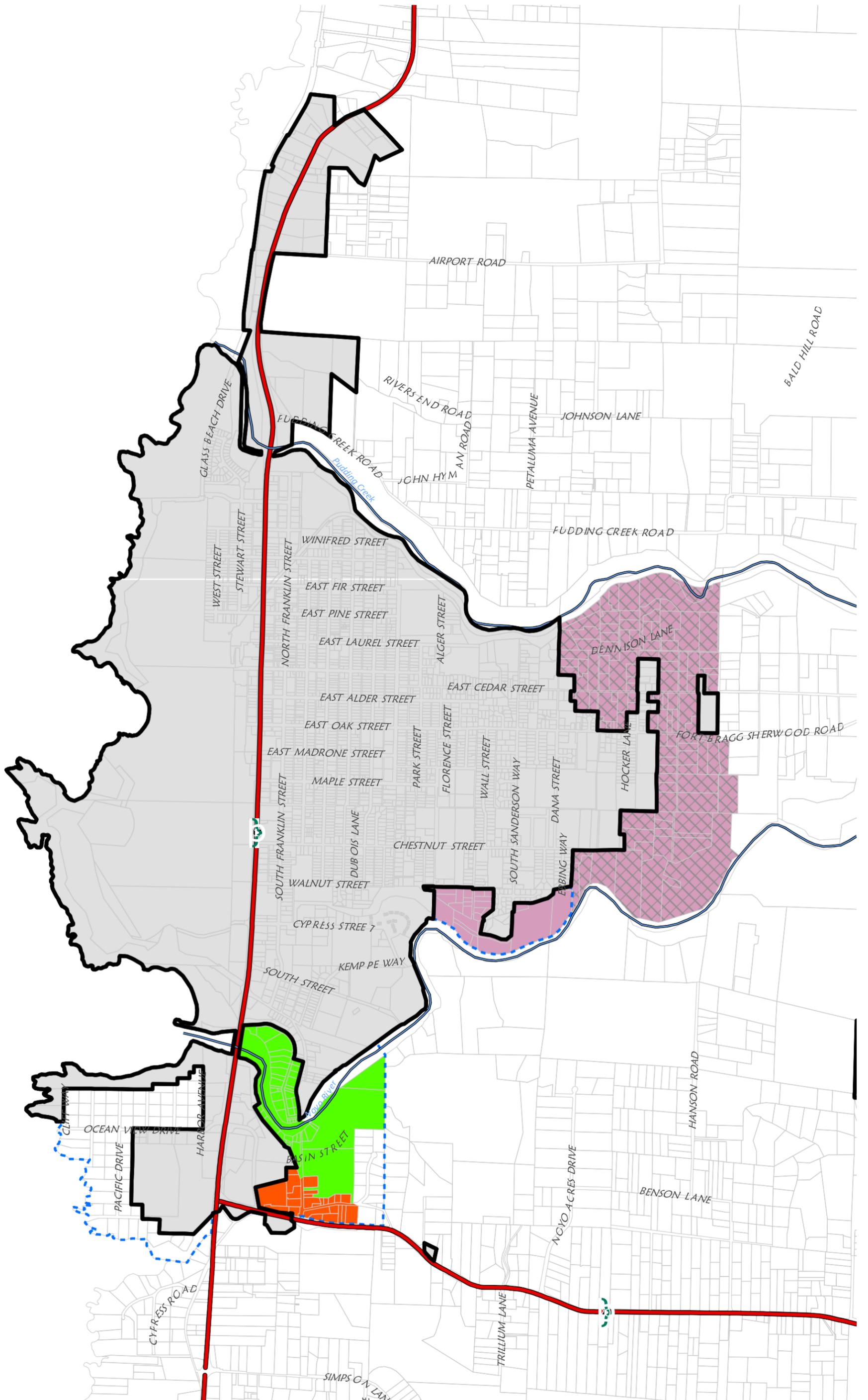
By: _____
_____, Mayor

Approved to Form:

City Attorney

Attest:

_____, City Clerk



-  Major Rivers
-  Highways
-  Municipal Improvement District
-  Municipal Improvement District SOI
-  Fort Bragg Designated Area
-  Fort Bragg Balance Area
-  City of Fort Bragg SOI
-  City Limits

CITY OF FORT BRAGG

MASTER TAX SHARE AGREEMENT

EXHIBIT A

0

750

1,500 Feet

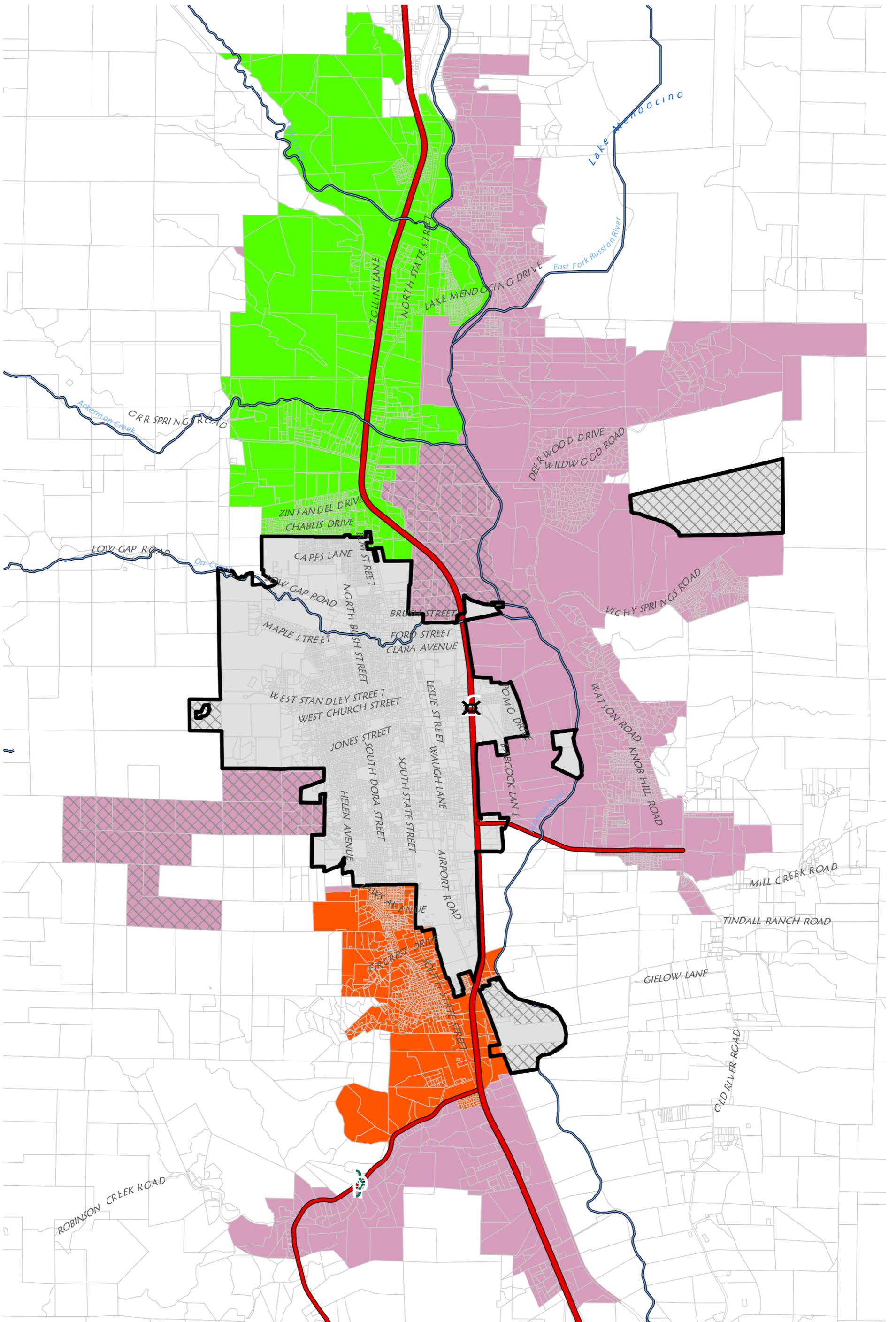


0

0.15

0.3 Miles

1:18,000



- Major Rivers
- Highways
- Ukiah Designated Area
- Ukiah Balance Area
- 2040 General Plan Annexation Areas
- City of Ukiah SOI
- City Limits

CITY OF UKIAH

MASTER TAX SHARE AGREEMENT

EXHIBIT B

0 1,750 3,500 Feet

0 0.375 0.75 Miles

1:42,000



Mendocino County Board of Supervisors Agenda Summary

Item #: 5a)

To: BOARD OF SUPERVISORS

From: County Counsel

Meeting Date: June 5, 2024

Item Type: Closed Session

Time Allocated for Item: 15 Minutes

Agenda Title:

Pursuant to Government Code Section 54956.9(d)(4) - Conference with Legal Counsel - Initiation of Litigation: Eighteen (18) Cases

FOR COB USE ONLY

Executed By: Atlas Pearson, Senior Deputy Clerk

Final Status: **No Reportable Action Taken**

Date: June 4, 2024





Mendocino County Board of Supervisors Agenda Summary

Item #: 5b)

To: BOARD OF SUPERVISORS

From: County Counsel

Meeting Date: June 5, 2024

Item Type: Closed Session

Time Allocated for Item: 15 Minutes

Agenda Title:

Pursuant to Government Code Section 54956.9(d)(1) - Conference with Legal Counsel - Existing Litigation: One Case - County of Mendocino, et al. v. Amerisourcebergen Drug Corporation, et al. - Case No. 1:18-cv-02712

FOR COB USE ONLY

Executed By: Atlas Pearson, Senior Deputy Clerk

Final Status: **No Reportable Action Taken**

Date: June 4, 2024





Mendocino County Board of Supervisors Agenda Summary

Item #: 5C)

To: BOARD OF SUPERVISORS

From: County Counsel

Meeting Date: June 5, 2024

Item Type: Closed Session

Time Allocated for Item: 15 Minutes

Agenda Title:

Pursuant to Government Code Section 54956.9(d)(1) - Conference with Legal Counsel - Existing Litigation:
One Case - Ryan Kotterman v. Harvey Rogers, et. al - Case No. 22CV00947

FOR COB USE ONLY

Executed By: Atlas Pearson, Senior Deputy Clerk

Final Status: **No Reportable Action Taken**

Date: June 4, 2024





Mendocino County Board of Supervisors Agenda Summary

Item #: 5d)

To: BOARD OF SUPERVISORS

From: County Counsel

Meeting Date: June 5, 2024

Item Type: Closed Session

Time Allocated for Item: 30 Minutes

Agenda Title:

Pursuant to Government Code Section 54956.9(d)(4) - Conference with Legal Counsel - Initiation of Litigation:
One Case

FOR COB USE ONLY

Executed By: Atlas Pearson, Senior Deputy Clerk

Final Status: **No Reportable Action Taken**

Date: June 4, 2024

