



# COUNTY OF MENDOCINO

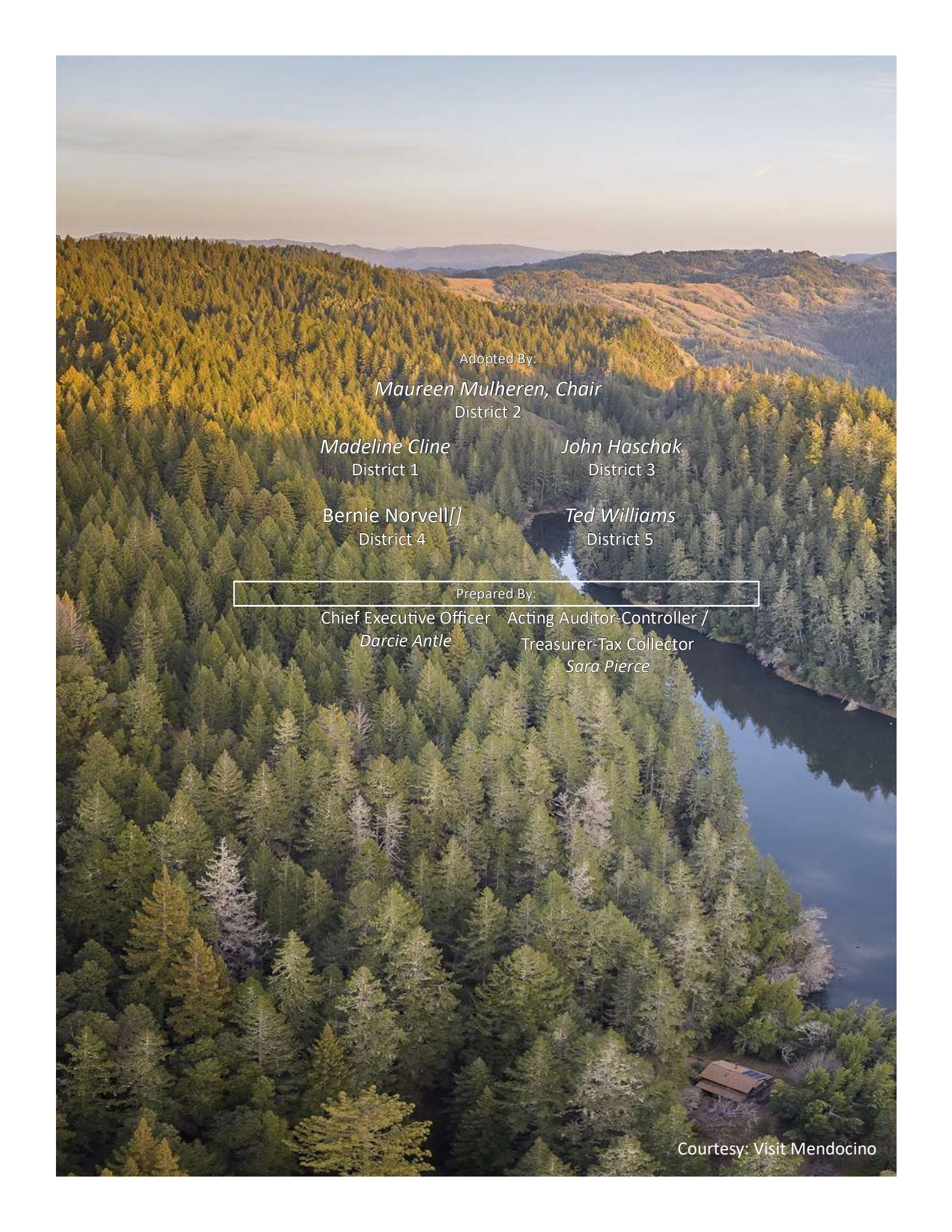
STATE OF CALIFORNIA

## FY 2024-25 ADOPTED BUDGET

JUNE 18, 2024





An aerial photograph of a vast, forested valley. A river winds through the lower right portion of the image. The forest is dense and green, with some areas showing a golden-brown hue, possibly due to sunlight or the type of trees. In the distance, rolling hills and mountains are visible under a clear sky.

Adopted By:

*Maureen Mulheren, Chair*  
District 2

*Madeline Cline*  
District 1

*John Haschak*  
District 3

*Bernie Norvell[]*  
District 4

*Ted Williams*  
District 5

Prepared By:

|                                                |                                                                              |
|------------------------------------------------|------------------------------------------------------------------------------|
| Chief Executive Officer<br><i>Darcie Antle</i> | Acting Auditor-Controller /<br>Treasurer-Tax Collector<br><i>Sara Pierce</i> |
|------------------------------------------------|------------------------------------------------------------------------------|

Courtesy: Visit Mendocino





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**County of Mendocino  
California**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

**Executive Director**





# COUNTY OF MENDOCINO

## Board of Supervisors

**DARCIE ANTLE**  
**CLERK OF THE BOARD**

501 Low Gap Rd. Room 1010  
Ukiah, CA 95482

Email: [bos@mendocinocounty.gov](mailto:bos@mendocinocounty.gov)  
Website: [www.mendocinocounty.gov](http://www.mendocinocounty.gov)

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To the Citizens of Mendocino County:

The adopted budget for Fiscal Year 2024-25, approved by the Board on June 18th, 2024, underscores the County's commitment to financial transparency, accountability, and continuous improvement. Over the past year, we have taken significant steps to enhance fiscal management through comprehensive audits, increased transparency, and ongoing process improvements aimed at ensuring the County's financial health is both accessible and understandable.

This budget represents our collective and continual dedication to responsible financial planning by focusing on aligning our expenses with revenues to build a sustainable financial framework for the future. Through our Budget Deficit Turnaround Plan and collaboration with County Departments, we will reduce our reliance on one-time funding and take proactive steps toward strengthening our financial stability while supporting critical services and long-term investments.

I encourage you to view this document as a roadmap to understand how County operations are structured to serve our residents and communities effectively. Each department plays an integral role in delivering services that enhance quality of life, and this budget reflects a unified effort to maximize the impact of every taxpayer dollar.

It is an honor to work alongside dedicated staff and community partners in advancing Mendocino County's vision for a prosperous and resilient future. This budget embodies our shared progress and a steadfast commitment to the well-being of all who call Mendocino County home. Thank you for your continued trust and partnership.

Sincerely,

**Maureen Mulheren, Chair**  
*Mendocino County Board of Supervisors*

### THE BOARD OF SUPERVISORS

GLENN MCGOURTY  
First District

MAUREEN MULHEREN  
Second District

JOHN HASCHAK  
Third District

DAN GJERDE  
Fourth District

TED WILLIAMS  
Fifth District



## COUNTY OF MENDOCINO Executive Office

**DARCIE ANTLE**  
**CHIEF EXECUTIVE OFFICER**  
**CLERK OF THE BOARD**

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To the Honorable Board of Supervisors and Citizens of Mendocino County:

I am pleased to present the Fiscal Year (FY) 2024-25 budget, adopted by the Board of Supervisors on June 25, 2024. This budget embodies our continued commitment to aligning expenditures with revenues while addressing the County's priorities and challenges. Although approximately \$7 million in one-time funding was utilized to balance this year's budget, it has been carefully developed to align with the Board's Strategic Plan, fiscal management objectives, and key priorities, with a clear focus on fostering fiscal and organizational stability.

The FY 2024-25 budget reflects both new and ongoing challenges as we work to improve operational efficiencies and implement sustainable revenue strategies. These efforts are essential to reducing the County's reliance on one-time funding and ensuring Mendocino County remains prepared, resilient, and positioned for long-term fiscal health.

This budget is the result of extensive collaboration among County departments, staff, and the Board of Supervisors. Departments partnered closely with the Executive Office to assess their budgetary needs, identify cost-saving opportunities, and minimize impacts on the General Fund. Thanks to their diligent efforts and proactive planning, we have developed a budget that thoughtfully balances community needs with fiscal responsibility.

Revenue challenges persist, including projected declines in cannabis business tax revenue as well as sales and transient occupancy tax revenues. At the same time, the rising costs of delivering core services require a cautious and innovative approach to spending. To address these issues, the FY 2024-25 budget prioritizes sustainable revenue strategies, prudent expense management, and a commitment to minimizing reliance on one-time funding. We have also adopted a Budget Year +1 forecasting model to improve long-term financial planning and ensure the continuation of essential services for Mendocino County residents.

The budget process included three workshops ahead of the June 4 budget hearings, providing valuable opportunities to thoroughly review and align the Proposed Budget with the County's Strategic Plan and fiscal priorities. These sessions were instrumental in ensuring the budget reflects the Board's goals while maintaining a focus on fiscal prudence.

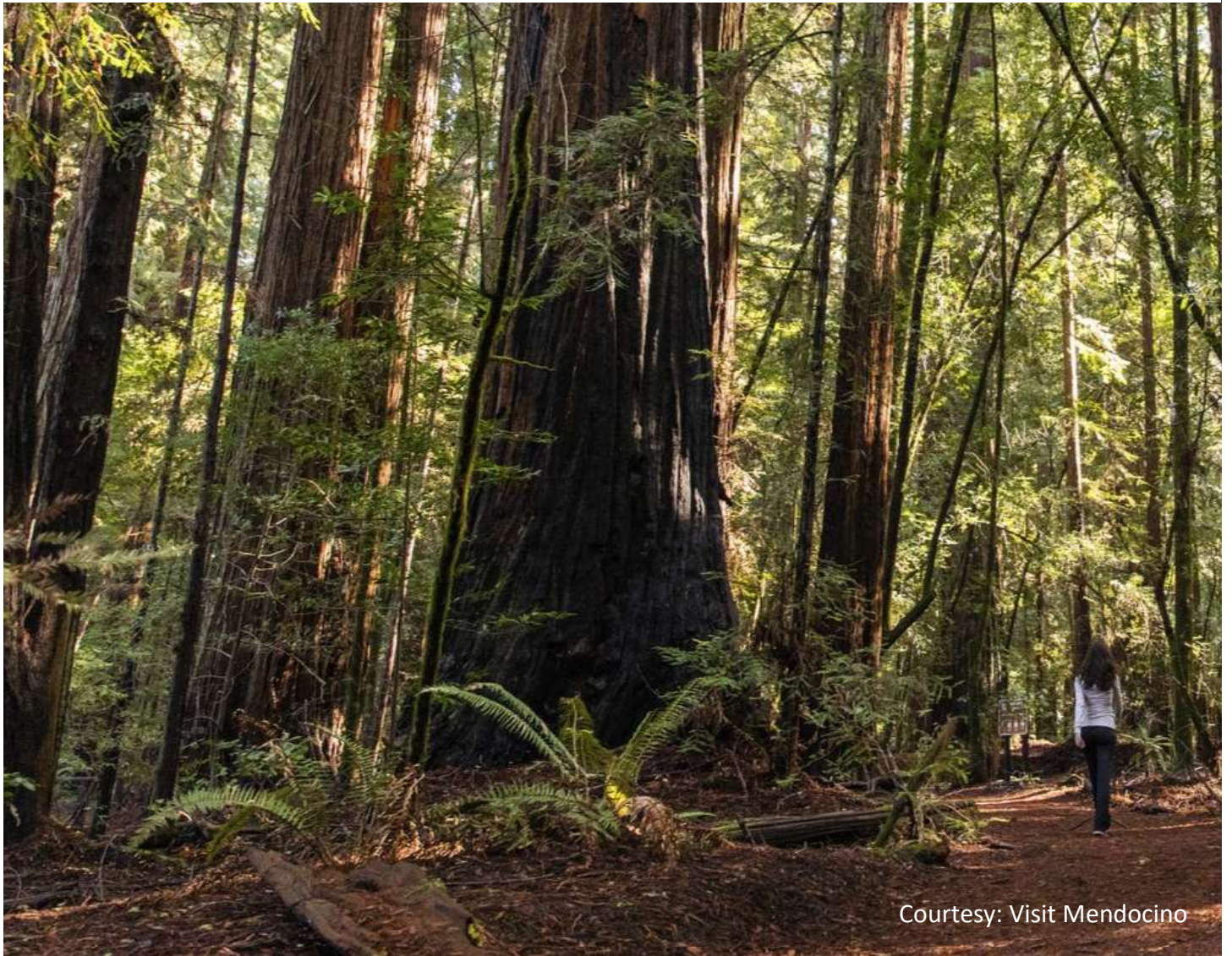
Strengthening Mendocino County's fiscal health remains a top priority. This budget represents a significant step forward in addressing long-term structural challenges, enhancing accountability, and promoting transparency. While challenges remain, this budget establishes a strong foundation for building a resilient and fiscally stable Mendocino County.

Respectfully submitted,

A handwritten signature in blue ink that reads "Darcie Antle".

Darcie Antle  
Chief Executive Officer





Courtesy: Visit Mendocino







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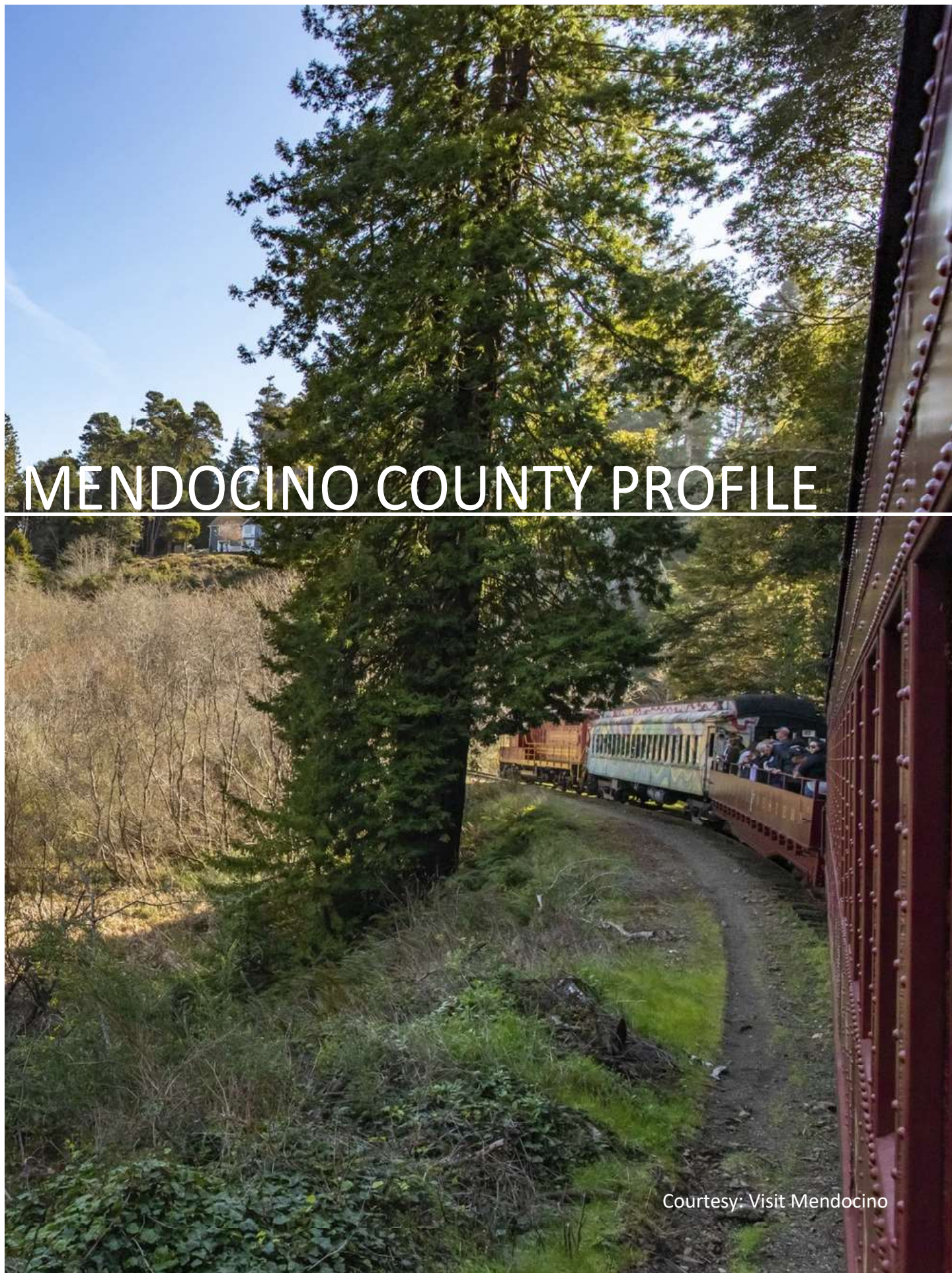
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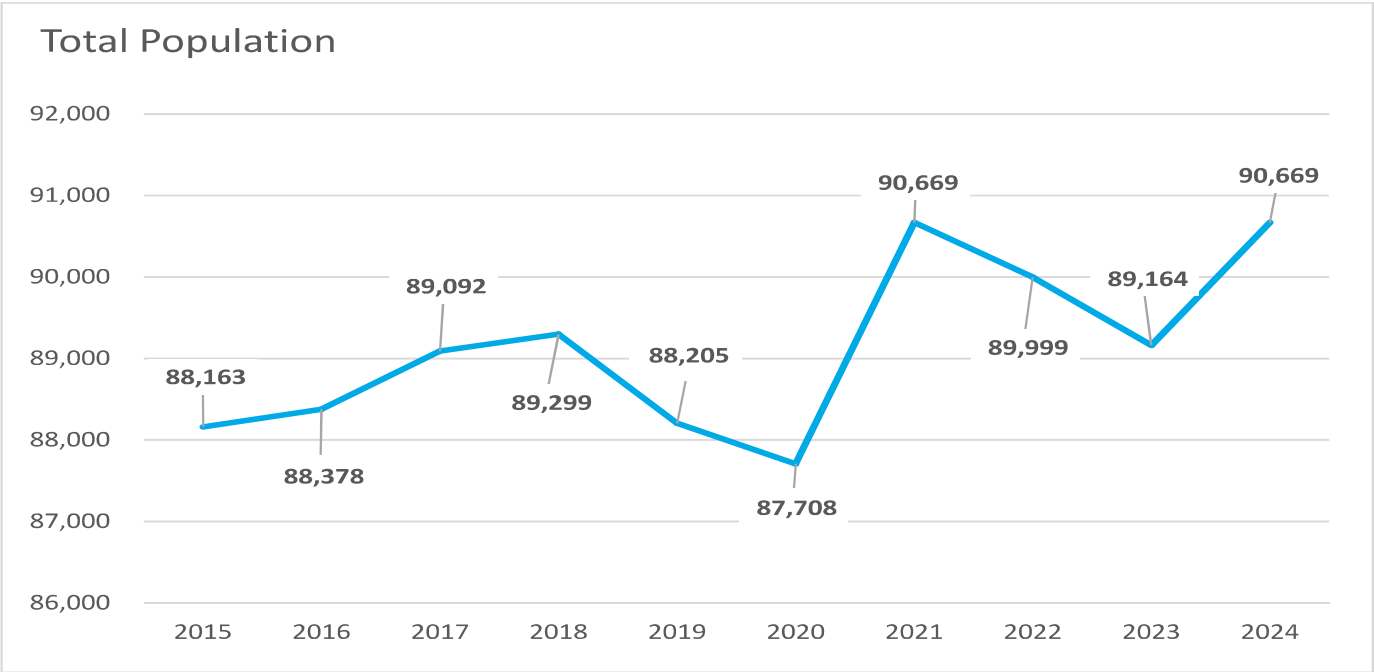




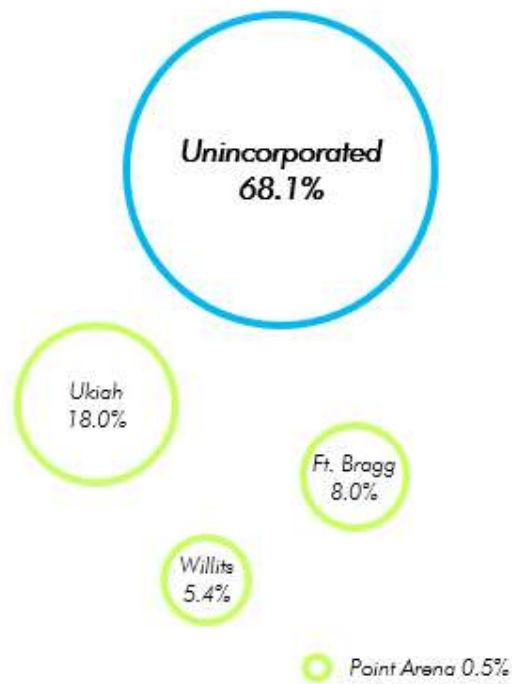


DEMOGRAPHICS

Total Population



Population by Jurisdiction



Percent of Population 65 yrs. and older

- 20.1% Humboldt
- 19.2% Del Norte
- 21.6% Napa
- 21.9% Shasta
- 22.0% Sonoma
- 25.8% Lake
- 24.6% Mendocino
- 26.4% Siskiyou
- 27.7% Trinity

Population over 65 years and older

Note: Numbers may not add due to rounding.

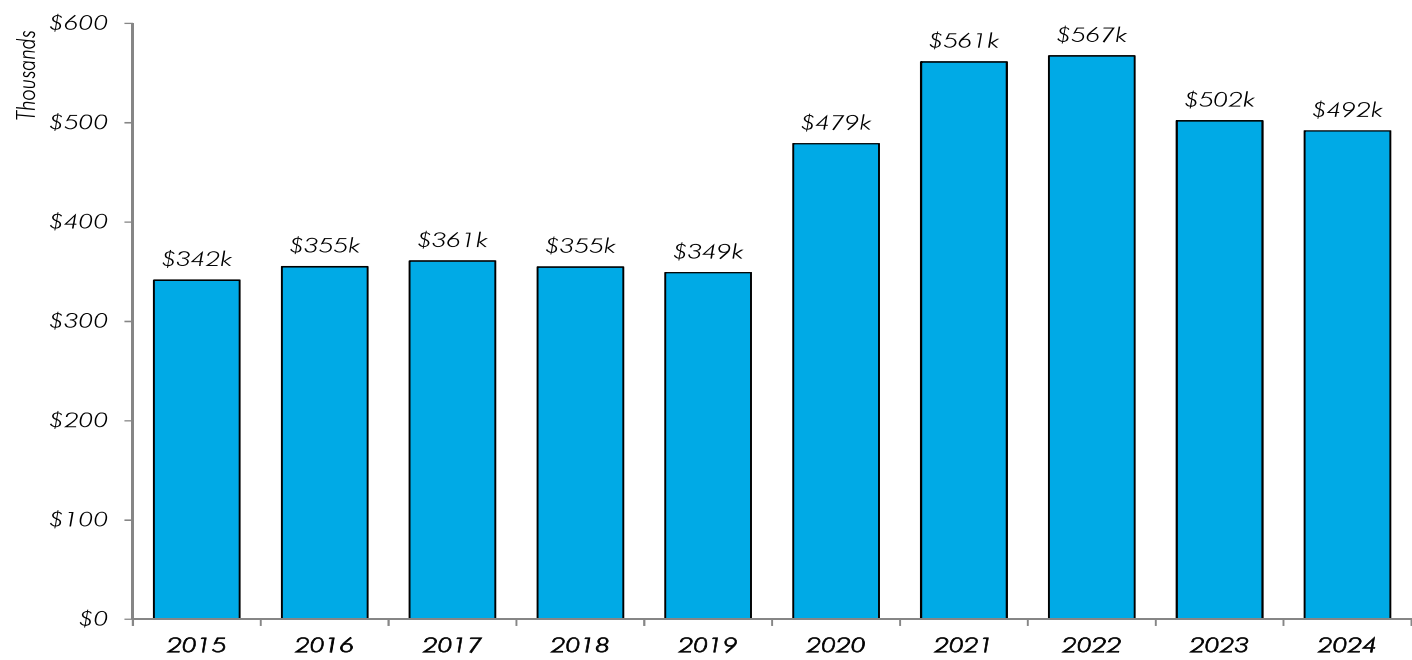
Sources: Population- CA Department of Finance estimates January 1, 2023; Population 65 yrs. and older- US Census estimates January 1, 2022.

# MENDOCINO COUNTY PROFILE

## ECONOMIC TRENDS

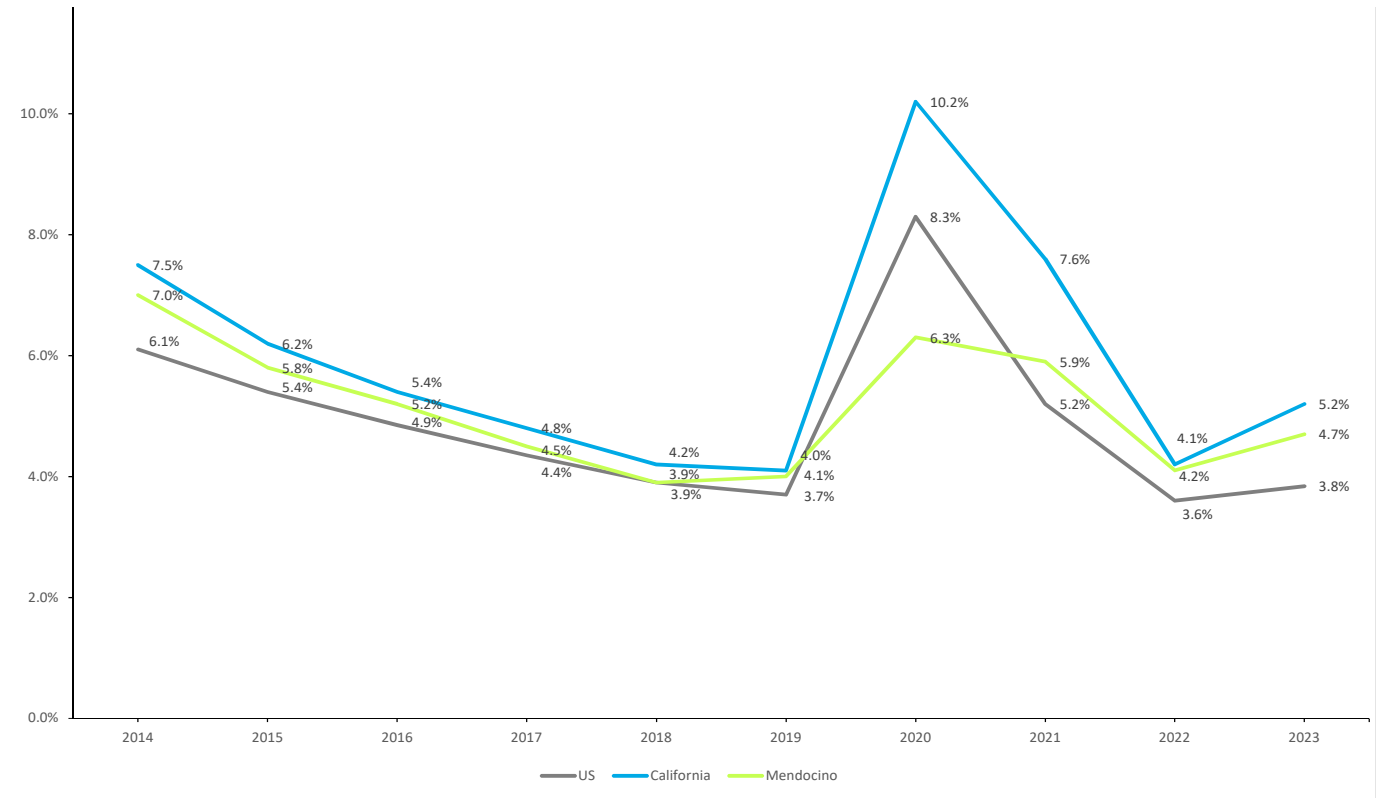
### Median Home Prices

2024 Jan-June



### Unemployment Rate

2023



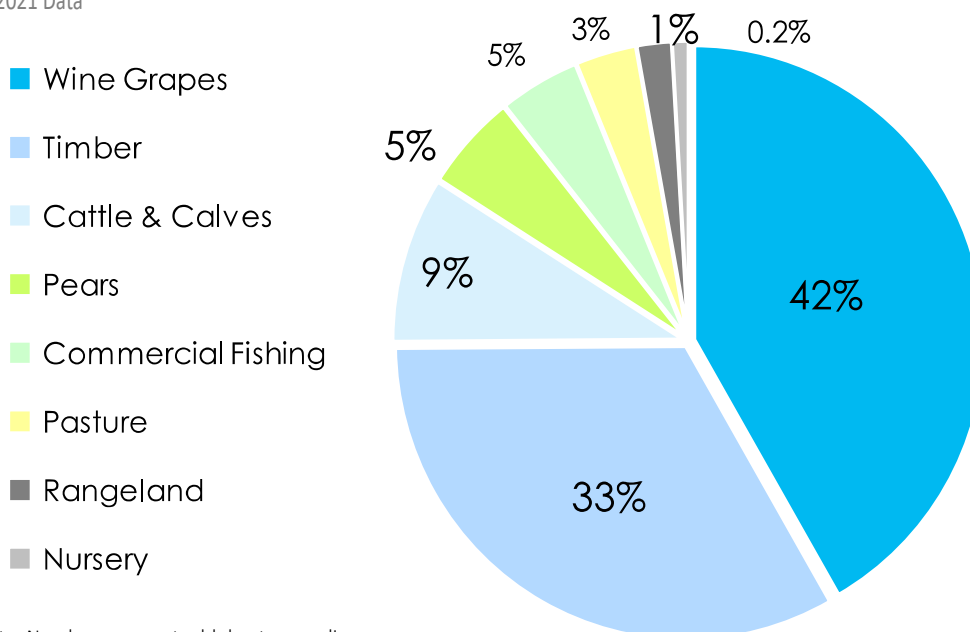
## ECONOMIC TRENDS

### Agricultural Value Trends



### Agricultural Value by Product

2021 Data



Note: Numbers may not add due to rounding.

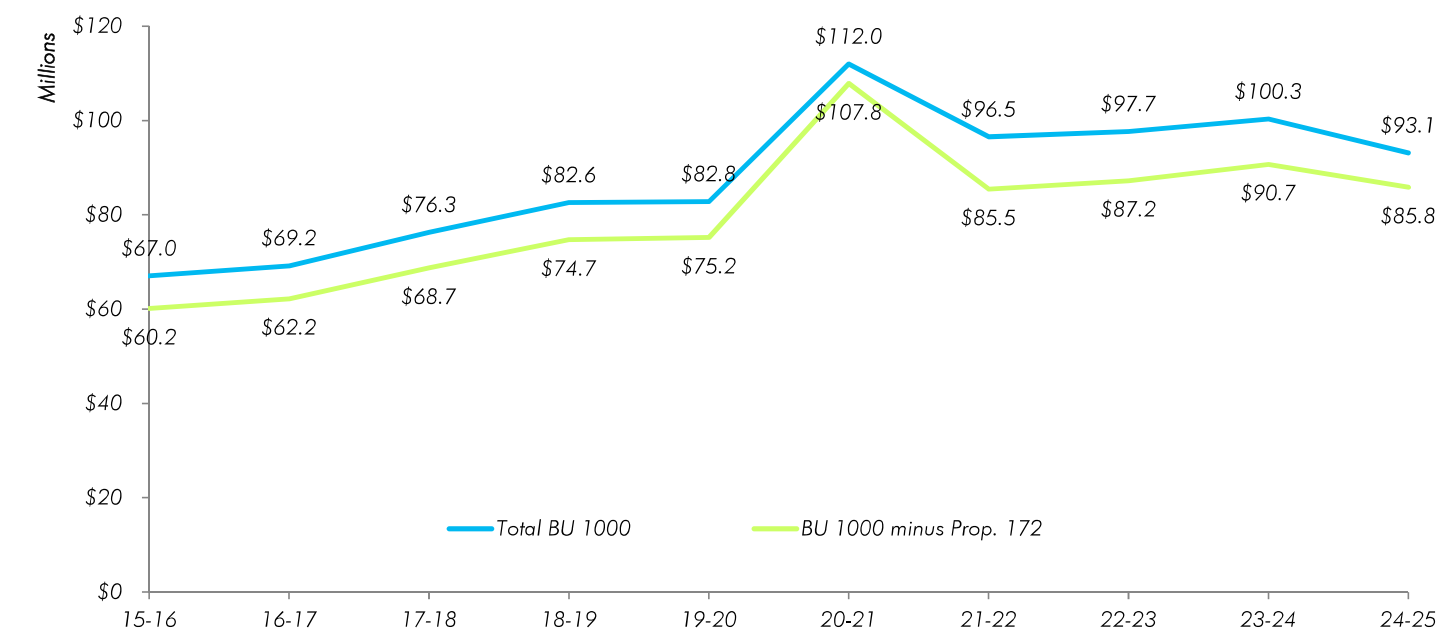
Sources: Median Home Prices - California Association of Realtors. Unemployment Rate - U.S. Bureau of Labor Statistics and the California Employment Development



# MENDOCINO COUNTY PROFILE

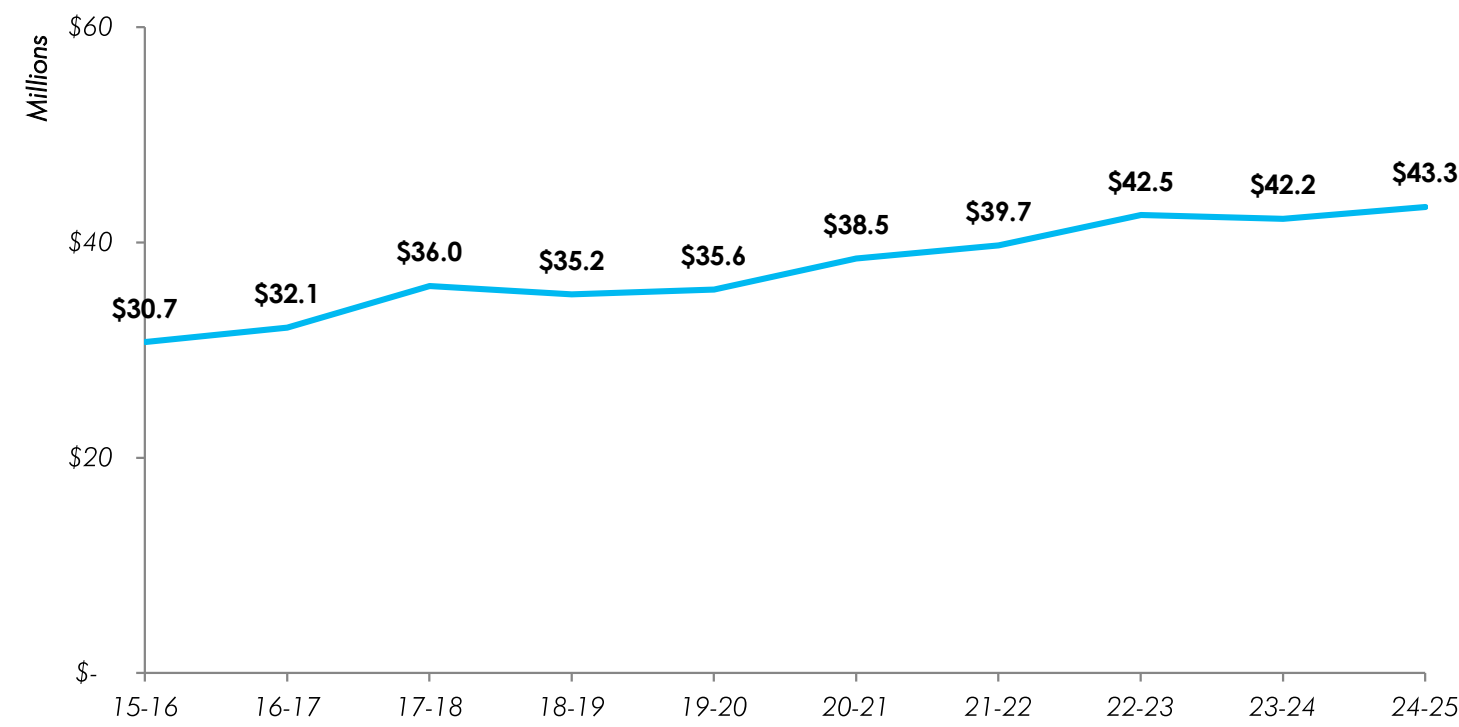
## ECONOMIC TRENDS

### Discretionary Revenue - BU 1000



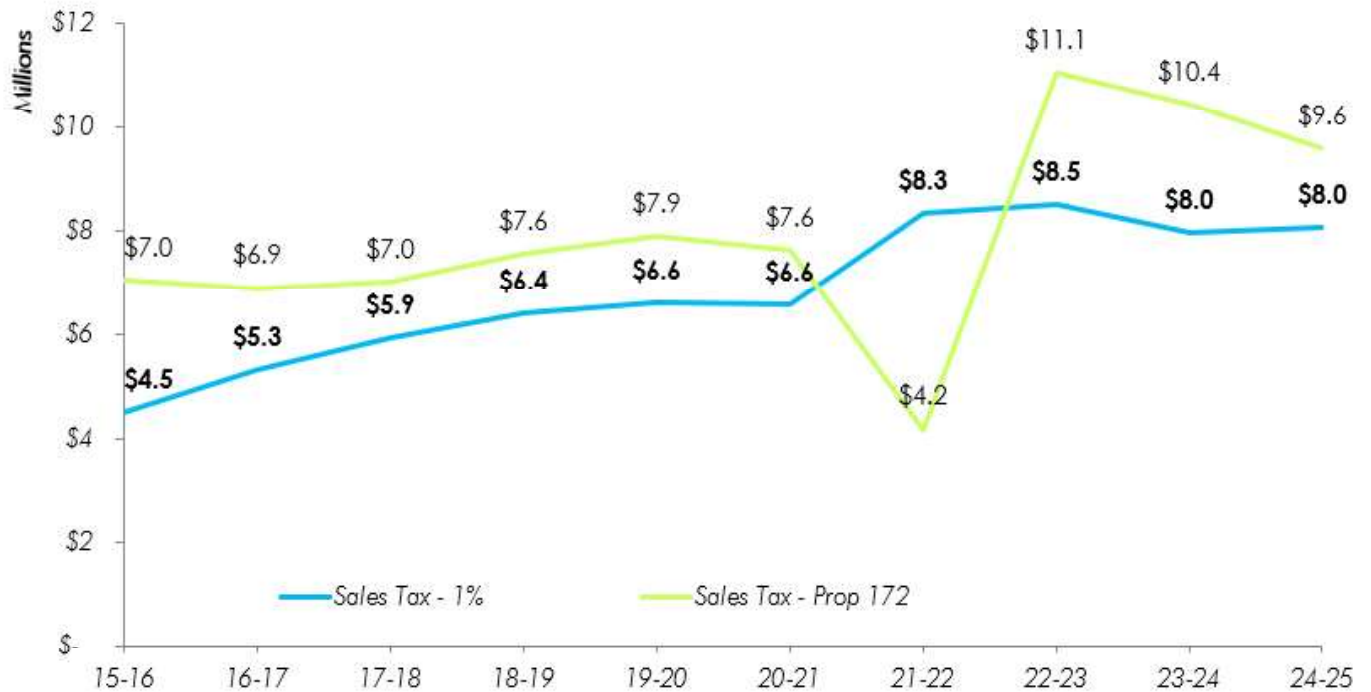
Note: Does not include funds collected from Measure P

### Secured Property Tax

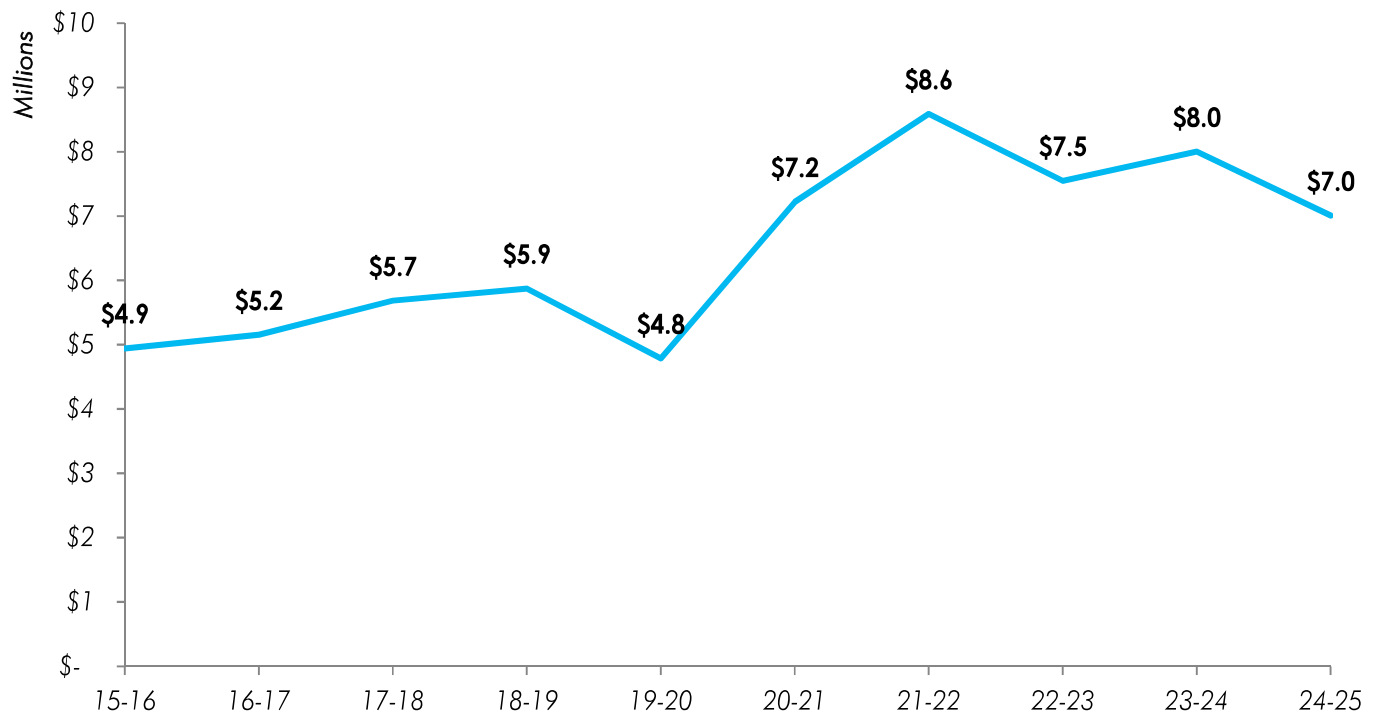


## ECONOMIC TRENDS

### Sales Tax



### Transient Occupancy Tax



# MENDOCINO COUNTY PROFILE

## PRINCIPAL TAXPAYERS - FY 2023-24

| Owner                           | Business Description          | FY 19-20              | % Of             |
|---------------------------------|-------------------------------|-----------------------|------------------|
|                                 |                               | Total Tax Levy        | Total Tax Levy   |
| 1                               | PACIFIC GAS & ELECTRIC CO.    | UTILITY               | \$5,311,4673.12% |
| 2                               | MENDOCINO FOREST PRODUCTS CO. | SAWMILL/MANUFACTURING | 1,755,1391.03%   |
| 3                               | WATERFOWL WINE COMPANY        | VINEYARD / WINERY     | 1,338,2210.79%   |
| 4                               | VINTAGE WINE ESTATES INC.     | VINEYARD / WINERY     | 1,260,9240.74%   |
| 5                               | PACIFIC BELL TELEPHONE CO.    | COMMUNITCATIONS       | 891,4120.52%     |
| 6                               | VCT USA, INC.                 | VINEYARD / WINERY     | 713,3450.42%     |
| 7                               | FETZER VINEYARDS INC          | VINEYARD / WINERY     | 667,4260.39%     |
| 8                               | COSTCO WHOLESALE CORPORATION  | RETAIL SALES          | 535,7940.31%     |
| 9                               | MENDOCINO REDWOOD COMPANY     | TIMBERLAND/LOGGING    | 509,6020.30%     |
| 10                              | RHYS VINEYARDS LLC.           | VINEYARD / WINERY     | 338,6040.20%     |
| Top 10 Total Tax Levy           |                               | \$13,321,936          | 7.82%            |
| All Other Taxes Levied          |                               | \$156,969,784         | 92.18%           |
| Total Mendocino County Tax Levy |                               | \$170,291,720         | 100%             |

## MAJOR MENDOCINO COUNTY EMPLOYERS

| Employer | Industry                             | Location                                  | Employer              |
|----------|--------------------------------------|-------------------------------------------|-----------------------|
|          |                                      |                                           | Size Class            |
| 1        | Adventist Health Howard Memorial     | Hospitals                                 | Willits100-249        |
| 2        | California Department-Forestry       | State Government-Fire Protection          | Willits100-249        |
| 3        | Coyote Valley Casino                 | Casinos                                   | Redwood Valley100-249 |
| 4        | Dharma Realm Buddhist Assn.          | Montessori Schools                        | Ukiah100-249          |
| 5        | Indian Health Services               | Federal Government-Public Health Programs | Redwood Valley100-249 |
| 6        | Mendocino County Office of Education | Boards of Education                       | Ukiah100-249          |
| 7        | MetalFx, Inc.                        | Sheet Metal Fabricators                   | Willits100-249        |
| 8        | Pacific Coast Farm Credit            | Loans-Agricultural                        | Ukiah100-249          |
| 9        | Safeway                              | Grocers-Retail                            | Fort Bragg100-249     |
| 10       | Sawmill                              | Sawmills & Planing Mills-General          | Ukiah100-249          |
| 11       | Ukiah High School                    | Schools                                   | Ukiah100-249          |
| 12       | Walmart                              | Department Stores                         | Ukiah100-249          |
| 13       | Adventist Health Mendocino Coast     | Hospitals                                 | Fort Bragg250-499     |
| 14       | Fetzer Vineyards                     | Wineries                                  | Hopland250-499        |
| 15       | Mendocino Community Health           | Clinics                                   | Ukiah250-499          |
| 16       | Ukiah Unified School District        | School Districts                          | Ukiah250-499          |
| 17       | Adventist Health Ukiah Valley        | Hospitals                                 | Ukiah500-999          |
| 18       | Adventist Health Ukiah Valley        | Outpatient Services                       | Ukiah500-999          |
| 19       | Mendocino Redwood Co LLC             | Restaurants                               | Calpella500-999       |
| 20       | Mendocino County                     | Government Offices-County                 | Ukiah700-1499         |

## EMPLOYMENT BY INDUSTRY

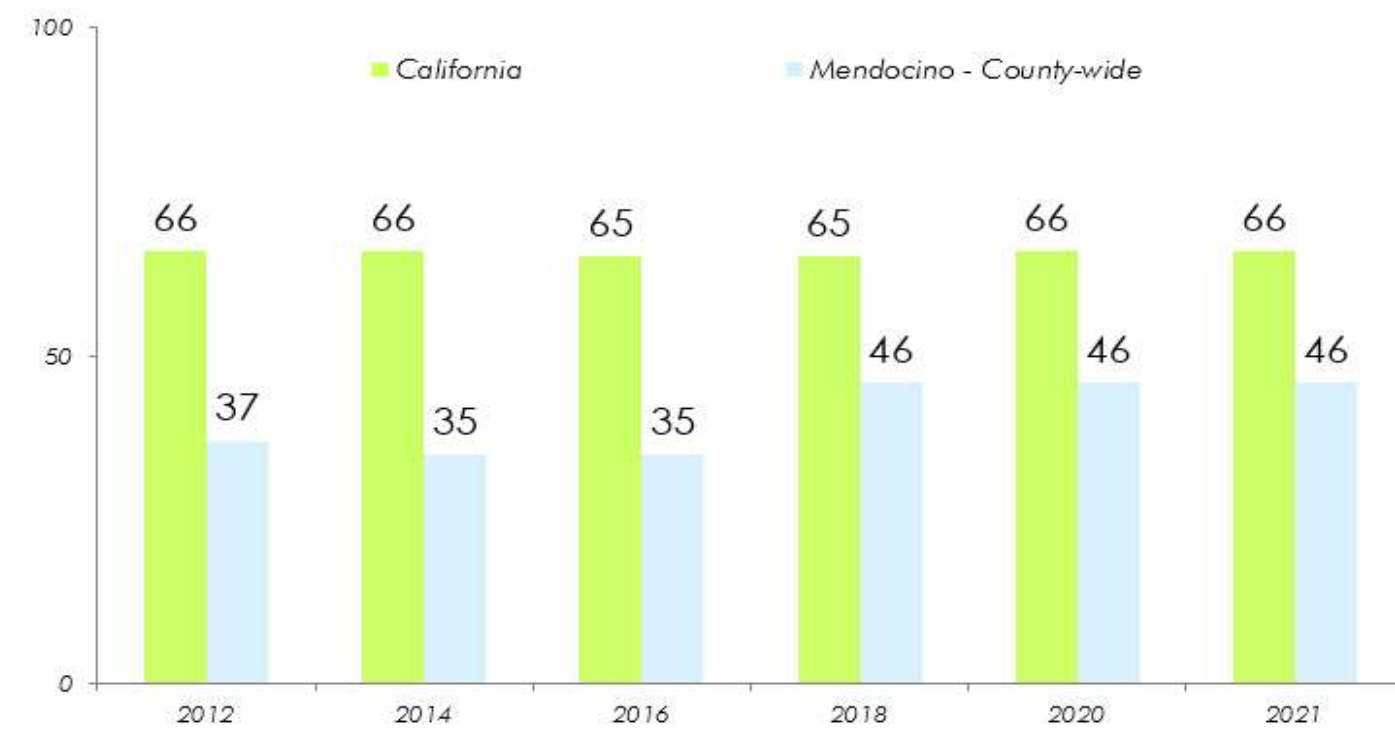
| Employer Category                       | Employment (2023) | % Of County Industry Employment |
|-----------------------------------------|-------------------|---------------------------------|
| Government (Local, State, & Federal)    | 7,020             | 20.63%                          |
| Education & Health Services             | 6,380             | 18.75%                          |
| Retail Trade                            | 4,210             | 12.38%                          |
| Leisure & Hospitality                   | 4,500             | 13.23%                          |
| Manufacturing                           | 2,430             | 7.14%                           |
| Total Farm                              | 1,920             | 5.64%                           |
| Professional & Business Services        | 2,110             | 6.20%                           |
| Construction                            | 1,660             | 4.88%                           |
| Financial Activities                    | 970               | 2.85%                           |
| Transportation, Warehousing & Utilities | 800               | 2.35%                           |
| Wholesale Trade                         | 740               | 2.18%                           |
| Other Services                          | 700               | 2.09%                           |
| Mining & Logging                        | 370               | 1.09%                           |
| Information                             | 200               | 0.59%                           |
| <b>Total</b>                            | <b>32,440</b>     | <b>100%</b>                     |

Sources: Principal Taxpayers - Mendocino County Treasurer-Tax Collector; Major Employers- CA Economic Development Department 2023; Employment by Industry- CA Economic Development Department.

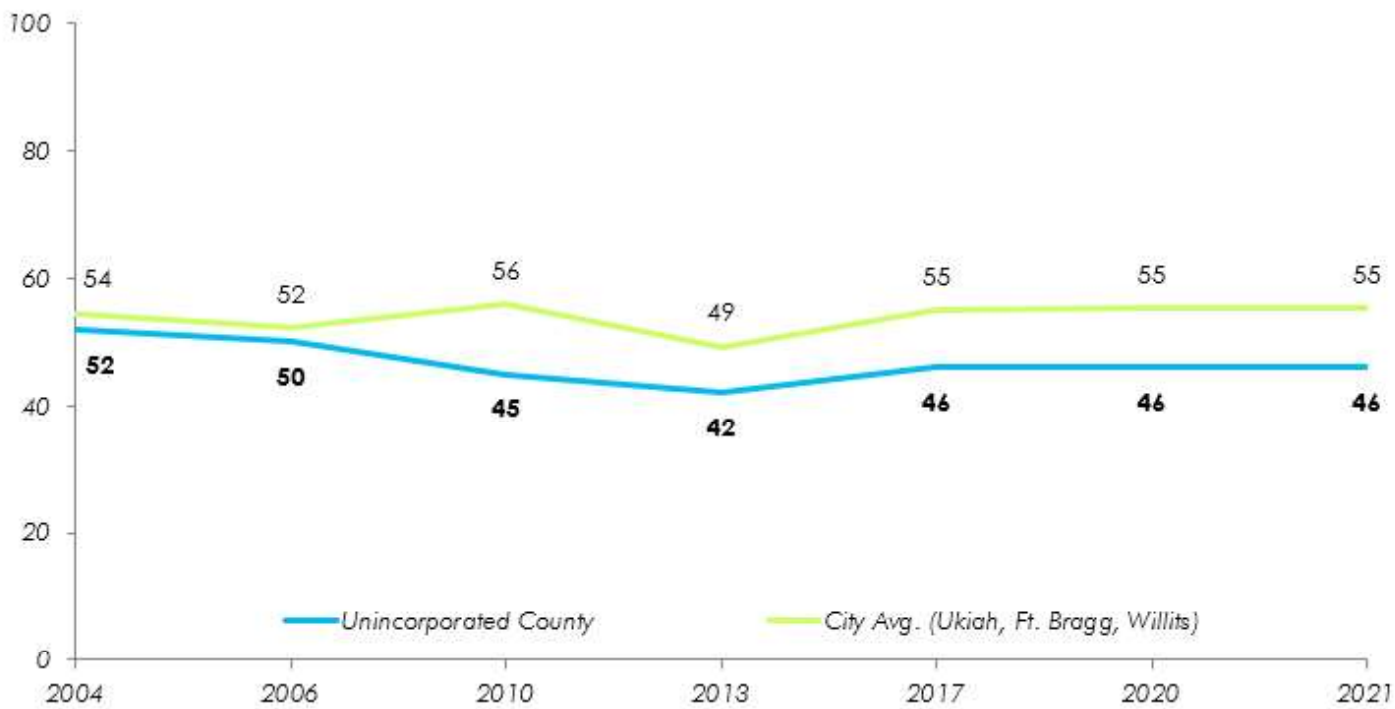


# MENDOCINO COUNTY PROFILE

Pavement Condition Index (PCI)

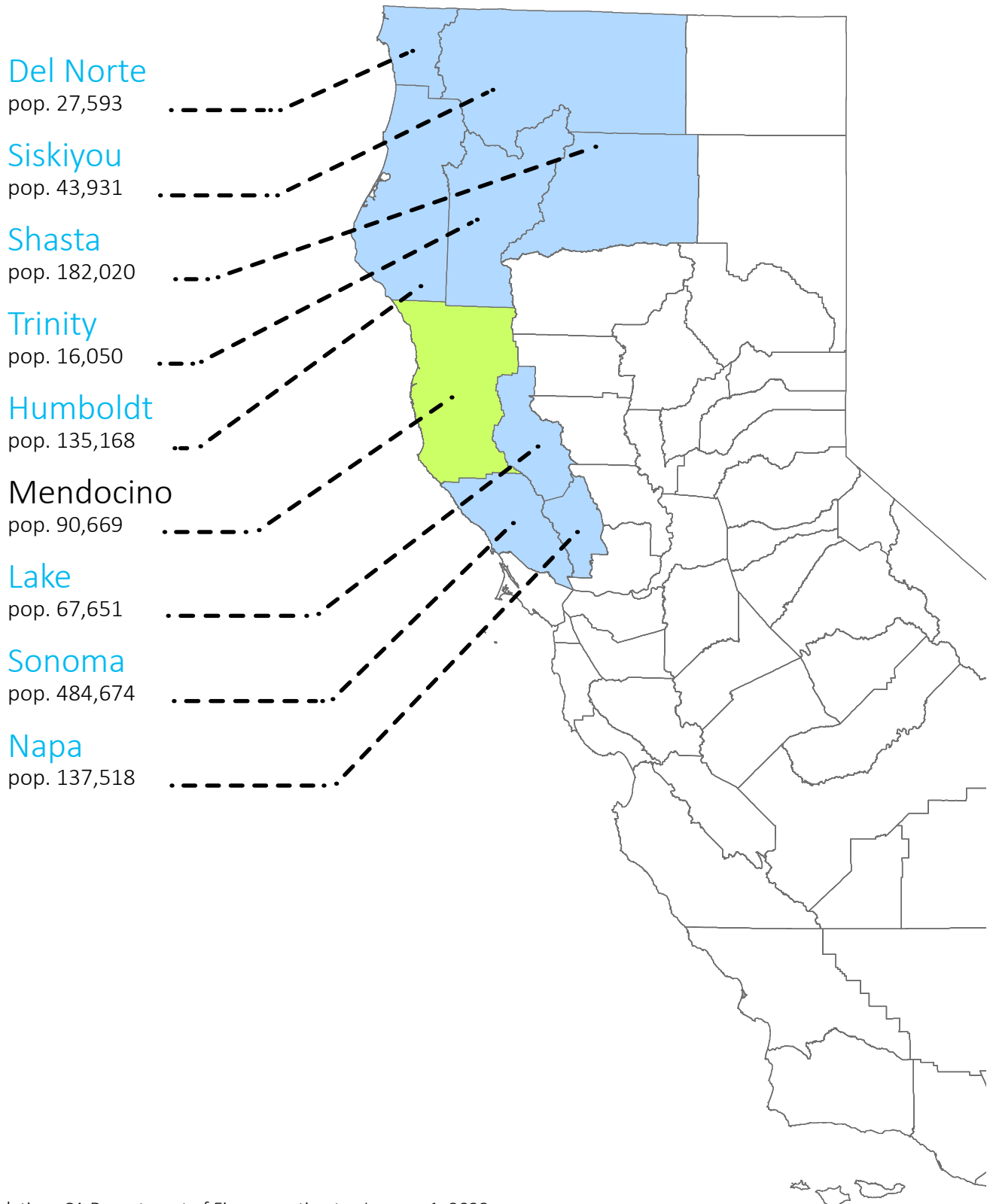


Pavement Condition Index (PCI)



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

## COMPARISON COUNTIES

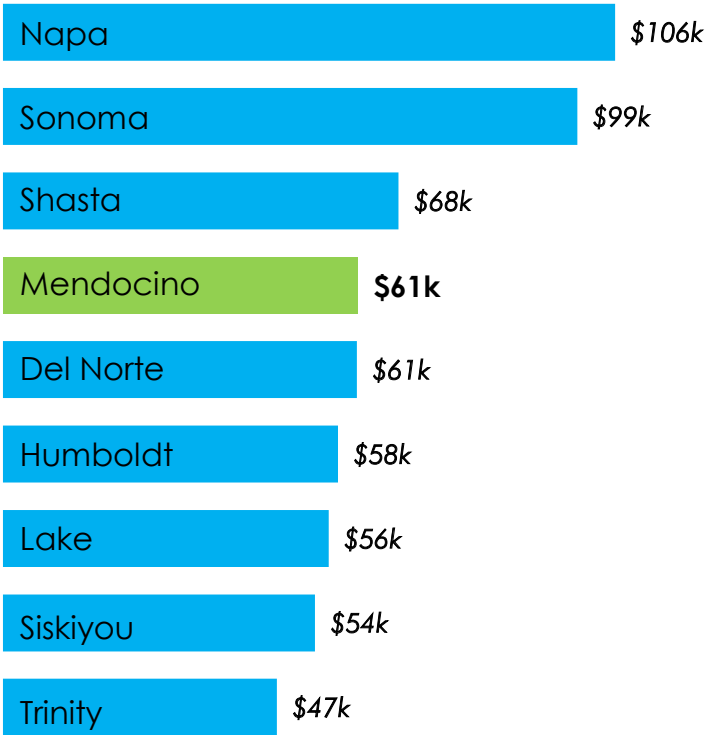


Source: Population- CA Department of Finance estimates January 1, 2023

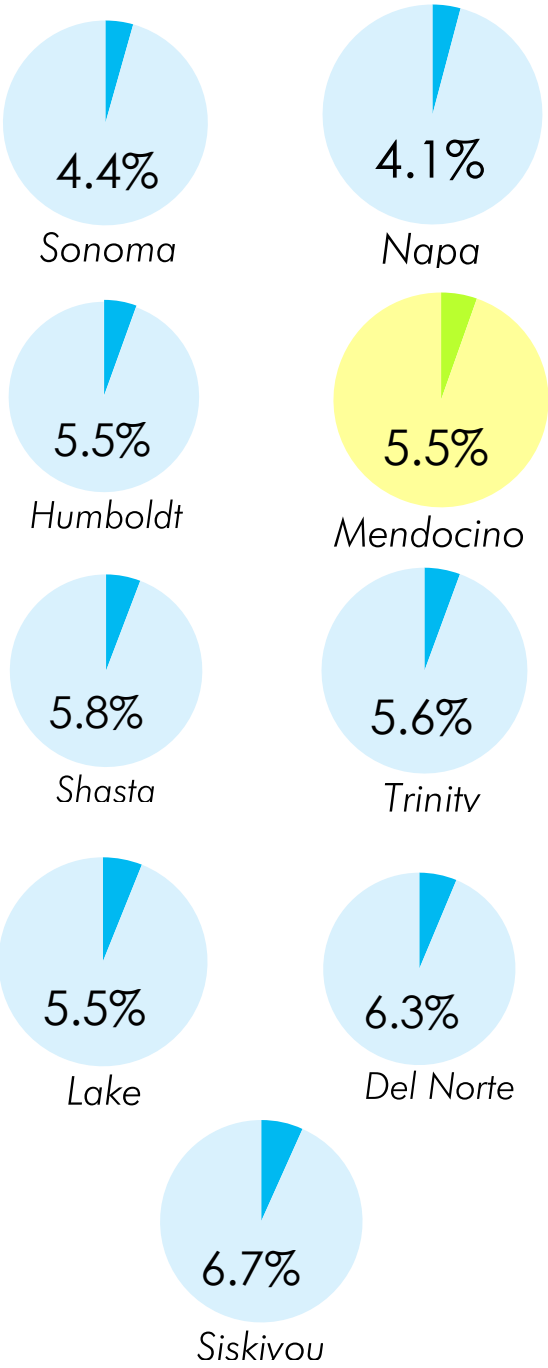
# MENDOCINO COUNTY PROFILE

## COMPARISON COUNTIES

### Household Income



### Unemployment Rate 2023



### Budgeted County Expenditures (per Capita 2022)



Sources: County Expenditures- Department of Finance population estimates 2022; Unemployment Rate - CA Economic Development Department 2023 annual average; Household Income- US Census 2023 estimates.

A photograph of a kayaker in a yellow kayak paddling through a narrow rock archway. The kayaker is wearing a dark jacket and a backpack, and is using a yellow paddle. The water is a vibrant green color. In the background, other kayakers are visible, and the sky is a clear blue. The rock archway is made of dark, jagged rock.

# COUNTY OVERVIEW

Courtesy: Visit Mendocino





COUNTY GOVERNMENT

INTRODUCTION

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

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

GOVERNMENT STRUCTURE

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

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

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

|                | Population | % of Total |
|----------------|------------|------------|
| Unincorporated | 60,914     | 67.0%      |
| Ukiah          | 16,108     | 17.5%      |
| Ft. Bragg      | 7,179      | 10.1%      |
| Willits        | 4,830      | 5.3%       |
| Point Arena    | 445        | .10%       |
| Total          | 89,476     |            |

ORGANIZATIONAL STRUCTURE

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

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

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

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

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

MEETINGS

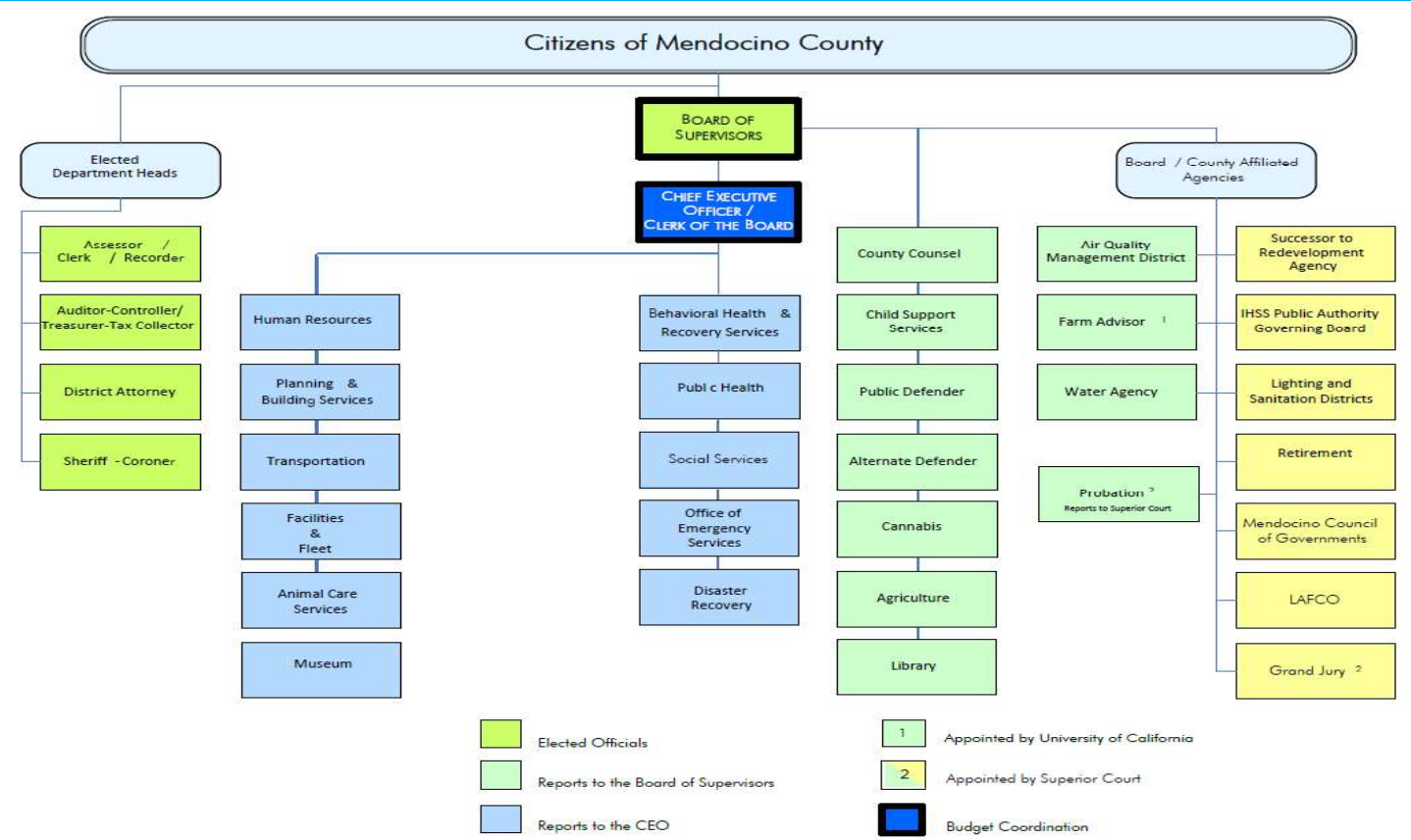
The Board generally meets every other Tuesday in the Board Chambers at the Administration Center on Low Gap Road to discuss and vote on policy items. The Board's meeting schedule and agenda are posted on the Board of Supervisors' website, located at [www.mendocinocounty.gov/bos](http://www.mendocinocounty.gov/bos).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

Source: State of California Dept of Finance estimates January 2024

# COUNTY OVERVIEW

## COUNTY ORGANIZATION CHART

### COUNTY ORGANIZATIONAL CHART



### MISSION STATEMENT

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

### GOALS TO ACCOMPLISH THE MISSION

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

### STRATEGIC PLAN

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

### STRATEGIC PRIORITIES

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

BOARD OF SUPERVISORS

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



**Glenn McGourty**  
District 1



**Mo Mulheren**  
District 2



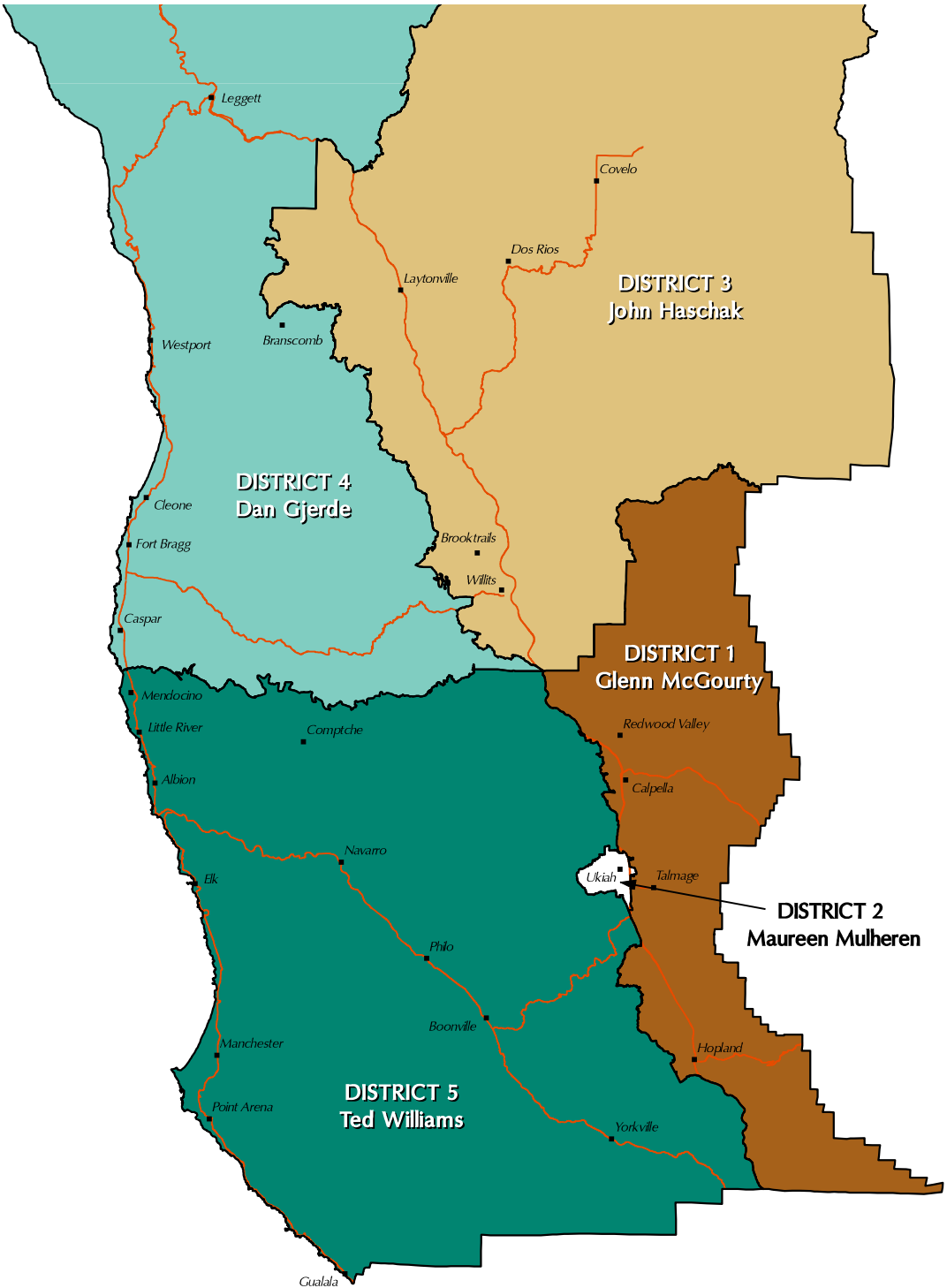
**John Haschak**  
District 3



**Dan Gjerde**  
District 4



**Ted Williams**  
District 5





# COUNTY OVERVIEW

## BOARD OF SUPERVISORS - BOARDS AND COMMISSIONS

### BOARD OF SUPERVISORS

#### BOARDS AND COMMISSIONS

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

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

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

### LIST OF OFFICIALS



TOP ROW: Supervisor McGourty, Supervisor Mulheren BOTTOM ROW: Supervisor Haschak, Supervisor Gjerde, Supervisor Williams



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

| Department                      | Appointed Official   | Address                         | Telephone      |
|---------------------------------|----------------------|---------------------------------|----------------|
| Agriculture                     | Angela Godwin        | 890 N Bush Street, Ukiah        | (707) 234-6830 |
| Air Quality Management District | Doug Gearhart        | 1100-A Hastings Road, Ukiah     | (707) 463-4354 |
| Alternate Defender              | Patricia Littlefield | 880 N Bush Street, Ukiah        | (707) 234-6990 |
| Animal Care Services            | - vacant-            | 298 Plant Road, Ukiah           | (707) 463-4427 |
| Health Services Agency          | Jenine Miller        | 1120 S Dora Street, Ukiah       | (707) 472-2300 |
| Executive Office                | Darcie Antle         | 501 Low Gap Rd, Rm 1010, Ukiah  | (707) 463-4441 |
| Child Support Services          | Robin Heller         | 107 S State Street, Ukiah       | (866) 901-3212 |
| County Counsel                  | Charlotte Scott      | 501 Low Gap Rd, Rm 1030, Ukiah  | (707) 234-6885 |
| Farm Advisor (UCCE)             | John Harper          | 890 N Bush Street, Ukiah        | (707) 463-4495 |
| Social Services Administration  | - vacant-            | 747 S State Street, Ukiah       | (707) 472-2333 |
| Human Resources Department      | Cherie Johnson       | 501 Low Gap Rd, Rm 1326, Ukiah  | (707) 234-6600 |
| Library                         | Melissa Hannum       | 880 N Bush Street, Ukiah        | (707) 234-3872 |
| Museum                          | Barbara Chapman      | 105 N Main Street, Ukiah        | (707) 234-2875 |
| Planning & Building Services    | Julia Krog           | 860 N Bush Street, Ukiah        | (707) 234-6650 |
| Probation Department            | Izen Locatelli       | 589 Low Gap Road, Ukiah         | (707) 234-6910 |
| Public Defender                 | - vacant-            | 175 S School Street, Ukiah      | (707) 234-6950 |
| Transportation Department       | Howard Dashiell      | 340 Lake Mendocino Drive, Ukiah | (707) 463-4363 |

STRATEGIC PLAN & GOALS

An Effective County Government Organization

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

A Safe and Healthy County

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

A Thriving Economy

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

A Prepared and Resilient County

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

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



GENERAL BUDGET PROCESS & CALENDAR

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

Following is a description of budget activities by quarter.

JULY-AUGUST-SEPTEMBER: This period of time marks the 1st Quarter of Mendocino County’s fiscal year. The FY 2024-25 Budget, adopted by the Board of Supervisors in June, becomes the operational document for the County on July 1st.

The FY 2024-25 Budget Book is produced and distributed during this time. The prior fiscal year is “closed out,” the County Auditor uses a 60-day accrual period, in the financial system and no further changes are allowed.

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

BUDGET PROCESS

The budget development calendar for the next fiscal year is drafted. In November, the Executive Office will release the 1st Quarter Report on the annual budget. As the amounts used to build the FY 2024-25 Budget were estimated at 3<sup>rd</sup> quarter, the 1<sup>st</sup> Quarter Report will include the year-end closeout adjustments and any State and Federal Allocation adjustments. In general, this period of time is used to refine the estimates, and to incorporate those changes into the FY 2024-25 Budget with the 1<sup>st</sup> Quarter Report.

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

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

BUDGET CALENDAR

- January 7, 2025**
  - » Resolution regarding budgetary authority
- February 17, 2025**
  - » Departments submit Vehicle, Facility Modification and Fixed Assets Requests to Executive Office-Facilities Division
- February - March 2025**
  - » FY 2025-26 Budget Instructions
  - » Mid-Year Budget and Budget Workshop
  - » FY 2024-25 Mid-Year (2<sup>nd</sup> Qtr) Report
  - » FY 2025-26 Budget Workshop
- March 17-20, 2025**
  - » Department Budget Conferences
- April 2025**
  - » Deadlines for Departmental submissions, budget & grant narrative submissions; Executive Office Budget Conferences
- April 23, 2025**
  - » Fee Hearing and Budget Workshop
- May 6, 2025**
  - » FY 2024-25 3<sup>rd</sup> Qtr Report
  - » FY 2025-26 Budget Planning Workshop
- June 3-4, 2025**
  - » Final Budget Hearings for FY 2025-26 Proposed Budget
- June 24, 2025**
  - » Formal adoption of the FY 2025-26 Budget

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

The CEO, Auditor, and individual Department Heads hold annual budget conferences to discuss the department submissions. In May, the 3rd Quarter Report is produced with refined projections for year-end. The CEO’s office produces the Proposed Budget for the upcoming fiscal year in June. The Proposed Budget Hearings are typically held in the first or second week of June and formal adoption of the FY 2024-25 Budget occurs prior to June 30th.

BUDGET AMENDMENT PROCESS

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

QUARTERLY BUDGET REPORTS

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

FUND TYPES

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

GENERAL FUND

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



## FINANCIAL POLICIES

### SPECIAL REVENUE FUNDS

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

### CAPITAL PROJECTS FUNDS

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

### DEBT SERVICE FUNDS

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

### INTERNAL SERVICE FUNDS

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

### SPECIAL DISTRICT FUNDS

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

### DEBT MANAGEMENT POLICY

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

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

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

### GENERAL FUND RESERVE & CONTINGENCIES

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

This policy addresses the following:

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

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

### RESERVE FOR MAJOR REPAIR AND MAINTENANCE OF FACILITIES

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

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

### PURCHASING, LEASING AND CONTRACTING

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

## FINANCIAL POLICIES

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

### COUNTY CASH HANDLING POLICY

The County's Cash Control and Accounting Standards Policy adopted by the Board of Supervisors in April 2012, provides basic guidance and standardized operating procedures for all phases of cash handling. This policy is a ready reference for operating personnel containing uniform accounting procedures for all County departments in accordance with generally accepted accounting principles, laws, and regulations.

### MASTER FEE SCHEDULE POLICY

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

### BALANCED BUDGET

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

### BASIS OF ACCOUNTING

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

### DEBT LIMITS

According to California Government Code Section 29909, the bonded debt limit for general law counties is 5% of the "taxable property of the county as shown in the equalized assessment roll." The Mendocino County FY 2024-25 assessed valuation is \$13,490,799,536.

The 5% limit of this total is \$674,539,977. As of June 30, 2024, Mendocino County's total debt amount is \$48,715,000 (or 0.55% of the assessed valuation), which is well below the 5% limit allowed. Total outstanding County debt includes Certificates of Participation in the amount of \$20,855,000 and Pension Obligation Bonds in the amount of \$27,860,000.

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

### GANN LIMITS

Pursuant to Government Code Section 7910, the Gann Limit represents the maximum level of revenues that the County may legally receive in FY 2024-25 from what is defined to be "tax proceeds" types of revenue sources, without violation of the Proposition 4 provisions. These sources encompass non-departmental revenues that include discretionary tax revenues such as property, sales, timber yield, motor vehicle in lieu, and transient occupancy taxes. For FY 2024-25, the County of Mendocino is approximately \$29.2 million under its maximum allowable spending limit from tax revenue proceeds. More information on Gann Limits is provided later in the County Overview section.

### BUDGET AMENDMENT PROCESS

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

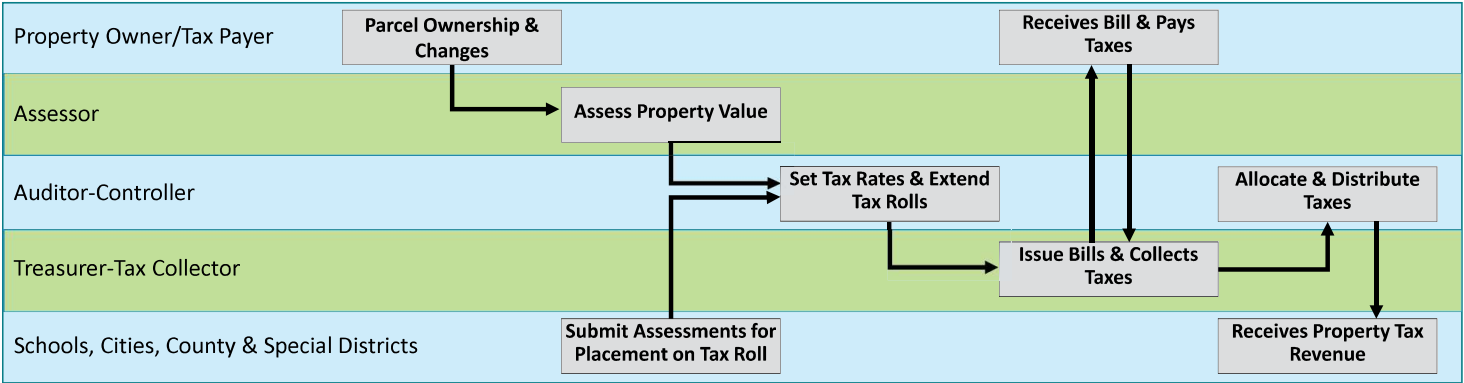
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The Executive Office prepares and presents quarterly budget updates to the Board of Supervisors. These reports consist of year-to-date information including County department revenue, the County's discretionary revenues, expenditure levels, new and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

PROPERTY TAX INFORMATION

PROPERTY TAX PROCESS

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



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

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

PARCEL OWNERSHIP AND CHANGES BY TAXPAYER

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

ASSESSOR VALUES PROPERTY

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

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

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

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

## PROPERTY TAX INFORMATION

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

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

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

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

Veterans may also qualify for one of two Veteran’s Exemptions. In order to be eligible for a Veterans’ Exemption, a single veteran must not have assets valued over \$5,000. A married veteran (or a veteran’s widow who has not remarried) must not have assets valued over \$10,000. A veteran with a service-connected disability (or unmarried widow of such a veteran), may be eligible for an exemption of \$149,993, or higher, off assessed value of the home, depending upon the annual household income.

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

### EXTENSION OF TAX ROLL BY AUDITOR-CONTROLLER

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

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

In addition to determining the tax due, the Auditor-Controller adds any “direct” charges submitted by special districts such as fire, water, sewer, etc. In Mendocino County there are approximately 63,000 direct charges from 40 different districts

that are posted each year to the secured tax roll. These charges become part of the total tax due.

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

### TAX COLLECTOR ISSUES TAX BILLS AND COLLECTS TAXES

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

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

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

- (a) If the bill is mailed within the months of July through October, the first installment shall become delinquent after December 10th the same year. The second installment shall become delinquent after April 10th of the following year.
- (b) If the bill is mailed within the months of November through June, the first installment shall become delinquent after the last day of the month following the month in which the bill is mailed. The second installment shall become delinquent after the last day of the fourth month following the date the first installment is delinquent.

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

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



PROPERTY TAX INFORMATION

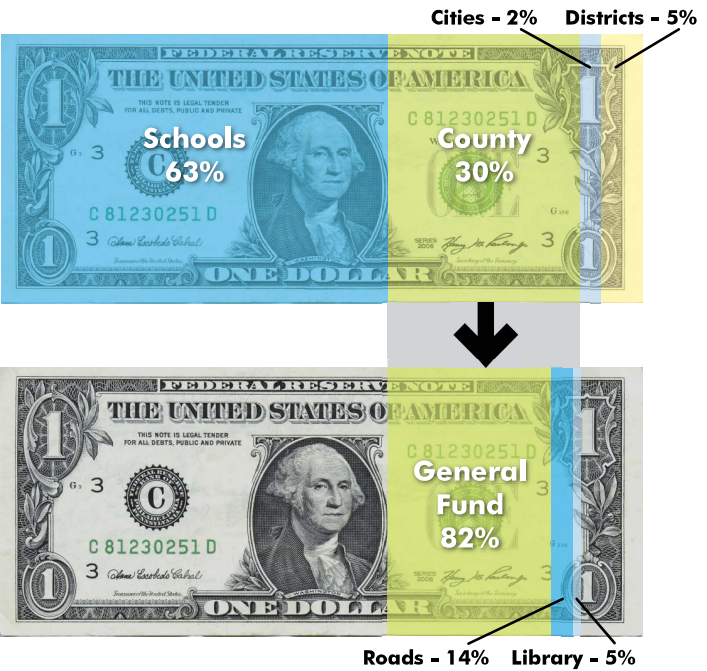
If secured or supplemental taxes remain unpaid as of July 1 of the following year, interest will accrue at a rate of 1.5% per month on the original tax amount until paid in full. In addition, a \$15 State fee is also assessed. If taxes remain unpaid after a period of five years from the first year of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

AUDITOR-CONTROLLER DISTRIBUTES PROPERTY TAXES

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

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

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



Note: Numbers may not add due to rounding.

MENDOCINO COUNTY TAX RATES AND DESCRIPTIONS

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

Mendocino County is divided into 264 tax rate areas, each with its own individual funding requirements. Tax rate area codes are designated by a specific numbering system. The primary part of the tax area code (the first 3 digits) designates the school district the parcel is located in.

HOW TO CALCULATE PROPERTY TAXES

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

|                                  |            |
|----------------------------------|------------|
| Property Value                   | \$375,000  |
| Homeowner’s Exemption            | (7,000)    |
| Net Assessed Value               | 368,000    |
| Applicable Tax Rate *            | 1.159      |
| Tax Due = (\$368,000 x .01159) = | 4,265.12   |
| Add special taxes or assessments | 120.00     |
| Net Tax Due                      | \$4,385.12 |

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

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

For example, the basic tax rate in the Ukiah Valley for FY 2019-20 is \$1.206. This rate is broken down as follows:

|             |                        |
|-------------|------------------------|
| \$1.000     | County-wide 1%         |
| .183        | Ukiah Unified Bond     |
| <u>.023</u> | Mendocino College Bond |
| \$1.206     | Total Rate             |

## PROPERTY TAX INFORMATION

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

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

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

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

Below are all the debt service entities, tax bill abbreviations, 2023-24 rates, and bond expiration dates (if available):

| Entity                                           | Tax Bill Abbreviation                | 2024-25 Rate | Bond Expiration Date |
|--------------------------------------------------|--------------------------------------|--------------|----------------------|
| Arena Union Elementary School Bond               | Arena Union Elem                     | \$0.000      | 2043                 |
| Anderson Valley Unified Bond                     | Anderson Valley Unif                 | \$0.118      | 2052                 |
| Fort Bragg Unified Bond                          | Ft Bragg Unified Bond                | \$0.147      | 2052                 |
| Laytonville Unified Bond                         | Laytonville Unif Bond                | \$0.137      | 2044                 |
| Mendocino Coast Hospital Bond                    | Mendocino Coast Hosp                 | \$0.012      | 2030                 |
| Mendocino-Lake College Bond                      | Mendocino College                    | \$0.020      | 2051                 |
| Mendocino Unified Bond                           | Mendocino Unif Bond                  | \$0.127      | 2051                 |
| Point Arena Joint Union High School Bond         | Pt Arena Jt High Bond                | \$0.000      |                      |
| Potter Valley Unified Bond                       | Potter Valley Unif                   | \$0.038      | 2042                 |
| Redwoods Junior College Bond (Mendocino College) | Redwoods JC Bond (Mendocino College) | \$0.010      | 2031                 |
| Round Valley Unified                             | Round Valley                         | \$0.82       | 2049                 |
| Sonoma JC Bond 2002                              | Sonoma JC 2002                       | \$0.0115 **  | 2029                 |
| Sonoma JC Bond 2014                              | Sonoma JC 2014                       | \$0.022 **   | 2041                 |
| Southern Humboldt Unified Bond                   | So Humboldt Unified                  | \$0.095 *    | 2039                 |
| Ukiah Unified Bond                               | Ukiah Unified Bond                   | \$0.178      | 2053                 |
| Willits Unified Bond                             | Willits Unified Bond                 | \$0.062      | 2050                 |

\* Rate calculated by Humboldt (Received after Board of Supervisors approval)

\*\* Rate calculated by County of Sonoma

# COUNTY OVERVIEW

## PROPERTY TAX INFORMATION

### SPECIAL AND DIRECT ASSESSMENTS AND LEVIES

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

| District                                 | Address                    | City, State ZIP          | Telephone    |
|------------------------------------------|----------------------------|--------------------------|--------------|
| Albion-Little River Fire                 | P.O. Box 634               | Albion, CA 95410         | 937-0888     |
| Anchor Bay Capital Reserve               | 35501 So. Hwy 1, Unit 4    | Gualala, CA 95445        | 884-9641     |
| Anderson Valley CSD                      | P.O. Box 398               | Boonville, CA 95415      | 895-2075     |
| Brooktrails Fire                         | 24860 Birch St             | Willits, CA 95490        | 459-2494     |
| Brooktrails Sewer                        | 24860 Birch St             | Willits, CA 95490        | 459-2494     |
| Brooktrails Water                        | 24860 Birch St             | Willits, CA 95490        | 459-2494     |
| Caspar South Water                       | P. O. Box 744              | Mendocino, CA 95460      | 964-9195     |
| Coast Life Ambulance                     | NBS, Local Gov't Solutions | Property Owner Services  | 800-676-7516 |
| Coast Life Urgent Care                   | NBS, Local Gov't Solutions | Property Owner Services  | 800-676-7516 |
| Comptche CSD                             | P.O. Box 270               | Comptche, CA 95427       | 937-0760     |
| Covelo CSD Delinquent Sewer              | P.O. Box 65                | Covelo, CA 95428         | 983-6888     |
| Elk CSD                                  | P.O. Box 1                 | Elk, CA 95432            | 877-1800     |
| Fort Bragg City Fire                     | 416 N. Franklin St.        | Fort Bragg, CA 95437     | 961-2823     |
| Fort Bragg Rural Fire                    | 141 N. Main St.            | Fort Bragg, CA 95437     | 961-2831     |
| Gualala CSD Standby & Usage Fees         | P.O. Box 124               | Gualala, CA 95445        | 884-1715     |
| Gualala Sewer (Per Improv. Bond of 1915) | Contact County Auditor     |                          | 234-6874     |
| Irish Beach Water                        | P.O. Box 67                | Manchester, CA 95459     | 882-2892     |
| Lakewood Lighting                        | 340 Lake Mendocino Dr.     | Ukiah, CA 95482          | 463-4076     |
| Little Lake Fire                         | 74 E. Commercial St.       | Willits, CA 95490        | 459-6271     |
| Long Valley Fire                         | P.O. Box 89                | Laytonville, CA 95454    | 981-6055     |
| Mendocino County Waterworks              | 35501 So. Hwy 1, Unit 4    | Gualala, CA 95445        | 884-9641     |
| Mendocino Fire Protection District       | P.O. Box 944               | Mendocino, CA 95460      | 937-0131     |
| Mendocino Unified Maintenance            | P.O. Box 1154              | Mendocino, CA 95460      | 937-5868     |
| Nuisance Abatement                       | 860 North Bush St          | Ukiah, CA 95482          | 234-6650     |
| Pacific Reefs Water                      | P.O. Box 314               | Albion, CA 95410         |              |
| Point Arena Sewer                        | P. O. Box 67               | Point Arena, CA 95468    | 882-2122     |
| Redwood Coast Fire                       | P.O. Box 245               | Point Arena, CA 95468    | 882-1833     |
| Redwood Valley-Calpella Fire             | P.O. Box 385               | Redwood Valley, CA 95470 | 485-8121     |
| Sanel Valley Fire (Hopland Fire)         | P.O. Box 463               | Hopland, CA 95449        | 744-1222     |
| South Coast Fire                         | P.O. Box 334               | Gualala, CA 95445        | 884-4700     |
| Southern Humboldt Hospital               | 733 Cedar St.              | Garberville, CA 95440    | 923-3921     |
| Ukiah Valley Fire                        | 1500 So State St.          | Ukiah, CA 95482          | 462-7921     |
| Ukiah Valley Fire Measure B              | 1500 So State St.          | Ukiah, CA 95482          | 462-7921     |
| Ukiah Valley Sanitation District         | 387 N State St, Ste 101    | Ukiah, CA 95482          | 462-4429     |
| Williamson Act Replacement               | Contact County Assessor    |                          | 234-6800     |
| Willits Meadowbrook Manor San            | 111 E. Commercial St.      | Willits, CA 95490        | 459-4601     |
| Willits Sewer                            | 111 E. Commercial St.      | Willits, CA 95490        | 459-4601     |

PROPERTY TAX INFORMATION

IMPROVEMENT BOND ACT OF 1915 AND MELLO-ROOS

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

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

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

Property Tax Relief

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

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

CONTACT INFORMATION

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

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

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

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



# COUNTY OVERVIEW

## PROPERTY TAX VALUATION 1980-2024

| Year | Full Cash Valuation   | Annual Percentage |
|------|-----------------------|-------------------|
|      | Secured And Unsecured | Increase          |
| 1980 | 1,615,210,372         | 11.94%            |
| 1981 | 1,801,809,336         | 11.55%            |
| 1982 | 1,973,790,833         | 9.54%             |
| 1983 | 2,148,563,993         | 8.85%             |
| 1984 | 2,399,536,508         | 11.68%            |
| 1985 | 2,536,014,661         | 5.69%             |
| 1986 | 2,680,470,090         | 5.70%             |
| 1987 | 2,823,885,454         | 5.35%             |
| 1988 | 2,980,899,995         | 5.56%             |
| 1989 | 3,001,181,052         | 0.68%             |
| 1990 | 3,304,402,147         | 10.10%            |
| 1991 | 3,579,600,012         | 8.33%             |
| 1992 | 3,812,838,593         | 6.52%             |
| 1993 | 4,015,563,880         | 5.32%             |
| 1994 | 4,238,104,523         | 5.54%             |
| 1995 | 4,439,932,473         | 4.76%             |
| 1996 | 4,649,791,807         | 4.72%             |
| 1997 | 4,871,533,782         | 4.77%             |
| 1998 | 5,107,261,513         | 4.84%             |
| 1999 | 5,356,153,852         | 4.87%             |
| 2000 | 5,647,595,923         | 5.44%             |
| 2001 | 5,990,573,803         | 6.07%             |
| 2002 | 6,323,294,655         | 5.55%             |
| 2003 | 6,734,853,638         | 6.51%             |
| 2004 | 7,172,262,058         | 6.49%             |
| 2005 | 7,778,299,153         | 8.45%             |
| 2006 | 8,456,763,254         | 8.72%             |
| 2007 | 9,201,768,045         | 8.81%             |
| 2008 | 9,790,938,989         | 6.40%             |
| 2009 | 10,127,781,874        | 3.44%             |
| 2010 | 10,005,288,219        | -1.21%            |
| 2011 | 9,973,833,460         | -0.31%            |
| 2012 | 9,909,829,138         | -0.64%            |
| 2013 | 10,034,999,703        | 1.26%             |
| 2014 | 10,232,167,132        | 1.96%             |
| 2015 | 10,546,923,586        | 3.08%             |
| 2016 | 10,939,011,811        | 3.72%             |
| 2017 | 11,371,631,474        | 3.95%             |
| 2018 | 11,830,067,725        | 4.03%             |
| 2019 | 12,207,760,459        | 3.19%             |
| 2020 | 12,636,231,964        | 3.51%             |
| 2021 | 13,369,492,193        | -5.56%            |
| 2022 | 13,960,430,988        | -0.74%            |
| 2023 | 14,553,165,301        | -4.18%            |
| 2024 | 15,373,847,507        | -8.50%            |

## GANN APPROPRIATIONS LIMIT

### PROPOSITION 4 "GANN" APPROPRIATION LIMIT

The table below contains the FY 2024-25 Gann Spending Limits for the County as well as those lighting districts governed by the Board of Supervisors. Pursuant to Government Code Section 7910, the Gann Limit amounts represent the maximum level of revenues that the County may have legally received from what is defined to be "tax proceeds" types of revenue sources, without being in violation of the Proposition 4 provisions. These sources are non-departmental and include discretionary tax revenues such as property, sales, timber yield, motor vehicle in lieu, and transient occupancy taxes, etc. The Auditor-Controller submits the Gann Limit Resolutions to the Board for adoption in the 1<sup>st</sup> Quarter of the Fiscal Year.

|                                                                                                   |              |                      |
|---------------------------------------------------------------------------------------------------|--------------|----------------------|
| <b>Gann Limit - 2024-25</b>                                                                       | <b>(A)</b>   | <b>\$115,364,103</b> |
| <b>2024-25 Estimated "Proceeds of Taxes" Per Adopted Budget (Nondepartmental Revenues/Teeter)</b> |              | <b>97,119,790</b>    |
| Less: Nondepartmental Revenues not considered to be "proceeds of taxes" subject to Prop 4 limit:  |              |                      |
| State Other                                                                                       | 130,000      |                      |
| City Fines                                                                                        | -            |                      |
| Federal Grazing Fees                                                                              | -            |                      |
| Federal Land in Lieu                                                                              | 850,000      |                      |
| Refund Jury Fees                                                                                  | -            |                      |
| Other Government Aid                                                                              | -            |                      |
| Federal Other- LATCF                                                                              | -            |                      |
| A-87 Cost Plan Charges                                                                            | 6,000,000    |                      |
| Other                                                                                             | 200,000      |                      |
| Sales Tax- Public Safety                                                                          | -            |                      |
| Operating Transfer Ins                                                                            | 2,733,290    |                      |
| Rents and Concessions                                                                             | -            |                      |
| Franchises                                                                                        | 1,300,000    |                      |
| Sub-Total                                                                                         |              | 11,213,290           |
| <b>Adjusted Nondepartmental Revenues - "Proceeds"</b>                                             |              | <b>85,906,500</b>    |
| <b>Add: Property Taxes Allocated to Other Co. Departments:</b>                                    |              |                      |
| County Library                                                                                    | -            |                      |
| Special Districts                                                                                 | -            |                      |
| Emergency Medical Services                                                                        | 255,332      |                      |
| Sub-Total                                                                                         |              | 255,332              |
| <b>Adjusted 2024-25 Estimated Proceeds of Taxes</b>                                               | <b>(B)</b>   | <b>86,161,832</b>    |
| <b>Estimated 2024-25 Amount "Under" Gann Limit</b>                                                | <b>(A-B)</b> | <b>\$29,202,271</b>  |
| <b>Percentage: County "Proceeds of taxes" vs. Gann Limit</b>                                      | <b>(2)</b>   | <b>74.69%</b>        |
| (1) Assumes no negative impact from AB233 transfer of fiscal responsibility to State              |              |                      |
| (2) For comparison purposes:                                                                      |              |                      |
| 2013-14 Percentage                                                                                | 73.54%       |                      |
| 2014-15 Percentage                                                                                | 70.73%       |                      |
| 2015-16 Percentage                                                                                | 71.84%       |                      |
| 2016-17 Percentage                                                                                | 62.86%       |                      |
| 2017-18 Percentage                                                                                | 75.60%       |                      |
| 2018-19 Percentage                                                                                | 83.75%       |                      |
| 2019-20 Percentage                                                                                | 80.18%       |                      |
| 2020-21 Percentage                                                                                | 79.01%       |                      |
| 2021-22 Percentage                                                                                | 83.56%       |                      |
| 2022-23 Percentage                                                                                | 77.59%       |                      |
| 2023-24 Percentage                                                                                | 79.35%       |                      |
| 2024-25 Percentage                                                                                | 74.69%       |                      |

## RESOLUTION ADOPTING THE FY 2024-25 BUDGET

### RESOLUTION NO. 24-096

#### **CONCURRENT RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS, AND ALL PUBLIC ENTITIES FOR WHICH THE BOARD OF SUPERVISORS ACTS AS THE BOARD OF DIRECTORS OR COMMISSIONERS; ADOPTING THE FINAL BUDGET FOR FISCAL YEAR (FY) 2024-25 FOR ALL GOVERNMENTAL ENTITIES WITHIN ITS JURISDICTION**

WHEREAS, the Board of Supervisors of the County of Mendocino ("Board"), as the governing body of the County and as the Directors of the: In Home Supportive Services Public Authority Governing Board; Mendocino County Public Facilities Corporation; Mendocino County Water Agency; Internal Service and Enterprise Funds; and Special Districts within its jurisdiction, has made available for public review the recommended budget for FY 2024-25 for the governmental entities within its jurisdiction in accordance with Sections 29080 of the California Government Code; and

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

WHEREAS, the Board has reviewed the FY 2024-25 Recommended Budget and made recommendations and revisions thereto as authorized by Section 29088 of the California Government Code; and

WHEREAS, at the time, it is the desire of the Board to adopt a FY 2024-25 Budget by reference for all governmental entities within its jurisdiction.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the FY 2024-25 Recommended Budget, adjust for 1) the attached updated Budget Schedules listed in Exhibit A, and 2) Supplemental Adjustments listed in Exhibit C, be adopted by reference as the FY 2024-25 Adopted Budget for the governmental entities listed in Exhibit B, in accordance with Sections 29088 through 29092 of the California Government Code.

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

BE IT FURTHER RESOLVED that the County-Auditor Controller-Treasurer-Tax Collector and the County Executive (or designee) are authorized to make changes and adjustments to the FY 2024-25 Recommended Budget and related appropriations resolution to conform the FY 2024- 25 Adopted Budget to the recommendations and revisions made by the Board during the hearing process in accordance with Section 29088 of the Government Code.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Executive (or designee) are authorized to complete any necessary budgetary accounting transfers and adjustments to implement the adopted FY 2024-25 budget to re- establish valid prior year encumbrances in FY 2024-25. Such adjustments shall include but not limited to decreasing appropriations in any and all funds associated with projects initiated prior to the 2023-24 fiscal year-end to meet actual available resources. Authority includes budgetary adjustments necessary to establish the FY 2024-25 appropriations in the Capital Projects fund and related funding sources to match actual year-end available balances once the FY 2023-24 fiscal year is closed.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Executive (or designee) are authorized to complete any budgetary and accounting adjustments necessary to assign year-end actual fund balances and increasing or decreasing appropriations to close out the FY 2023-24 for previously approved projects, operations, and maintenance expenses.

BE IT FURTHER RESOLVED that the County Auditor-Controller-Treasurer-Tax Collector and the County Executive (or designee) are authorized to establish new funds and complete any necessary budgetary and accounting transfers and adjustments to comply with Generally Accepted Accounting Principles (GMP). This authority applies to FY 2023-24 and includes adjustments made during the year-end close period as well as to post-audit adjustments as the Annual Comprehensive Financial Report (ACFR) is being compiled.

RESOLUTION ADOPTING THE FY 2024-25 BUDGET

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

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

BE IT FURTHER RESOLVED that once the Auditor-Controller 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.

BE IT FURTHER RESOLVED that the Board authorize County Executive (or designee) to distribute any FY 2023-24 year-end General Fund balance that is not assigned in line with guidance in the Adopted Budget resolution (also referred to as "carryforward") to reduce dependence of one-time funding for FY 2024-25.

The foregoing Resolution introduced by Supervisor Haschak, seconded by Supervisor Gjerde, and carried this 25<sup>th</sup> day of June, 2024, 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

  
Deputy

APPROVED AS TO FORM:  
JAMES R. ROSS  
Interim County Counsel



  
MAUREEN MULHEREN, Chair  
Mendocino County Board of Supervisors

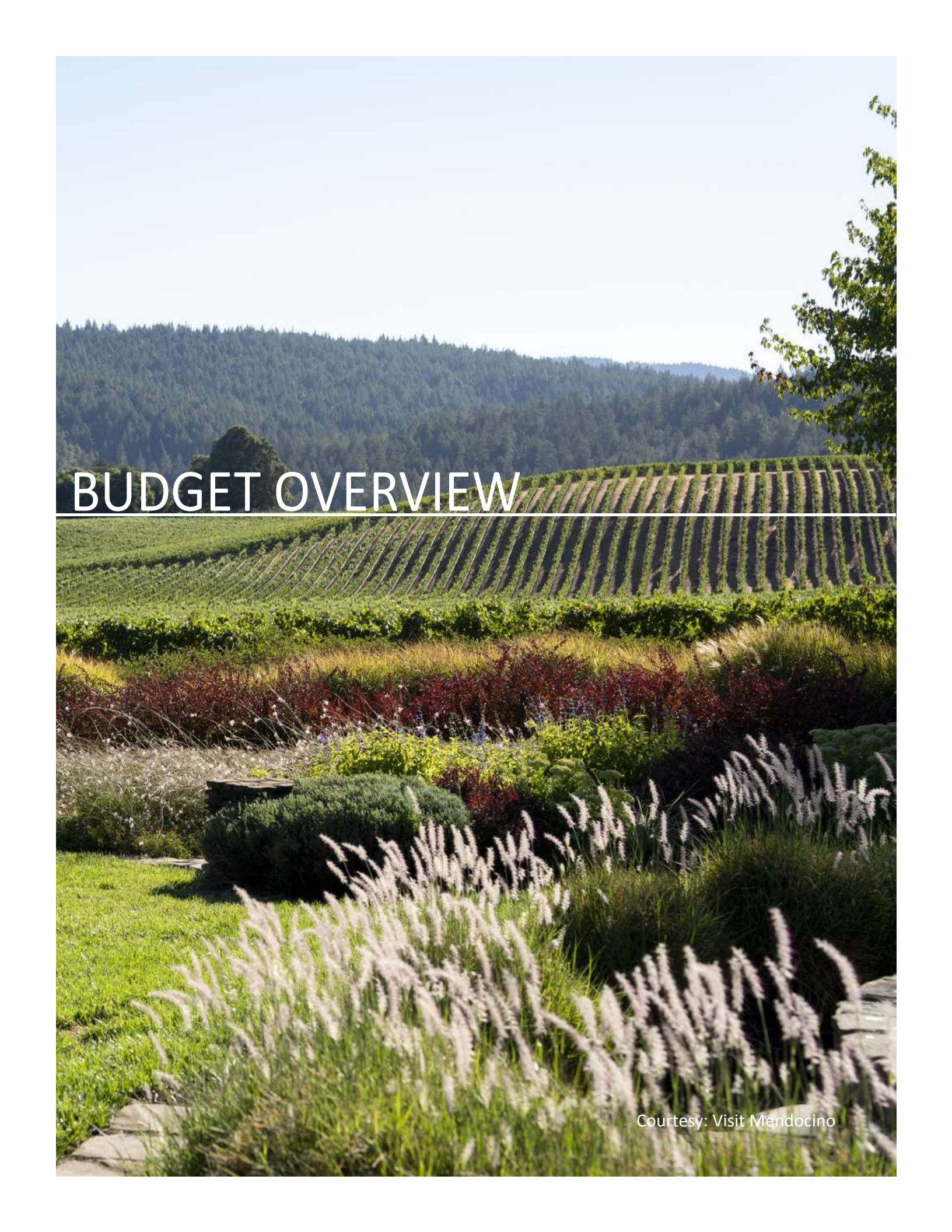
I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

BY: DARCIE ANTLE  
Clerk of the Board

  
Deputy





A scenic landscape photograph. In the background, a dense forest of evergreen trees covers a mountain range under a clear blue sky. In the middle ground, a vineyard with rows of grapevines is planted on a sloping hillside. The foreground is filled with a variety of wildflowers, including tall white grasses and purple and yellow blooms, growing in a field. The text "BUDGET OVERVIEW" is overlaid in white capital letters across the middle of the image.

# BUDGET OVERVIEW

Courtesy: Visit Mendocino





## MAJOR CHANGES FROM FY 2023-24

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 20th, which will provide the legal spending authority to the County for the new fiscal year.

### LABOR AGREEMENTS

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

### BU 1000 DISCRETIONARY REVENUE

Budget Unit 1000 includes operating transfers of General Fund dollars to other funds. The FY 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.

### BU 1930 TEETER PLAN

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

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

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

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

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

### DEBT MITIGATION & ELIMINATION

#### RESERVES & CONTINGENCIES

The General Reserve was reduced by \$4,000,000, temporarily, to allow the new jail expansion project to move forward. As expenses related to the jail expansion project are paid, reimbursement

from the Certificates of Participation (COPS) funding will be requested to replenish the reserve account.

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

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

### LAW ENFORCEMENT

#### JUVENILE HALL

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

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

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

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

# BUDGET OVERVIEW

## ALL FUNDS EXPENDITURES

| County Funds                  | FY 23-24<br>Estimate | FY 24-25<br>Adopted | FY 24-25<br>% Change |
|-------------------------------|----------------------|---------------------|----------------------|
| County General Fund           | 259,382,402          | 251,210,131         | -3.2%                |
| Road Fund                     | 24,606,463           | 36,934,883          | 50.1%                |
| Accum. Capital Outlay         | 10,622,360           | 5,733,826           | -46.0%               |
| Landfill Closure              | 710,000              | 891,156             | 25.5%                |
| Grants Administration         | 150,830              | 175,343             | 16.3%                |
| Library Fund                  | 4,508,476            | 5,050,841           | 12.0%                |
| Fish and Game Fund            | 109,766              | 34,798              | -68.3%               |
| Round Valley Airport          | -                    | 20,000              | 100.0%               |
| Little River Airport          | 10,000               | 20,000              | 100.0%               |
| Juvenile & Youth Programs     | -                    | 332,044             | 100.0%               |
| Suppl. Law Enforcement        | 220,709              | 188,750             | -14.5%               |
| Probation COPS                | 246,980              | 246,980             | 0.0%                 |
| Mobile Spay & Neuter          | 69,200               | 39,200              | -43.4%               |
| Sheriff Special Projects      | 1,550                | 2,300               | 48.4%                |
| Recorder's Modernization      | 55,000               | 56,000              | 1.8%                 |
| Micrographics                 | 38,000               | 20,500              | -46.1%               |
| Assessor Property Char.       | 20,000               | 27,000              | 35.0%                |
| Mental Health Service Act     | 36,615,085           | 38,288,694          | 4.6%                 |
| General Plan Update           | 605,272              | 327,906             | -45.8%               |
| Mental Health Services Act    | 13,437,518           | 11,170,618          | -16.9%               |
| Mental Health Trmt (Meas. B)  | 2,065,012            | 2,856,557           | 38.3%                |
| Disaster Recovery             | 14,030,045           | 7,412,618           | -47.2%               |
| Inter. Gov. Transfers         | 3,101,741            | 2,600,000           | -16.2%               |
| Whole Person Care             | 123,131              | -                   | -100.0%              |
| Enforcement- Cannabis         | -                    | -                   | 0.0%                 |
| Substance Use Disorder Treat. | 21,900,342           | 15,259,954          | -30.3%               |
| Fire Agency Support           | 4,880,000            | 4,505,000           | -7.7%                |
| Capital Projects              | 18,242,500           | 24,797,228          | 35.9%                |
| Debt Service                  | 6,284,644            | 2,867,326           | -54.4%               |
| <b>All Gov'tl Funds</b>       | <b>422,037,027</b>   | <b>411,069,653</b>  | <b>-2.7%</b>         |

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

The department entered into an agreement with Lake County and is working to finalize agreements with two additional counties.

In FY24-25, Juvenile Hall will also see the implementation of CalAIM (California Advancing and Innovating Medi-Cal) requirements, which should allow for collaboration 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. FY 2024-25 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 face staffing challenges, a problem that has become more prevalent throughout the state. Probation is actively working with Human Resources to address these staffing issues.

In FY 2023-24, the department anticipated the expansion of the Pretrial Release Program, including acquiring and installing a modular building within the jail perimeter. However, this project was terminated due to prohibitive costs. Instead, the project was modified to focus on improving the facility occupied by the PTR unit, as well as enhancing other equipment and resources to support the program. These enhancements are funded by one-time funds provided by the courts, along with ongoing funding. Additional staffing funds have been approved by the Community Corrections Partnership to cover partial costs, with the remaining funds requested as part of the FY 2024-25 budget.

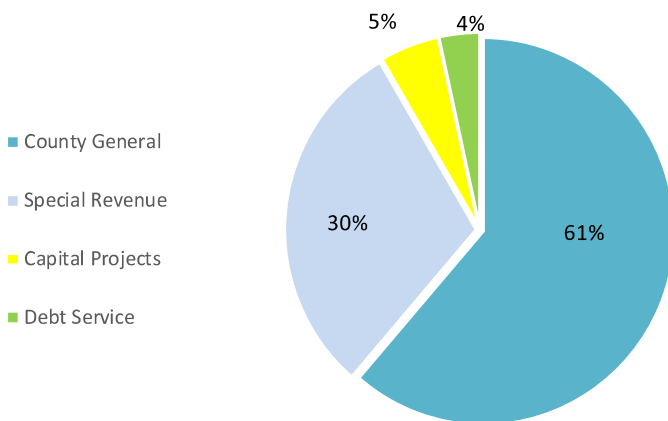
Probation has completed the acquisition and begun implementation of a new case management system to replace the existing one, which is no longer supported. Full implementation of the system is expected to be completed in FY 2024-25.

### SHERIFF'S DEPARTMENT

To help decrease expenses to the General Fund in FY 2024-25, the Mendocino County Sheriff's Office (MCSO) requested a rollover of

## GOVERNMENTAL FUNDS REVENUE

|                              | FY 23-24<br>Estimate | FY 24-25<br>Adopted | FY 23-24<br>% Change |
|------------------------------|----------------------|---------------------|----------------------|
| Taxes                        | 103,415,230          | 100,647,939         | -0.27%               |
| Licenses & Permits           | 4,896,946            | 5,114,406           | .43%                 |
| Fines, Forfeitures, & Pen.   | 855,751              | 847,605             | -.10%                |
| Use of Money & Property      | 945,806              | 1,641,494           | 4.24%                |
| Aid from Govt. Agency        | 249,267,682          | 241,496,284         | -.32%                |
| Charges for Services         | 31,386,417           | 28,752,529          | -.92%                |
| Other Revenues               | 43,951,722           | 167,368,361         | 7.37%                |
| <b>All Financing Sources</b> | <b>434,719,554</b>   | <b>545,868,619</b>  | <b>2.04%</b>         |



Note: Numbers may not add due to rounding.

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 has applied for and been granted funding to help offset bonus pay incentives for resident deputies. Another grant proposal covering incentive pay and overtime (as well as flock camera technology) is already in the works. To reduce the impact on the General Fund, MCSO will continue to pursue funding for deputies who agree to reside in rural areas of the County.

Employee contract increases over the past few years continue to have a positive impact on the Sheriff's Office's ability to retain quality personnel and recruit personnel for vacant positions. MOU costs have a domino effect on salary-related expenses, and this adds another degree of difficulty to projecting these costs in the FY 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 felt countywide.

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

## JAIL

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

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

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

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

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

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

## COUNTY ROADS

The Chief Executive Officer and the Mendocino County Department of Transportation (MCDOT) recommend allowing \$3,352,888 of Senate Bill 1 (SB 1) Road maintenance and Rehabilitation Account (RMRA) funding to be utilized in 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 does anticipate RMRA funding will grow over the 20-year projections for SB 1 made



# BUDGET OVERVIEW

when the bill passed in 2016, and the County expects to see increase revenue in future years for corrective maintenance.

## PREVENTION, RECOVERY, RESILIENCY, AND MITIGATION

The Prevention, Recovery, Resiliency, and Mitigation (PRRM) division is still engaged in recovery efforts from both Covid-19 and the 2022-2023 winter storm disasters, as well as projects initiated in response to the Hopkins Fire. PRRM is currently managing over \$16 million in grant projects in addition to over \$66 million in pending grant applications that could be awarded during the 2024-25 fiscal year.

## MEASURE B

The voters of Mendocino County passed Measure B on November 7, 2017, for the purpose of improving residents' lives and the public's safety by strategically evaluating and enhancing resources for mental health treatment. An 11 member politically independent "Mental Health Treatment Act" Citizen's Oversight

Committee has been created to review the independent annual audit of expenditures and performance management plan for compliance. The Committee shall also provide recommendations to the Board of Supervisors. The Committee is comprised of citizens and County leadership.

## INVESTING IN THE ORGANIZATION & INFRASTRUCTURE

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

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

During FY 2024-25, the Mental Health Treatment Act Citizens Oversight Committee will continue to work with Nacht & Lewis and AECOM on the construction of a psychiatric health facility, continue to provide the Board of Supervisors with recommendations, post and evaluate request for proposal(s) for potential substance projects, and will review the independent audit of expenditures and performance management plan.

## CODE ENFORCEMENT

In Fiscal Year 2024-25, Code Enforcement will focus on several key initiatives to enhance its enforcement and operational capabilities. After reassessing its workload and cannabis enforcement landscape in 2023, the department restructured its enforcement teams into geographically based units: the North and South Sectors, divided by Highway 20. This new structure allows both cannabis-related and traditional code enforcement cases to be evenly distributed across teams, ensuring that enforcement knowledge and expertise are shared, preventing any inefficiencies due to isolated expertise.

Another major focus for the department is implementing a one-year amnesty program for building permits. Established at the direction of the Board of Supervisors, this program began on November 1, 2023, waiving violation and penalty fees for residential and commercial building permits submitted after work has already commenced, provided they are not linked to existing code enforcement cases. The department will also prioritize improvements in permit processing times, staff training for stormwater inspections, and compliance with the National Pollution Discharge and Elimination System (NPDES).

## HOMELESSNESS

The Department of Social Services has engaged 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.

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

In November, 2020, the County purchased the Best Western Inn in Ukiah in response to new opportunities for housing through Project Homekey. The building re-opened as Live Oak Apartments in April, 2021, and is currently providing housing and support services to 46 households experiencing or at-risk of homelessness. This project prioritizes households that include children, seniors, veterans, and those experiencing complex health conditions. 58 adults and 32 children are current residents of the project.

Additional new capital projects that emphasize housing for those experiencing homelessness include the Plateau in Fort Bragg and Orr Creek Commons Phase 2. Both of these new projects opened in the fall of 2022. Combined, these projects have added an additional 39 units for households experiencing homelessness.



## BUDGET TRENDS

### GOALS FOR FY 2024-25 AND BEYOND

#### DISASTER RECOVERY AND PREPAREDNESS

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

#### COUNTY INFRASTRUCTURE

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

#### LOCAL ECONOMY

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

#### CORE SERVICES

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

#### SUCCESSION PLANNING

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

#### SYSTEM SUSTAINABILITY

The County will continue to focus on debt mitigation and elimination, and look at sustainability planning beyond a 12-month horizon.

### LONG-TERM PLANNING

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

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

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

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

### CONCLUSION

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



# BUDGET OVERVIEW

## DISCRETIONARY REVENUE

| Department              | BU   | FY 24-25 DEPT<br>Submitted (A) | FY 24-25 CEO<br>Recommended<br>Adjustments (B) | CEO<br>Recommended<br>Reserve Adj (C) | FY 24-25 CEO<br>Recommended Budget<br>(A+B+C) |
|-------------------------|------|--------------------------------|------------------------------------------------|---------------------------------------|-----------------------------------------------|
| Nondepartmental Revenue | 1000 | (92,931,695)                   | (2,688,095)                                    | (4,298,283)                           | (99,918,073)                                  |
| Debt Service- COPs      | 8010 | 2,656,494                      | -                                              | -                                     | 2,656,494                                     |
| Transportation          | 3010 | 4,171,820                      | -                                              | -                                     | 4,171,820                                     |
| Library (CSA)           | 6110 | 2,009,647                      | -                                              | -                                     | 2,009,647                                     |
| Measure P               |      | 4,000,000                      | -                                              | -                                     | 4,000,000                                     |
| Fire Agencies           | 2610 | 505,000                        | -                                              | -                                     | 505,000                                       |
| Disaster Recovery       | 2910 | 299,327                        | (299,327)                                      | -                                     | -                                             |
| Water Agency            | 0326 | 111,500                        | 60,005                                         | -                                     | 171,505                                       |
| ISF                     | 0717 | 400,000                        | (400,000)                                      | -                                     | -                                             |
| Remaining Fund Balance: | 1000 | (78,777,907)                   | (3,327,417)                                    | (4,928,283)                           | (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)                                      | -                                     | 1,047,088                                     |
| 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                                          | -                                     | (217,595)                                     |
| 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                                       |

## DISCRETIONARY REVENUE (Cont.)

| Department                       | BU   | FY 24-25 DEPT Submitted (A) | FY 24-25 CEO Recommended Adjustments (B) | CEO Recommended Reserve Adj (C) | FY 24-25 CEO Recommended Budget (A+B+C) |
|----------------------------------|------|-----------------------------|------------------------------------------|---------------------------------|-----------------------------------------|
| Cannabis Management              | 2810 | 673,973                     | (123,164)                                | -                               | 550,809                                 |
| Office of Emergency Services     | 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                            | 7110 | 94,293                      | (1,122)                                  | -                               | 93,171                                  |
| Museum                           | 7110 | 508,890                     | (142,061)                                | -                               | 366,829                                 |
| <b>Total General Fund:</b>       |      | <b>96,251,664</b>           | <b>(9,448,253)</b>                       | <b>(399,805)</b>                | <b>86,403,607</b>                       |

## Discretionary Revenue Legend

(refer to table on previous pages)

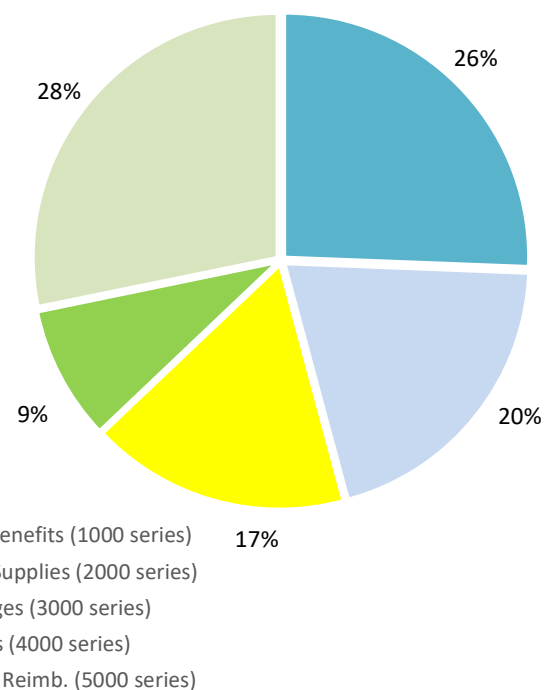
- General Government
- Public Protection
- Public Ways & Facilities
- Health & Sanitation
- Public Assistance
- Education
- Recreation & Culture
- Contingencies

## NET COUNTY COST (NCC)

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

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

## General Fund Expenditures by Type



# BUDGET OVERVIEW

## FY 2024-25 POSITION CHANGES

The table below includes the position changes adopted by the Board for FY 2024-25. The adopted changes include addition of 15.5 FTE positions, the deletion of 102.5 FTE positions, the reduction of 2 FTE positions, and the increase in of 2 FTEs, the transfer of 4 FTEs, and the deletion of 55 unfunded, frozen positions. The changes made for fiscal year 2024/25 affect almost every budget unit within the County and bring the total allocated FTEs to 1360.50 FTEs.

| BU   | Department                   | Position                             | Pos # | Funding Source          | Adj.              |
|------|------------------------------|--------------------------------------|-------|-------------------------|-------------------|
| 0327 | Air Quality                  | Air Quality Technician               | 4019  | Vacant Unfunded Frozen  | Delete Position   |
| 0327 | Air Quality                  | Deputy Air Pollution Control Officer | 4529  | Vacant Unfunded Frozen  | Delete Position   |
| 0327 | Air Quality                  | Air Quality Engineer II              | 4531  | Vacant Unfunded Frozen  | Delete Position   |
| 0377 | Mendo County Fair            | Sr Fair Maint Worker                 | 2     | Vacant Unfunded Frozen  | Delete Position   |
| 0377 | Mendo County Fair            | Fair Intermediate CL                 | 4     | Vacant Unfunded Frozen  | Delete Position   |
| 0418 | Public Health WIC            | Health Program Eligibility Worker    | 3793  | Unfunded                | Delete Position   |
| 0418 | Public Health WIC            | Sr Health Program Eligibility Worker | 4312  | Unfunded                | Delete Position   |
| 0418 | Public Health WIC            | Community Health Worker II           | 4653  | Unfunded                | Delete Position   |
| 0418 | Public Health WIC            | Program Specialist II                | TBD   | Fed, State, Realignment | Add Position      |
| 0418 | Public Health WIC            | Administrative Assistant             | 4574  | Vacant Unfunded Frozen  | Delete Position   |
| 0418 | Public Health WIC            | Staff Assistant III                  | TBD   | Fed, State, Realignment | Add Position      |
| 0715 | Health Benefits              | (Conf) Benefits Technician           | TBD   | General Fund            | Add Position      |
| 1020 | Executive Office             | Asst Chief Executive Officer         | 3385  | Vacant Unfunded Frozen  | Delete Position   |
| 1130 | Treasurer-Tax Collector      | Account Specialist III               | 2075  | Vacant Unfunded Frozen  | Delete Position   |
| 1140 | Payroll                      | Administrative Analyst II            | 4633  | General Fund            | Delete Position   |
| 1140 | Payroll                      | Conf- Accountant-Auditor             | 4618  | General Fund            | Delete Position   |
| 1160 | General Services Agency      | Director General Svcs Agency         | 4401  | General Fund            | Delete Position   |
| 1160 | General Services Agency      | Department Analyst II                | 4572  | General Fund            | Transfer Position |
| 1160 | General Services Agency      | Administrative Assistant             | 4570  | General Fund            | Transfer Position |
| 1320 | Human Resources              | HR Analyst II                        | 3344  | Vacant Unfunded Frozen  | Delete Position   |
| 1320 | Human Resources              | HR Analyst II                        | 4106  | Vacant Unfunded Frozen  | Delete Position   |
| 1610 | Buildings & Grounds          | Grounds Maint Tech III               | 2224  | General Fund            | Delete Position   |
| 1610 | Buildings & Grounds          | Custodian                            | 3151  | General Fund            | Delete Position   |
| 1610 | Buildings & Grounds          | Custodian                            | 2148  | General Fund            | Delete Position   |
| 1610 | Buildings & Grounds          | Facility Project Specialist II       | 3992  | General Fund            | Delete Position   |
| 1610 | Buildings & Grounds          | Building Maint Mechanic III          | 4541  | General Fund            | Delete Position   |
| 1610 | Buildings & Grounds          | Building Maint Mechanic III          | 3393  | General Fund            | Delete Position   |
| 1610 | Buildings & Grounds          | Building Maint Supervisor            | TBD   | General Fund            | Add Position      |
| 1610 | Buildings & Grounds          | Department Analyst II                | 4572  | General Fund            | Transfer Position |
| 1610 | Buildings & Grounds          | Administrative Assistant             | 4570  | General Fund            | Transfer Position |
| 1610 | Buildings & Grounds          | Custodian                            | 3500  | Vacant Unfunded Frozen  | Delete Position   |
| 1620 | Garage                       | Auto Mechanic III                    | 148   | General Fund            | Delete Position   |
| 1910 | Engineering & Technical Asst | Airport Operations Specialist        | 4377  | Vacant 18+ Months       | Delete Position   |
| 1960 | Information Services         | Information Svcs Division Mgr        | 3556  | Vacant Unfunded Frozen  | Delete Position   |
| 1960 | Information Services         | Business Systems Analyst             | 4513  | Vacant Unfunded Frozen  | Delete Position   |
| 2012 | Courts                       | Revenue Recovery Specialist          | TBD   | General Fund            | Add Position      |
| 2012 | Court AB233 Program          | Revenue Recovery Specialist          | 3331  | Vacant Unfunded Frozen  | Delete Position   |
| 2080 | Public Defender              | Caseworker                           | 4450  | General Fund            | Add Position      |
| 2085 | Alternate Defender           | Deputy Public Defender II            | 4408  | Vacant Unfunded Frozen  | Delete Position   |
| 2085 | Alternate Defender           | Staff Assistant I                    | 4409  | Vacant Unfunded Frozen  | Delete Position   |
| 2090 | Child Support Services       | Child Support Specialist III         | 3178  | Fed, State, Realignment | Delete Position   |

## FY 2024-25 POSITION CHANGES (Cont.)

| BU   | Department             | Position                         | Pos # | Funding Source          | Adj.           |
|------|------------------------|----------------------------------|-------|-------------------------|----------------|
| 2090 | Child Support Services | Asst Child Support Svcs Director | 4273  | Fed, State, Realignment | Delete Postion |
| 2090 | Child Support Services | Child Support Supervisor         | 3129  | Federal                 | Delete Postion |
| 2560 | Probation              | Deputy Probation Officer II      | 2992  | Unfunded                | Delete Postion |
| 2560 | Probation              | Deputy Probation Officer II      | 2936  | Unfunded                | Delete Postion |
| 2560 | Probation              | Deputy Probation Officer II      | 2186  | Unfunded                | Delete Postion |
| 2560 | Probation              | Deputy Probation Officer II      | 1281  | Unfunded                | Delete Postion |
| 2560 | Probation              | Legal Secretary II               | 3308  | Unfunded                | Delete Postion |
| 2710 | Agriculture            | Super Agr Measure Stand Splcst   | 4627  | Vacant Unfunded Frozen  | Delete Postion |
| 2810 | Cannabis Program       | Planner II                       | 4499  | Vacant Unfunded Frozen  | Delete Postion |
| 2851 | Planning and Building  | Chief Planner                    | 3471  | Vacant Unfunded Frozen  | Delete Postion |
| 2851 | Planning and Building  | Staff Assistant III              | 4423  | Vacant Unfunded Frozen  | Delete Postion |
| 2851 | Planning and Building  | Code Enforcement Officer II      | 4460  | Vacant Unfunded Frozen  | Delete Postion |
| 2851 | Planning and Building  | Code Enforcement Officer II      | 4461  | Vacant Unfunded Frozen  | Delete Postion |
| 2851 | Planning and Building  | Code Enforcement Officer II      | 4464  | Vacant Unfunded Frozen  | Delete Postion |
| 2851 | Planning and Building  | Code Enforcement Officer II      | 4465  | Vacant Unfunded Frozen  | Delete Postion |
| 2860 | Animal Care            | Sr Program Specialist            | 4139  | General Fund            | Delete Postion |
| 2860 | Animal Care            | Registered Veterinary Tech       | TBD   | General Fund            | Add Position   |
| 2860 | Animal Care            | Animal Facility Attendant        | 3462  | Vacant Unfunded Frozen  | Delete Postion |
| 2910 | Disaster Recovery      | Conf Administrative Assistant    | 4396  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Department Analyst II            | TBD   | Road Fund               | Add Position   |
| 3010 | DOT Administration     | Account Specialist III           | 2368  | Road Fund               | Delete Postion |
| 3010 | DOT Administration     | Engineering Technician II        | 153   | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Heavy Equipment Mechanic         | 585   | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Sr Heavy Equipment Mechanic      | 602   | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Sr Engineering Technician        | 2381  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Environmental Compliance Spec    | 3380  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Right of Way/Environ Agent       | 3826  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Civil Engineer                   | 3994  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker IV       | 4193  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker IV       | 4198  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker IV       | 4199  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker IV       | 4205  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker IV       | 4219  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker IV       | 4225  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker IV       | 4229  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker IV       | 4230  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker V- Lead  | 4231  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker V- Lead  | 4232  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker V- Lead  | 4234  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker V- Lead  | 4236  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker V- Lead  | 4238  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Worker V- Lead  | 4239  | Vacant Unfunded Frozen  | Delete Postion |
| 3010 | DOT Administration     | Road Maintenance Supervisor I    | 4241  | Vacant Unfunded Frozen  | Delete Postion |
| 4010 | Public Health          | Administrative Secretary         | 3674  | Unfunded                | Delete Postion |



# BUDGET OVERVIEW

## FY 2023-24 POSITION CHANGES (Cont.)

| BU   | Department                          | Position                              | Pos # | Funding Source          | Adj.           |
|------|-------------------------------------|---------------------------------------|-------|-------------------------|----------------|
| 4010 | Public Health                       | Account Specialist III                | 3922  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | SR Program Specialist                 | 4306  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | SR Community Health Worker            | 4344  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | Emergency Medical Services Specialist | 4364  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | Emergency Medical Services Coordi-    | 4365  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | Emergency Medical Services Adminis-   | 4366  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | Staff Services Manager II             | 4484  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | SR Program Specialist                 | 4490  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | Administrative Assistant              | 4577  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | Program Administrator                 | 4580  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | SR Program Specialist                 | 4585  | Unfunded                | Delete Postion |
| 4010 | Public Health                       | Sr Department Analyst                 | 4307  | Vacant Unfunded Frozen  | Delete Postion |
| 4010 | Public Health                       | Program Administrator                 | 4424  | Vacant Unfunded Frozen  | Delete Postion |
| 4010 | Public Health                       | Sr Program Specialist                 | 4587  | Vacant Unfunded Frozen  | Delete Postion |
| 4011 | Public Health- Environment Health   | Department Analyst II                 | TBD   | Fed, State, Realignment | Add Position   |
| 4011 | Public Health- Environment Health   | Program Specialist II                 | 4491  | Fed, State, Realignment | Delete Postion |
| 4011 | Public Health- Environment Health   | Environmental Health Spec II          | 4120  | Fed, State, Realignment | Delete Postion |
| 4011 | Public Health- Environment Health   | Environmental Health Mgr              | 1341  | Fed, State, Realignment | Delete Postion |
| 4011 | Public Health- Environment Health   | Sr Environmental Health Spec          | TBD   | Fed, State, Realignment | Add Position   |
| 4011 | Public Health- Environment Health   | Administrative Assistant              | 4588  | Fed, State, Realignment | Delete Postion |
| 4011 | Public Health- Environment Health   | Staff Assistant III                   | TBD   | Fed, State, Realignment | Add Position   |
| 4011 | Public Health- Environment Health   | Environmental Health Spec II          | 3256  | Fed, State, Realignment | Add Position   |
| 4011 | Public Health- Environmental Health | Environmental Health Spec II          | 3256  | Fed, State, Realignment | Add Position   |
| 4013 | Public Health                       | Senior Public Health Nurse            | 3859  | Unfunded                | Delete Postion |
| 4013 | Public Health                       | Senior Public Health Nurse            | 3869  | Unfunded                | Delete Postion |
| 4013 | Public Health Nursing               | Secretary                             | 4153  | Unfunded                | Delete Postion |
| 4013 | Public Health Nursing               | Administrative Assistant              | 4592  | Unfunded                | Delete Postion |
| 4013 | Public Health Nursing               | Administrative Assistant              | 4594  | Vacant Unfunded Frozen  | Delete Postion |
| 4049 | Substance Use DT                    | Staff Assistant III                   | 3644  | Unfunded                | Delete Postion |
| 4049 | Substance Use DT                    | Substance Abuse Tx Supervisor         | 3662  | Unfunded                | Delete Postion |
| 4049 | Substance Use DT                    | Deputy Director SUDT                  | 3681  | Unfunded                | Delete Postion |
| 4049 | Substance Use DT                    | Substance Abuse Counselor II          | 3682  | Unfunded                | Delete Postion |
| 4049 | Substance Use DT                    | Substance Abuse Counselor II          | 3687  | Unfunded                | Delete Postion |
| 4049 | Substance Use DT                    | Substance Abuse Counselor II          | 3694  | Unfunded                | Delete Postion |
| 4049 | Substance Use DT                    | Secretary                             | 4157  | Unfunded                | Delete Postion |
| 4050 | Mental Health                       | Chief Psychiatrist                    | 650   | Unfunded                | Delete Postion |
| 4050 | Mental Health                       | Mental Health Clinician II            | 2833  | Unfunded                | Delete Postion |
| 4050 | Mental Health                       | Staff Assistant III                   | 4096  | Unfunded                | Delete Postion |
| 4050 | Mental Health                       | Sr Community Health Worker            | 4538  | Unfunded                | Delete Postion |
| 4051 | Mental Health Svcs Act              | Program Administrator                 | 4492  | Unfunded                | Delete Postion |
| 4052 | MH Treatment Act- MB                | Admin Project Manager- Measure B      | 4285  | Unfunded                | Delete Postion |
| 4072 | Whole Person Cares                  | Sr Program Specialist                 | 4431  | Vacant Unfunded Frozen  | Delete Postion |
| 4080 | Public Health CCS                   | Sr Public Health Nurse                | 4190  | Vacant Unfunded Frozen  | Delete Postion |
| 5010 | Social Services                     | Account Specialist II                 | 1245  | Fed, State, Realignment | Delete Postion |

## FY 2023-24 POSITION CHANGES (Cont.)

| BU   | Department      | Position                         | Pos # | Funding Source          | Adj.           |
|------|-----------------|----------------------------------|-------|-------------------------|----------------|
| 5010 | Social Services | Staff Assistant III              | 1873  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Program Specialist II            | 4167  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker III                | 4181  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Staff Services Manager II        | 4560  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Staff Assistant III              | 4477  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Staff Services Administrator     | 2579  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Staff Assistant II               | 4482  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Account Specialist II            | 1325  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Employ & Training Worker II      | 2359  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Account Specialist Supervisor    | 3270  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Screener                         | 3968  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Eligibility Specialist III       | 4436  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Community Health Service Spec II | 4644  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Vocational Assistant             | 4054  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Vocational Assistant             | 4121  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Vocational Assistant             | 4122  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Sr Program Manager               | 4165  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Supervising Staff Assistant      | 4319  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Staff Assistant II               | 797   | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Assistant II       | 1319  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Assistant II       | 1423  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Assistant II       | 1427  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Supervisor II-A    | 1874  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Supervisor II-A    | 2298  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Assistant II       | 2637  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Assistant II       | 2659  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Assistant II       | 2715  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker IV-B               | 2719  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker IV-B               | 2724  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Assistant II       | 4043  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Vocational Assistant             | 4053  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Program Specialist II            | 4126  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker IV-B               | 4127  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker IV-B               | 4128  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Supervisor II-A    | 4148  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Program Specialist II            | 4174  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Legal Secretary II               | 4349  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker IV-C               | 4439  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Eligibility Specialist III       | 967   | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Welfare Investigator II          | 3415  | Fed, State, Realignment | Delete Postion |
| 5010 | Social Services | Social Worker Supervisor II-A    | 1247  | Vacant 18+ Months       | Delete Postion |
| 6110 | Library         | Branch Librarian                 | 4089  | Special District Fund   | Delete Postion |
| 6110 | Library         | Library Assistant                | 3918  | Special District Fund   | Delete Postion |
| 6110 | Library         | Library Assistant                | 3917  | Special District Fund   | Delete Postion |

# BUDGET OVERVIEW

## FY 2023-24 POSITION CHANGES (Cont.)

| BU   | Department | Position              | Pos # | Funding Source        | Adj.           |
|------|------------|-----------------------|-------|-----------------------|----------------|
| 6110 | Library    | Library Technician    | 4130  | Special District Fund | Delete Postion |
| 6110 | Library    | Library Technician    | 4129  | Special District Fund | Delete Postion |
| 6110 | Library    | Sr Library Technician | TBD   | Special District Fund | Add Position   |
| 6110 | Library    | Sr Library Technician | TBD   | Special District Fund | Add Position   |
| 6110 | Library    | Sr Library Technician | TBD   | Special District Fund | Add Position   |
| 6110 | Library    | Sr Library Technician | TBD   | Special District Fund | Add Position   |
| 6110 | Library    | Sr Library Technician | TBD   | Special District Fund | Add Position   |
| 6110 | Library    | Sr Library Technician | TBD   | Special District Fund | Add Position   |

## OPERATING TRANSFERS BETWEEN FUNDS

| From |      |                                      |            | To   |      |                              |
|------|------|--------------------------------------|------------|------|------|------------------------------|
| Fund | BU   | Department                           | Amount     | Fund | BU   | Department                   |
| 1207 | 1000 | Non-Departmental                     | 4,171,820  | 1200 | 3010 | Roads & Maintenance          |
| 1100 | 1000 | Non-Departmental                     | 2,009,647  | 1205 | 6110 | Library                      |
| 1100 | 1000 | Non-Departmental                     | 4,505,000  | 1240 | 2610 | Fire Agency Funding          |
| 1100 | 1000 | Non-Departmental                     | 2,656,494  | 1400 | 8010 | Debt Service                 |
| 1100 | 1000 | Non-Departmental                     | 171,505    | 3260 | 0326 | Water Agency                 |
| 1100 | 1610 | Facilities                           | 52,995     | 1100 | 1940 | Misc                         |
| 1100 | 1610 | Facilities                           | 7,800      | 1201 | 1710 | Capital Improvements         |
| 1100 | 2550 | Juvenile Hall                        | 584,223    | 1201 | 1710 | Capital Improvements         |
| 1100 | 2710 | Agriculture                          | 25,000     | 7110 | 0711 | Vehicle Replacement          |
| 1100 | 4073 | Transitional Housing                 | 300,000    | 1100 | TBD  | Live Oak- Project Homekey    |
| 1100 | 4510 | Solid Waate                          | 151,156    | 1202 | 4511 | Landfill Closure             |
| 1100 | 5010 | Social Services                      | 210,832    | 1400 | 8010 | Debt Service                 |
| 1201 | 1710 | Capital Outlay                       | 257,941    | 1100 | 1000 | Non-Departmental             |
| 1207 | 3080 | Round Valley Airport Capital         | 20,000     | 1100 | 3050 | Round Valley Airport         |
| 1208 | 3090 | Little River Airport Capital         | 20,000     | 1100 | 3060 | Little River Airport         |
| 1209 | 2551 | Juvenile & Youth                     | 508,715    | 1100 | 2550 | Junenile Hall                |
| 1211 | 2561 | Juvenile Justice                     | 194,986    | 1100 | 2560 | Probation                    |
| 1217 | 1942 | Recorder-Modernization               | 30,000     | 1100 | 1941 | Clerk-Recorder               |
| 1220 | 1122 | Property Characteristics             | 20,000     | 1100 | 1120 | Assessor                     |
| 1221 | 4050 | Mental Health Services (MH)          | 3,970,135  | 1223 | 4051 | Mental Health Services       |
| 1222 | 2852 | Planning & Building Special Projects | 33,000     | 1100 | 2851 | Planning                     |
| 1223 | 4051 | Mental Health Services Act           | 953,802    | 1221 | 4050 | Mental Health Services       |
| 1223 | 4051 | Disaster Recovery                    | 27,105     | 1229 | 4049 | Substance Use Disorder       |
| 1224 | 4052 | Mental Health Treatment (Measure B)  | 12,030,000 | 1301 | 1713 | Capital Projects- Measure B  |
| 1225 | 2910 | Disaster Recovery                    | 2,475,349  | 1100 | 1000 | Non-Departmental             |
| 1225 | 2910 | Disaster Recovery                    | 830,000    | 1100 | 1910 | Land Improvement             |
| 1225 | 2910 | Disaster Recovery                    | 250,000    | 1100 | 4016 | Emergency Medical Services   |
| 1225 | 2910 | Disaster Recovery                    | 2,818,427  | 1201 | 1710 | Capital Improvements         |
| 1225 | 2910 | Disaster Recovery                    | 1,161,696  | 7170 | 717  | IT Reserve                   |
| 1226 | 4071 | Intergovernmental (IGT)              | 1,211,013  | 1100 | 4010 | Public Health Administration |

## OPERATING TRANSFERS BETWEEN FUNDS (Cont.)

| From |      |                                          |             | To   |      |                              |
|------|------|------------------------------------------|-------------|------|------|------------------------------|
| Fund | BU   | Department                               | Amount      | Fund | BU   | Department                   |
| 1226 | 4071 | Intergovernmental (IGT)                  | 1,849,904   | 1100 | 4013 | Public Health Nursing        |
| 1226 | 4071 | Intergovernmental (IGT)                  | 710,305     | 1100 | 4080 | CA Children Services         |
| 1230 | 4045 | Opioid Abatement                         | 139,000     | 1229 | 4049 | Substance Use Dleorder       |
| 1400 | 8010 | Debt Services                            | 6,550,000   | 1300 | 1712 | Capital Projects             |
| 2320 | 5030 | Welfare Admin Reserve                    | 32,031,298  | 1100 | 5010 | Social Services              |
| 2321 | 5031 | AFDC- Federal AFDC                       | 11,388,030  | 1100 | 5130 | Calworks/Foster              |
| 2322 | 5032 | Medi-Cal                                 | 6,851,500   | 1100 | 5010 | Social Services              |
| 2323 | 5033 | Food Stamps                              | 7,108,304   | 1100 | 5010 | Social Services              |
| 2850 | 4081 | Public Health Realignment                | 1,245,800   | 1100 | 4010 | Public Health Administration |
| 2850 | 4081 | Public Health Realignment                | 130,384     | 1100 | 4013 | Public Health Nursing        |
| 2850 | 4081 | Public Health Realignment                | 93,964      | 1100 | 4080 | CA Children Services         |
| 2850 | 4081 | Public Health Realignment                | 1,350,000   | 1226 | 4071 | Intergovernmental (IGT)      |
| 2852 | 5036 | Welfare Realignment                      | 141,002     | 1100 | 2560 | Probation                    |
| 2852 | 5036 | Welfare Realignment                      | 1,343,726   | 1100 | 5010 | Social Services              |
| 2852 | 5036 | Welfare Realignment                      | 10,217,836  | 1100 | 5130 | Calworks/Foster              |
| 2852 | 5036 | Welfare Realignment                      | 6,554,806   | 1100 | 5170 | In Home Supportive Services  |
| 2853 | 4084 | Mental Health Realignment                | 2,723,899   | 1221 | 4050 | Mental Health Services       |
| 2853 | 4084 | Mental Health Realignment                | 834,424     | 1229 | 4049 | Substance Use Disorder       |
| 2857 | 2554 | YOBG- JJRA2011                           | 233,283     | 1100 | 2550 | Juvenile Hall                |
| 2858 | 2537 | 2011 CCP                                 | 1,843,204   | 1100 | 2560 | Probation                    |
| 2859 | 2569 | Growth Funds multiple Juv. 2011 Realign- | 659,965     | 1100 | 2550 | Juvenile Hall                |
| 2859 | 2569 | Growth Funds multiple Juv. 2011 Realign- | 240,461     | 1100 | 2560 | Probation                    |
| 2862 | 5035 | Health/Human Services Realign 2011       | 8,620,440   | 1100 | 5010 | Social Services              |
| 2862 | 5035 | Health/Human Services Realign 2011       | 8,582,186   | 1100 | 5130 | Calworks/Foster              |
| 2864 | 4095 | Mental Health Realignment 2011           | 11,593,965  | 1221 | 4050 | Mental Health Services       |
| 4720 | 0472 | AQMD Grants                              | 177,000     | 1270 | 0347 | AQMD                         |
| 7150 | 0715 | Health Insurance                         | 500,098     | 1100 | 4025 | Wellness                     |
|      |      |                                          | 150,762,791 |      |      |                              |

BUDGET OVERVIEW

FY 2024-25 Operating Transfers Summary



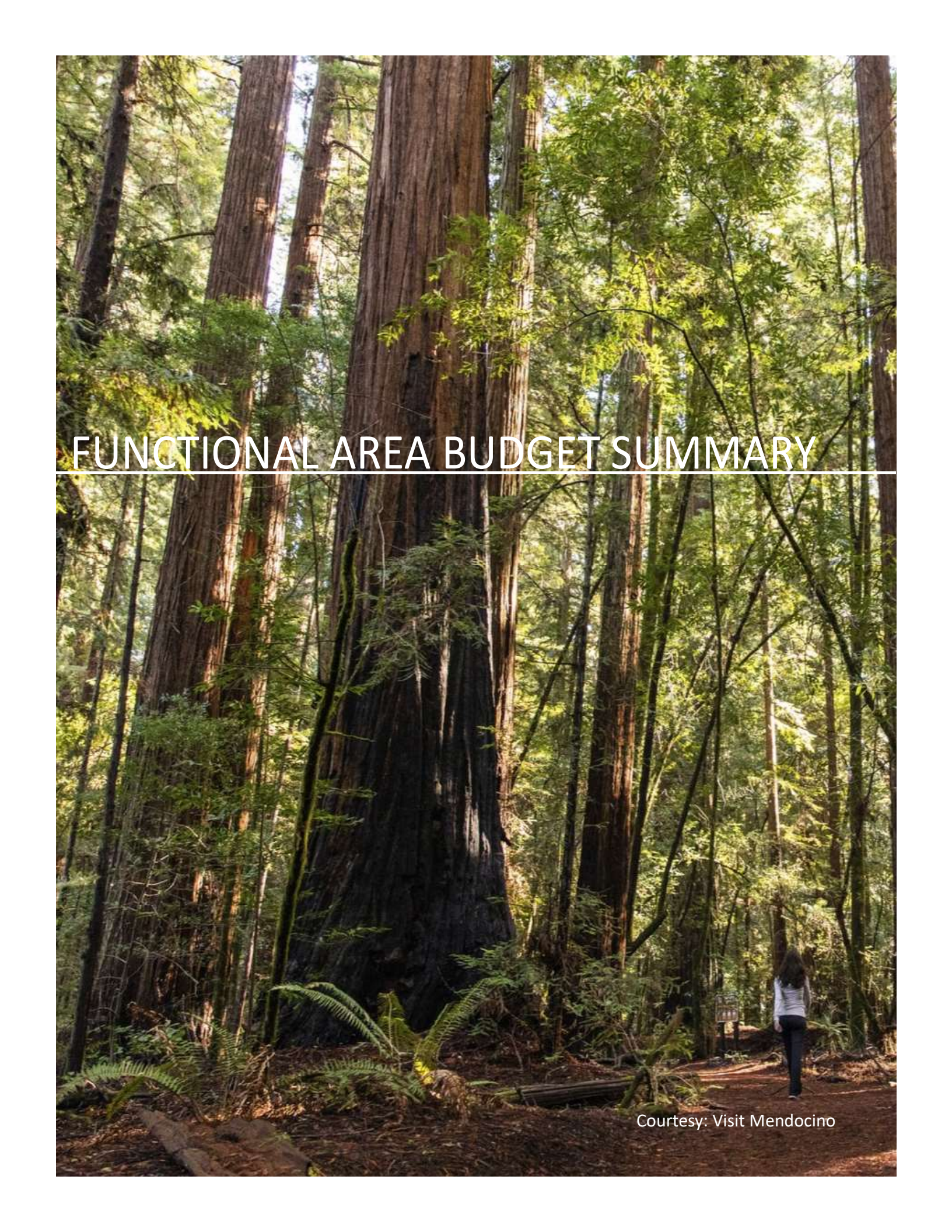
MAJOR TRUST FUND BALANCES & ACTIVITY

|                               |        |                            | 6/30/2022    | 6/30/2023    | 6/30/2024 (Estimated) |              |              |
|-------------------------------|--------|----------------------------|--------------|--------------|-----------------------|--------------|--------------|
| Org                           | Object | Description                | Fund Balance | Fund Balance | Revenues              | Expenditures | Fund Balance |
| Asset Forfeiture Trusts       |        |                            |              |              |                       |              |              |
| 2110                          | 760201 | Sheriff- State             | 219,819      | 230,410      | 22,710                | 95,710       | 157,410      |
| 2110                          | 760202 | Sheriff- Federal           | 172          | 175          | 5                     | 1            | 179          |
| 2110                          | 760203 | Sheriff/COMMET- State      | 180,478      | 193,784      | 6,006                 | 863          | 198,926      |
| 2110                          | 760204 | Sheriff/COMMET- Federal    | 136,750      | 142,375      | 4,187                 | 618          | 138,806      |
| 2110                          | 760220 | District Attorney- State   | 1,184,771    | 1,101,541    | 76,296                | 97,713       | 1,080,034    |
| 2110                          | 760276 | District Attorney- Federal | 9,107        | 9,244        | 279                   | 41           | 6,481        |
| 2110                          | 760292 | District Attorney- Federal | 27,199       | 27,608       | 833                   | 123          | 28,318       |
| Total Asset Forfeiture Trusts |        |                            | 1,758,296    | 1,758,296    | 110,316               | 195,069      | 1,693,304    |







A photograph of a redwood forest. The image is split horizontally. The top half shows a close-up of several tall, straight redwood trunks reaching towards a dense canopy of green leaves. The bottom half shows a wider view of the forest floor, with a dirt path leading into the distance. A person is walking away from the camera on the path. The forest floor is covered with fallen leaves and ferns. The text "FUNCTIONAL AREA BUDGET SUMMARY" is overlaid in white capital letters across the middle of the image.

# FUNCTIONAL AREA BUDGET SUMMARY

Courtesy: Visit Mendocino



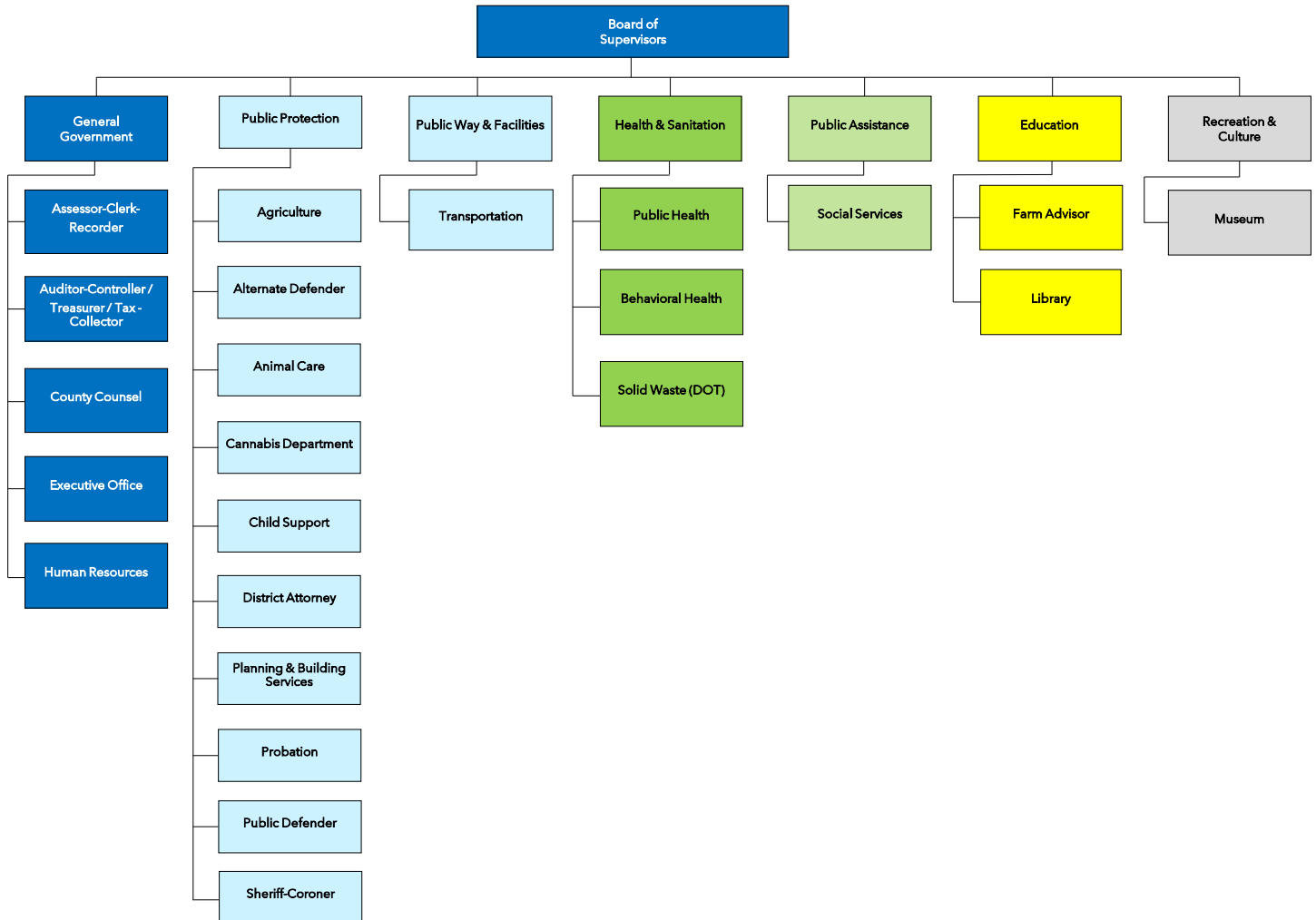


# BUDGET OVERVIEW

## Functional Area Budget Summary

### INTRODUCTION

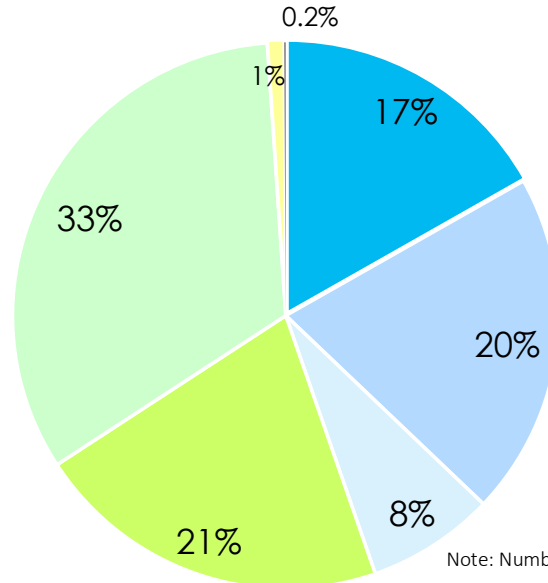
The Mendocino County budget is organized into seven functional areas. Each governmental department and/or budget unit is organized under the appropriate function. The functions of Debt Service and Contingencies are also included, but both are administered through the Auditor-Controller's Office, and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



## Functional Area Budget Summary

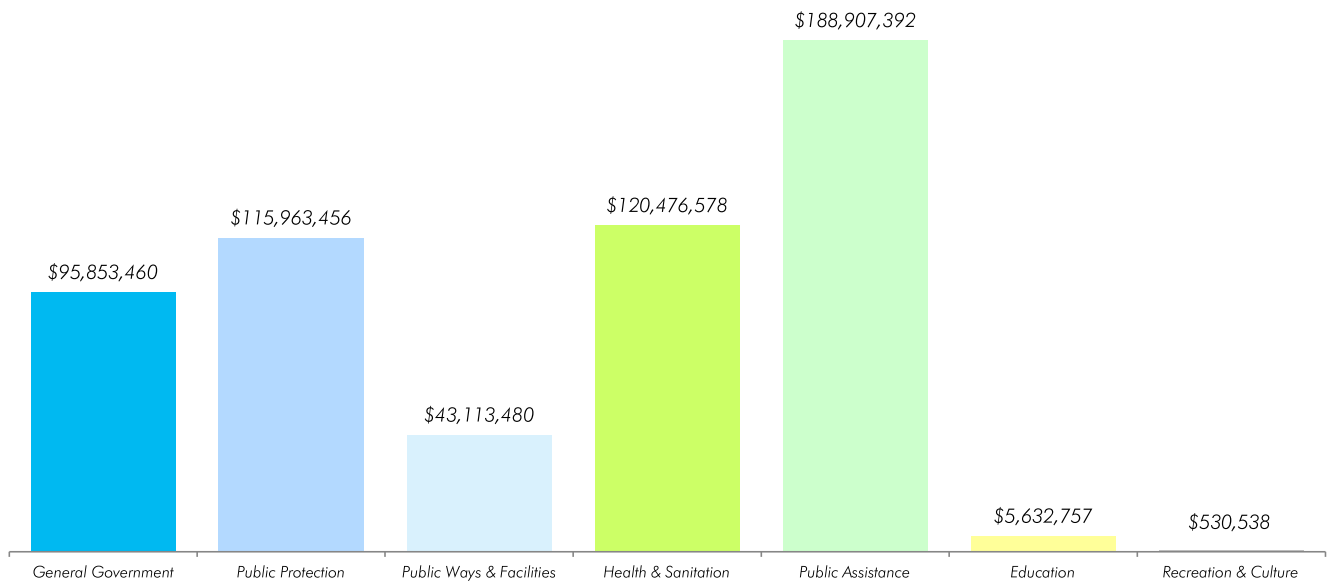
### Total Appropriations

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



Note: Numbers may not add due to rounding.

### FY 2024-25 Functional Area Expenditures



| Functional Area          | FY 22-23<br>Actual | FY 23-24<br>Estimate | FY 24-25<br>Adopted | FY 24-25<br>Change | FY 24-25<br>% Change |
|--------------------------|--------------------|----------------------|---------------------|--------------------|----------------------|
| General Government       | 59,745,359         | 84,714,365           | 95,853,460          | 11,139,095         | 11.6%                |
| Public Protection        | 105,526,667        | 110,662,935          | 115,963,456         | 5,300,521          | 4.8%                 |
| Public Ways & Facilities | 16,692,597         | 31,186,481           | 43,113,480          | 11,926,999         | 38.2%                |
| Health & Sanitation      | 78,603,604         | 101,848,827          | 120,476,578         | 18,627,751         | 18.3%                |
| Public Assistance        | 178,850,892        | 100,600,605          | 188,907,392         | 88,306,787         | 87.8%                |
| Education                | 5,270,593          | 5,166,969            | 5,632,757           | 465,788            | 9.0%                 |
| Recreation and Culture   | 798,658            | 670,323              | 530,538             | (139,785)          | -20.9%               |
| <b>Sub-total</b>         | <b>444,815,953</b> | <b>434,850,505</b>   | <b>570,477,661</b>  | <b>135,627,156</b> | <b>31.2%</b>         |
| Debt Service             | 22,556,231         | 14,143,915           | 17,216,111          | 3,072,196          | 21.7%                |
| Contingencies            | -                  | -                    | -                   | -                  | 0.0%                 |
| <b>Total</b>             | <b>467,372,184</b> | <b>448,994,420</b>   | <b>587,693,772</b>  | <b>138,699,352</b> | <b>30.9%</b>         |

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



# BUDGET OVERVIEW

## General Government



Executive Office staff wearing denim on April 24, 2024 during "Denim Day" - Mendocino County Day of Awareness about sexual assault and support for survivors.



Planning and Building staff in April 2024 on Denim Day for attention to Sexual Assault Awareness Month



Printmaking at the park with Museum staff

## FUNCTIONAL AREA OVERVIEW

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

## DEPARTMENTS

### Board of Supervisors

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

### Executive Office

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

### Auditor-Controller

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

### Assessor-Clerk-Recorder

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

### Treasurer-Tax Collector

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

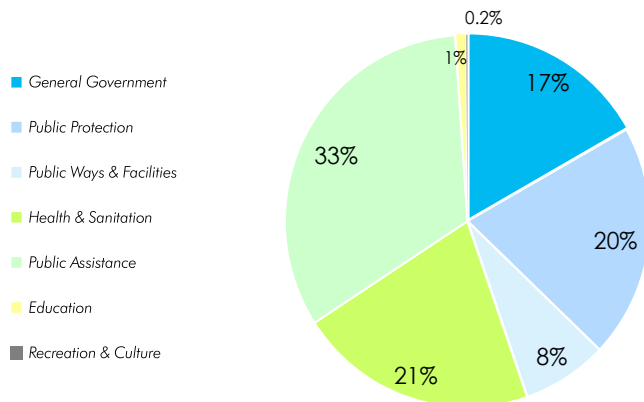
### County Counsel

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

### Human Resources

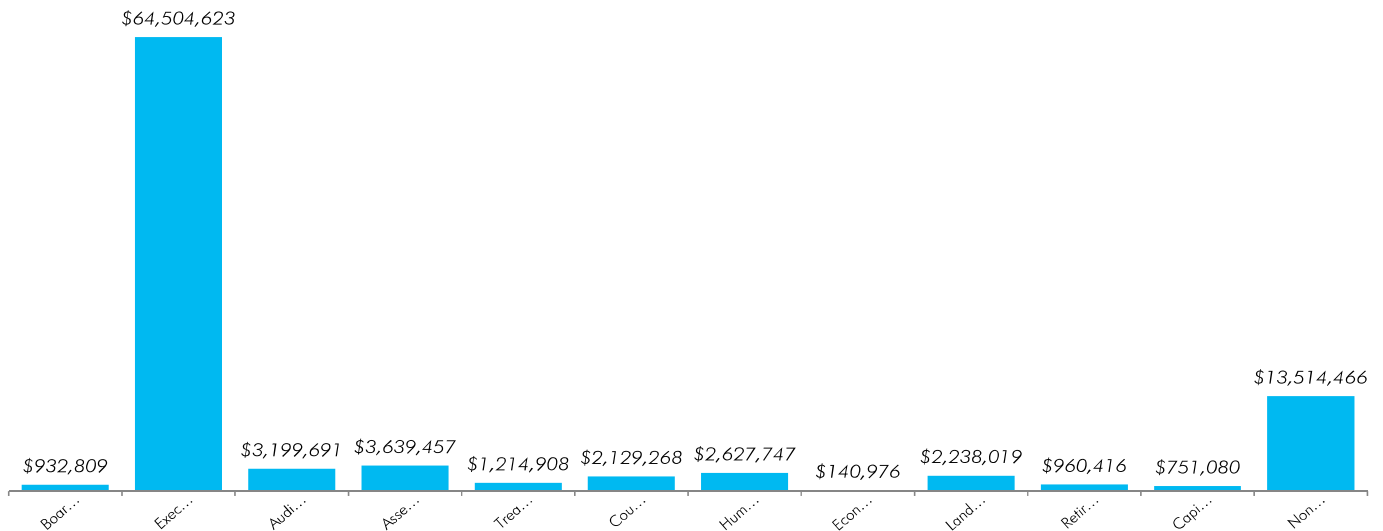
Human Resources provides guidance and assistance to the public, the Chief Executive Officer, the Board of Supervisors, County employees, and all County Departments related to Human Resources management, talent acquisition, employee development, and retention of its workforce. The Department oversees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

### Total Appropriations



Note: Numbers may not add due to rounding.

### FY 2024-25 Functional Area Expenditures



|                                 | 22-23             | FY 23-24          | FY 24-25          | FY 24-25          | FY 24-25     |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| General Government Expenditures | Actual            | Estimate          | Adopted           | Change            | % Change     |
| Board of Supervisors            | 981,943           | 985,893           | 932,809           | (53,084)          | -5.7%        |
| Executive Office                | 21,286,087        | 49,815,381        | 64,504,623        | 14,689,242        | 22.8%        |
| Auditor-Controller              | 9,004,131         | 7,788,178         | 3,199,691         | (4,588,487)       | -143.4%      |
| Assessor Clerk-Recorder         | 3,254,125         | 3,680,266         | 3,639,457         | (40,809)          | -1.1%        |
| Treasurer-Tax Collector         | 866,598           | 1,113,871         | 1,214,908         | 101,037           | 8.3%         |
| County Counsel                  | 1,918,609         | 1,869,059         | 2,129,268         | 260,209           | 12.2%        |
| Human Resources                 | 1,958,350         | 1,785,064         | 2,627,747         | 842,683           | 32.1%        |
| Economic Development (PBS)      | 879,754           | 468,461           | 140,976           | (327,485)         | -232.3%      |
| Land Improvement (DOT)          | 1,261,855         | 2,276,473         | 2,238,019         | (38,454)          | -1.7%        |
| Retirement                      | 838,079           | 922,174           | 960,416           | 38,242            | 4.0%         |
| Capital Investment (Library)    | -                 | 500,888           | 751,080           | 250,192           | 33.3%        |
| Nondepartmental Revenue         | 17,495,830        | 13,508,658        | 13,514,466        | 5,808             | 0.0%         |
| <b>Total</b>                    | <b>59,745,359</b> | <b>84,714,365</b> | <b>95,853,460</b> | <b>11,139,095</b> | <b>11.6%</b> |



# BUDGET OVERVIEW

## Public Protection



Sara Peirce, Jeff Adair and Garrett James doing Community Outreach at the CFair



CDBG funded generator being delivered for the 911 Bunker



CDBG funded 911 Bunker Building in place

## FUNCTIONAL AREA OVERVIEW

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

## DEPARTMENTS

### District Attorney

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

### Public Defender

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

### Alternate Defender

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

### Child Support Services

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

### Sheriff-Coroner

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

### Probation

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

### Agriculture

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

### Animal Care Services

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

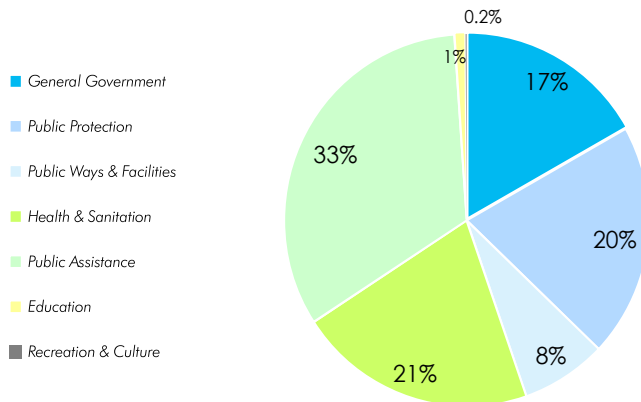
### Planning & Building Services

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

### Disaster Recovery

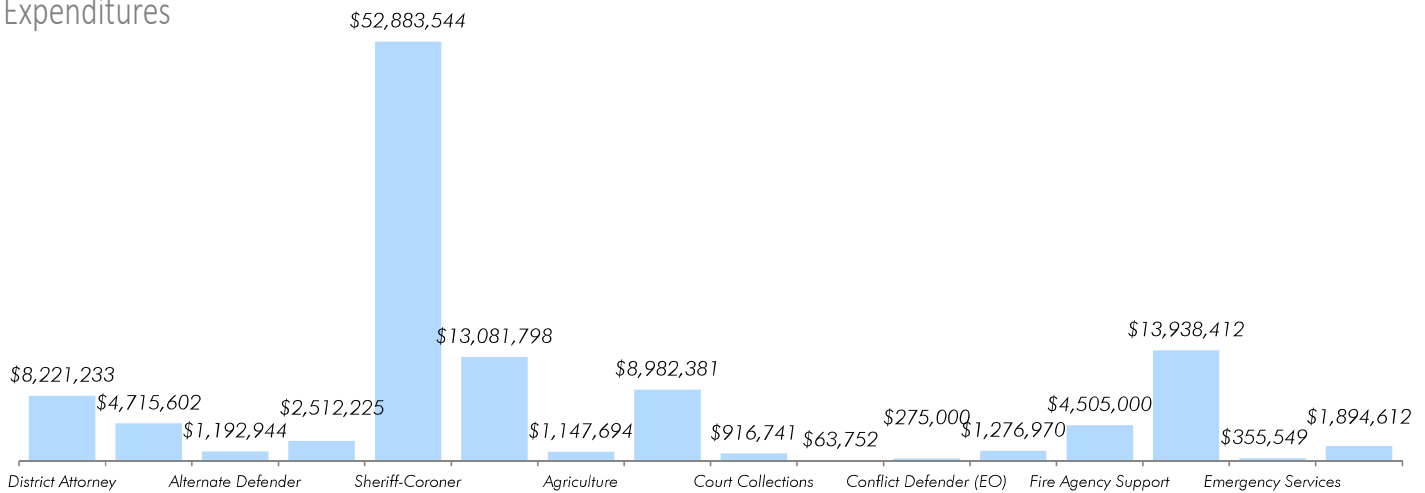
Disaster Recovery works with state, federal, and local partners in the physical and financial recovery of the County from Natural Disasters.

## Total Appropriations



Note: Numbers may not add due to rounding.

## FY 2024-25 Functional Area Expenditures



|                                | 22-23              | FY 23-24           | FY 24-25           | FY 24-25         | FY 24-25    |
|--------------------------------|--------------------|--------------------|--------------------|------------------|-------------|
| Public Protection Departments  | Actual             | Estimate           | Adopted            | Change           | % Change    |
| District Attorney              | 7,248,133          | 7,317,501          | 8,221,233          | 903,732          | 11.0%       |
| Public Defender                | 3,841,062          | 4,126,629          | 4,715,602          | 588,973          | 12.5%       |
| Alternate Defender             | 1,082,656          | 1,080,764          | 1,192,944          | 112,180          | 9.4%        |
| Child Support Services         | 5,061,910          | 2,548,738          | 2,512,225          | (36,513)         | -1.5%       |
| Sheriff-Coroner                | 48,643,468         | 45,259,583         | 52,883,544         | 7,623,961        | 14.4%       |
| Probation                      | 9,980,792          | 11,284,452         | 13,081,798         | 1,797,346        | 13.7%       |
| Agriculture                    | 1,159,341          | 1,348,659          | 1,147,694          | (200,965)        | -17.5%      |
| Planning and Building Services | 7,382,158          | 8,436,443          | 8,982,381          | 545,938          | 6.1%        |
| Court Collections (Treasurer)  | 915,763            | 790,440            | 916,741            | 126,301          | 13.8%       |
| Grand Jury                     | 49,387             | 62,062             | 63,752             | 1,690            | 2.7%        |
| Conflict Defender (EO)         | 283,375            | 350,000            | 275,000            | (75,000)         | -27.3%      |
| Cannabis                       | 2,351,510          | 1,541,575          | 1,276,970          | (264,605)        | -20.7%      |
| Fire Agency Support            | 1,555,888          | 4,880,000          | 4,505,000          | (375,000)        | -8.3%       |
| Disaster Recovery              | 13,552,101         | 18,991,445         | 13,938,412         | (5,053,033)      | -36.3%      |
| Emergency Services             | 328,808            | 614,219            | 355,549            | (258,670)        | -72.8%      |
| Animal Care Services (HHSA)    | 2,090,315          | 2,030,425          | 1,894,612          | (135,812)        | -7.2%       |
| <b>Total</b>                   | <b>105,526,667</b> | <b>110,662,935</b> | <b>115,963,456</b> | <b>5,300,522</b> | <b>4.8%</b> |

# BUDGET OVERVIEW

## Proposition 172



### PUBLIC SAFETY DEPARTMENTS

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

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

### PROP. 172 "MOE" CALCULATIONS

|           | FY 21-22         | FY 22-23          | FY 23-24         | FY 24-25         |
|-----------|------------------|-------------------|------------------|------------------|
| Dept.     | Actual*          | Actual*           | Estimated        | Adopted          |
| DA        | 1,121,010        | 1,026,167         | 970,657          | 903,000          |
| Sheriff   | 4,777,732        | 4,373,694         | 4,137,101        | 3,928,000        |
| Jail      | 3,619,720        | 3,319,743         | 3,134,232        | 2,935,000        |
| Probation | 1,091,249        | 998,923           | 948,487          | 903,000          |
|           | <b>8,529,496</b> | <b>10,609,910</b> | <b>9,982,001</b> | <b>9,190,477</b> |

\* The County Auditor-Controller performs an annual calculation from the "base year" of FY 1992-1993 (prior to passage of Prop. 172) in order to determine the County's minimum level of funding to the "public safety" departments based on that base year and the increase in Prop. 172 sales tax receipts. The calculation is based on actual receipts and expenditures so FY 22-23 is the most recent calculation available. \*AB 2788 requires certain adjustments to the calculation (i.e., asset forfeiture and grant funding is excluded from the calculation).

## FUNDING OVERVIEW

### HISTORY

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

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

### CHANGES IN BUDGETING FOR FY 2024-25

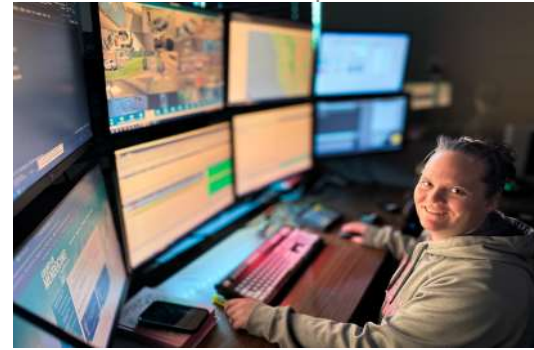
In Mendocino County, the Board of Supervisors has decided annually, through their budget process, to utilize the Proposition 172 funds to support County mandated services by funding four public safety budget units: BU 2070 - *District Attorney*, BU 2310 - *Sheriff*, BU 2510 - *Jail*, and BU 2560 - *Probation*. However, in preparing the FY 2016-17 Budget, the Board directed that a percentage of the County's Proposition 172 funding be used to support local fire agencies. The funding for direct support of fire agencies is continued in the FY 2024-25 Budget. The total direct funding provided in FY 2024-25 was \$400,000. The Board directed that this total be utilized to establish a percentage of total budgeted Proposition 172 funds from the current year, and then this percentage be utilized to establish the funding amount for fire agencies in any subsequent years. FY 2019-20 the Board increased the fire agency allocations from the base amount. To the right is a table that reflects allocations of Proposition 172 funds prior to fire agencies receiving a split, and allocations in the current year.

Funding for support of fire agencies is budgeted in separate locations. The direct fire agency support payments from Proposition 172 fund are budgeted in BU 1940 - *Miscellaneous*, while the Fire and Emergency Medical Services (EMS) dispatch contract is budgeted in BU 4016- *Emergency Medical Services*. The costs of this contract are covered with EMS provider payments and General Fund dollars (including a specific allocation of property tax that comes from the former CSA #3). Both the previous Proposition 172 budgeting practice and revised process due to the fire agencies support shift, is further described through the chart and tables on the following page.





Paying respect at the Mendocino County Fallen Peace Officers Memorial



### FIRE AGENCY SUPPORT - BU'S 1940

| Revenue Sources for<br>Fire Agency Support | Direct Fire Agency Support Payments<br>(BU 1940) | Prop. 172 Allocation % | Prior to<br>FY 16-17 | FY 24-25<br>Adopted |
|--------------------------------------------|--------------------------------------------------|------------------------|----------------------|---------------------|
|                                            |                                                  |                        |                      |                     |
| Proposition 172                            | 400,000                                          | District Attorney      | 10.56%               | 10.04%              |
| General Fund                               | -                                                | Sheriff- Patrol        | 45.04%               | 42.82%              |
|                                            |                                                  | Sheriff- Jail          | 34.11%               | 32.43%              |
|                                            |                                                  | Probation              | 10.29%               | 9.78%               |
|                                            |                                                  | Fire Agencies          | 0.00%                | 4.94%               |
| <b>Add'l Funds to Fire/Loss to GF</b>      | <b>400,000</b>                                   | <b>Total</b>           | <b>100.00%</b>       | <b>100.00%</b>      |

### PROPOSITION 172 "MOE" CALCULATION

|                   | FY 21-22<br>Actual* | FY 22-23<br>Actual* | FY 23-24<br>Estimated | FY 24-25<br>Adopted |
|-------------------|---------------------|---------------------|-----------------------|---------------------|
| District Attorney | 1,121,010           | 1,026,167           | 913,398               | 903,000             |
| Sheriff           | 4,777,932           | 4,373,694           | 3,893,052             | 3,928,000           |
| Jail              | 3,619,720           | 3,313,473           | 2,949,342             | 2,935,000           |
| Probation         | 1,091,249           | 998,923             | 892,535               | 903,000             |
| EMS               | N / A               | N / A               | N / A                 | N/A                 |
| <b>Total</b>      | <b>10,609,910</b>   | <b>9,712,258</b>    | <b>8,648,327</b>      | <b>8,669,000</b>    |

# BUDGET OVERVIEW

## Public Ways & Facilities



Mendocino County Department of Transportation building



## FUNCTIONAL AREA OVERVIEW

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

## DEPARTMENTS

### Department of Transportation

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

### Administration & Road Maintenance

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

### Storm Damage

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

### Road & Bridge Projects

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

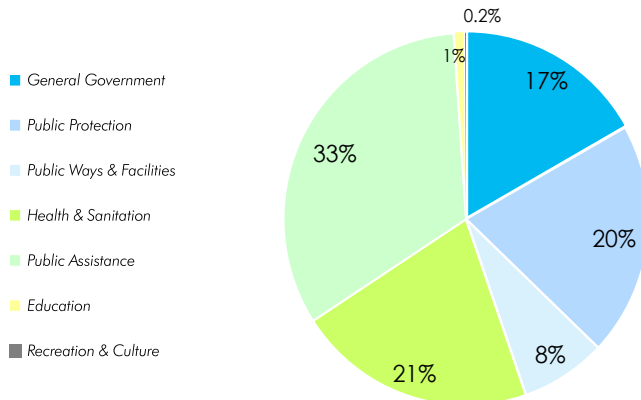
### Round Valley Airport

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

### Little River Airport

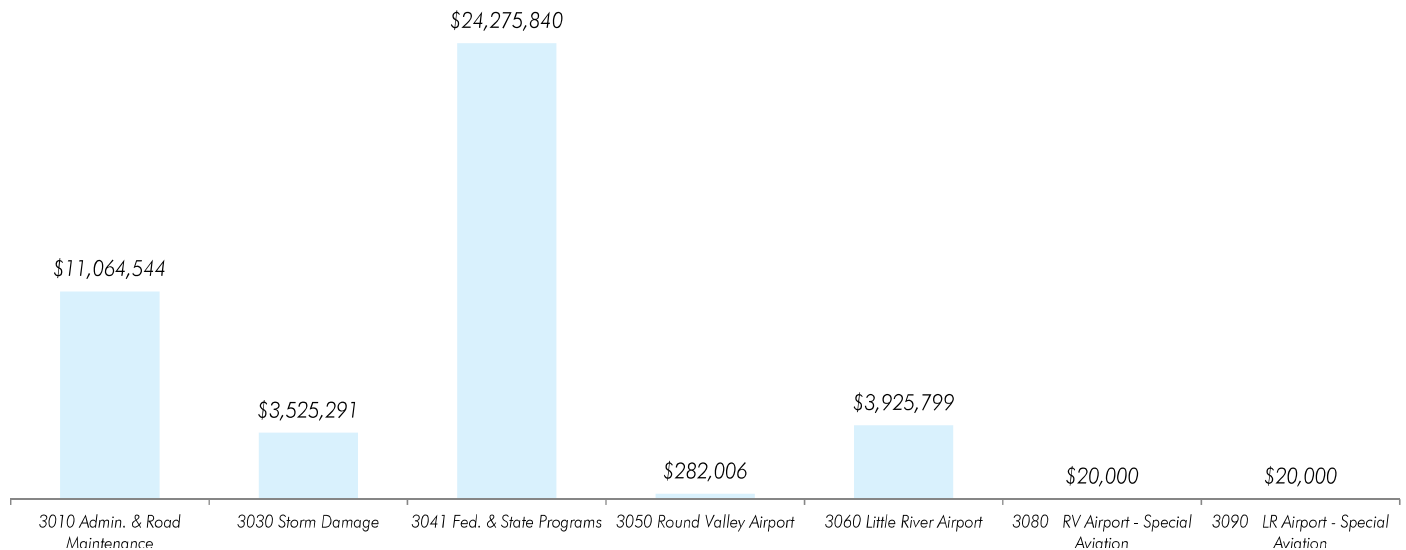
Responsibilities include day-to-day operations and supervision of programs such as hangar leases, fixed-base operator concessions, aviation fuel sales, grant administration, and airport safety.

### Total Appropriations



Note: Numbers may not add due to rounding.

### FY 2024-25 Functional Area Expenditures



|                                      | FY 22-23          | FY 23-24          | FY 24-25          | FY 24-25          | FY 24-25     |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| Public Ways & Facilities Departments | Actual            | Estimate          | Adopted           | Change            | % Change     |
| DOT- Admin. & Road Maintenance       | 9,684,761         | 12,305,576        | 11,064,544        | (1,241,032)       | -11.2%       |
| DOT- Storm Damage                    | 1,097,081         | 3,300,451         | 3,525,291         | 224,840           | 6.4%         |
| DOT- Fed. & State Programs           | 5,572,926         | 10,945,374        | 24,275,840        | 13,330,466        | 54.9%        |
| DOT- Round Valley Airport            | 178,813           | 290,725           | 302,006           | 11,281            | 3.7%         |
| DOT- Little River Airport            | 143,585           | 159,017           | 4,344,355         | 4,185,338         | 96.3%        |
| <b>Total</b>                         | <b>16,677,166</b> | <b>27,001,143</b> | <b>43,512,036</b> | <b>16,510,893</b> | <b>61.1%</b> |



# BUDGET OVERVIEW

## Health & Sanitation



Hazardous Materials Team discovering elevated Carbon Monoxide level



Environmental Health facilitated clean-up of illegal dumping



Annual Hazmat Exercise

## FUNCTIONAL AREA OVERVIEW

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

## DEPARTMENTS

### Public Health

The Public Health Department works closely with the public to promote and safeguard the health and wellness of the people of Mendocino County. The three primary divisions of Public Health are: (1) Nursing, (Communicable Disease/ Immunizations, Home Visiting, Foster Care Nursing, CA Children's Services, maternal Child & Adolescent Health, and WIC); (2) Environmental Health (Land Use, Hazardous Materials, Consumer Protection); and (3) Community Wellness (tobacco, oral health, nutrition, fitness). All are supported by Public Health Communications, Fiscal Management, and Administration.

### Behavioral Health

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

### Solid Waste

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

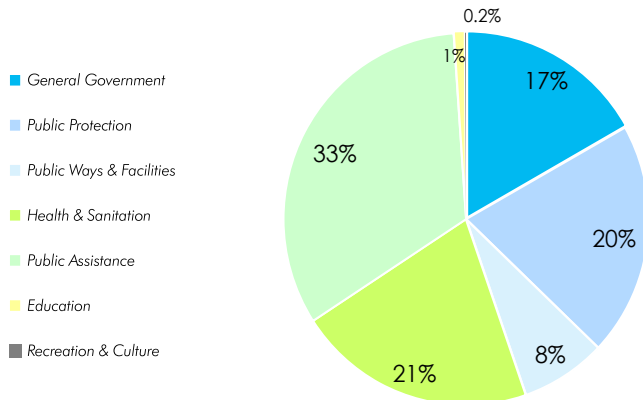
### Landfills

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

### Employee Wellness

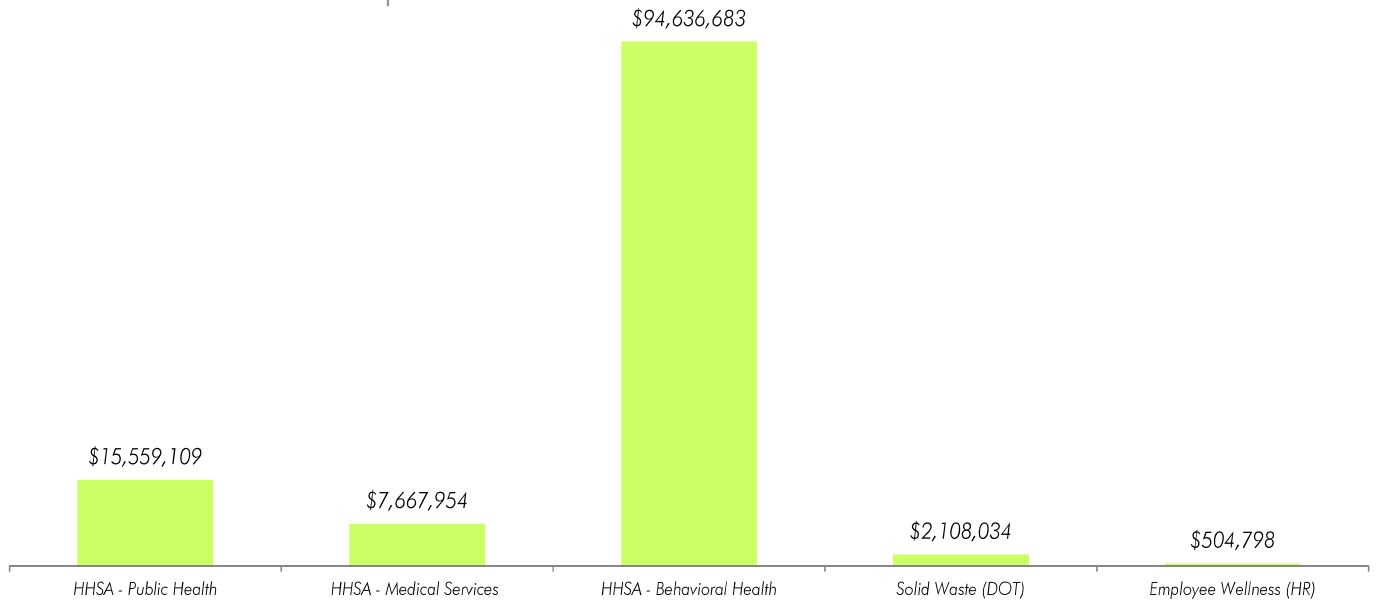
The Human Resources Department is charged with administering the Mendocino County Working on Wellness (MCWOW) program and the Employee Assistance Program (EAP). The MCWOW program provides opportunities for wellness for all employees and their insured family members.

### Total Appropriations



Note: Numbers may not add due to rounding.

### FY 2024-25 Functional Area Expenditures



|                                            | 22-23              | FY 23-24          | FY 24-25          | FY 24-25            | FY 24-25      |
|--------------------------------------------|--------------------|-------------------|-------------------|---------------------|---------------|
|                                            | Actual             | Estimate          | Adopted           | Change              | % Change      |
| <b>Health &amp; Sanitation Departments</b> |                    |                   |                   |                     |               |
| HHSA - Public Health                       | 14,442,400         | 15,651,195        | 11,787,514        | (3,863,680)         | -32.8%        |
| HHSA - Medical Services                    | 8,304,971          | 7,299,226         | 8,491,477         | 1,192,251           | 14.0%         |
| HHSA - Behavioral Health                   | 76,810,019         | 53,983,093        | 38,238,815        | (15,744,278)        | -41.2%        |
| Solid Waste (DOT)                          | 1,814,762          | 1,337,239         | 1,310,878         | (26,361)            | -2.0%         |
| Employee Wellness (HR)                     | 476,675            | 332,851           | 296,985           | (35,866)            | -12.1%        |
| <b>Total</b>                               | <b>101,848,827</b> | <b>78,603,604</b> | <b>60,125,669</b> | <b>(18,477,935)</b> | <b>-23.5%</b> |



# BUDGET OVERVIEW

## Public Assistance



WEAAD at the Ukiah Senior Center



Social Services staff at the recruitment booth at the PumpkinFest



Department of Child Support Services at the Elk's Lodge

## FUNCTIONAL AREA OVERVIEW

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

## DEPARTMENTS

### Social Services

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

### CalWORKS/Foster Care-Adoptions

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

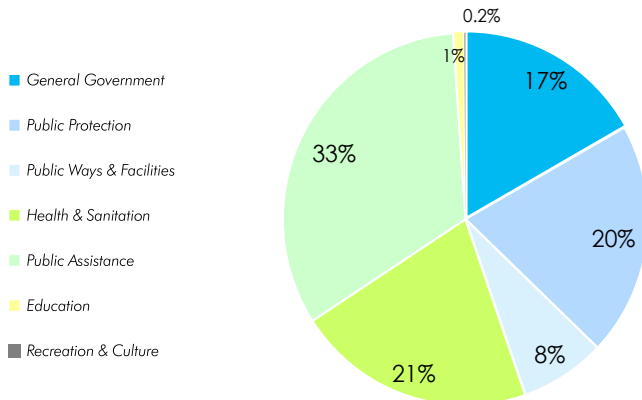
### IHSS

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

### General Assistance

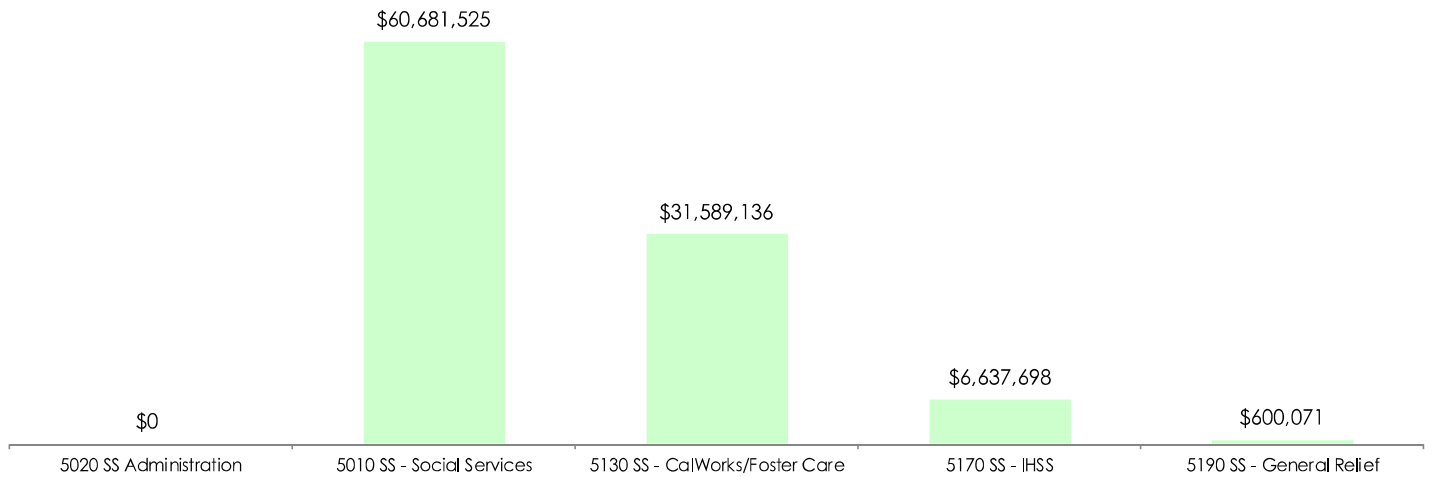
General Assistance/General Relief administers public assistance programs to assist individuals meeting criteria to engage in employment opportunities or obtain long term disability support. This program works in collaboration with the CalFresh and Medi-Cal programs to meet the needs of the qualified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

### Total Appropriations



Note: Numbers may not add due to rounding.

### FY 2024-25 Functional Area Expenditures



|                                  | 22-23              | FY 23-24           | FY 24-25           | FY 24-25          | FY 24-25     |
|----------------------------------|--------------------|--------------------|--------------------|-------------------|--------------|
| Public Assistance Departments    | Actual             | Estimate           | Adopted            | Change            | % Change     |
| HHSA- Administration             | 26,284,770         | -                  | 32,031,298         | 32,031,298        | 0.0%         |
| HHSA- Social Services            | 55,755,754         | 61,773,700         | 58,504,549         | (3,269,151)       | -5.6%        |
| HHSA- Aid Programs & Realignment | 63,300,253         | -                  | 60,807,830         | 60,807,830        | 100.0%       |
| HHSA- CalWorks/Foster Care       | 26,306,046         | 31,589,136         | 30,188,052         | (1,401,084)       | -4.6%        |
| HHSA- IHSS                       | 6,617,464          | 6,637,698          | 6,998,238          | 360,540           | 5.2%         |
| HHSA- General Relief             | 586,605            | 600,071            | 377,425            | (222,646)         | -59.0%       |
| <b>Total</b>                     | <b>178,850,892</b> | <b>100,600,605</b> | <b>188,907,392</b> | <b>88,306,787</b> | <b>87.8%</b> |

# BUDGET OVERVIEW

## Education

### FUNCTIONAL AREA OVERVIEW

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

#### Library

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

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

#### Farm Advisor

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

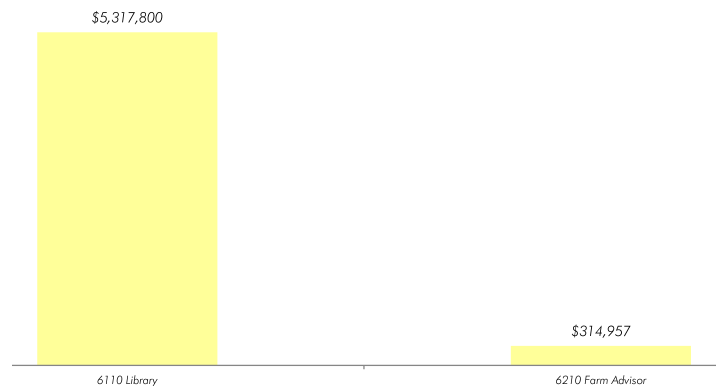


Cameron McKenzie-Chapter provides tech help at the Willits Library



Pomo basket weaving instruction

### FY 2023-24 Functional Area Expenditures



|                       | 22-23            | FY 23-24         | FY 24-25         | FY 24-25       | FY 24-25    |
|-----------------------|------------------|------------------|------------------|----------------|-------------|
| Education Departments | Actual           | Adopted          | Adopted          | Change         | % Change    |
| Library               | 5,038,718        | 4,879,470        | 5,317,800        | 438,330        | 8.2%        |
| Farm Advisor          | 231,874          | 287,499          | 314,957          | 27,457         | 8.7%        |
| <b>Total</b>          | <b>5,270,593</b> | <b>5,166,969</b> | <b>5,632,757</b> | <b>465,787</b> | <b>9.0%</b> |



FUNCTIONAL AREA OVERVIEW

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

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

DEPARTMENTS

Cultural Services Agency and Executive Office

Museum

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

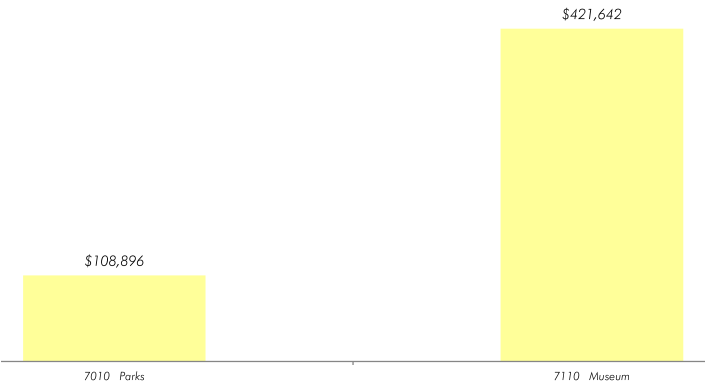
Parks

The Mendocino County Parks system is managed by the Executive Office and maintained by the Facilities and Fleet Division. This system comprises six parks and three public access areas, with each park offering a unique character that highlights the diverse natural resources found throughout Mendocino County.



Museum staff and volunteers during the Stone Stories Cemetery Tour

FY 2023-24 Functional Area Expenditures



Inside the Mendocino County Museum in Willits

|                                    | 22-23   | FY 23-24 | FY 24-25 | FY 24-25  | FY 24-25 |
|------------------------------------|---------|----------|----------|-----------|----------|
| Culture and Recreation Departments | Actual  | Adopted  | Adopted  | Change    | % Change |
| Parks                              | 301,483 | 113,118  | 108,896  | (4,222)   | -3.9%    |
| Museum                             | 497,175 | 557,205  | 421,642  | (135,563) | -32.2%   |
| Total                              | 798,658 | 670,323  | 530,538  | (139,785) | (0)      |





# BUDGET SUMMARY





## INDEX

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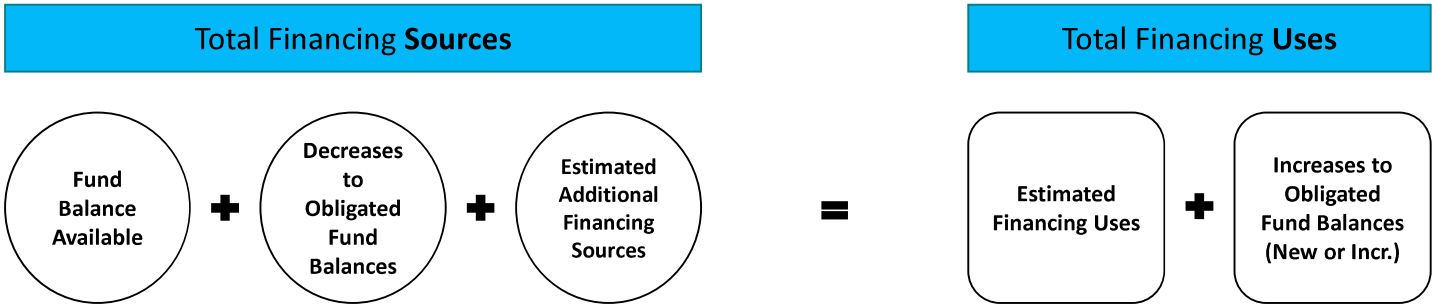
# BUDGET SUMMARY

## READING A SCHEDULE 9 (BUDGET UNIT DETAIL)

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

### COUNTY BUDGET FORMULA

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



### THE HEADING

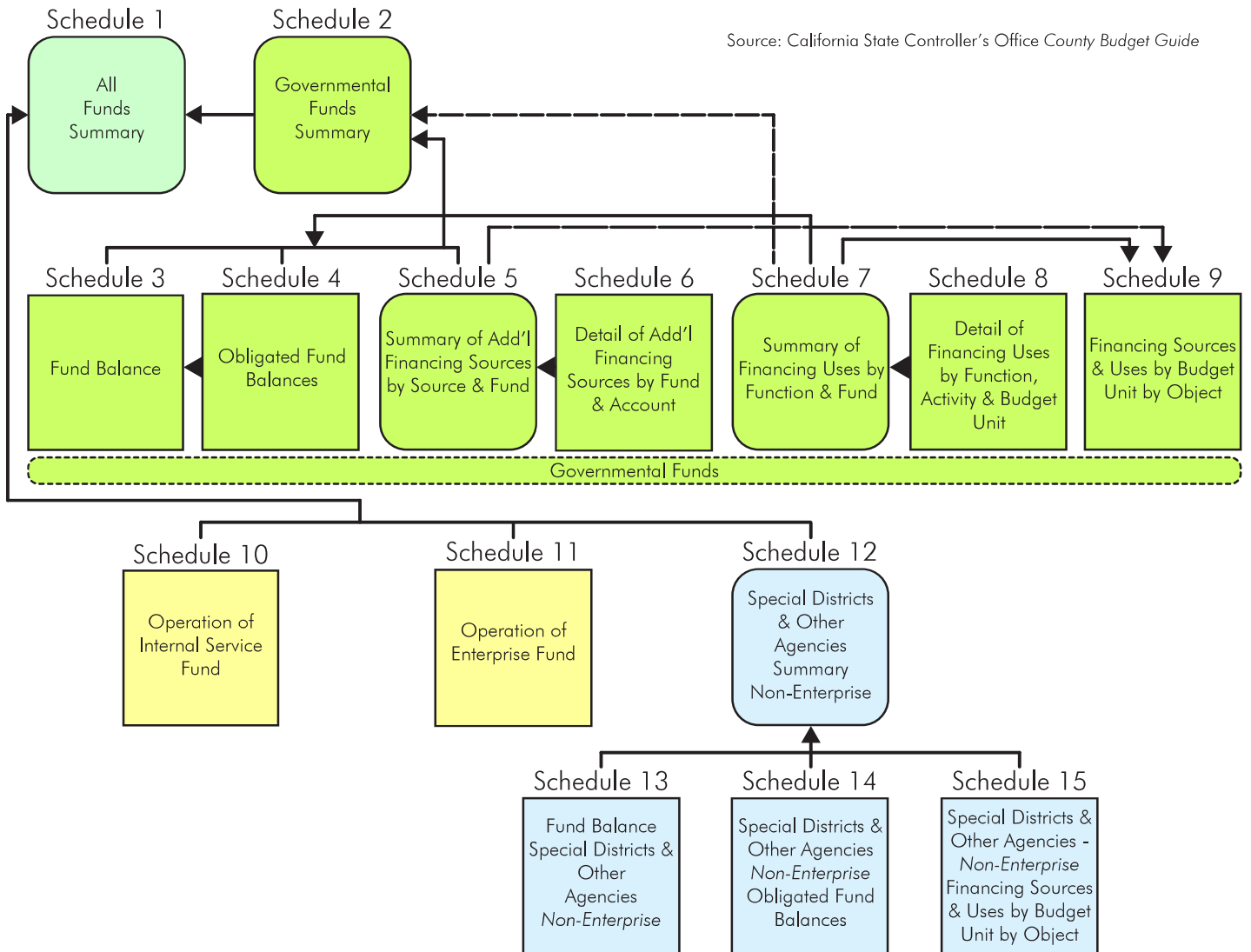
Each type of schedule is identified numerically and contains a heading to describe the information contained within. Schedule numbers are located in the upper right, and the schedule title is located at the top of each schedule. For example, Schedule 9 (each governmental budget unit has its own Schedule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

### SCHEDULE LISTING

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

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

## BUDGET SCHEDULE FLOWCHART



READING A SCHEDULE 9 (BUDGET UNIT DETAIL)

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

FINANCING USES CLASSIFICATION, COLUMN 1

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

- The 1000 Series – Salaries & Employee Benefits
- The 2000 Series – Services & Supplies
- The 3000 Series – Other Charges
- The 4000 Series – Fixed Assets
- The 5000 Series – Expenditure Transfers & Reimbursements

2021-22 ACTUALS, COLUMN 2

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

2022-23 ACTUALS, COLUMN 3

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

2023-24 ESTIMATED, COLUMN 4

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

2024-25 ADOPTED, COLUMNS 5 & 6

Column 5 represents the final Adopted budget numbers for FY 2024-25. Column 6 reflects the Adopted Budget’s change over FY 2023-24’s budget. This is not a requirement of the State Controller’s Office, but again provides a helpful comparison of changes over the prior year.

A full-page background image showing a sunset over the ocean. The sun is a bright, glowing orb in the upper right, casting a long, shimmering reflection down the center of the water. In the middle ground, a dark, craggy rock formation with a natural sea arch stands in the water. The foreground is filled with the silhouettes of tall, feathery reeds or grasses, some of which are backlit by the sun, creating a golden glow. The sky is a gradient of warm colors from orange to yellow.

# BUDGET SUMMARY SCHEDULES

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Courtesy: Visit Mendocino



BUDGET SUMMARY

Schedule 1

| ALL FUNDS SUMMARY        |                                                      |                                                      |                              |                         |                |                                            |                      |
|--------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------|-------------------------|----------------|--------------------------------------------|----------------------|
| Total Financing Sources  |                                                      |                                                      |                              | Total Financing Uses    |                |                                            |                      |
| Fund Name                | Estimated Fund Balance Undesignated at 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 |
| Governmental Funds:      |                                                      |                                                      |                              |                         |                |                                            |                      |
| County General Fund      | -                                                    | 4,780,059                                            | 251,210,131                  | 255,990,190             | 255,812,489    | 177,701                                    | 255,990,190          |
| Special Revenue Funds    | 69,298,883                                           | 2,839,976                                            | 132,333,968                  | 204,472,827             | 157,136,115    | 47,336,712                                 | 204,472,827          |
| Capital Projects Funds   | 4,369,753                                            | -                                                    | 39,060,950                   | 43,430,703              | 43,246,802     | 183,902                                    | 43,430,703           |
| Debt Service Funds       | 20,229,379                                           | -                                                    | 10,866,093                   | 31,095,472              | 17,216,111     | 13,879,361                                 | 31,095,472           |
| Admin Advance Trust Fund | -                                                    | -                                                    | 7,998,767                    | 7,998,767               | 8,005,442      | -                                          | 8,005,442            |
| Realignment Funds        | -                                                    | -                                                    | 55,018,345                   | 55,018,345              | 56,903,124     | (1,884,779)                                | 55,018,345           |
| Total Gvn'tl Funds       | 93,898,014                                           | 7,620,035                                            | 545,868,619                  | 647,386,668             | 587,693,772    | 59,692,896                                 | 647,386,668          |
| Other Funds:             |                                                      |                                                      |                              |                         |                |                                            |                      |
| Internal Service Funds   | -                                                    | 2,214,026                                            | 32,305,877                   | 34,519,903              | 34,519,903     | -                                          | 34,519,903           |
| Special Districts        | 857,736                                              | -                                                    | 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                                            | 580,050,845                  | 684,640,656             | 624,017,117    | 60,623,540                                 | 684,640,657          |

## GOVERNMENTAL FUNDS SUMMRY

|                                                | Available Financing                                  |                                                      |                              |                         | Requirements       |                                           |                      |
|------------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------|-------------------------|--------------------|-------------------------------------------|----------------------|
| County Funds                                   | Estimated Fund Balance Undesignated at 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 |
| <b>County Operating Funds:</b>                 |                                                      |                                                      |                              |                         |                    |                                           |                      |
| 1100 County General Fund                       | -                                                    | 4,780,059                                            | 251,210,131                  | 255,990,189.61          | 255,812,489        | 177,701                                   | 255,990,190          |
| <b>Total General Fund</b>                      | <b>-</b>                                             | <b>4,780,059</b>                                     | <b>251,210,131</b>           | <b>255,990,190</b>      | <b>255,812,489</b> | <b>177,701</b>                            | <b>255,990,190</b>   |
| 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              | 13,938,412         | 1,782,480                                 | 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 SOpioid 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            |
| <b>Total Special Revenue Funds</b>             | <b>69,298,883</b>                                    | <b>2,839,976</b>                                     | <b>132,333,968</b>           | <b>204,472,827</b>      | <b>157,136,115</b> | <b>47,336,712</b>                         | <b>204,472,827</b>   |
| <b>Capital Projects Fund:</b>                  |                                                      |                                                      |                              |                         |                    |                                           |                      |
| 1300 Capital Projects- Jail SB 844             | 3,928,277                                            | -                                                    | 24,797,228                   | 28,725,505              | 30,465,722         | (1,740,216)                               | 28,725,505           |
| 1301 Capital Projects- MH Treatment Act        | (2,394)                                              | -                                                    | 12,030,000                   | 12,027,606              | 12,030,000         | (2,394)                                   | 12,027,606           |
| 1302 Capital Projects- Housing                 | (25,596)                                             | -                                                    | -                            | (25,596)                | -                  | (25,596)                                  | (25,596)             |
| 1303 Capital Projects-Library                  | 469,466                                              | -                                                    | 2,233,722                    | 2,703,188               | 751,080            | 1,952,108                                 | 2,703,188            |
| <b>Total Capital Projects Fund</b>             | <b>4,369,753</b>                                     | <b>-</b>                                             | <b>39,060,950</b>            | <b>43,430,703</b>       | <b>43,246,802</b>  | <b>183,902</b>                            | <b>43,430,703</b>    |
| Debt Service Funds:                            |                                                      |                                                      |                              |                         |                    |                                           |                      |
| 1400 Debt Service Fund                         | 12,280,051                                           | -                                                    | 2,867,326                    | 15,147,377              | 9,210,669          | 5,936,709                                 | 15,147,377           |
| 1410 Pension Obligation Bonds Fund             | 7,949,327                                            | -                                                    | 7,998,767                    | 15,948,094              | 8,005,442          | 7,942,652                                 | 15,948,094           |

# BUDGET SUMMARY

## Schedule 2

### ALL FUNDS SUMMARY

|                                              |                                                      | Total Financing Sources                              |                              |                         | Total Financing Uses |                                            |                      |
|----------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------------|----------------------|
| Fund Name                                    | Estimated Fund Balance Undesignated at 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 |
| <b>Total Debt Service Funds</b>              | <b>20,229,379</b>                                    | <b>-</b>                                             | <b>10,866,093</b>            | <b>31,095,472</b>       | <b>17,216,111</b>    | <b>13,879,361</b>                          | <b>31,095,472</b>    |
| <b>Capital Projects Fund:</b>                |                                                      |                                                      |                              |                         |                      |                                            |                      |
| 2320 Welfare Administration                  | -                                                    | -                                                    | 32,031,298                   | 32,031,298              | 32,031,298           | -                                          | 32,031,298           |
| 2321 AFDC                                    | -                                                    | -                                                    | 11,388,030                   | 11,388,030              | 11,388,030           | -                                          | 11,388,030           |
| 2322 Medical                                 | -                                                    | -                                                    | 6,851,500                    | 6,851,500               | 6,851,500            | -                                          | 6,851,500            |
| 2323 Food Stamps                             | -                                                    | -                                                    | 7,108,304                    | 7,108,304               | 7,108,304            | -                                          | 7,108,304            |
| 232 Child Support                            | -                                                    | -                                                    | -                            | -                       | -                    | -                                          | -                    |
| <b>Total Admin Advance Trust</b>             | <b>-</b>                                             | <b>-</b>                                             | <b>57,379,132</b>            | <b>57,379,132</b>       | <b>57,379,132</b>    | <b>-</b>                                   | <b>57,379,132</b>    |
| <b>Realignment Funds</b>                     |                                                      |                                                      |                              |                         |                      |                                            |                      |
| 2850 Public Health Realign-                  | -                                                    | -                                                    | 3,452,775                    | 3,452,775               | 2,820,148            | 632,627                                    | 3,452,775            |
| 2852 Welfare Realignment                     | -                                                    | -                                                    | 18,257,370                   | 18,257,370              | 18,257,370           | -                                          | 18,257,370           |
| 2853 Mental Health Re-                       | -                                                    | -                                                    | 3,558,323                    | 3,558,323               | 3,558,323            | -                                          | 3,558,323            |
| 2855 Child Care Service                      | -                                                    | -                                                    | -                            | -                       | -                    | -                                          | -                    |
| 2856 Local Innovation                        | -                                                    | -                                                    | -                            | -                       | -                    | -                                          | -                    |
| 2857 Juvenile Justice Inno-                  | -                                                    | -                                                    | 727,062                      | 727,062                 | 727,062              | -                                          | 727,062              |
| 2858 Local Comm Corr                         | -                                                    | -                                                    | 1,843,204                    | 1,843,204               | 1,843,204            | -                                          | 1,843,204            |
| 2859 Local Law Enf Svc                       | -                                                    | -                                                    | 900,426                      | 900,426                 | 900,426              | -                                          | 900,426              |
| 2860 District Attorney/Public                | -                                                    | -                                                    | -                            | -                       | -                    | -                                          | -                    |
| 2861 Trial Court Security                    | -                                                    | -                                                    | -                            | -                       | -                    | -                                          | -                    |
| 2862 Welfare Realignment                     | -                                                    | -                                                    | 17,202,626                   | 17,202,626              | 17,202,626           | -                                          | 17,202,626           |
| 2864 Mental Health Realign-                  | -                                                    | -                                                    | 9,076,559                    | 9,076,559               | 11,593,965           | (2,517,406)                                | 9,076,559            |
| <b>Total Realignment Funds</b>               | <b>-</b>                                             | <b>-</b>                                             | <b>55,018,345</b>            | <b>55,018,345</b>       | <b>56,903,124</b>    | <b>(1,884,779)</b>                         | <b>55,018,345</b>    |
| <b>Total Governmental Funds</b>              | <b>93,898,014</b>                                    | <b>7,620,035</b>                                     | <b>545,868,619</b>           | <b>647,386,668</b>      | <b>587,693,772</b>   | <b>59,692,896</b>                          | <b>647,386,668</b>   |
| <b>2024-25 Appropriations Limit</b>          |                                                      | <b>111,657,444</b>                                   |                              |                         |                      |                                            |                      |
| <b>Appropriations Subject to Limitations</b> |                                                      | <b>88,600,367</b>                                    |                              |                         |                      |                                            |                      |

## FUND BALANCE - GOVERNMENTAL FUNDS

|                                          |                                                              | Less: Portion Reserved Designated at June 30 |                                  |                   |                                                                |
|------------------------------------------|--------------------------------------------------------------|----------------------------------------------|----------------------------------|-------------------|----------------------------------------------------------------|
| County Funds                             | Estimated<br>Fund Balance<br>Per Auditor at<br>June 30, 2024 | Encumbrance                                  | General<br>and<br>Other Reserves | Designations      | Fund Balance<br>Available to<br>Finance<br>Current Year Budget |
| <b>General Fund</b>                      |                                                              |                                              |                                  |                   |                                                                |
| 1100- County General Fund                | 25,141,698                                                   | 964,715                                      | 13,818,079                       | 10,358,905        | -                                                              |
| <b>Total General Fund</b>                | <b>25,141,698</b>                                            | <b>964,715</b>                               | <b>13,818,079</b>                | <b>10,358,905</b> | <b>-</b>                                                       |
| <b>Special Revenue Funds</b>             |                                                              |                                              |                                  |                   |                                                                |
| 1200 Road Fund                           | 9,948,758                                                    | 42,244                                       | 867,018                          | -                 | 9,039,496                                                      |
| 1201 Accumulated Capital Outlay Fund     | 2,356,748                                                    | -                                            | -                                | -                 | 2,356,748                                                      |
| 1202 Landfill Closure Fund               | 5,115,922                                                    | -                                            | -                                | 3,195,386         | 1,920,536                                                      |
| 1204 Grant Administration                | (17,276)                                                     | -                                            | -                                | -                 | (17,276)                                                       |
| 1205 Library Fund                        | 1,859,180                                                    | -                                            | 295                              | 31,099            | 1,827,787                                                      |
| 1206 Fish and Game Fund                  | 128,627                                                      | -                                            | -                                | -                 | 128,627                                                        |
| 1207 Spec Aviation Fund-Round Valley     | 84,596                                                       | -                                            | -                                | -                 | 84,596                                                         |
| 1208 Spec Aviation Fund-Little River     | 91,365                                                       | -                                            | -                                | -                 | 91,365                                                         |
| 1209 Juvenile & Youth Programs           | 1,041,598                                                    | -                                            | -                                | -                 | 1,041,598                                                      |
| 1210 Supp Law Enforcement Fund           | 441,025                                                      | -                                            | -                                | -                 | 441,025                                                        |
| 1211 Probation COPS AB1913/CPA           | 858,180                                                      | -                                            | -                                | -                 | 858,180                                                        |
| 1213 Animal Care Mobile Spay Program     | 41,031                                                       | -                                            | -                                | -                 | 41,031                                                         |
| 1216 Sheriff Special Projects            | 135,876                                                      | -                                            | -                                | -                 | 135,876                                                        |
| 1217 Recorder's Modernization            | 278,354                                                      | -                                            | -                                | -                 | 278,354                                                        |
| 1218 Micrographics Fund                  | 100,725                                                      | -                                            | -                                | -                 | 100,725                                                        |
| 1220 Assessor Property Characteristics   | 313,106                                                      | -                                            | -                                | -                 | 313,106                                                        |
| 1221 Mental Health Fund                  | (218,103)                                                    | -                                            | -                                | -                 | (315,993)                                                      |
| 1222 General Plan Update Fund            | 2,241,704                                                    | -                                            | -                                | -                 | 2,241,704                                                      |
| 1223 Mental Health Services Act          | 7,564,459                                                    | -                                            | -                                | 1,018,338         | 6,546,121                                                      |
| 1224 Mental Health Treatment Act (Mea B) | 41,361,484                                                   | 13,293                                       | -                                | 7,826,944         | 33,521,248                                                     |
| 1225 Disaster Recovery                   | 8,308,274                                                    | -                                            | -                                | -                 | 8,308,274                                                      |
| 1226 Intergovernmental Transfers         | 11,213,468                                                   | -                                            | -                                | 11,489,104        | (275,636)                                                      |
| 1227 Whole Person Care                   | 1,385,495                                                    | -                                            | -                                | 1,417,953         | (32,458)                                                       |
| 1228 Enforcement- Cannabis               | 484,468                                                      | -                                            | -                                | -                 | 484,468                                                        |
| 1229 Substance Use Disorder Treatment    | 1,748                                                        | -                                            | -                                | -                 | 1,748                                                          |
| 1230 Opioid Abatement                    | (18,652)                                                     | -                                            | -                                | -                 | (18,652)                                                       |
| 1240 Fire Protection                     | 196,286                                                      | -                                            | -                                | -                 | 196,286                                                        |
| <b>Total Special Revenue Funds</b>       | <b>95,298,447</b>                                            | <b>153,426</b>                               | <b>867,313</b>                   | <b>24,978,824</b> | <b>69,298,883</b>                                              |
| <b>Capital Project Fund</b>              |                                                              |                                              |                                  |                   |                                                                |
| 1300 Capital Projects- Jail SB 844       | 3,928,277                                                    | -                                            | -                                | -                 | 3,928,277                                                      |
| 1301 Capital Projects- MH Treatment Act  | (2,394)                                                      | -                                            | -                                | -                 | (2,394)                                                        |
| 1302 Capital Projects- Acquisitions      | (25,596)                                                     | -                                            | -                                | -                 | (25,596)                                                       |
| 1303 Capital Investment- Library         | 469,466                                                      | -                                            | -                                | -                 | 469,466                                                        |
| <b>Total Capital Projects Fund</b>       | <b>4,369,753</b>                                             | <b>-</b>                                     | <b>-</b>                         | <b>-</b>          | <b>4,369,753</b>                                               |
| <b>Debt Service Funds</b>                |                                                              |                                              |                                  |                   |                                                                |
| 1400 Debt Service Fund                   | 12,280,051                                                   | -                                            | -                                | -                 | 12,280,051                                                     |
| 1410 Pension Obligation Bonds Fund       | 7,949,327                                                    | -                                            | -                                | -                 | 7,949,327                                                      |
| <b>Total Debt Service Funds</b>          | <b>20,229,379</b>                                            | <b>-</b>                                     | <b>-</b>                         | <b>-</b>          | <b>20,229,379</b>                                              |
| <b>Total Governmental Funds</b>          | <b>145,039,276</b>                                           | <b>1,118,141</b>                             | <b>14,685,392</b>                | <b>35,337,729</b> | <b>93,898,014</b>                                              |



# BUDGET SUMMARY

## Schedule 4

### DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS BY GOVERNMENTAL FUNDS

| Description - Purpose                                       | Estimated Reserve and/or Designated Balance as of June 30, 2024 | Amount Made Available For Financing by Cancellation | Increases or New Reserves and/or Designations To Be Provided in Budget Year | Total Reserves and/or Designations for Budget Year |
|-------------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------|
| <b>General Fund</b>                                         |                                                                 |                                                     |                                                                             |                                                    |
| 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                                                  |
| 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                                                  |
| PROPOSED Designated for Capital Improvements for Facilities | -                                                               | -                                                   | 45,195                                                                      | 45,195                                             |
| <b>Total General Fund</b>                                   | <b>24,176,983</b>                                               | <b>4,780,059</b>                                    | <b>177,701</b>                                                              | <b>19,574,625</b>                                  |
| <b>Special Revenue Funds</b>                                |                                                                 |                                                     |                                                                             |                                                    |
| <b>Road Fund</b>                                            |                                                                 |                                                     |                                                                             |                                                    |
| Reserve for Inventory                                       | 866,968                                                         | -                                                   | -                                                                           | 866,968                                            |
| Reserve for Imprest Cash                                    | 50                                                              | -                                                   | -                                                                           | 50                                                 |
| <b>Landfill Closure</b>                                     |                                                                 |                                                     |                                                                             |                                                    |
| Designated for Landfill Closure                             | 0                                                               | -                                                   | -                                                                           | 0                                                  |
| Designated for Landfill Closure- South Coast                | 3,195,386                                                       | -                                                   | -                                                                           | 3,195,386                                          |
| <b>Library Fund</b>                                         |                                                                 |                                                     |                                                                             |                                                    |
| 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                                                |

## DETAILS OF PROVISIONS FOR RESERVES/DESIGNATIONS BY GOVERNMENTAL FUNDS

| Description - Purpose                                    | Estimated Reserve and/or Designated Balance as of June 30, 2024 | Amount Made Available For Financing by Cancellation | Increases or New Reserves and/or Designations To Be Provided in Budget Year | Total Reserves and/or Designations for Budget Year |
|----------------------------------------------------------|-----------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------|----------------------------------------------------|
| <b>Mental Health Fund</b>                                |                                                                 |                                                     |                                                                             |                                                    |
| Mental Health Fund                                       | 1,018,338                                                       | -                                                   | -                                                                           | 1,018,338                                          |
| Designated for MHSA Prudent Reserve                      | -                                                               | -                                                   | -                                                                           | -                                                  |
| Mental Health Treatment Act Fund                         | 7,826,944                                                       |                                                     |                                                                             | 7,826,944                                          |
| Designated for Measure B Prudent                         | -                                                               | -                                                   | -                                                                           | -                                                  |
| HMS Intergovernmental Transfers Fund                     | 11,489,104                                                      | 2,839,976                                           |                                                                             | 8,649,128                                          |
| Designated for Hospital & Medical Services- IGT Medi-Cal | -                                                               | -                                                   | -                                                                           | -                                                  |
| Whole Person Care Fund                                   | 1,417,953                                                       | -                                                   | -                                                                           | 1,417,953                                          |
| Designated for Hosp & Medical Svcs- Whole Person Care    | 7,083                                                           |                                                     |                                                                             | 7,083                                              |
| <b>Total Special Revenue Funds</b>                       | <b>25,846,138</b>                                               | <b>2,839,976</b>                                    | <b>-</b>                                                                    | <b>23,006,162</b>                                  |
| Capital Project Fund                                     | 866,968                                                         | -                                                   | -                                                                           | 866,968                                            |
| Capital Project Fund                                     | 50                                                              | -                                                   | -                                                                           | 50                                                 |
| <b>Designated for Capital Projects</b>                   |                                                                 |                                                     |                                                                             |                                                    |
| Total Capital Project Fund                               | -                                                               | -                                                   | -                                                                           | -                                                  |
| Debt Service Funds                                       | 3,195,386                                                       |                                                     |                                                                             | 3,195,386                                          |
| <b>General Debt Service Fund - COPs</b>                  |                                                                 |                                                     |                                                                             |                                                    |
| Designated for Debt Service                              | -                                                               | -                                                   | -                                                                           | -                                                  |
| Pension Obligation Bond Fund                             | -                                                               | -                                                   | -                                                                           | -                                                  |
| Designated for Debt Service                              | -                                                               | -                                                   | -                                                                           | -                                                  |
| Total Debt Service Funds                                 | -                                                               | -                                                   | -                                                                           | -                                                  |
| <b>Total Governmental Funds</b>                          | <b>50,023,121</b>                                               | <b>7,620,035</b>                                    | <b>177,701</b>                                                              | <b>42,580,787</b>                                  |

# BUDGET SUMMARY

## Schedule 5

### SUMMARY OF ADDITIONAL FINANCING SOURCES - GOVERNMENTAL FUNDS

| Description                           | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|---------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>Summary by Source</b>              |                               |                               |                                  |                              |
| 821110 Current Secured Property Tax   | 39,930,893                    | 41,989,223                    | 42,443,757                       | 43,548,632                   |
| 821120 Current Unsecured Prop Tax     | 1,018,038                     | 1,161,595                     | 1,011,662                        | 1,205,000                    |
| 821 Taxes (Other than Current Prop)   | 66,840,349                    | 60,230,782                    | 59,959,811                       | 55,894,307                   |
| <b>Total Taxes</b>                    | <b>107,789,280</b>            | <b>103,381,601</b>            | <b>103,415,230</b>               | <b>100,647,939</b>           |
| 822 Licenses & Permits                | 4,434,297                     | 4,768,990                     | 4,896,946                        | 5,114,406                    |
| 823 Fines, Forfeitures, & Penalties   | 1,042,195                     | 1,274,591                     | 855,751                          | 847,605                      |
| 824 Use of Money & Property           | 1,181,569                     | 2,352,352                     | 945,806                          | 1,641,494                    |
| 825 Aid from Other Govtl Agencies     | 149,705,066                   | 185,362,413                   | 249,267,682                      | 240,535,868                  |
| 826 Charges for Current Services      | 26,574,099                    | 28,017,276                    | 31,386,417                       | 28,752,529                   |
| 827 Other Revenues                    | 49,681,508                    | 169,888,613                   | 43,951,722                       | 167,338,361                  |
| <b>Total Summary by Source</b>        | <b>340,408,014</b>            | <b>495,045,836</b>            | <b>434,719,554</b>               | <b>544,878,</b>              |
| <b>Summary by Fund</b>                |                               |                               |                                  |                              |
| 1100 County General                   | 222,300,205                   | 238,840,150                   | 259,382,402                      | 251,210,131                  |
| 1200 Roads                            | 24,200,078                    | 17,566,079                    | 24,606,463                       | 36,934,883                   |
| 1201 Accumulated Capital Outlay       | 3,341,409                     | 1,494,009                     | 10,622,360                       | 5,733,826                    |
| 1202 Landfill Closure                 | 1,001,147                     | 1,062,920                     | 710,000                          | 891,156                      |
| 1204 Grants Administration            | -                             | 62,087                        | 150,830                          | 175,343                      |
| 1205 County Library                   | 4,070,638                     | 4,767,514                     | 4,508,476                        | 5,050,841                    |
| 1206 Fish & Game                      | 6,428                         | 6,564                         | 109,766                          | 34,798                       |
| 1207 Aviation- Round Valley           | -                             | 14,236                        | -                                | 20,000                       |
| 1208 Aviation- Little River           | -                             | 9,278                         | 10,000                           | 20,000                       |
| 1209 Juvenile & Youth Programs        | -                             | 1,090,981                     | -                                | 332,044                      |
| 1210 Supp Law Enforcement Svcs        | 203,553                       | 214,212                       | 220,709                          | 188,750                      |
| 1211 Probation COPS AB1913            | 240,506                       | 250,061                       | 246,980                          | 246,980                      |
| 1213 Mobile Spay/Neuter Program       | 126,726                       | 84,132                        | 69,200                           | 39,200                       |
| 1216 Sheriff Special Projects         | 2,493                         | 99,492                        | 1,550                            | 2,300                        |
| 1217 Recorder Modernization           | 93,917                        | 64,594                        | 55,000                           | 56,000                       |
| 1218 Micrographics                    | 53,163                        | 27,226                        | 38,000                           | 20,500                       |
| 1220 Assessor Prop Characteristics    | 14,032                        | 30,930                        | 20,000                           | 27,000                       |
| 1221 Mental Health Service            | 26,465,218                    | 27,050,699                    | 36,615,085                       | 38,288,694                   |
| 1222 General Plan Update              | 342,916                       | 326,066                       | 605,272                          | 327,906                      |
| 1223 Mental Health Services Act       | 7,129,936                     | 4,921,019                     | 13,437,518                       | 11,170,618                   |
| 1224 Mental Health Treatment          | 11,064,268                    | 8,381,235                     | 2,065,012                        | 2,856,557                    |
| 1225 Disaster Recovery                | 18,404,748                    | 14,641,965                    | 14,030,045                       | 7,412,618                    |
| 1226 Intergovernmental Tran           | 3,868,980                     | 6,273,027                     | 3,101,741                        | 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                   |
| 1230 Opioid Abatement                 | -                             | (18,652)                      | -                                | 139,000                      |
| 1240 Fire Agency Support              | 676,046                       | 1,754,987                     | 4,880,000                        | 4,505,000                    |
| 1300 Capital Projects                 | 1,011,299                     | 2,985,364                     | 18,242,500                       | 24,797,228                   |
| 1301 Capital Projects                 | 2,282,208                     | 882,750                       | 2,600,000                        | 12,030,000                   |
| 1302 Capital Projects                 | 367,653                       | 1,819,054                     | -                                | -                            |

## SUMMARY OF ADDITIONAL FINANCING SOURCES - GOVERNMENTAL FUNDS

| Description                                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>Summary by Source</b>                   |                               |                               |                                  |                              |
| 1303 Capital Investments- Library          | -                             | 469,466                       | 2,223,256                        |                              |
| 1400 Debt Service                          | 1,890,596                     | 24,977,677                    | 6,284,644                        | 2,867,326                    |
| 1410 Pension Obligation Bonds              | 7,815,854                     | 7,770,126                     | 7,859,271                        | 7,998,767                    |
| 2320 Welfare Administration                | -                             | 25,386,883                    | -                                | 32,031,298                   |
| 2321 AFDC                                  | -                             | 15,926,643                    | -                                | 11,388,030                   |
| 2322 MediCal                               | -                             | 6,284,079                     | -                                | 6,851,500                    |
| 2323 Food Stamps                           | -                             | 7,880,945                     | -                                | 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                    | -                                | 18,257,370                   |
| 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                   |
| 2864 Mental Health Realignment 2011        | -                             | 15,069,720                    | -                                | 9,076,559                    |
| Total Summary by Fund                      | 340,408,014                   | 495,045,836                   | 434,719,554                      | 543,634,897                  |



# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                  |                               |                               |                                  |                              |
| <b>Taxes</b>                         |                               |                               |                                  |                              |
| Property Tax Current Secured         |                               |                               |                                  |                              |
| Non-Departmental Revenue             | 39,711,273                    | 41,758,381                    | 42,200,000                       | 43,300,000                   |
| Emergency Medical Services           | 219,620                       | 230,842                       | 243,757                          | 248,632                      |
| Property Tax Current Unsecured       |                               |                               |                                  |                              |
| Non-Departmental Revenue             | 1,012,491                     | 1,155,297                     | 1,000,000                        | 1,200,000                    |
| Emergency Medical Services           | 5,547                         | 6,298                         | 11,662                           | 5,000                        |
| Supplemental Roll Tax                |                               |                               |                                  |                              |
| Non-Departmental Revenue             | -                             | 369,771                       | 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                       |
| Emergency Medical Services           | 407                           | 72                            | 200                              | 200                          |
| Penalty & Cost on Delinquencies      |                               |                               |                                  |                              |
| Non-Departmental Revenue             | 882,582                       | 928,890                       | 760,000                          | 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                    |
| Sales & Use Tax                      |                               |                               |                                  |                              |
| Non-Departmental Revenue             | 8,494,344                     | 9,001,373                     | 12,247,167                       | 11,600,000                   |
| Sales Tax- Public Safety             |                               |                               |                                  |                              |
| Miscellaneous Budget                 | 550,584                       | 485,516                       | 425,000                          | 400,000                      |
| District Attorney                    | 1,121,010                     | 1,026,167                     | 970,657                          | 903,000                      |
| Mendocino County Sheriff             | 4,777,932                     | 4,373,694                     | 4,137,101                        | 3,928,000                    |
| Mendocino County Jail & Rehab        | 3,619,720                     | 3,313,473                     | 3,134,232                        | 2,935,000                    |
| Probation Officer                    | 1,091,249                     | 998,923                       | 948,487                          | 903,000                      |
| Timber Yield Tax                     |                               |                               |                                  |                              |
| Non-Departmental Revenue             | 346,112                       | 604,544                       | 355,000                          | 300,000                      |
| Trans Occup Tax-Campgrounds/RV Parks |                               |                               |                                  |                              |
| Non-Departmental Revenue             | 675,868                       | 548,225                       | 680,000                          | 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                    |
| Property Transfer Tax                |                               |                               |                                  |                              |
| Non-Departmental Revenue             | 981,704                       | 630,144                       | 800,000                          | 540,000                      |
| Prop Tax In-Lieu of VLF              |                               |                               |                                  |                              |
| Non-Departmental Revenue             | 12,914,420                    | 13,454,243                    | 13,100,000                       | 14,000,000                   |
| Williamson Act Replacement Tax       |                               |                               |                                  | -                            |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION               | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|-------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                 |                               |                               |                                  |                              |
| Non-Departmental Revenue            | 705,579                       | 720,140                       | 600,000                          | 600,000                      |
| Cannabis Business Tax               |                               |                               |                                  |                              |
| Non-Departmental Revenue            | 3,600,857                     | 3,129,574                     | 1,000,000                        | 1,000,000                    |
| <b>Total Taxes</b>                  | <b>94,528,926</b>             | <b>92,184,202</b>             | <b>96,420,691</b>                | <b>93,219,332</b>            |
| Licenses & Permits                  |                               |                               |                                  |                              |
| Animal License                      |                               |                               |                                  |                              |
| Animal Care                         | 313,216                       | 295,956                       | 356,000                          | 240,000                      |
| Business License                    |                               |                               |                                  |                              |
| Treasurer-Tax Collector             | 157,858                       | 132,082                       | 143,000                          | 120,000                      |
| Cannabis Facility Bus. License      |                               |                               |                                  |                              |
| Treasurer-Tax Collector             | 11,310                        | 11,400                        | 18,000                           | 5,000                        |
| Planning & Building Services        | 8,420                         | 3,789                         | 3,000                            | 3,500                        |
| Franchise                           |                               |                               |                                  |                              |
| Non-Departmental Revenue            | 1,115,049                     | 1,320,931                     | 1,100,000                        | 1,300,000                    |
| Mobile Home Set Up Fee              |                               |                               |                                  |                              |
| Planning & Building Services        | 27,478                        | 14,446                        | 15,000                           | 15,000                       |
| Construction Permit                 |                               |                               |                                  |                              |
| Planning & Building Services        | 1,364,729                     | 1,577,686                     | 1,630,000                        | 1,650,000                    |
| Zoning Permit                       |                               |                               |                                  |                              |
| Planning & Building Services        | 241,322                       | 157,897                       | 200,000                          | 150,000                      |
| Other Permit                        |                               |                               |                                  |                              |
| Mendocino County Sheriff            | 405                           | 810                           | 600                              | 1,000                        |
| Agriculture Department              | 2,510                         | 2,845                         | 2,500                            | 2,500                        |
| Planning & Building Services        | 9,374                         | 26,712                        | 39,000                           | 38,000                       |
| General Relief                      | 2,164                         | 2,076                         | -                                | -                            |
| Gun Permit                          |                               |                               |                                  |                              |
| Mendocino County Sheriff            | 26,030                        | 26,817                        | 47,000                           | 30,000                       |
| Marriage License, GC 26840.3        |                               |                               |                                  |                              |
| Clerk-Recorder                      | 26,511                        | 25,244                        | 25,000                           | 22,500                       |
| Lumber Mill Permit                  |                               |                               |                                  |                              |
| Treasurer-Tax Collector             | 630                           | 665                           | 455                              | 500                          |
| Variance & Use Permit               |                               |                               |                                  |                              |
| Planning & Building Services        | 163,362                       | 268,022                       | 276,000                          | 240,000                      |
| Land Use Fee                        |                               |                               |                                  |                              |
| Environmental Health                | 678,683                       | 557,250                       | 755,391                          | 1,026,406                    |
| Coastal Zone Permit                 |                               |                               |                                  |                              |
| Planning & Building Services        | 219,295                       | 267,366                       | 225,000                          | 245,000                      |
| <b>Total Licenses &amp; Permits</b> | <b>4,368,346</b>              | <b>4,691,992</b>              | <b>4,835,946</b>                 | <b>5,089,406</b>             |
| Fines, Forfeitures & Penalties      |                               |                               |                                  |                              |
| Vehicle Code Fine                   |                               |                               |                                  |                              |
| Court Collections-AB233 Program     | 290,024                       | 299,907                       | 203,628                          | 290,000                      |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                  | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                    |                               |                               |                                  |                              |
| Court Collections-AB233 Program        | 86,404                        | 98,188                        | 60,384                           | 90,000                       |
| County 50% City VC Fine                |                               |                               |                                  |                              |
| Court Collections-AB233 Program        | -                             | -                             | -                                | -                            |
| Co Parking Surcharge                   |                               |                               |                                  |                              |
| Court Collections-AB233 Program        | -                             | 3,029                         | -                                | 1,500                        |
| Criminal Justice Construction Fund     |                               |                               |                                  |                              |
| Information Services                   | 11,200                        | 12,080                        | -                                | -                            |
| Conflict Defender                      | 126,000                       | 135,900                       | 130,000                          | 130,000                      |
| Mendocino County Sheriff               | 112,000                       | 120,800                       | 112,000                          | 120,000                      |
| Probation Officer                      | 22,400                        | 24,160                        | 20,000                           | 20,000                       |
| Warrant System Update                  |                               |                               |                                  |                              |
| Mendocino County Sheriff               | 155                           | 254                           | 300                              | 200                          |
| Other Court Fine                       |                               |                               |                                  |                              |
| Court Collections-AB233 Program        | 11,157                        | 15,398                        | 6,473                            | 13,000                       |
| County Commission of City Fine         |                               |                               |                                  |                              |
| Court Collections-AB233 Program        | 1,715                         | 1,157                         | 1,416                            | 1,500                        |
| Miscellaneous Court Fine               |                               |                               |                                  |                              |
| Court Collections-AB233 Program        | (17)                          | -                             | 3,618                            | -                            |
| District Attorney                      | 16,014                        | 5,434                         | 20,000                           | 20,000                       |
| Mendocino County Sheriff               | 15,089                        | 20,104                        | -                                | 300                          |
| Mendocino County Jail & Rehabilitation | 16,944                        | 14,424                        | 7,500                            | 13,000                       |
| Probation Officer                      | 4,841                         | 4,121                         | 2,500                            | 2,500                        |
| Agriculture Department                 | -                             | 1,500                         | 1,000                            | 500                          |
| Public Health                          | 452                           | 10,813                        | 750                              | 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                        |
| Mendocino County Sheriff               | 36                            | 9                             | -                                | -                            |
| Forfeiture & Penalty                   |                               |                               |                                  |                              |
| Court Collections-AB233 Program        | 63,821                        | -                             | 15,241                           | 10,000                       |
| Mendocino County Sheriff               | 189                           | 180                           | 100                              | 125                          |
| Planning & Building Services           | 132,335                       | 428,561                       | 129,000                          | 75,000                       |
| Animal Care                            | -                             | -                             | -                                | -                            |
| Social Services                        | -                             | -                             | 7,000                            | 7,000                        |
| Asset Forfeiture                       |                               |                               |                                  |                              |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                           | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|-------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                             |                               |                               |                                  |                              |
| District Attorney                               | 27,353                        | 29,044                        | -                                | -                            |
| Mendocino County Sheriff                        | 47,846                        | -                             | -                                | 10,000                       |
| Probation Officer                               | -                             | -                             | -                                | -                            |
| <b>Total Fines, Forfeitures &amp; Penalties</b> | <b>1,015,361</b>              | <b>1,251,798</b>              | <b>752,972</b>                   | <b>808,192</b>               |
| Use of Money & Property                         |                               |                               |                                  |                              |
| Interest                                        |                               |                               |                                  |                              |
| Non-Departmental Revenue                        | 693,515                       | 1,867,644                     | 690,000                          | 750,000                      |
| Child Support Services                          | 5,805                         | 16,568                        | 10,000                           | 8,000                        |
| Change in Fair Value Investment                 |                               |                               |                                  |                              |
| Non-Departmental Revenue                        | -                             | (156,961)                     | -                                | -                            |
| Endowment Fund                                  |                               |                               |                                  |                              |
| Cultural Services                               | -                             | -                             | 3,000                            | 9,000                        |
| Rents & Concessions                             |                               |                               |                                  |                              |
| Facilities                                      | 1                             | 1,530                         | -                                | 50,195                       |
| DOT-Round Valley Airport                        | 3,300                         | 2,100                         | 2,100                            | 2,100                        |
| DOT-Mendocino County Airport                    | 40,660                        | 38,974                        | 41,680                           | 42,600                       |
| Social Services                                 | (3,012)                       | 89,736                        | -                                | 110,000                      |
| Cultural Services                               | 16,407                        | 20,369                        | 23,480                           | 24,293                       |
| <b>Total Use of Money &amp; Property</b>        | <b>756,677</b>                | <b>1,879,959</b>              | <b>770,260</b>                   | <b>996,188</b>               |
| Aid from Other Governmental Agencies            |                               |                               |                                  |                              |
| Motor Vehicle License Fee                       |                               |                               |                                  |                              |
| Non-Departmental Revenue                        | 84,979                        | 78,478                        | 85,000                           | 85,000                       |
| District Attorney                               | 78,290                        | 133,217                       | 100,000                          | 100,000                      |
| Social Services                                 | 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                      |
| 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                               | 477,797                       | 340,294                       | 379,072                          | -                            |
| 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 Health Service                      |                               |                               |                                  |                              |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                  | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                    |                               |                               |                                  |                              |
| 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                      |
| Public Defender                        | 118,261                       | 84,800                        | 201,618                          | 87,344                       |
| Mendocino County Sheriff               | 1,716,688                     | -                             | 1,839,376                        | 1,752,685                    |
| Mendocino County Jail & Rehabilitation | 1,360,901                     | -                             | 1,472,114                        | 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                      |
| State Reimis- EC Poisons               |                               |                               |                                  |                              |
| Agriculture Department                 | 120,283                       | 120,975                       | 117,000                          | 117,000                      |
| Pesticide Regulatory                   |                               |                               |                                  |                              |
| Agriculture Department                 | -                             | -                             | -                                | -                            |
| State Aid for Veterans Affairs         |                               |                               |                                  |                              |
| Social Services                        | 99,406                        | 123,278                       | 98,979                           | 85,944                       |
| County Hospital                        |                               |                               |                                  |                              |
| Emergency Medical Services             | -                             | -                             | 115,000                          | -                            |
| Non-County Hospital                    |                               |                               |                                  |                              |
| Hospital & Medical Services            | 293,004                       | -                             | -                                | -                            |



## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                  | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                    |                               |                               |                                  |                              |
| EMS- Physician Services                |                               |                               |                                  |                              |
| Hospital & Medical Services            | 66,533                        | 247,897                       | 238,582                          | 263,582                      |
| Homeowners Property Tax Relief         |                               |                               |                                  |                              |
| Non-Departmental Revenue               | 263,347                       | 295,102                       | 275,000                          | 275,000                      |
| Emergency Medical Services             | 1,528                         | 1,713                         | 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                      |
| County Clerk-Elections                 | 293,004                       | -                             | -                                | -                            |
| Facilities                             | 27,930                        | 17,989                        | 24,000                           | 30,000                       |
| Land Improvement                       | -                             | 10,098                        | -                                | -                            |
| Court Collections-AB233 Prog           | 20,242                        | 9,805                         | -                                | 2,000                        |
| District Attorney                      | 39,170                        | 51,298                        | 40,000                           | 40,000                       |
| Public Defender                        | -                             | 28,308                        | -                                | -                            |
| Alternate Defender                     | (899)                         | -                             | -                                | -                            |
| Mendocino County Sheriff               | 623,898                       | 714,681                       | 667,500                          | 668,000                      |
| Mendocino County Jail & Rehabilitation | 1,214,843                     | 1,027,916                     | 1,068,530                        | 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                    |
| Agriculture Department                 | 100,740                       | 92,255                        | 82,329                           | 71,504                       |
| Office of Emergency Services           | -                             | 774                           | 200,000                          | -                            |
| Planning & Building Services           | -                             | -                             | 650,000                          | 1,608,000                    |
| DOT-Round Valley Airport               | -                             | -                             | -                                | -                            |
| DOT-Little River Airport               | -                             | -                             | 174,803                          | -                            |
| Public Health                          | -                             | 321,422                       | 1,019,685                        | 890,920                      |
| Environmental Health                   | -                             | 5,438                         | -                                | 46,646                       |
| Alcohol/Other Drug Program             | 8,498                         | 110,102                       | -                                | -                            |
| Public Health Nursing                  | 1,208,222                     | 873,802                       | 1,851,569                        | 778,386                      |
| Transitional Housing                   | -                             | 344,638                       | 400,000                          | 692,392                      |
| California Childrens Services          | 335,232                       | 602,847                       | 520,434                          | -                            |
| Transportation-Solid Waste             | -                             | 32,578                        | 69,829                           | 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                      |
| Title IV-E                             |                               |                               |                                  |                              |
| Probation Officer                      | 103,934                       | -                             | 75,000                           | -                            |
| Health Related Funds                   |                               |                               |                                  |                              |
| Social Services                        | 10,182,982                    | -                             | 17,754,920                       | -                            |
| Federal AFDC                           |                               |                               |                                  |                              |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                       | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|---------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                         |                               |                               |                                  |                              |
| 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                      |
| Federal Other Revenue                       |                               |                               |                                  |                              |
| Non-Departmental Revenue                    | -                             | 994,521                       | 994,521                          | -                            |
| County Clerk-Elections                      | -                             | -                             | -                                | -                            |
| Mendocino County Sheriff                    | 31,866                        | 42,627                        | 9,000                            | 50,286                       |
| Mendocino County Jail & Rehab               | -                             | 9,075                         | -                                | -                            |
| Mendocino County Jail & Rehabilitation      | -                             | -                             | -                                | -                            |
| Agriculture Department                      | 101,538                       | 111,036                       | 159,299                          | 137,000                      |
| Office of Emergency Services                | 237,280                       | 169,151                       | 207,318                          | 142,812                      |
| DOT-Round Valley Airport                    | 134,694                       | 1,000                         | 207,000                          | 207,000                      |
| DOT-Mendocino County Airport                | -                             | 52,000                        | 3,661,050                        | 3,631,050                    |
| Public Health                               | 130,014                       | 1,748,796                     | 396,103                          | 391,748                      |
| Environmental Health                        | 17,803                        | -                             | 29,225                           | -                            |
| Alcohol/Other Drug Program                  | 148,103                       | 423,143                       | -                                | -                            |
| Public Health Nursing                       | -                             | -                             | -                                | 1,016,162                    |
| California Childrens Services               | -                             | -                             | -                                | 578,995                      |
| Federal Aid Child Support                   |                               |                               |                                  |                              |
| Child Support Services                      | 1,777,397                     | -                             | 1,791,731                        | 1,764,989                    |
| Other Governmental Agency Aid               |                               |                               |                                  |                              |
| Retirement                                  | 763,307                       | 814,133                       | 922,174                          | 960,416                      |
| Public Health                               | -                             | -                             | 1,100                            | -                            |
| <b>Total Aid from Governmental Agencies</b> | <b>95,820,721</b>             | <b>17,695,517</b>             | <b>127,547,847</b>               | <b>23,439,967</b>            |
| <b>Charges for Current Services</b>         |                               |                               |                                  |                              |
| Tax Deeded Administration Fee               |                               |                               |                                  |                              |
| Treasurer-Tax Collector                     | 1,190                         | 910                           | 15,000                           | 5,000                        |
| 50% Redemption Fee                          |                               |                               |                                  |                              |
| Treasurer-Tax Collector                     | 14,335                        | 11,160                        | 16,000                           | 16,000                       |
| Release of Lien                             |                               |                               |                                  |                              |
| Treasurer-Tax Collector                     | 3,520                         | 2,780                         | 4,000                            | 3,000                        |
| Debt Service Fee                            |                               |                               |                                  |                              |
| Auditor-Controller                          | 203,924                       | 218,566                       | 211,600                          | 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                      |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                  |                               |                               |                                  |                              |
| Election Services                    |                               |                               |                                  |                              |
| County Clerk- Election               | 60,587                        | 183,952                       | 75,000                           | 125,000                      |
| Treasurer Cost Reimbursement         |                               |                               |                                  |                              |
| Treasurer-Tax Collector              | 315,131                       | 278,921                       | 219,878                          | 286,100                      |
| Legal Services                       |                               |                               |                                  |                              |
| County Counsel                       | 17,696                        | 13,106                        | 13,000                           | 11,168                       |
| State Aid Child Support              |                               |                               |                                  |                              |
| Child Support Services               | 838,691                       | -                             | 882,494                          | 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                        |
| Parcel Map MS Filing Fee             |                               |                               |                                  |                              |
| Land Improvement                     | 11,950                        | 12,400                        | 5,000                            | 5,000                        |
| Parcel Map PS Filing Fee             |                               |                               |                                  |                              |
| Land Improvement                     | -                             | -                             | 2,000                            | 2,000                        |
| Plan Check & Inspection Fee          |                               |                               |                                  |                              |
| Land Improvement                     | 27,437                        | 727                           | 9,504                            | 9,504                        |
| Parcel Subdivision Inspection        |                               |                               |                                  |                              |
| Land Improvement                     | -                             | -                             | 500                              | 500                          |
| Basic Improvement Inspection Fee     |                               |                               |                                  |                              |
| Land Improvement                     | 400                           | -                             | 1,000                            | 1,000                        |
| Subdivision Agreement Processing Fee |                               |                               |                                  |                              |
| Land Improvement                     | 500                           | -                             | 1,000                            | 1,000                        |
| Planning & Engineering               |                               |                               |                                  |                              |
| Planning & Building Services         | 101,909                       | 69,234                        | 65,000                           | 80,000                       |
| Record-Survey Exam Fee               |                               |                               |                                  |                              |
| Land Improvement                     | 23,500                        | 38,427                        | 20,000                           | 20,000                       |
| Tentative Map Subdivision            |                               |                               |                                  |                              |
| Land Improvement                     | 52,650                        | 44,370                        | 40,000                           | 40,000                       |
| Environmental Impact Fee             |                               |                               |                                  |                              |
| Planning & Building Services         | 32,371                        | 79,140                        | 65,000                           | 75,000                       |
| General Plan Amendment               |                               |                               |                                  |                              |
| Planning & Building Services         | 2,491                         | -                             | 6,000                            | 15,000                       |
| Other Permit Fee                     |                               |                               |                                  |                              |
| Planning & Building Services         | 39,306                        | 35,822                        | 39,000                           | 32,000                       |
| Abandoned Vehicle Abatement Fee      |                               |                               |                                  |                              |
| Planning & Building Services         | 76,222                        | 48,810                        | 40,000                           | -                            |
| Planning & Building Services         | 323,244                       | 373,373                       | 290,000                          | 70,000                       |
| Agricultural Services                |                               |                               |                                  |                              |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION            | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>              |                               |                               |                                  |                              |
| Agriculture Department           | -                             | -                             | -                                | -                            |
| Agriculture Certification        |                               |                               |                                  |                              |
| Agriculture Department           | 1,775                         | 1,648                         | 1,200                            | 600                          |
| Inspect/Test Weights & Measures  |                               |                               |                                  |                              |
| Agriculture Department           | 192,816                       | 150,329                       | 175,000                          | 175,000                      |
| Cannabis Application/Inspect     |                               |                               |                                  |                              |
| Agriculture Department           | (226)                         | -                             | -                                | -                            |
| Cannabis Management              | 225,560                       | 162,861                       | -                                | 370,645                      |
| Civil Fee Sheriff                |                               |                               |                                  |                              |
| Mendocino County Sheriff         | 35,242                        | 29,168                        | 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                       |
| Humane Services                  |                               |                               |                                  |                              |
| Animal Care                      | 72,771                        | 46,986                        | 57,500                           | 30,000                       |
| Incinerator Services             |                               |                               |                                  |                              |
| Animal Care                      | 4,346                         | 4,604                         | 4,500                            | 4,000                        |
| Domestic Animal Control Contract |                               |                               |                                  |                              |
| Mendocino County Sheriff         | 11,000                        | -                             | -                                | -                            |
| Animal Care                      | 77,915                        | 175,793                       | 47,000                           | 67,000                       |
| Law Enforcement Services         |                               |                               |                                  |                              |
| Mendocino County Sheriff         | 171,045                       | 39,114                        | 90,000                           | 90,000                       |
| Sheriff Point Arena Contract     |                               |                               |                                  |                              |
| Mendocino County Sheriff         | 100,000                       | 95,808                        | 100,000                          | 100,000                      |
| Restitution 11470.2              |                               |                               |                                  |                              |
| Mendocino County Sheriff         | 119,100                       | 222,000                       | 30,000                           | 30,000                       |
| Recorder Service Fee             |                               |                               |                                  |                              |
| Clerk-Recorder                   | 540                           | 755                           | 500                              | 500                          |
| Recording Fee                    |                               |                               |                                  |                              |
| Clerk-Recorder                   | 348,112                       | 218,875                       | 200,000                          | 195,000                      |
| Court Collections-AB233 Program  | 59,662                        | 35,378                        | 67,887                           | 35,000                       |
| Health- Vital Statistics         |                               |                               |                                  |                              |
| Public Health                    | 60,174                        | 62,606                        | 60,000                           | 50,000                       |
| Drug Diversion Service           |                               |                               |                                  |                              |
| Alcohol/Other Drug Program       | 3,607                         | 7,261                         | -                                | -                            |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                  | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                    |                               |                               |                                  |                              |
| Clerk Fee                              |                               |                               |                                  |                              |
| Clerk-Recorder                         | 47,754                        | 44,555                        | 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                      |
| Interfund Revenue- Engineering         |                               |                               |                                  |                              |
| Transportation-Land Improvement        | 96,713                        | 107,791                       | 132,925                          | 145,199                      |
| Interfund Revenue- Printing            |                               |                               |                                  |                              |
| Central Services                       | 8,389                         | 6,903                         | 8,200                            | 19,400                       |
| Interfund Revenue- Xerox               |                               |                               |                                  |                              |
| Central Services                       | 40,466                        | 12,954                        | 14,100                           | 28,300                       |
| Interfund Revenue- Garage              |                               |                               |                                  |                              |
| Fleet Management                       | 70,959                        | 121,069                       | 46,480                           | 315,537                      |
| Interfund Revenue- Janitor             |                               |                               |                                  |                              |
| Facilities                             | 359,134                       | 1,011,751                     | 635,402                          | 1,426,360                    |
| Interfund Revenue- Legal               |                               |                               |                                  |                              |
| County Counsel                         | 489,996                       | 350,964                       | 375,000                          | 340,000                      |
| Consumer Protection Program            |                               |                               |                                  |                              |
| Environmental Health                   | 508,953                       | 502,221                       | 519,818                          | 744,630                      |
| Hazardous Material Program             |                               |                               |                                  |                              |
| Environmental Health                   | -                             | -                             | -                                | 967,410                      |
| Nursing Fee                            |                               |                               |                                  |                              |
| Public Health Nursing                  | 530                           | 1,550                         | 750                              | 2,000                        |
| Caspar/Fort Bragg Refuse               |                               |                               |                                  |                              |
| Solid Waste                            | 12,748                        | 8,310                         | 5,000                            | 5,000                        |
| Solid Waste Fee                        |                               |                               |                                  |                              |
| Environmental Health                   | 103,517                       | 14,665                        | 113,600                          | 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                       |



# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                  | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                    |                               |                               |                                  |                              |
| Cultural Services-Museum               | 1,890                         | -                             | -                                | -                            |
| Collection Fee                         |                               |                               |                                  |                              |
| Treasurer-Tax Collector                | 23,071                        | 19,310                        | 23,637                           | 35,000                       |
| Court Collections-AB233 Program        | 237,737                       | 147,263                       | 321,815                          | 100,000                      |
| Social Services                        | 41,243                        | 54,034                        | 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                        |
| Executive Office                       | 25                            | 83,194                        | -                                | -                            |
| Auditor-Controller                     | 6,906                         | 4,804                         | 5,000                            | 3,000                        |
| Assessor                               | 11,090                        | 8,144                         | 10,000                           | 8,500                        |
| Treasurer-Tax Collector                | 31,742                        | 35,425                        | 27,438                           | 30,000                       |
| Payroll Administration                 | -                             | 1,801                         | -                                | -                            |
| Central Services                       | 11,946                        | 10,715                        | 11,000                           | 33,500                       |
| County Counsel                         | 142,553                       | 186,539                       | 145,000                          | 136,383                      |
| Human Resources                        | 60,523                        | 63,215                        | -                                | 299,149                      |
| Facilities                             | 48,589                        | 171,727                       | 79,310                           | 27,500                       |
| Economic Development                   | -                             | 107,426                       | 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                        |
| Mendocino County Jail & Rehabilitation | 140,359                       | 142,427                       | 118,688                          | 139,950                      |
| Juvenile Hall                          | -                             | 525                           | -                                | 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                      |
| Animal Care                            | 62,246                        | 65,376                        | 60,000                           | 60,000                       |
| Public Health                          | 326,837                       | 430,730                       | 509,655                          | 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                       |
| Transitional Housing                   | 213,809                       | 57,544                        | 40,000                           | -                            |
| California Childrens Services          | 20                            | 20                            | -                                | -                            |
| Transportation-Solid Waste             | 629,282                       | 616,973                       | 460,000                          | 475,000                      |
| Social Services Administration         | 882,607                       | 706,972                       | 1,469,609                        | 1,250,000                    |
| HHSA Administration                    | 21,975                        | 5,388                         | -                                | -                            |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION              | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                |                               |                               |                                  |                              |
| Cultural Services                  | 1,990                         | 286                           | 1,500                            | 1,000                        |
| Conservator Service Fee            |                               |                               |                                  |                              |
| Social Services                    | 20,935                        | -                             | 72,000                           | 72,000                       |
| Data Processing Services           |                               |                               |                                  |                              |
| Information Services               | 245,323                       | 450,115                       | 382,585                          | 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                    |
| Returned Check Charge              |                               |                               |                                  |                              |
| Treasurer-Tax Collector            | 1,975                         | 1,075                         | 750                              | 1,000                        |
| Clerk-Recorder                     | 437                           | 50                            | 50                               | 100                          |
| Court Collections-AB233 Program    | 36                            | 77                            | 44                               | 44                           |
| Payment Plan Processing Fee        |                               |                               |                                  |                              |
| Treasurer-Tax Collector            | 9,559                         | 5,629                         | 8,520                            | 8,000                        |
| County 30% State PA                |                               |                               |                                  |                              |
| Courts- AB233 Program              | 151,411                       | 172,700                       | 108,041                          | 165,000                      |
| Traffic School Fee                 |                               |                               |                                  |                              |
| Courts- AB233 Program              | 215,074                       | 349,286                       | 89,487                           | 400,000                      |
| Traffic School \$24                |                               |                               |                                  |                              |
| Courts- AB233 Program              | 31,273                        | 55,388                        | 13,685                           | 35,000                       |
| Total Charges for Current Services | 14,473,219                    | 15,321,962                    | 14,581,628                       | 18,623,779                   |
| <b>Other Revenues</b>              |                               |                               |                                  |                              |
| 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                       |
| Other Sales                        |                               |                               |                                  |                              |
| Non-Departmental Revenue           | -                             | -                             | -                                | -                            |
| Auditor-Controller                 | 48                            | 8                             | -                                | -                            |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                  | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                    |                               |                               |                                  |                              |
| Assessor                               | 5,772                         | 7,878                         | 8,000                            | 9,000                        |
| Treasurer-Tax Collector                | -                             | -                             | -                                | -                            |
| Payroll Administration                 | -                             | 11                            | -                                | -                            |
| Central Services                       | 26,218                        | 17,575                        | 19,300                           | 26,400                       |
| County Counsel                         | 498                           | 3                             | 100                              | -                            |
| Human Resources                        | 450                           | -                             | -                                | -                            |
| Fleet Management                       | 126                           | 85                            | 19,300                           | 19,421                       |
| Misc Budget                            | -                             | -                             | 399,992                          | -                            |
| Clerk-Recorder                         | 68,746                        | 74,591                        | 68,000                           | 68,000                       |
| District Attorney                      | 28,695                        | 8,463                         | 25,000                           | 25,000                       |
| Mendocino County Sheriff               | 1,127                         | 1,806                         | 1,000                            | 1,100                        |
| Planning & Building Services           | 8,105                         | 10,099                        | 11,000                           | 10,000                       |
| Animal Care                            | -                             | 273                           | -                                | -                            |
| DOT-Round Valley Airport               | 1,061                         | 1,292                         | 500                              | 500                          |
| DOT-Mendocino County Airport           | 14,137                        | 23,917                        | 14,000                           | 16,000                       |
| Public Health Administration           | 5,142                         | 97                            | 2,000                            | 200                          |
| Sale of Map- Surveyor                  |                               |                               |                                  |                              |
| Land Improvement                       | 189                           | 15                            | 500                              | 250                          |
| Sale of Map- Assessor                  |                               |                               |                                  |                              |
| Assessor                               | 481                           | -                             | -                                | 150                          |
| Other                                  |                               |                               |                                  |                              |
| Non-Departmental Revenue               | 156,348                       | (582,750)                     | 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                        |
| Fleet Management                       | 27                            | 430                           | -                                | -                            |
| Economic Development                   | -                             | 34,000                        | -                                | -                            |
| Clerk-Recorder                         | 1,039                         | 216                           | 500                              | 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                          |
| Mendocino County Jail & Rehabilitation | 16,608                        | 20,392                        | 16,000                           | 50,000                       |
| Probation Officer                      | 1,096                         | 3,010                         | 5,000                            | -                            |
| Cannabis Management                    | -                             | -                             | 990,000                          | 355,516                      |
| Office of Emergency Services           | -                             | 4                             | -                                | -                            |
| Planning & Building Services           | 2,436                         | -                             | -                                | -                            |
| Animal Care                            | 479                           | -                             | -                                | -                            |
| Public Health Administration           | -                             | -                             | -                                | -                            |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION      | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>        |                               |                               |                                  |                              |
| Environmental Health       | -                             | 72,108                        | -                                | -                            |
| Public Health Nursing      | 1,000                         | 1,050                         | 1,000                            | 3,000                        |
| Emergency Medical Services | 295                           | 721                           | 300                              | 300                          |
| Employee Wellness          | -                             | -                             | -                                | 4,700                        |
| Transportation-Solid Waste | 83,992                        | 34,985                        | 36,000                           | 189,993                      |
| Social Services            | (13,904)                      | -                             | -                                | -                            |
| CalWorks/Foster Care       | -                             | -                             | -                                | -                            |
| Cultural Services          | 4,547                         | 10,286                        | 12,520                           | 12,520                       |
| Cancelled Outlawed Warrant |                               |                               |                                  |                              |
| Auditor-Controller         | -                             | -                             | -                                | 30,000                       |
| General Relief Refund      |                               |                               |                                  |                              |
| General Relief             | 60,360                        | 32,626                        | 88,522                           | 51,143                       |
| Donation                   |                               |                               |                                  |                              |
| Mendocino County Sheriff   | 243                           | 1,025                         | 1,000                            | 500                          |
| Probation Officer          | -                             | -                             | -                                | -                            |
| Animal Care                | 6,818                         | 2,143                         | 6,000                            | 2,000                        |
| Public Health Nursing      | -                             | -                             | 100                              | -                            |
| Cultural Services          | 7,833                         | 23,880                        | 18,000                           | 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                      |
| 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                        | 2,733,290                    |
| Clerk of the Board         | -                             | 12,035                        | -                                | -                            |
| Board of Supervisors       | -                             | 20,716                        | -                                | -                            |
| County Executive Office    | -                             | 166,746                       | -                                | -                            |
| Auditor-Controller         | -                             | 48,596                        | -                                | -                            |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION           | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|---------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>             |                               |                               |                                  |                              |
| Assessor                        | 1,275                         | 59,863                        | 40,000                           | 20,000                       |
| Treasurer-Tax Collector         | -                             | 20,381                        | -                                | -                            |
| Treasurer-Tax Collector         | -                             | 20,370                        | -                                | -                            |
| County Counsel                  | -                             | 43,323                        | -                                | -                            |
| Human Resources                 | -                             | 64,892                        | -                                | -                            |
| County Clerk-Elections          | -                             | 29,262                        | -                                | -                            |
| Facilities                      | 15,061                        | 155,510                       | 51,000                           | -                            |
| Fleet Management                | -                             | 17,991                        | -                                | -                            |
| Transportation-Land Improvement | 90,014                        | 256,831                       | 995,000                          | 830,000                      |
| Retirement Administration       | -                             | 23,946                        | -                                | -                            |
| Misc Budget                     | -                             | -                             | -                                | 45,195                       |
| Clerk-Recorder                  | -                             | 15,202                        | 46,155                           | 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                          | 1,401,963                    |
| Probation Officer               | -                             | 2,125,535                     | 325,619                          | 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                       |
| Animal Care                     | -                             | 159,749                       | -                                | -                            |
| DOT-Round Valley Airport        | -                             | -                             | -                                | 20,000                       |
| DOT-Mendocino County Airport    | -                             | -                             | -                                | 20,000                       |
| Public Health Administration    | 395,438                       | 1,317,552                     | 1,624,781                        | 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                        | 1,980,288                    |
| Emergency Medical Services      | -                             | 36,269                        | -                                | 250,000                      |
| Employee Wellness               | 351,165                       | 399,771                       | 476,675                          | 500,098                      |
| Transitional Housing            | -                             | 296,824                       | -                                | 300,000                      |
| California Childrens Services   | -                             | 404,969                       | 707,594                          | 804,269                      |
| Solid Waste                     | -                             | 8,012                         | -                                | -                            |
| Social Services                 | 14,008                        | 53,845,667                    | -                                | 55,955,268                   |
| HHSA Administration             | 5,557                         | -                             | -                                | -                            |
| Cal Works/Foster Care           | -                             | 26,233,786                    | -                                | 30,188,052                   |



## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                 | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|---------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                   |                               |                               |                                  |                              |
| 1200-Road Fund                        |                               |                               |                                  |                              |
| Taxes                                 |                               |                               |                                  |                              |
| Transportation Funds                  |                               |                               |                                  |                              |
| Admin/Road Maint                      | 62,472                        | 60,000                        | 54,000                           | 54,000                       |
| Total Taxes                           | 62,472                        | 60,000                        | 54,000                           | 54,000                       |
|                                       |                               |                               |                                  |                              |
| Licenses & Permits                    |                               |                               |                                  |                              |
| Transportation Permit Fee             |                               |                               |                                  |                              |
| <b>Admin/Road Maint</b>               | <b>8,980</b>                  | <b>10,040</b>                 | <b>6,000</b>                     | <b>10,000</b>                |
| <b>Co Highway Encroachment Permit</b> |                               |                               |                                  |                              |
| Admin/Road Maint                      | 51,601                        | 63,623                        | 50,000                           | 10,000                       |
| Total Licenses & Permits              | 60,581                        | 73,663                        | 56,000                           | 20,000                       |
|                                       |                               |                               |                                  |                              |
| Fines, Forfeitures & Penalties        |                               |                               |                                  |                              |
| Vehicle Code Fine                     |                               |                               |                                  |                              |
| Admin/Road Maint                      | 12,975                        | 8,258                         | 15,000                           | 10,000                       |
| Total Fines, Forfeitures & Penalties  | 12,975                        | 8,258                         | 15,000                           | 10,000                       |
|                                       |                               |                               |                                  |                              |
| Use of Money & Property               |                               |                               |                                  |                              |
| Interest                              |                               |                               |                                  |                              |
| Admin/Road Maint                      | 20,035                        | 96,078                        | 10,000                           | 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                       |
| Aid from Other Governmental Agencies  |                               |                               |                                  |                              |
| State HUTA Section 2103               |                               |                               |                                  |                              |
| Admin/Road Maint                      | 1,691,907                     | 1,731,014                     | 2,103,207                        | 1,878,339                    |
| State Highway Users Tax               |                               |                               |                                  |                              |
| Admin/Road Maint                      | 1,231,867                     | 1,237,586                     | 1,417,934                        | 1,338,678                    |
| State Collier Unruh                   |                               |                               |                                  |                              |
| Admin/Road Maint                      | 370,202                       | 372,850                       | 432,810                          | 404,193                      |
| State Transportation STPd(1)          |                               |                               |                                  |                              |
| Admin/Road Maint                      | 134,334                       | 169,609                       | 135,447                          | 171,392                      |
| State RMRA SB1                        |                               |                               |                                  |                              |
| Admin/Road Maint                      | 4,304,491                     | 4,734,081                     | 5,246,749                        | 5,413,423                    |
| State Aid for Disaster                |                               |                               |                                  |                              |
| Storm Damage                          | 149,926                       | 179,856                       | 178,400                          | 423,027                      |
| Prop 111 State Gas Tax                |                               |                               |                                  |                              |
| Admin/Road Maint                      | 1,097,688                     | 1,117,647                     | 1,282,614                        | 1,210,680                    |
| State Other                           |                               |                               |                                  |                              |
| Federal & State Programs              | 3,149,696                     | -                             | 977,222                          | 6,492,074                    |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                  |                               |                               |                                  |                              |
| State Exchange Program               |                               |                               |                                  |                              |
| Admin/Road Maint                     | 602,390                       | 602,390                       | 602,390                          | 602,390                      |
| Federal Forest Reserve               |                               |                               |                                  |                              |
| Admin/Road Maint                     | 125,384                       | 136,666                       | 500                              | 500                          |
| Federal Other Revenue                |                               |                               |                                  |                              |
| Road Admin and Maintenance           | -                             | -                             | -                                | -                            |
| Transportation-Storm Damage          | 2,433,333                     | 1,379,443                     | 2,710,452                        | 2,809,193                    |
| Federal & State Programs             | 1,103,893                     | 1,291,584                     | 4,990,730                        | 10,717,759                   |
| Flood Control Lands                  |                               |                               |                                  |                              |
| Admin/Road Maint                     | -                             | -                             | 500                              | 500                          |
| Other Governmental Agency Aid        |                               |                               |                                  |                              |
| Federal & State Programs             | 27,867                        | 48,602                        | 171,433                          | 994,174                      |
| Total Aid from Other Govtl Agencies  | 16,422,979                    | 13,001,328                    | 20,250,388                       | 32,456,322                   |
| <b>Charges for Current Services</b>  |                               |                               |                                  |                              |
| Interfund Revenue- DOT               |                               |                               |                                  |                              |
| Admin/Road Maint                     | 448,404                       | 243,513                       | 164,242                          | 192,241                      |
| Other Charges                        |                               |                               |                                  |                              |
| Admin/Road Maint                     | 18,451                        | -                             | 4,000                            | 4,000                        |
| Total Charges for Current Services   | 466,855                       | 243,513                       | 168,242                          | 196,241                      |
| <b>Other Revenues</b>                |                               |                               |                                  |                              |
| Sale of Fixed Assets                 |                               |                               |                                  |                              |
| Admin/Road Maint                     | 39,960                        | -                             | 5,000                            | 5,000                        |
| Other Sales                          |                               |                               |                                  |                              |
| Admin/Road Maint                     | 2,727                         | 1,352                         | 500                              | 1,000                        |
| Other                                |                               |                               |                                  |                              |
| Admin/Road Maint                     | 1,847                         | 98                            | 500                              | 500                          |
| Operating Transfer In                |                               |                               |                                  |                              |
| Admin/Road Maint                     | 4,707,615                     | 4,183,822                     | 4,046,833                        | 4,171,820                    |
| Federal & State Programs             | 2,402,033                     | -                             | -                                | -                            |
| Total Other Revenues                 | 7,154,181                     | 4,185,271                     | 4,052,833                        | 4,178,320                    |
| <b>Total Road Fund</b>               | <b>24,200,078</b>             | <b>17,566,079</b>             | <b>24,606,463</b>                | <b>36,934,883</b>            |
| <b>1201-Capital Improvement Fund</b> |                               |                               |                                  |                              |
| <b>Use of Money &amp; Property</b>   |                               |                               |                                  |                              |
| 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                    |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                     | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|-------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                       |                               |                               |                                  |                              |
| Other Government Agency Aid               |                               |                               |                                  |                              |
| Capital Improvements                      | -                             | -                             | -                                | -                            |
| Total Aid from Other Govtl Agencies       | 16,314                        | 128,545                       | 3,642,524                        | 2,105,355                    |
| <b>Charges for Current Services</b>       |                               |                               |                                  |                              |
| Other Charges                             |                               |                               |                                  |                              |
| Capital Improvements                      | 309,212                       | 102,584                       | -                                | -                            |
| <b>Total Charges for Current Services</b> | 309,212                       | 102,584                       | -                                |                              |
| <b>Other Revenues</b>                     |                               |                               |                                  |                              |
| Other                                     |                               |                               |                                  |                              |
| Capital Improvements                      | 38,787                        | -                             | -                                | 218,021                      |
| Operating Transfer In                     |                               |                               |                                  |                              |
| Capital Improvements                      | 2,926,329                     | 1,144,714                     | 6,979,836                        | 3,410,450                    |
| Total Other Revenues                      | 2,965,115                     | 1,144,714                     | 6,979,836                        | 3,628,471                    |
| <b>Total Capital Improvement Fund</b>     | 3,341,409                     | 1,494,009                     | 10,622,360                       | 5,733,826                    |
| <b>1202-Landfill Closure Fund</b>         |                               |                               |                                  |                              |
| Use of Money & Property                   |                               |                               |                                  |                              |
| Interest                                  |                               |                               |                                  |                              |
| Landfill Closure                          | 37,429                        | 75,137                        | 10,000                           | 15,000                       |
| Change in Fair Value Investment           |                               |                               |                                  |                              |
| Landfill Closure                          | -                             | 21,441                        | -                                | -                            |
| Total Use of Money & Property             | 37,429                        | 96,578                        | 10,000                           | 15,000                       |
| Charges for Current Services              |                               |                               |                                  |                              |
| Caspar/Fort Bragg Refuse                  |                               |                               |                                  |                              |
| Landfill Closure                          | 191,872                       | 104,579                       | 50,000                           | 50,000                       |
| Other Charges                             |                               |                               |                                  |                              |
| Landfill Closure                          | 771,847                       | 838,075                       | 650,000                          | 675,000                      |
| Total Charges for Current Services        | 963,719                       | 942,654                       | 700,000                          | 725,000                      |
| Other Revenues                            |                               |                               |                                  |                              |
| Operating Transfer In                     |                               |                               |                                  |                              |
| Landfill Closure                          | -                             | 23,687                        | -                                | 151,156                      |
| <b>Total Other Revenues</b>               | -                             | <b>23,687</b>                 | -                                | <b>151,156</b>               |
| <b>Total Landfill Closure Fund</b>        | 1,001,147                     | 1,062,920                     | 710,000                          | 891,156                      |
| <b>1204-Grants Administration</b>         |                               |                               |                                  |                              |
| Use of Money & Property                   |                               |                               |                                  |                              |
| Change in Fair Value Investment           |                               |                               |                                  |                              |
| Property Characteristics                  | -                             | 1,408                         | -                                | -                            |
| <b>Total Use of Money &amp; Property</b>  | -                             | 1,408                         | -                                | -                            |
| Aid from Other Governmental Agencies      |                               |                               |                                  |                              |
| State Other                               |                               |                               |                                  |                              |
| Grants Administration                     | -                             | 45,799                        | 142,930                          | 175,343                      |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                      | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                        |                               |                               |                                  |                              |
| <b>Total Aid from Other Govtl Agencies</b> | -                             | 45,799                        | 142,930                          | 175,343                      |
| Charges for Current Services               |                               |                               |                                  |                              |
| Other Charges                              |                               |                               |                                  |                              |
| Grants Administration                      | -                             | 14,880                        | -                                | -                            |
| <b>Total Charges for Current Services</b>  | -                             | 14,880                        | -                                | -                            |
| Other Revenues                             |                               |                               |                                  |                              |
| Operating Transfer In                      |                               |                               |                                  |                              |
| Grants Administration                      | -                             | -                             | 7,900                            | -                            |
| <b>Total Other Revenues</b>                | -                             | -                             | <b>7,900</b>                     | -                            |
| <b>Total Grants Administration</b>         | -                             | 62,087                        | 150,830                          | 175,343                      |
| <b>1205-Library Fund</b>                   |                               |                               |                                  |                              |
| Taxes                                      |                               |                               |                                  |                              |
| Sales & Use Tax                            |                               |                               |                                  |                              |
| Mendocino County Library                   | 2,579,036                     | 3,070,185                     | 2,964,323                        | 2,980,024                    |
| <b>Total Taxes</b>                         | 2,579,036                     | 3,070,185                     | 2,964,323                        | 2,980,024                    |
| Use of Money & Property                    |                               |                               |                                  |                              |
| Interest                                   |                               |                               |                                  |                              |
| Mendocino County Library                   | 16,896                        | 30,023                        | 15,000                           | 30,000                       |
| Change in Fair Value Investment            |                               |                               |                                  |                              |
| Mendocino County Library                   | -                             | (9,211)                       | -                                | -                            |
| <b>Total Use of Money &amp; Property</b>   | 16,896                        | 20,813                        | 15,000                           | 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                            | -                            |
| <b>Total Aid from Other Govtl Agencies</b> | 27,600                        | 67,396                        | 38,871                           | -                            |
| Charges for Current Services               |                               |                               |                                  |                              |
| Library Services                           |                               |                               |                                  |                              |
| Mendocino County Library                   | 18,918                        | 16,614                        | 15,000                           | 18,400                       |
| <b>Total Charges for Current Services</b>  | 18,918                        | 16,614                        | 15,000                           | 18,400                       |
| Other Revenues                             |                               |                               |                                  |                              |
| Other Sales                                |                               |                               |                                  |                              |
| Mendocino County Library                   | 4,370                         | 6,538                         | 5,000                            | 6,720                        |
| Donation                                   |                               |                               |                                  |                              |
| Mendocino County Library                   | 1,694                         | 1,114                         | 6,000                            | 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                    |
| <b>Total Other Revenues</b>                | <b>1,428,188</b>              | <b>1,592,506</b>              | <b>1,475,282</b>                 | <b>2,022,417</b>             |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                            | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                              |                               |                               |                                  |                              |
| <b>Total Library Fund</b>                        | 4,070,638                     | 4,767,514                     | 4,508,476                        | 5,050,841                    |
| <b>1206-Fish &amp; Game Fund</b>                 |                               |                               |                                  |                              |
| Fines, Forfeitures & Penalties                   |                               |                               |                                  |                              |
| Other Court Fine                                 |                               |                               |                                  |                              |
| Fish & Game                                      | 5,460                         | 5,476                         | 57,866                           | 4,500                        |
| <b>Total Fines, Forfeitures &amp; Penalties</b>  | 5,460                         | 5,476                         | 57,866                           | 4,500                        |
| Use of Money & Property                          |                               |                               |                                  |                              |
| Interest                                         |                               |                               |                                  |                              |
| Fish & Game                                      | 969                           | 1,931                         | 900                              | 1,200                        |
| Change in Fair Value Investment                  |                               |                               |                                  |                              |
| Fish & Game                                      | -                             | (842)                         | -                                | -                            |
| Total Use of Money & Property                    | 969                           | 1,088                         | 900                              | 1,200                        |
| Charges for Current Services                     |                               |                               |                                  |                              |
| Other Charges                                    |                               |                               |                                  |                              |
| Fish & Game                                      | -                             | -                             | 51,000                           | 29,098                       |
| <b>Total Charges for Current Services</b>        | -                             | -                             | <b>51,000</b>                    | <b>29,098</b>                |
| <b>Total Fish &amp; Game Fund</b>                | 6,428                         | 6,564                         | 109,766                          | 34,798                       |
| <b>1207-Special Aviation Fund - Round Valley</b> |                               |                               |                                  |                              |
| <b>Use of Money &amp; Property</b>               |                               |                               |                                  |                              |
| 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                       |
| <b>Total Aid from Other Govtl Agencies</b>       | -                             | <b>15,000</b>                 | -                                | <b>20,000</b>                |
| <b>Total Special Aviation Round Valley Fund</b>  | -                             | 14,236                        | -                                | 20,000                       |
| <b>1208-Special Aviation Fund - Little River</b> |                               |                               |                                  |                              |
| <b>Use of Money &amp; Property</b>               |                               |                               |                                  |                              |
| 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                       |
|                                                  | -                             | <b>10,000</b>                 | <b>10,000</b>                    | <b>20,000</b>                |
| <b>Total Special Aviation Little River Fund</b>  | -                             | 9,278                         | 10,000                           | 20,000                       |
| <b>1209-Juvenile &amp; Youth Programs Fund</b>   |                               |                               |                                  |                              |
| Use of Money & Property                          |                               |                               |                                  |                              |
| Change in Fair Value Investment                  |                               |                               |                                  |                              |
| Juvenile & Youth Programs                        | -                             | (24,266)                      | -                                | -                            |



# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                                 | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|-------------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                                   |                               |                               |                                  |                              |
| <b>Total Use of Money &amp; Property</b>              | -                             | (24,266)                      | -                                | -                            |
| Aid from Other Governmental Agencies                  |                               |                               |                                  |                              |
| State Other Revenue                                   |                               |                               |                                  |                              |
| Juvenile & Youth Programs                             | -                             | 865,247                       | -                                | 332,044                      |
| <b>Total Aid from Other Govtl Agencies</b>            | -                             | 865,247                       | -                                | 332,044                      |
| Other Revenues                                        |                               |                               |                                  |                              |
| Operating Transfer In                                 |                               |                               |                                  |                              |
| Juvenile & Youth Programs                             | -                             | 250,000                       | -                                | -                            |
| <b>Total Other Revenues</b>                           | -                             | <b>250,000</b>                | -                                | -                            |
| <b>Total Juvenile &amp; Youth Programs Fund</b>       | -                             | 1,090,981                     | -                                | 332,044                      |
| <b>1210-Supp Law Enforcement-AB3229 COPS Prog</b>     |                               |                               |                                  |                              |
| Use of Money & Property                               |                               |                               |                                  |                              |
| Interest                                              |                               |                               |                                  |                              |
| Mendocino County Sheriff-COPS Program                 | 2,492                         | 6,143                         | 1,000                            | 3,000                        |
| Mendocino County Jail & Rehab-COPS Prog               | 607                           | 1,496                         | 500                              | 750                          |
| Change in Fair Value Investment                       |                               |                               |                                  |                              |
| Mendocino County Sheriff-COPS Program                 | -                             | (9,621)                       | -                                | -                            |
| Jail and Rehabilitation Center COPS Grant             | -                             | 5,405                         | -                                | -                            |
| <b>Total Use of Money &amp; Property</b>              | 3,098                         | 3,421                         | 1,500                            | 3,750                        |
| Aid from Other Governmental Agencies                  |                               |                               |                                  |                              |
| State Other                                           |                               |                               |                                  |                              |
| Mendocino County Sheriff-COPS Program                 | 161,285                       | 165,271                       | 184,209                          | 150,000                      |
| Mendocino County Jail & Rehab-COPS Prog               | 39,170                        | 41,148                        | 35,000                           | 35,000                       |
| <b>Total Aid from Other Govtl Agencies</b>            | 200,455                       | 206,419                       | 219,209                          | 185,000                      |
| Other Revenues                                        |                               |                               |                                  |                              |
| Operating Transfer In                                 |                               |                               |                                  |                              |
| Mendocino County Sheriff-COPS Program                 | -                             | 4,372                         | -                                | -                            |
| <b>Total Other Revenues</b>                           | -                             | <b>4,372</b>                  | -                                | -                            |
| <b>Total Supp Law Enfrmnt-AB3229 COPS Prog</b>        | 203,553                       | 214,212                       | 220,709                          | 188,750                      |
| <b>1211-Probation-Juvenile Justice Crime Prev Act</b> |                               |                               |                                  |                              |
| Use of Money & Property                               |                               |                               |                                  |                              |
| Interest                                              |                               |                               |                                  |                              |
| Juvenile Justice Crime Pr                             | 5,315                         | 12,161                        | 1,000                            | 1,000                        |
| Change in Fair Value Investment                       |                               |                               |                                  |                              |
| Juvenile Justice Crime Pr                             | -                             | (8,081)                       | -                                | -                            |
| <b>Total Use of Money &amp; Property</b>              | 5,315                         | 4,081                         | 1,000                            | 1,000                        |
| Aid from Other Governmental Agencies                  |                               |                               |                                  |                              |
| State Other                                           |                               |                               |                                  |                              |
| Juvenile Justice Crime Pr                             | 235,191                       | 245,980                       | 245,980                          | 245,980                      |
| <b>Total Aid from Other Govtl Agencies</b>            | <b>235,191</b>                | <b>245,980</b>                | <b>245,980</b>                   | <b>245,980</b>               |
| <b>Total Probation-JJCPA Fund</b>                     | 240,506                       | 250,061                       | 246,980                          | 246,980                      |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                      | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                        |                               |                               |                                  |                              |
| 1213-Mobile Spay & Neuter Fund             |                               |                               |                                  |                              |
| Licenses & Permits                         |                               |                               |                                  |                              |
| Animal License                             |                               |                               |                                  |                              |
| Mobile Spay/Neuter                         | 5,370                         | 3,335                         | 5,000                            | 5,000                        |
| <b>Total Licenses &amp; Permits</b>        | 5,370                         | 3,335                         | 5,000                            | 5,000                        |
| Use of Money & Property                    |                               |                               |                                  |                              |
| Interest                                   |                               |                               |                                  |                              |
| Mobile Spay/Neuter                         | 511                           | 1,757                         | 200                              | 200                          |
| Change in Fair Value Investment            |                               |                               |                                  |                              |
| Mobile Spay/Neuter                         | -                             | 900                           | -                                | -                            |
| <b>Total Use of Money &amp; Property</b>   | 511                           | 2,657                         | 200                              | 200                          |
| Charges for Current Services               |                               |                               |                                  |                              |
| Humane Services                            |                               |                               |                                  |                              |
| Mobile Spay/Neuter                         | 3,783                         | 3,978                         | 3,500                            | 3,500                        |
| Other Charges                              |                               |                               |                                  |                              |
| Mobile Spay/Neuter                         | 66,598                        | 54,092                        | 60,000                           | 30,000                       |
| <b>Total Charges for Current Services</b>  | 70,381                        | 58,070                        | 63,500                           | 33,500                       |
| Other Revenues                             |                               |                               |                                  |                              |
| Other                                      |                               |                               |                                  |                              |
| Mobile Spay/Neuter                         | 50,000                        | 20,000                        | -                                | -                            |
| Donation                                   |                               |                               |                                  |                              |
| Mobile Spay/Neuter                         | 465                           | 70                            | 500                              | 500                          |
| Operating Transfer In                      |                               |                               |                                  |                              |
| Mobile Spay/Neuter                         | -                             | -                             | -                                | -                            |
| <b>Total Other Revenues</b>                | <b>50,465</b>                 | <b>20,070</b>                 | <b>500</b>                       | <b>500</b>                   |
| <b>Total Mobile Spay &amp; Neuter Fund</b> | <b>126,726</b>                | <b>84,132</b>                 | <b>69,200</b>                    | <b>39,200</b>                |
| <b>1216-Sheriff Special Projects Fund</b>  |                               |                               |                                  |                              |
| Use of Money & Property                    |                               |                               |                                  |                              |
| Interest                                   |                               |                               |                                  |                              |
| Sheriff Special Projects                   | 459                           | 1,049                         | 150                              | 900                          |
| Change in Fair Value Investment            |                               |                               |                                  |                              |
| Sheriff Special Projects                   | -                             | (2,160)                       | -                                | -                            |
| <b>Total Use of Money &amp; Property</b>   | 459                           | (1,112)                       | 150                              | 900                          |
| Aid from Other Governmental Agencies       |                               |                               |                                  |                              |
| State Other                                |                               |                               |                                  |                              |
| Sheriff Special Projects                   | -                             | 75,825                        | -                                | -                            |
| <b>Total Aid from Other Govtl Agencies</b> | -                             | 75,825                        | -                                | -                            |
| Other Revenues                             |                               |                               |                                  |                              |
| Donation                                   |                               |                               |                                  |                              |
| Sheriff Special Projects                   | 2,033                         | 24,779                        | 1,400                            | 1,400                        |
| <b>Total Other Revenues</b>                | <b>2,033</b>                  | <b>24,779</b>                 | <b>1,400</b>                     | <b>1,400</b>                 |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                              | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                                |                               |                               |                                  |                              |
| <b>Total Sheriff Spec Projects Fund</b>            | 2,493                         | 99,492                        | 1,550                            | 2,300                        |
| <b>1217-Recorder Modernization Fund</b>            |                               |                               |                                  |                              |
| Use of Money & Property                            |                               |                               |                                  |                              |
| Interest                                           |                               |                               |                                  |                              |
| Modernization                                      | 1,395                         | 3,817                         | -                                | 1,000                        |
| Change in Fair Value Investment                    |                               |                               |                                  |                              |
| Modernization                                      | -                             | (2,309)                       | -                                | -                            |
| <b>Total Use of Money &amp; Property</b>           | 1,395                         | 1,508                         | -                                | 1,000                        |
| Charges for Current Services                       |                               |                               |                                  |                              |
| Recorder Modernization Fee                         |                               |                               |                                  |                              |
| Modernization                                      | 80,722                        | 48,581                        | 40,000                           | 40,000                       |
| Other Charges                                      |                               |                               |                                  |                              |
| Modernization                                      | 11,800                        | 14,505                        | 15,000                           | 15,000                       |
| <b>Total Charges for Current Services</b>          | <b>92,522</b>                 | <b>63,086</b>                 | <b>55,000</b>                    | <b>55,000</b>                |
| <b>Total Recorder Modernization Fund</b>           | 93,917                        | 64,594                        | 55,000                           | 56,000                       |
| <b>1218-Micrographics Fund</b>                     |                               |                               |                                  |                              |
| Use of Money & Property                            |                               |                               |                                  |                              |
| Interest                                           |                               |                               |                                  |                              |
| Micrographics                                      | 496                           | 1,447                         | -                                | 500                          |
| Change in Fair Value Investment                    |                               |                               |                                  |                              |
| Micrographics                                      | -                             | (669)                         | 20,000                           | -                            |
| <b>Total Use of Money &amp; Property</b>           | 496                           | 778                           | 20,000                           | 500                          |
| Charges for Current Services                       |                               |                               |                                  |                              |
| Recorder Modernization Fee                         |                               |                               |                                  |                              |
| Micrographics                                      | -                             | -                             | -                                | -                            |
| Micrographic Fee                                   |                               |                               |                                  |                              |
| Micrographics                                      | 18,149                        | 11,786                        | 8,000                            | 8,000                        |
| <b>Total Charges for Current Services</b>          | 18,149                        | 11,786                        | 8,000                            | 8,000                        |
| Other Revenues                                     |                               |                               |                                  |                              |
| Other Sales                                        |                               |                               |                                  |                              |
| Micrographics                                      | 34,518                        | 14,663                        | 10,000                           | 12,000                       |
| <b>Total Other Revenues</b>                        | <b>34,518</b>                 | <b>14,663</b>                 | <b>10,000</b>                    | <b>12,000</b>                |
| <b>Total Micrographics Fund</b>                    | 53,163                        | 27,226                        | 38,000                           | 20,500                       |
| <b>1220-Assessor Property Characteristics Fund</b> |                               |                               |                                  |                              |
| Use of Money & Property                            |                               |                               |                                  |                              |
| Interest                                           |                               |                               |                                  |                              |
| Property Characteristics                           | 2,227                         | 4,544                         | -                                | 2,000                        |
| Change in Fair Value Investment                    |                               |                               |                                  |                              |
| Property Characteristics                           | -                             | 899                           | 20,000                           | -                            |
| <b>Total Use of Money &amp; Property</b>           | 2,227                         | 5,443                         | 20,000                           | 2,000                        |
| Other Revenues                                     |                               |                               |                                  |                              |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                  |                               |                               |                                  |                              |
| Other Sales                          |                               |                               |                                  |                              |
| Property Characteristics             | 11,805                        | 25,488                        | -                                | 25,000                       |
| Total Other Revenues                 | 11,805                        | 25,488                        | -                                | 25,000                       |
| Total Prop Characteristics Fund      | 14,032                        | 30,930                        | 20,000                           | 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                   |
| 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                    |
| Federal Other Revenue                |                               |                               |                                  |                              |
| Mental Health Service                | 86,408                        | 563,491                       | 618,622                          | 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                   |
| 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                      |
| Total Charges for Current Services   | 2,097,165                     | 1,795,208                     | 2,361,055                        | 165,168                      |
| Other Revenues                       |                               |                               |                                  |                              |
| Other Sales                          |                               |                               |                                  |                              |
| Mental Health Service                | 70                            | -                             | -                                | -                            |
| Other                                |                               |                               |                                  |                              |
| Mental Health Service                | 58,544                        | 95,823                        | 100,000                          | 100,000                      |
| Donation                             |                               |                               |                                  |                              |
| Mental Health Service                | -                             | -                             | -                                | -                            |
| Other                                |                               |                               |                                  |                              |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                            | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                              |                               |                               |                                  |                              |
| Mental Health Service                            | 357,434                       | 25,696                        | -                                | -                            |
| Operating Transfer In                            |                               |                               |                                  |                              |
| Mental Health Service                            | 425,219                       | 10,078,546                    | -                                | 15,271,666                   |
| Medi-Cal                                         |                               |                               |                                  |                              |
| Mental Health Service                            | -                             | -                             | -                                | -                            |
| Total Other Revenues                             | 841,267                       | 10,200,065                    | 100,000                          | 15,371,666                   |
| Total Mental Health Service Fund                 | 26,465,218                    | 27,050,699                    | 36,615,085                       | 38,288,694                   |
| 1222-General Plan Update Fund                    |                               |                               |                                  |                              |
| Use of Money & Property                          |                               |                               |                                  |                              |
| Interest                                         |                               |                               |                                  |                              |
| Planning & Building- Special                     | 15,343                        | 32,522                        | 12,000                           | 19,100                       |
| <b>Change in Fair Value Investment</b>           |                               |                               |                                  |                              |
| <b>Planning &amp; Building - Special</b>         | -                             | 3,761                         | -                                | -                            |
| <b>Total Use of Money &amp; Property</b>         | 15,343                        | 36,283                        | 12,000                           | 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                      |
| <b>AB717 Continuing Education &amp; Training</b> |                               |                               |                                  |                              |
| Planning & Building- Special                     | 88,837                        | 88,792                        | 80,000                           | 85,000                       |
| SB 1186 Fee                                      |                               |                               |                                  |                              |
| Planning & Building- Special                     | -                             | -                             | 500                              | 100                          |
| Other Charges                                    |                               |                               |                                  |                              |
| Planning & Building- Special                     | 360                           | 320                           | 500                              | 300                          |
| Total Charges for Current Services               | 327,573                       | 283,552                       | 593,272                          | 255,400                      |
| Other Revenues                                   |                               |                               |                                  |                              |
| Other                                            |                               |                               |                                  |                              |
| Planning & Building- Special                     | -                             | 6,231                         | -                                | 53,406                       |
| Total Other Revenues                             | -                             | 6,231                         | -                                | 53,406                       |
| Total General Plan Update Fund                   | 342,916                       | 326,066                       | 605,272                          | 327,906                      |
| <b>1223-Mental Health Services Act Fund</b>      |                               |                               |                                  |                              |
| Use of Money & Property                          |                               |                               |                                  |                              |
| Interest                                         |                               |                               |                                  |                              |
| Mental Health Services Act                       | 66,616                        | 136,589                       | 40,000                           | 104,000                      |
| <b>Change in Fair Value Investment</b>           |                               |                               |                                  |                              |
| <b>Mental Health Services Act</b>                | -                             | (31,764)                      | -                                | -                            |
| <b>Total Use of Money &amp; Property</b>         | 66,616                        | 104,825                       | 40,000                           | 104,000                      |
| Aid from Other Governmental Agencies             |                               |                               |                                  |                              |
| State Aid Mental Health                          |                               |                               |                                  |                              |
| Change in Fair Value Investment                  |                               |                               |                                  |                              |
| Mental Health Services Act                       | -                             | (31,764)                      | -                                | -                            |



## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|------------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                                  |                               |                               |                                  |                              |
| Mental Health Services Act                           | 6,901,051                     | -                             | 8,900,907                        | 7,096,483                    |
| <b>Total Aid from Other Govtl Agencies</b>           | 6,901,051                     | -                             | 8,900,907                        | 7,096,483                    |
| Charges for Current Services                         |                               |                               |                                  |                              |
| Other Charges                                        |                               |                               |                                  |                              |
| Mental Health Services Act                           | 162,270                       | 190,667                       | 4,496,611                        | -                            |
| <b>Total Charges for Current Services</b>            | 162,270                       | 190,667                       | 4,496,611                        | -                            |
| Other Revenues                                       |                               |                               |                                  |                              |
| Operating Transfer In                                |                               |                               |                                  |                              |
| Mental Health Services Act                           | -                             | 4,625,527                     | -                                | 3,970,135                    |
| <b>Total Other Revenues</b>                          | -                             | 4,625,527                     | -                                | 3,970,135                    |
| Total Mental Health Services Act Fund                | 7,129,936                     | 4,921,019                     | 13,437,518                       | 11,170,618                   |
| 1224-Mental Health Treatment Fund                    |                               |                               |                                  |                              |
| Taxes                                                |                               |                               |                                  |                              |
| <b>Sales &amp; Use Tax</b>                           |                               |                               |                                  |                              |
| <b>Mental Health Treatment</b>                       | 10,618,846                    | 8,067,213                     | 2,000,000                        | 2,407,901                    |
| <b>Total Taxes</b>                                   | 10,618,846                    | 8,067,213                     | 2,000,000                        | 2,407,901                    |
| Use of Money & Property                              |                               |                               |                                  |                              |
| Interest                                             |                               |                               |                                  |                              |
| Mental Health Treatment                              | 241,639                       | 578,779                       | 60,000                           | 444,656                      |
| <b>Change in Fair Value Investment</b>               |                               |                               |                                  |                              |
| Mental Health Treatment                              | -                             | (349,697)                     | -                                | -                            |
| Rents & Concessions                                  |                               |                               |                                  |                              |
| Mental Health Treatment                              | 174                           | 1,080                         | 2,212                            | 2,000                        |
| Total Use of Money & Property                        | 241,813                       | 230,162                       | 62,212                           | 446,656                      |
| Charges for Current Services                         |                               |                               |                                  |                              |
| Other Charges                                        |                               |                               |                                  |                              |
| Mental Health Treatment                              | 203,609                       | 83,860                        | 2,800                            | 2,000                        |
| <b>Total Charges for Current Services</b>            | 203,609                       | 83,860                        | 2,800                            | 2,000                        |
| Total Mental Health Treatment Fund                   | 11,064,268                    | 8,381,235                     | 2,065,012                        | 2,856,557                    |
| 1225-Disaster Recovery Fund                          |                               |                               |                                  |                              |
| Use of Money & Property                              |                               |                               |                                  |                              |
| <b>Change in Fair Value Investment</b>               |                               |                               |                                  |                              |
| <b>Disaster Recovery</b>                             | -                             | (95,453)                      | -                                | -                            |
| <b>Total Use of Money &amp; Property</b>             | -                             | (95,453)                      | -                                | -                            |
| Aid from Other Governmental Agencies                 |                               |                               |                                  |                              |
| State Aid for Disaster                               |                               |                               |                                  |                              |
| Disaster Recovery                                    | -                             | -                             | -                                | -                            |
| <b>State Other</b>                                   |                               |                               |                                  |                              |
| Disaster Recovery--START COPYING TEXT FROM NEXT LINE | 1,504,766                     | 2,134,309                     | 909,544                          | 1,257,540                    |
| Federal Other Revenue                                |                               |                               |                                  |                              |
| State Other                                          |                               |                               |                                  |                              |
| Disaster Recovery                                    | 1,504,766                     | 2,134,309                     | 909,544                          | 1,257,540                    |

# BUDGET SUMMARY

Schedule 6

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                  |                               |                               |                                  |                              |
| Disaster Recovery                    | (680,351)                     | 11,902,830                    | 12,720,501                       | 6,155,078                    |
| Total Aid from Other Govtl Agencies  | 824,414                       | 14,037,139                    | 13,630,045                       | 7,412,618                    |
| 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                          | -                            |
| Total Other Revenues                 | 17,570,594                    | 693,164                       | 400,000                          | -                            |
| Total Disaster Recovery Fund         | 18,404,748                    | 14,641,965                    | 14,030,045                       | 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                    |
| Total Aid from Other Govtl Agencies  | 3,426,462                     | 4,535,054                     | 3,101,741                        | 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                    |
| Total Other Revenues                 | 442,518                       | 1,879,532                     | -                                | 1,350,000                    |
| Total Intergovernment Transfer Fund  | 3,868,980                     | 6,273,027                     | 3,101,741                        | 2,600,000                    |
| 1227-Whole Person Care Fund          |                               |                               |                                  |                              |
| Use of Money & Property              |                               |                               |                                  |                              |
| Change in Fair Value Investment      |                               |                               |                                  |                              |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                 | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|---------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                   |                               |                               |                                  |                              |
| 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                          | -                            |
| 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                       |
| County Alcohol Education              |                               |                               |                                  |                              |
| Substance Use Disorder Trtmnt         | -                             | -                             | 11,347                           | 11,347                       |
| Drug Abuse Education                  |                               |                               |                                  |                              |
| Substance Use Disorder Trtmnt         | -                             | -                             | 2,118                            | 2,118                        |
| Total Fines, Forfeitures & Penalties  | -                             | -                             | 24,913                           | 24,913                       |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                  | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                    |                               |                               |                                  |                              |
| 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                       |
| State Aid-Drug & Alcohol               |                               |                               |                                  |                              |
| Substance Use Disorder Trtmnt          | -                             | -                             | 1,765,156                        | 1,765,156                    |
| State Other                            |                               |                               |                                  |                              |
| Substance Use Disorder Trtmnt          | -                             | -                             | 17,370,744                       | 10,629,883                   |
| Federal Other Revenue                  |                               |                               |                                  |                              |
| Substance Use Disorder Trtmnt          | -                             | -                             | 892,028                          | 647,168                      |
| Total Aid from Other Govtl Agencies    | -                             | -                             | 21,088,754                       | 13,113,567                   |
| Charges for Current Services           |                               |                               |                                  |                              |
| Drug Diversion Service                 |                               |                               |                                  |                              |
| Substance Use Disorder Trtmnt          | -                             | -                             | 20,000                           | 15,000                       |
| Driving Under Influence                |                               |                               |                                  |                              |
| Substance Use Disorder Trtmnt          | -                             | -                             | 20,989                           | 20,989                       |
| Other Charges                          |                               |                               |                                  |                              |
| Substance Use Disorder Trtmnt          | -                             | 36,134                        | 266,918                          | 606,188                      |
| Total Charges for Current Services     | -                             | 36,134                        | 307,907                          | 642,177                      |
| Other Revenues                         |                               |                               |                                  |                              |
| Operating Transfer In                  |                               |                               |                                  |                              |
| Substance Use Disorder Trtmnt          | -                             | -                             | -                                | 1,000,529                    |
| Medi-Cal                               |                               |                               |                                  |                              |
| Substance Use Disorder Trtmnt          | -                             | -                             | 478,768                          | 478,768                      |
| Total Other Revenues                   | -                             | -                             | 478,768                          | 1,479,297                    |
| Total Substance Use Disorder Treatment | -                             | 37,882                        | 21,900,342                       | 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                         |                               |                               |                                  |                              |
| Opioid Settlement                      |                               |                               |                                  |                              |
| Opioid Abatement                       | -                             | -                             | -                                | 139,000                      |
| Operating Transfer In                  |                               |                               |                                  |                              |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                  |                               |                               |                                  |                              |
| Opioid Abatement                     | -                             | -                             | -                                | -                            |
| Total Other Revenues                 | -                             | -                             | -                                | 139,000                      |
| Total Opioid Abatement Support       | -                             | (18,652)                      | -                                | 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                    |
| Total Other Revenues                 | 675,868                       | 1,789,113                     | 4,880,000                        | 4,505,000                    |
| Total Fire Agency Support            | 676,046                       | 1,754,987                     | 4,880,000                        | 4,505,000                    |
| Total Special Revenue Funds          | 104,740,198                   | 91,156,468                    | 138,127,480                      | 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                   |
| Total Aid from Other Govtl Agencies  | -                             | -                             | 16,000,000                       | 18,247,228                   |
| Other Revenues                       |                               |                               |                                  |                              |
| Operating Transfer In                |                               |                               |                                  |                              |
| Capital Projects                     | 1,000,000                     | 3,032,623                     | 2,232,500                        | 6,550,000                    |
| Total Other Revenues                 | 1,000,000                     | 3,032,623                     | 2,232,500                        | 6,550,000                    |
| Total Capital Projects Fund          | 1,011,299                     | 2,985,364                     | 18,242,500                       | 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                       |                               |                               |                                  |                              |



# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                  | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                    |                               |                               |                                  |                              |
| Operating Transfer In                  |                               |                               |                                  |                              |
| Capital Projects-MHTA                  | 2,282,208                     | 886,405                       | 2,600,000                        | 12,030,000                   |
| Total Other Revenues                   | 2,282,208                     | 886,405                       | 2,600,000                        | 12,030,000                   |
| Total Capital Projects-MHTA Fund       | 2,282,208                     | 882,750                       | 2,600,000                        | 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          | -                             | -                             | -                                | -                            |
| 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                    |
| Total Taxes                            | -                             | -                             | 1,976,216                        | 1,986,682                    |
| Aid from Other Governmental Agencies   |                               |                               |                                  |                              |
| State Other                            |                               |                               |                                  |                              |
| Capital Investments- Library           | -                             | -                             | -                                | -                            |
| State Other                            |                               |                               |                                  |                              |
| Capital Investments- Library           | -                             | -                             | 247,040                          | 247,040                      |
| Total Aid from Other Govtl Agencies    | -                             | -                             | 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                    |
| Total Capital Investments Funds        | -                             | 469,466                       | 2,223,256                        | 2,233,722                    |
| Total Capital Projects Funds           | 3,661,161                     | 6,156,634                     | 23,065,756                       | 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                            | -                            |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                        | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                          |                               |                               |                                  |                              |
| 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                    |
| 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                    |
| Total Debt Service Fund                      | 1,890,596                     | 24,977,677                    | 6,284,644                        | 2,867,326                    |
| <b>1410 Pension Obligation Bond Fund</b>     |                               |                               |                                  |                              |
| 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                      |                               |                               |                                  |                              |
| Pension Obligation Bonds                     | 7,836,626                     | 7,808,268                     | 7,859,271                        | 7,998,767                    |
| Total Charges for Current Services           | 7,836,626                     | 7,808,268                     | 7,859,271                        | 7,998,767                    |
| Total Pension Obligation Bond Fund           | 7,815,854                     | 7,770,126                     | 7,859,271                        | 7,998,767                    |
| <b>1420 County Redevelopment Agency Fund</b> |                               |                               |                                  |                              |
| Use of Money & Property                      |                               |                               |                                  |                              |
| Interest                                     |                               |                               |                                  |                              |
| RDA Administration                           | -                             | -                             | -                                | -                            |
| RDA Project Costs                            | -                             | -                             | -                                | -                            |
| Total Use of Money & Property                | -                             | -                             | -                                | -                            |
| Other Revenues                               |                               |                               |                                  |                              |
| Operating Transfer In                        |                               |                               |                                  |                              |
| RDA Administration                           | -                             | -                             | -                                | -                            |
| RDA Project Costs                            | -                             | -                             | -                                | -                            |
| Total Other Revenues                         | -                             | -                             | -                                | -                            |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                   | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|-----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                     |                               |                               |                                  |                              |
| Total County Redevelopment Agency Fund  | -                             | -                             | -                                |                              |
| Redevelopment Debt Service Fund         |                               |                               |                                  |                              |
| Taxes                                   |                               |                               |                                  |                              |
| Property Tax Current Secured            |                               |                               |                                  |                              |
| RDA Tax Incr/Debt Svc                   | -                             | -                             | -                                |                              |
| Property Tax Prior Secured              |                               |                               |                                  |                              |
| RDA Tax Incr/Debt Svc                   | -                             | -                             | -                                |                              |
| Supplemental Roll Tax                   |                               |                               |                                  |                              |
| RDA Tax Incr/Debt Svc                   | -                             | -                             | -                                |                              |
| Total Taxes                             | -                             | -                             | -                                |                              |
| Use of Money & Property                 |                               |                               |                                  |                              |
| Interest                                |                               |                               |                                  |                              |
| RDA Tax Increment/Debt Service          | -                             | -                             | -                                |                              |
| Total Use of Money & Property           | -                             | -                             | -                                |                              |
| Total RDA Debt Service Fund             | -                             | -                             | -                                |                              |
|                                         |                               |                               |                                  |                              |
| Redevelopment Housing Component Fund    |                               |                               |                                  |                              |
| Use of Money & Property                 |                               |                               |                                  |                              |
| Interest                                |                               |                               |                                  |                              |
| RDA Housing Component                   | -                             | -                             | -                                |                              |
| Total Use of Money & Property           | -                             | -                             | -                                |                              |
| Other Revenues                          |                               |                               |                                  |                              |
| Operating Transfer In                   |                               |                               |                                  |                              |
| RDA Housing Component                   | -                             | -                             | -                                |                              |
| Total Other Revenues                    | -                             | -                             | -                                |                              |
| Total RDA Housing Component Fund        | -                             | -                             | -                                |                              |
| County RDA Successor Agency Fund        |                               |                               |                                  |                              |
| Use of Money & Property                 |                               |                               |                                  |                              |
| Interest                                |                               |                               |                                  |                              |
| RDA Successor Administration            |                               |                               |                                  |                              |
| RDA Successor Project Costs             | -                             | -                             | -                                |                              |
| Total Use of Money & Property           | -                             | -                             | -                                |                              |
| Other Revenues                          |                               |                               |                                  |                              |
| Sale of Fixed Assets                    |                               |                               |                                  |                              |
| RDA Successor Administration            | -                             | -                             | -                                |                              |
| Operating Transfer In                   |                               |                               |                                  |                              |
| RDA Successor Administration            | -                             | -                             | -                                |                              |
| RDA Successor Project Costs             | -                             | -                             | -                                |                              |
| Total Other Revenues                    | -                             | -                             | -                                |                              |
| Total County RDA Successor Agency Fund  | -                             | -                             | -                                |                              |
| Successor Agency Tax Incr/Debt Svc Fund |                               |                               |                                  |                              |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                     | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|-------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                       |                               |                               |                                  |                              |
| Taxes                                     |                               |                               |                                  |                              |
| Property Tax Current Secured              |                               |                               |                                  |                              |
| RDA Successor Tax Incr/Debt Svc           | -                             | -                             | -                                |                              |
| Property Tax Prior Secured                |                               |                               |                                  |                              |
| RDA Successor Tax Incr/Debt Svc           | -                             | -                             | -                                |                              |
| Supplemental Roll Tax                     |                               |                               |                                  |                              |
| RDA Successor Tax Incr/Debt Svc           | -                             | -                             | -                                |                              |
| Total Taxes                               | -                             | -                             | -                                |                              |
| Use of Money & Property                   |                               |                               |                                  |                              |
| Interest                                  |                               |                               |                                  |                              |
| RDA Successor Tax Incr/Debt Svc           | -                             | -                             | -                                |                              |
| Total Use of Money & Property             | -                             | -                             | -                                |                              |
| Other Revenues                            |                               |                               |                                  |                              |
| Operating Transfer In                     |                               |                               |                                  |                              |
| RDA Successor Tax Incr/Debt Svc           | -                             | -                             | -                                |                              |
| Total Other Revenues                      | -                             | -                             | -                                |                              |
| Total RDA Successor Agy Tax/Debt Svc Fund | -                             | -                             | -                                |                              |
| RDA Successor Housing Fund                |                               |                               |                                  |                              |
| Use of Money & Property                   |                               |                               |                                  |                              |
| Interest                                  |                               |                               |                                  |                              |
| RDA Successor Housing                     | -                             | -                             | -                                |                              |
| Total Use of Money & Property             | -                             | -                             | -                                |                              |
| Other Revenues                            |                               |                               |                                  |                              |
| Operating Transfer In                     |                               |                               |                                  |                              |
| RDA Successor Housing                     | -                             | -                             | -                                |                              |
| Loan/Bond Proceeds                        |                               |                               |                                  |                              |
| RDA Successor Housing                     | -                             | -                             | -                                |                              |
| Total Other Revenues                      | -                             | -                             | -                                |                              |
| Total RDA Successor Housing Fund          | -                             | -                             | -                                |                              |
| Total Debt Service Funds                  | 9,706,450                     | 32,747,802                    | 14,143,915                       | 10,866,093                   |
| 2320 Welfare Administration               |                               |                               |                                  |                              |
| Aid from Other Governmental Agencies      |                               |                               |                                  |                              |
| State Welfare Administration              |                               |                               |                                  |                              |
| Welfare Administration                    | -                             | 11,661,409                    | -                                | 5,071,864                    |
| Federal Welfare Administration            |                               |                               |                                  |                              |
| Welfare Administration                    | -                             | 13,725,474                    | -                                | 18,617,725                   |
| Health Related Funds                      |                               |                               |                                  |                              |
| Welfare Administration                    | -                             | -                             | -                                | 8,341,709                    |
| Total Aid from Other Govtl Agencies       | -                             | 25,386,883                    | -                                | 32,031,298                   |
| Other Revenues                            |                               |                               |                                  |                              |
| Operating Transfer In                     |                               |                               |                                  |                              |

# BUDGET SUMMARY

Schedule 6

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                  |                               |                               |                                  |                              |
| Welfare Administration               | -                             | -                             | -                                | -                            |
| Total Other Revenues                 | -                             | -                             | -                                | -                            |
| Total Welfare Administration Fund    | -                             | 25,386,883                    | -                                | 32,031,298                   |
| 2321 AFDC                            |                               |                               |                                  |                              |
| Aid from Other Governmental Agencies |                               |                               |                                  |                              |
| State AFDC                           |                               |                               |                                  |                              |
| AFDC                                 | -                             | 103,250                       | -                                | -                            |
| Federal AFDC                         |                               |                               |                                  |                              |
| AFDC                                 | -                             | 10,014,048                    | -                                | 11,388,030                   |
| Total Aid from Other Govtl Agencies  | -                             | 10,117,298                    | -                                | 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                   |
| 2322 Medical                         |                               |                               |                                  |                              |
| Aid from Other Governmental Agencies |                               |                               |                                  |                              |
| Health Related Funds                 |                               |                               |                                  |                              |
| Medi-Cal                             | -                             | 6,284,079                     | -                                | 6,851,500                    |
| Total Aid from Other Govtl Agencies  | -                             | 6,284,079                     | -                                | 6,851,500                    |
| Other Revenues                       |                               |                               |                                  |                              |
| Operating Transfer In                |                               |                               |                                  |                              |
| Medi-Cal                             | -                             | -                             | -                                | -                            |
| Total Other Revenues                 | -                             | -                             | -                                | -                            |
| Total Medi-Cal Fund                  | -                             | 6,284,079                     | -                                | 6,851,500                    |
| 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                    |
| Title IV-E                           |                               |                               |                                  |                              |
| Food Stamps                          | -                             | -                             | -                                | 3,240,080                    |
| Total Aid from Other Govtl Agencies  | -                             | 7,880,945                     | -                                | 7,108,304                    |
| Other Revenues                       |                               |                               |                                  |                              |
| Operating Transfer In                |                               |                               |                                  |                              |
| Food Stamps                          | -                             | -                             | -                                | -                            |
| Total Other Revenues                 | -                             | -                             | -                                | -                            |
| Total Food Stamps Fund               | -                             | 7,880,945                     | -                                | 7,108,304                    |
| 2324 Child Support                   |                               |                               |                                  |                              |
| Aid from Other Governmental Agencies |                               |                               |                                  |                              |
| Federal Aid Child Support            |                               |                               |                                  |                              |



## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                  |                               |                               |                                  |                              |
| Child Support                        | -                             | -                             | -                                | -                            |
| Total Aid from Other Govtl Agencies  | -                             | -                             | -                                | -                            |
| Charges for Current Services         |                               |                               |                                  |                              |
| State Aid Child Support              |                               |                               |                                  |                              |
| Child Support                        | -                             | -                             | -                                | -                            |
| Total Charges for Current Services   | -                             | -                             | -                                | -                            |
| Other Revenues                       |                               |                               |                                  |                              |
| Operating Transfer In                |                               |                               |                                  |                              |
| Child Support                        | -                             | -                             | -                                | -                            |
| Total Other Revenues                 | -                             | -                             | -                                | -                            |
| Total Child Support Fund             | -                             | -                             | -                                | -                            |
| Total Admin Advance Trust Funds      | -                             | 55,478,550                    | -                                | 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                  | -                             | -                             | -                                | 18,257,370                   |
| Realignment Public Assistance        |                               |                               |                                  |                              |
| Welfare Realignment                  | -                             | -                             | -                                | -                            |
| Total Aid from Other Govtl Agencies  | -                             | -                             | -                                | 18,257,370                   |
| Other Revenues                       |                               |                               |                                  |                              |
| Operating Transfer In                |                               |                               |                                  |                              |
| Welfare Realignment                  | -                             | -                             | -                                | -                            |
| Total Other Revenues                 | -                             | -                             | -                                | -                            |
| Total Welfare Realignment Fund       | -                             | -                             | -                                | 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            | -                             | -                             | -                                | -                            |

# BUDGET SUMMARY

## Schedule 6

### DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                        | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|----------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                          |                               |                               |                                  |                              |
| 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  |                               |                               |                                  |                              |
| Aid from Other Governmental Agencies         |                               |                               |                                  |                              |
| 2011 Realignment Public Safety               |                               |                               |                                  |                              |
| Local Innovation Realignment 2011            | -                             | -                             | -                                | -                            |
| Total Aid from Other Govtl Agencies          | -                             | -                             | -                                | -                            |
| Other Revenues                               |                               |                               |                                  |                              |
| Operating Transfer In                        |                               |                               |                                  |                              |
| Local Innovation Realignment 2011            | -                             | -                             | -                                | -                            |
| Total Other Revenues                         | -                             | -                             | -                                | -                            |
| Total Local Innovation Realignment 2011 Fund | -                             | -                             | -                                | -                            |
| 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            | -                             | -                             | -                                | 727,062                      |
| Total Aid from Other Govtl Agencies          | -                             | -                             | -                                | 727,062                      |
| Other Revenues                               |                               |                               |                                  |                              |
| Operating Transfer In                        |                               |                               |                                  |                              |
| Juvenile Justice Realignment 2011            | -                             | -                             | -                                | -                            |
| Total Other Revenues                         | -                             | -                             | -                                | -                            |
| Total Juvenile Justice Realignment 2011 Fund | -                             | -                             | -                                | 727,062                      |
| 2858 Local Comm Corr Realignment 2011 Fund   |                               |                               |                                  |                              |
| Aid from Other Governmental Agencies         |                               |                               |                                  |                              |
| 2011 Realignment Public Safety               |                               |                               |                                  |                              |
| Local Comm Corr Realignment 2011             | -                             | -                             | -                                | 1,843,204                    |
| Total Aid from Other Govtl Agencies          | -                             | -                             | -                                | 1,843,204                    |
| Other Revenues                               |                               |                               |                                  |                              |
| Operating Transfer In                        |                               |                               |                                  |                              |
| Local Comm Corr Realignment 2011             | -                             | -                             | -                                | -                            |

## DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT

| SOURCE CLASSIFICATION                                     | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|-----------------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>General Fund</b>                                       |                               |                               |                                  |                              |
| Total Other Revenues                                      | -                             | -                             | -                                | -                            |
| Total Local Comm Corr Realignment 2011 Fund               | -                             | -                             | -                                | 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                        | -                             | -                             | -                                | 900,426                      |
| Total Aid from Other Govtl Agencies                       | -                             | -                             | -                                | 900,426                      |
| Other Revenues                                            |                               |                               |                                  |                              |
| Operating Transfer In                                     |                               |                               |                                  |                              |
| Local Law Enf Svc Realignment 2011                        | -                             | -                             | -                                | -                            |
| Total Other Revenues                                      | -                             | -                             | -                                | -                            |
| Total Local Law Enf Svc Realignment 2011 Fund             | -                             | -                             | -                                | 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            | -                             | -                             | -                                | -                            |
| Total Aid from Other Govtl Agencies                       | -                             | -                             | -                                | -                            |
| Other Revenues                                            |                               |                               |                                  |                              |
| Operating Transfer In                                     |                               |                               |                                  |                              |
| District Atty/Public Defender Realignment 2011            | -                             | -                             | -                                | -                            |
| Total Other Revenues                                      | -                             | -                             | -                                | -                            |
| Total District Atty/Public Defender Realignment 2011 Fund | -                             | -                             | -                                | -                            |
| 2861 Trial Court Security Realignment 2011 Fund           |                               |                               |                                  |                              |
| Aid from Other Governmental Agencies                      |                               |                               |                                  |                              |
| 2011 Realignment Public Safety                            |                               |                               |                                  |                              |
| Trial Court Security Realignment 2011                     | -                             | -                             | -                                | -                            |
| Total Aid from Other Govtl Agencies                       | -                             | -                             | -                                | -                            |
| Other Revenues                                            |                               |                               |                                  |                              |
| Operating Transfer In                                     |                               |                               |                                  |                              |
| Trial Court Security Realignment 2011                     | -                             | -                             | -                                | -                            |
| Total Other Revenues                                      | -                             | -                             | -                                | -                            |
| Total Trial Court Security Realignment 2011 Fund          | -                             | -                             | -                                | -                            |
| 2862 Welfare Realignment 2011 Fund                        |                               |                               |                                  |                              |
| Aid from Other Governmental Agencies                      |                               |                               |                                  |                              |
| Realignment Health Services                               |                               |                               |                                  |                              |
| Welfare Realignment 2011                                  | -                             | -                             | -                                | 17,202,626                   |
| Total Aid from Other Govtl Agencies                       | -                             | -                             | -                                | 17,202,626                   |
| Other Revenues                                            |                               |                               |                                  |                              |
| Operating Transfer In                                     |                               |                               |                                  |                              |
| Welfare Realignment 2011                                  | -                             | -                             | -                                | -                            |
| Total Other Revenues                                      | -                             | -                             | -                                | -                            |
| Total Welfare Realignment 2011 Fund                       | -                             | -                             | -                                | 17,202,626                   |

BUDGET SUMMARY

Schedule 6

| DETAIL OF FINANCING SOURCES BY FUND AND ACCOUNT |                               |                               |                                  |                              |
|-------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| SOURCE CLASSIFICATION                           | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
| General Fund                                    |                               |                               |                                  |                              |
| 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                         | -                             | 22,998,303                    | -                                | 55,018,345                   |
| TOTAL ALL FUNDS                                 | 340,408,014                   | 447,377,907                   | 434,719,554                      | 545,868,619                  |

## BUDGET SUMMARY BY LINE ITEM

| FINANCING USES CLASSIFICATION                 | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|-----------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>Salaries &amp; Employee Benefits</b>       |                               |                               |                                  |                              |
| 861011 Regular Employees                      | 78,657,363                    | 84,222,480                    | 90,652,770                       | 91,489,176                   |
| 861012 Extra Help                             | 1,913,828                     | 1,916,593                     | 1,881,470                        | 1,903,088                    |
| 861013 Overtime Regular Employees             | 5,914,136                     | 5,911,782                     | 4,929,752                        | 5,175,451                    |
| 861021 Co Contrib to Retirement               | 30,485,277                    | 32,731,089                    | 34,656,159                       | 34,334,061                   |
| 861022 Co Contrib to OASDI                    | 4,947,056                     | 5,290,669                     | 5,821,900                        | 5,922,511                    |
| 861023 Co Contrib to OASDI-Medicare           | 1,205,555                     | 1,291,911                     | 1,370,713                        | 1,395,650                    |
| 861024 Co Contrib to Retire Increment         | 5,548,157                     | 2,983,007                     | 4,747,218                        | 9,341,743                    |
| 861030 Co Contrib to Emp Insurance            | 10,199,624                    | 12,258,794                    | 14,878,414                       | 16,867,498                   |
| 861031 Co Contrib to Unemp Ins                | 197,443                       | 146,490                       | 40,212                           | 39,231                       |
| 861035 Co Contrib to Workers Comp             | 4,403,903                     | 4,909,521                     | 4,896,422                        | 4,766,915                    |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>143,472,342</b>            | <b>151,662,337</b>            | <b>163,875,029</b>               | <b>171,235,325</b>           |
| <b>Services &amp; Supplies</b>                |                               |                               |                                  |                              |
| 862050 Clothing & Personal Items              | 62,488                        | 70,088                        | 79,230                           | 86,850                       |
| 862060 Communications                         | 963,477                       | 907,470                       | 1,085,051                        | 968,167                      |
| 862061 Communications Lease                   | -                             | -                             | -                                | -                            |
| 862062 Communications Microwave               | 523,450                       | 550,972                       | 552,933                          | 128,851                      |
| 862080 Food                                   | 560,685                       | 682,210                       | 790,060                          | 820,660                      |
| 862090 Household Expense                      | 1,389,302                     | 1,408,170                     | 1,518,691                        | 1,539,812                    |
| 862101 Insurance- General                     | 2,796,878                     | 3,411,359                     | 3,902,926                        | 4,799,872                    |
| 862109 Insurance- Other                       | 196,602                       | 232,952                       | 156,341                          | 269,056                      |
| 862110 Jury & Witness Expense                 | 28,415                        | 56,568                        | 68,650                           | 63,500                       |
| 862120 Maintenance- Equipment                 | 791,524                       | 1,108,710                     | 942,160                          | 750,095                      |
| 862130 Maint- Struct Impr & Grounds           | 1,414,040                     | 1,373,014                     | 1,279,972                        | 1,721,557                    |
| 862135 Corrective Maintenance                 | 4,777,901                     | 3,635,064                     | 4,700,000                        | 7,400,000                    |
| 862140 Medical Dental & Lab Supplies          | 115,621                       | 125,143                       | 156,200                          | 126,031                      |
| 862150 Memberships                            | 217,928                       | 210,896                       | 270,833                          | 256,923                      |
| 862160 Miscellaneous Expense                  | 45,655                        | 104,959                       | 52,756                           | 120,283                      |
| 862165 Year End Admin Adj- Auditor            | -                             | 1,134,639                     | -                                | -                            |
| 862170 Office Expense                         | 1,764,095                     | 1,528,538                     | 1,587,978                        | 1,472,488                    |
| 862171 Paper Supplies                         | 23,511                        | 30,634                        | 40,000                           | 42,500                       |
| 862172 Office Expense- Fedex/UPS              | 12,254                        | 14,547                        | 17,000                           | 20,000                       |
| 862176 Fuel Expense                           | 561,908                       | 668,822                       | 779,600                          | 714,750                      |
| 862181 Auditing & Fiscal Services             | 88,456                        | 133,589                       | 113,000                          | 220,000                      |
| 862182 Data Processing Services               | 674,613                       | 508,245                       | 845,917                          | 383,435                      |
| 862183 Legal Fees                             | 441,197                       | 382,620                       | 405,500                          | 337,500                      |
| 862184 Arch Eng & Plan Services               | 1,283,169                     | 1,122,586                     | 4,089,137                        | 6,529,535                    |
| 862185 Medical & Dental Services              | 5,523,103                     | 5,833,262                     | 6,317,673                        | 6,463,437                    |
| 862186 Indigent Burial                        | 72,327                        | 88,635                        | 64,179                           | 100,000                      |
| 862187 Education & Training                   | 596,403                       | 741,307                       | 921,286                          | 744,876                      |
| 862188 Printing                               | 182,407                       | 138,018                       | 263,500                          | 85,000                       |
| 862189 Professional & Spec Services           | 20,835,827                    | 16,468,550                    | 37,392,089                       | 33,705,644                   |
| 862190 Publication & Legal Notices            | 142,057                       | 131,464                       | 144,339                          | 156,125                      |



# BUDGET SUMMARY

Schedule 6D

## BUDGET SUMMARY BY LINE ITEM

| FINANCING USES CLASSIFICATION        | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| 862193 Construction Contracts        | 7,971,003                     | 1,859,065                     | 9,778,673                        | 17,650,000                   |
| 862194 A-87 Costs                    | 2,987,359                     | 2,781,841                     | 5,289,952                        | 5,266,512                    |
| 862196 Collection Expense Fines      | 7,070                         | 3,785                         | 7,000                            | 5,000                        |
| 862200 Rents & Leases Equipment      | 104,058                       | 60,426                        | 202,435                          | 107,035                      |
| 862201 Rents & Leases Copiers        | 395,587                       | 128,536                       | 109,000                          | 94,850                       |
| 862210 Rents & Leases Bldg/Grds      | 255,085                       | 227,687                       | 455,806                          | 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                           | 46,350                       |
| 862227 Software-Long Term            | -                             | 304,374                       | 221,500                          | 584,769                      |
| 862228 Software-Short Term           | -                             | 4,081                         | 153,988                          | 240,462                      |
| 862229 Software-Maintenance          | -                             | 5,472                         | 173,159                          | 330,408                      |
| 862230 Info Technology Equipment     | 2,327,390                     | 2,518,594                     | 3,461,754                        | 2,058,454                    |
| 862231 Election Supplies & Services  | 301,894                       | 237,419                       | 195,500                          | 211,775                      |
| 862232 Law Enforce Supplies & Svcs   | 391,414                       | 661,123                       | 974,950                          | 789,549                      |
| 862239 Special Department Expense    | 15,955,620                    | 17,469,689                    | 20,412,773                       | 9,792,350                    |
| 862240 Special Departmental Fund     | 600                           | -                             | 5,000                            | 5,000                        |
| 862250 Transportation & Travel       | 1,898,087                     | 1,940,640                     | 2,084,935                        | 2,137,336                    |
| 862253 Trans & Travel Out of County  | 334,739                       | 358,501                       | 672,169                          | 771,404                      |
| 862260 Utilities                     | 1,936,970                     | 2,324,051                     | 2,415,061                        | 2,531,233                    |
| <b>Total Services &amp; Supplies</b> | <b>80,984,012</b>             | <b>74,528,379</b>             | <b>115,212,656</b>               | <b>113,112,024</b>           |
| <b>OTHER CHARGES</b>                 |                               |                               |                                  |                              |
| 863111 Public Assistance Payment     | 6,139,471                     | 7,524,119                     | 8,394,660                        | 9,281,856                    |
| 863112 Pmts to Private Institution   | 313,097                       | 371,698                       | 1,775,143                        | 1,462,707                    |
| 863113 Pmts Other Govtl Agency       | 3,485,684                     | 5,037,426                     | 16,355,348                       | 12,888,766                   |
| 863115 Service Connected Expense     | 848,663                       | 1,047,050                     | 584,729                          | 685,500                      |
| 863116 Child Care Services- MOE      | 161,933                       | 258,745                       | 455,327                          | 495,327                      |
| 863118 Family Services               | 3,377,221                     | 4,149,433                     | 5,145,664                        | 5,326,845                    |
| 863119 Supp & Care Persons- Other    | 38,656                        | 61,917                        | 98,555                           | 115,955                      |
| 863121 Independent Living Skills     | 31,444                        | 40,886                        | 65,000                           | 65,000                       |
| 863122 Aid to Adopted Children       | 7,824,920                     | 8,829,730                     | 9,025,440                        | 8,870,304                    |
| 863124 GR/SSI/SSP Applicants         | 48,723                        | 69,046                        | 73,800                           | 91,200                       |
| 863126 Cal-Learn Program Services    | 840                           | 480                           | 10,000                           | 10,000                       |
| 863127 Foster Care Payments          | 11,178,627                    | 9,552,197                     | 14,169,036                       | 12,035,892                   |
| 863131 Family Preservation           | 15,263                        | -                             | 260,433                          | 260,433                      |
| 863132 Family Track                  | 568,371                       | 617,594                       | 505,000                          | 300,000                      |
| 863133 Office of Education Contract  | 555,631                       | 411,347                       | 410,400                          | 410,400                      |
| 863135 Job Alliance Program Services | 1,092,278                     | 1,465,837                     | 1,810,000                        | 678,477                      |
| 863138 Welfare to Work 15%           | 381,753                       | 351,811                       | 868,288                          | 687,000                      |
| 863139 In Home Supportive Services   | 5,827,299                     | 6,062,973                     | 6,302,698                        | 6,554,806                    |
| 863140 IHSS Public Authority         | 3,269                         | 9,578                         | 25,200                           | 28,600                       |

## BUDGET SUMMARY BY LINE ITEM

| FINANCING USES CLASSIFICATION                   | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|-------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| 863152 Non-County Contract Hospital             | -                             | 7,307                         | 40,000                           | 40,000                       |
| 863154 Physician Services- EMS                  | 80,276                        | 279,948                       | 100,000                          | 125,000                      |
| 863162 Residential Care                         | 2,758,553                     | 3,235,105                     | 3,635,650                        | 3,121,650                    |
| 863164 Organizational                           | 156,355                       | 16,708,718                    | 18,995,000                       | 20,690,386                   |
| 863280 Contrib to Other Agencies                | 21,192,969                    | 4,737,560                     | 4,836,077                        | 569,000                      |
| 863310 Interest                                 | 2,635,516                     | 2,857,385                     | 2,729,665                        | 2,162,761                    |
| 863311 Principal                                | 12,811,228                    | 24,854,042                    | 13,015,000                       | 8,490,000                    |
| 863312 Cost of Issuance                         | -                             | 378,793                       | -                                | -                            |
| 863330 Rights of Way                            | 750                           | 1,404                         | 90,000                           | 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                      | 95,667,865                   |
| <b>FIXED ASSETS</b>                             |                               |                               |                                  |                              |
| 864350 Land                                     | -                             | -                             | -                                | -                            |
| 864355 Leasehold Improvements                   | -                             | -                             | 6,808                            | -                            |
| 864360 Structures & Improvements                | 1,905,170                     | 2,994,158                     | 13,562,094                       | 6,480,186                    |
| 864365 Construction in Progress                 | 3,084,755                     | 2,439,504                     | 20,842,500                       | 42,495,722                   |
| 864370 Equipment                                | 1,293,461                     | 1,807,421                     | 2,464,218                        | 607,376                      |
| Total Fixed Assets                              | 6,283,386                     | 7,241,084                     | 36,875,620                       | 49,583,284                   |
| <b>EXPENDITURE TRANSFER &amp; REIMBURSEMENT</b> |                               |                               |                                  |                              |
| 865380 Intrafund Transfer                       | (13,424,976)                  | (14,507,553)                  | (16,284,547)                     | (7,087,031)                  |
| 865802 Operating Transfer Out                   | 46,540,985                    | 150,198,228                   | 39,539,548                       | 165,182,306                  |
| Total Expend Transfer & Reimb                   | 33,116,008                    | 135,690,674                   | 23,255,001                       | 158,095,275                  |
| <b>CONTINGENCY</b>                              |                               |                               |                                  |                              |
| 869991 Appropriation for Contingency            | -                             | -                             | -                                | -                            |
| Total Contingency                               | -                             | -                             | -                                | -                            |
| <b>TOTAL NET APPROPRIATIONS</b>                 | <b>345,384,537</b>            | <b>468,044,601</b>            | <b>448,994,421</b>               | <b>587,693,772</b>           |
| <b>LESS: REVENUES</b>                           |                               |                               |                                  |                              |
| 821110 Property Tax Current Secured             | 39,930,893                    | 41,989,223                    | 42,443,757                       | 43,548,632                   |
| 821120 Property Tax Current Unsecured           | 1,018,038                     | 1,161,595                     | 1,011,662                        | 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                       |
| 821400 Penalty & Cost on Delinquencies          | 2,652,500                     | 2,806,438                     | 2,590,928                        | 2,400,000                    |
| 821500 Sales & Use Tax                          | 21,692,227                    | 20,138,772                    | 19,187,706                       | 18,974,607                   |
| 821501 Transportation Funds                     | 62,472                        | 60,000                        | 54,000                           | 54,000                       |
| 821510 Sales Tax- Public Safety                 | 11,160,495                    | 10,197,773                    | 9,615,477                        | 9,069,000                    |
| 821600 Timber Yield Tax                         | 346,112                       | 604,544                       | 355,000                          | 300,000                      |
| 821699 Trans Occup Tax-Campgrds/RV Parks        | 675,868                       | 548,225                       | 680,000                          | 505,000                      |
| 821700 Highway Property Rental                  | 1,111                         | 1,124                         | -                                | -                            |

# BUDGET SUMMARY

Schedule 6D

| BUDGET SUMMARY BY LINE ITEM            |                               |                               |                                  |                              |
|----------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| FINANCING USES CLASSIFICATION          | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
| 821701 Trans Occup Tax-Room Occup Tax  | 8,585,364                     | 7,550,530                     | 8,000,000                        | 7,600,000                    |
| 821702 Property Transfer Tax           | 981,704                       | 630,144                       | 800,000                          | 540,000                      |
| 821704 Prop Tax In-Lieu of VLF         | 12,914,420                    | 13,454,243                    | 13,100,000                       | 14,000,000                   |
| 821706 Williamson Act Replacement Tax  | 705,579                       | 720,140                       | 600,000                          | 600,000                      |
| 821707 Cannabis Business Tax           | 3,600,857                     | 3,129,574                     | 1,000,000                        | 1,000,000                    |
| 822100 Animal License                  | 318,586                       | 299,291                       | 361,000                          | 245,000                      |
| 822200 Business License                | 157,858                       | 132,082                       | 143,000                          | 120,000                      |
| 822204 Cannabis Facility Bus License   | 19,730                        | 15,189                        | 21,000                           | 8,500                        |
| 822210 Franchise                       | 1,115,049                     | 1,320,931                     | 1,100,000                        | 1,300,000                    |
| 822250 Mobile Home Setup Fee           | 27,478                        | 14,446                        | 15,000                           | 15,000                       |
| 822300 Construction Permit             | 1,364,729                     | 1,577,686                     | 1,630,000                        | 1,650,000                    |
| 822500 Zoning Permit                   | 241,322                       | 157,897                       | 200,000                          | 150,000                      |
| 822600 Other Permit                    | 14,452                        | 32,443                        | 42,100                           | 41,500                       |
| 822601 Gun Permit                      | 26,030                        | 26,817                        | 47,000                           | 30,000                       |
| 822602 Marriage License GC 26840.3     | 26,511                        | 25,244                        | 25,000                           | 22,500                       |
| 822603 Lumber Mill Permit              | 630                           | 665                           | 455                              | 500                          |
| 822605 Variance & Use Permit           | 163,362                       | 268,022                       | 276,000                          | 240,000                      |
| 822606 Land Use Fee                    | 678,683                       | 557,250                       | 755,391                          | 1,026,406                    |
| 822608 Transportation Permit Fee       | 8,980                         | 10,040                        | 6,000                            | 10,000                       |
| 822609 Coastal Zone Permit             | 219,295                       | 267,366                       | 225,000                          | 245,000                      |
| 822610 Co Hwy Encroachment Permit      | 51,601                        | 63,623                        | 50,000                           | 10,000                       |
| 823100 Vehicle Code Fine               | 302,999                       | 308,165                       | 218,628                          | 300,000                      |
| 823101 25% Extra Fine                  | 86,404                        | 98,188                        | 60,384                           | 90,000                       |
| 823102 Co 50% City VC Fine             | -                             | -                             | -                                | -                            |
| 823103 Co Parking Surcharge            | -                             | 3,029                         | -                                | 1,500                        |
| 823110 Criminal Justice Constr Fund    | 280,000                       | 302,000                       | 267,000                          | 270,000                      |
| 823130 Warrant System                  | 155                           | 254                           | 300                              | 200                          |
| 823200 Other Court Fine                | 16,617                        | 20,874                        | 64,339                           | 17,500                       |
| 823203 Co Commission on City Fine      | 1,715                         | 1,157                         | 1,416                            | 1,500                        |
| 823204 Miscellaneous Court Fine        | 53,323                        | 56,395                        | 35,368                           | 36,867                       |
| 823205 Drug/Alcohol Fine               | 11,457                        | 10,712                        | 11,448                           | 11,448                       |
| 823206 County Alcohol Education        | 10,931                        | 10,363                        | 11,347                           | 11,347                       |
| 823207 Drug Abuse Education            | 2,892                         | 2,251                         | 2,118                            | 2,118                        |
| 823210 Fine Judicial District          | 4,158                         | 3,419                         | 32,062                           | 3,000                        |
| 823300 Forfeiture & Penalty            | 196,345                       | 428,741                       | 151,341                          | 92,125                       |
| 823310 Asset Forfeiture                | 75,199                        | 29,044                        | -                                | 10,000                       |
| 824100 Interest                        | 1,124,039                     | 3,093,786                     | 833,334                          | 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                      |
| 825120 State Aid for Aviation          | -                             | 25,000                        | 10,000                           | 40,000                       |
| 825125 State HUTA Section 2103         | 1,691,907                     | 1,731,014                     | 2,103,207                        | 1,878,339                    |
| 825130 State Highway Users Tax         | 1,231,867                     | 1,237,586                     | 1,417,934                        | 1,338,678                    |

## BUDGET SUMMARY BY LINE ITEM

| FINANCING USES CLASSIFICATION         | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|---------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| 825140 State Collier Unruh            | 370,202                       | 372,850                       | 432,810                          | 404,193                      |
| 825150 Motor Vehicle License Fee      | 1,072,606                     | 1,121,032                     | 1,094,337                        | 1,094,337                    |
| 825180 Transportation STPd(1)         | 134,334                       | 169,609                       | 135,447                          | 171,392                      |
| 825190 State RMRA SB1                 | 4,304,491                     | 4,734,081                     | 5,246,749                        | 5,413,423                    |
| 825210 State Welfare Administration   | 8,611,163                     | 14,858,556                    | 10,405,514                       | 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                    |
| 825331 Medi-Cal Mental Health         | 8,687,623                     | 11,428,167                    | 18,494,603                       | 17,824,736                   |
| 825341 Realignment Health Services    | 15,452,566                    | 22,108,337                    | 21,069,164                       | 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                        | 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                    |
| 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                      |
| 825412 State Reimis- EC Poisons       | 120,283                       | 120,975                       | 117,000                          | 117,000                      |
| 825413 Pesticide Regulatory           | -                             | -                             | -                                | -                            |
| 825460 State Aid for Disaster         | 149,926                       | 179,856                       | 178,400                          | 423,027                      |
| 825470 State Aid for Veterans Affairs | 99,406                        | 123,278                       | 98,979                           | 85,944                       |
| 825472 County Hospital                | -                             | -                             | 115,000                          | -                            |
| 825473 Non-County Hospital            | 13,744                        | 7,307                         | 40,000                           | 40,000                       |
| 825475 EMS- Physician Services        | 66,533                        | 247,897                       | 238,582                          | 263,582                      |
| 825481 Homeowners Prop Tax Relief     | 264,874                       | 296,815                       | 276,500                          | 276,500                      |
| 825487 Prop 111 State Gas Tax         | 1,097,688                     | 1,117,647                     | 1,282,614                        | 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                   |
| 825491 State Exchange Program         | 602,390                       | 602,390                       | 602,390                          | 602,390                      |
| 825496 State Library Grant            | 27,600                        | 33,040                        | 276,913                          | 247,040                      |
| 825510 Federal Welfare Administration | 16,034,361                    | 18,736,548                    | 23,316,283                       | 22,702,665                   |
| 825518 Title IV-E                     | 103,934                       | -                             | 75,000                           | 3,240,080                    |
| 825520 Health Related Funds           | 10,182,982                    | 6,284,079                     | 17,754,920                       | 15,193,209                   |
| 825541 Federal AFDC                   | 10,158,797                    | 10,014,048                    | 11,246,142                       | 11,388,030                   |
| 825640 Federal Forest Reserve         | 125,384                       | 136,666                       | 500                              | 500                          |
| 825650 Federal Grazing Fee            | 55                            | 436                           | -                                | -                            |
| 825660 Federal Land In Lieu Tax       | 768,913                       | 1,639,881                     | 770,000                          | 850,000                      |
| 825670 Federal Other Revenue          | 7,332,508                     | 23,258,108                    | 27,604,847                       | 28,434,576                   |
| 825676 Flood Control Lands            | -                             | -                             | 500                              | 500                          |
| 825686 Federal Aid Child Support      | 1,777,397                     | 1,716,460                     | 1,791,731                        | 1,764,989                    |
| 825810 Other Govt Agency Aid          | 823,895                       | 862,735                       | 1,114,707                        | 1,954,590                    |

# BUDGET SUMMARY

Schedule 6D

| BUDGET SUMMARY BY LINE ITEM          |                               |                               |                                  |                              |
|--------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| FINANCING USES CLASSIFICATION        | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
| 826112 Tax Deeded Admin Fee          | 1,190                         | 910                           | 15,000                           | 5,000                        |
| 826113 50% Redemption Fee            | 14,335                        | 11,160                        | 16,000                           | 16,000                       |
| 826114 Release of Lien               | 3,520                         | 2,780                         | 4,000                            | 3,000                        |
| 826115 Debt Service Fee              | 203,924                       | 218,566                       | 211,600                          | 240,000                      |
| 826117 PTR Screening Fee             | (2)                           | -                             | -                                | -                            |
| 826118 Cite Processing Fee           | 75                            | 5                             | -                                | -                            |
| 826120 Accounting Fee                | 10,300                        | 100,429                       | 86,217                           | 100,000                      |
| 826140 Election Services             | 60,587                        | 183,952                       | 75,000                           | 125,000                      |
| 826151 Treasurer Cost Reimbursement  | 315,131                       | 278,921                       | 219,878                          | 286,100                      |
| 826161 Legal Services                | 17,696                        | 13,106                        | 13,000                           | 11,168                       |
| 826162 State Aid Child Support       | 838,691                       | 845,421                       | 882,494                          | 909,236                      |
| 826163 Legal Services Reimbursement  | 27,315                        | 5,282                         | -                                | -                            |
| 826171 Final Map Filing Fee          | -                             | -                             | 2,000                            | 2,000                        |
| 826172 Parcel Map MS Filing Fee      | 11,950                        | 12,400                        | 5,000                            | 5,000                        |
| 826173 Parcel Map PS Filing Fee      | -                             | -                             | 2,000                            | 2,000                        |
| 826175 Plan Check & Inspection Fee   | 27,437                        | 727                           | 9,504                            | 9,504                        |
| 826176 Parcel Subdivision Inspection | -                             | -                             | 500                              | 500                          |
| 826177 Basic Improvement Inspect Fee | 400                           | -                             | 1,000                            | 1,000                        |
| 826178 Subd Agreement Processing Fee | 500                           | -                             | 1,000                            | 1,000                        |
| 826180 Planning & Engineering        | 101,909                       | 69,234                        | 65,000                           | 80,000                       |
| 826181 Record- Survey Exam Fee       | 23,500                        | 38,427                        | 20,000                           | 20,000                       |
| 826182 Tentative Map Subdivision     | 52,650                        | 44,370                        | 40,000                           | 40,000                       |
| 826184 Environmental Impact Report   | 72,342                        | 119,140                       | 165,000                          | 75,000                       |
| 826185 General Plan Amendment        | 2,491                         | -                             | 6,000                            | 15,000                       |
| 826186 Other Permit Fee              | 39,306                        | 35,822                        | 39,000                           | 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                       |
| 826200 Agricultural Services         | -                             | -                             | -                                | -                            |
| 826201 Agriculture Certification     | 1,775                         | 1,648                         | 1,200                            | 600                          |
| 826202 Insp/Test Weights & Measures  | 192,816                       | 150,329                       | 175,000                          | 175,000                      |
| 826205 Cannabis Application/Inspect  | 225,335                       | 162,861                       | -                                | 370,645                      |
| 826223 Civil Fee Sheriff             | 35,242                        | 29,168                        | 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                       |
| 826240 Humane Services               | 76,554                        | 50,964                        | 61,000                           | 33,500                       |
| 826241 Incinerator Services          | 4,346                         | 4,604                         | 4,500                            | 4,000                        |
| 826242 Domestic Animal Care          | 88,915                        | 175,793                       | 47,000                           | 67,000                       |
| 826250 Law Enforcement Services      | 171,045                       | 39,114                        | 90,000                           | 90,000                       |
| 826254 Sheriff Point Arena Contract  | 100,000                       | 95,808                        | 100,000                          | 100,000                      |
| 826255 Recorder Modernization Fee    | 80,722                        | 48,581                        | 40,000                           | 40,000                       |
| 826258 Restitution 11470.2           | 119,100                       | 222,000                       | 30,000                           | 30,000                       |

## BUDGET SUMMARY BY LINE ITEM

| FINANCING USES CLASSIFICATION         | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|---------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| 826259 Recorder Service Fee           | 540                           | 755                           | 500                              | 500                          |
| 826260 Micrographic Fee               | 216,553                       | 166,226                       | 420,272                          | 178,000                      |
| 826261 Recording Fee                  | 407,774                       | 254,253                       | 267,887                          | 230,000                      |
| 826263 Health- Vital Statistics       | 60,174                        | 62,606                        | 60,000                           | 50,000                       |
| 826264 AB717 Continuing Education     | 88,837                        | 88,792                        | 80,000                           | 85,000                       |
| 826265 Drug Diversion Service         | 3,607                         | 7,261                         | 20,000                           | 15,000                       |
| 826266 Clerk Fee                      | 47,754                        | 44,555                        | 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                      |
| 826273 Interfund Revenue- Engineering | 96,713                        | 107,791                       | 132,925                          | 145,199                      |
| 826274 Interfund Revenue- Printing    | 8,389                         | 6,903                         | 8,200                            | 19,400                       |
| 826275 Interfund Revenue- Xerox       | 40,466                        | 12,954                        | 14,100                           | 28,300                       |
| 826276 Interfund Revenue- Garage      | 70,959                        | 121,069                       | 46,480                           | 315,537                      |
| 826277 Interfund Revenue- Janitor     | 359,134                       | 1,011,751                     | 635,402                          | 1,426,360                    |
| 826278 Interfund Revenue- Legal       | 489,996                       | 350,964                       | 375,000                          | 340,000                      |
| 826283 Consumer Protection Program    | 508,953                       | 502,221                       | 519,818                          | 744,630                      |
| 826284 SB 1186 Fee                    | -                             | -                             | 500                              | 100                          |
| 826285 Hazardous Material Program     | -                             | -                             | -                                | 967,410                      |
| 826290 Mental Health Service          | -                             | -                             | -                                | -                            |
| 826300 Nursing Fee                    | 530                           | 1,550                         | 750                              | 2,000                        |
| 826310 Caspar/Fort Bragg Refuse       | 204,620                       | 112,889                       | 55,000                           | 55,000                       |
| 826315 Solid Waste Fee                | 103,517                       | 14,665                        | 113,600                          | 400,735                      |
| 826330 California Childrens Services  | -                             | -                             | -                                | -                            |
| 826346 Support in Juvenile Hall       | -                             | -                             | -                                | -                            |
| 826348 Driving Under Influence        | 20,758                        | 19,462                        | 20,989                           | 20,989                       |
| 826370 Library Services               | 18,918                        | 16,614                        | 15,000                           | 18,400                       |
| 826375 Parks & Recreation Fee         | 22,417                        | 17,619                        | 4,605                            | 15,725                       |
| 826380 Collection Fee                 | 302,051                       | 220,606                       | 400,452                          | 190,000                      |
| 826385 Drug Testing Program           | 7,442                         | -                             | -                                | -                            |
| 826390 Other Charges                  | 7,866,643                     | 9,015,670                     | 12,773,369                       | 5,175,920                    |
| 826391 Conservator Service Fee        | 20,935                        | -                             | 72,000                           | 72,000                       |
| 826392 Data Processing Services       | 245,323                       | 450,115                       | 382,585                          | 237,370                      |
| 826399 Collection Service             | 3                             | (2)                           | -                                | -                            |
| 826400 County Share Retirement        | 7,836,626                     | 7,808,268                     | 7,859,271                        | 7,998,767                    |
| 826402 County Cost Plan Charges       | 3,270,391                     | 3,331,979                     | 3,700,000                        | 6,000,000                    |
| 826404 Returned Check Charge          | 2,448                         | 1,202                         | 844                              | 1,144                        |
| 826405 Payment Plan Process Fee       | 9,559                         | 5,629                         | 8,520                            | 8,000                        |
| 826504 County 30% State PA            | 151,411                       | 172,700                       | 108,041                          | 165,000                      |
| 826505 Traffic School Fee             | 215,074                       | 349,286                       | 89,487                           | 400,000                      |
| 826506 Traffic School \$24            | 31,273                        | 55,388                        | 13,685                           | 35,000                       |
| 827400 Prior Year Revenue             | 16,606                        | 22,351                        | -                                | -                            |



# BUDGET SUMMARY

Schedule 6D

| BUDGET SUMMARY BY LINE ITEM                 |                               |                               |                                  |                              |
|---------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| FINANCING USES CLASSIFICATION               | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
| 827500 Sale of Fixed Assets                 | 84,462                        | 5,523                         | 6,700                            | 15,000                       |
| 827600 Other Sales                          | 213,612                       | 194,137                       | 583,692                          | 220,341                      |
| 827601 Sale of Map- Surveyor                | 189                           | 15                            | 500                              | 250                          |
| 827602 Sale of Map- Assessor                | 481                           | -                             | -                                | 150                          |
| 827700 Other                                | 425,511                       | (13,892)                      | 1,567,040                        | 1,191,056                    |
| 827703 Cancel Outlawed Warrant              | -                             | -                             | -                                | 30,000                       |
| 827704 General Relief Refund                | 60,360                        | 32,626                        | 88,522                           | 51,143                       |
| 827707 Donation                             | 19,086                        | 53,011                        | 33,000                           | 18,450                       |
| 827711 Civil Assmt PC 1214.1                | -                             | -                             | -                                | -                            |
| 827713 Vending Machine                      | -                             | -                             | -                                | -                            |
| 827715 Tobacco Settlement                   | 984,973                       | 893,613                       | 900,000                          | 900,000                      |
| 827716 Opioid Settlement                    | -                             | 130,752                       | -                                | 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                       | 164,324,203                  |
| 827803 Loan/Bond Proceeds                   | -                             | 20,855,000                    | 3,552,022                        | -                            |
| 827805 Medi-Cal                             | 256,463                       | 221,564                       | 478,768                          | 478,768                      |
| 827812 Premium on Debt Issued               | -                             | 1,642,106                     | -                                | -                            |
| <b>TOTAL REVENUES</b>                       | <b>340,408,014</b>            | <b>495,045,836</b>            | <b>434,719,554</b>               | <b>545,868,619</b>           |
| <b>Total Net County Cost (Contribution)</b> | <b>4,976,523</b>              | <b>(27,001,234)</b>           | <b>14,274,867</b>                | <b>41,825,154</b>            |

## SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION &amp; FUND

| DESCRIPTION                                     | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|-------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| <b>Summary by Function</b>                      |                               |                               |                                  |                              |
| 1 General Government                            | 75,183,107                    | 59,745,359                    | 84,714,365                       | 95,853,460                   |
| 2 Public Protection                             | 90,459,281                    | 102,964,786                   | 110,662,935                      | 115,963,456                  |
| 3 Public Ways and Facilities                    | 23,772,145                    | 16,692,597                    | 31,186,481                       | 43,113,480                   |
| 4 Health and Sanitation                         | 60,125,669                    | 94,882,160                    | 101,848,827                      | 120,476,578                  |
| 5 Public Assistance                             | 81,327,011                    | 165,134,218                   | 100,600,605                      | 188,907,392                  |
| 6 Education                                     | 4,219,073                     | 5,270,593                     | 5,166,969                        | 5,632,757                    |
| 7 Recreation and Culture                        | 580,930                       | 798,658                       | 670,323                          | 530,538                      |
| 8 Debt Service                                  | 9,717,320                     | 22,556,231                    | 14,143,915                       | 17,216,111                   |
| <b>Total Financing Uses by Function</b>         | <b>345,384,537</b>            | <b>468,044,601</b>            | <b>448,994,421</b>               | <b>587,693,772</b>           |
| <b>Appropriations for Contingencies</b>         |                               |                               |                                  |                              |
| General Fund                                    | -                             | -                             | -                                | -                            |
| <b>Total Appropriations for Contingencies</b>   | <b>-</b>                      | <b>-</b>                      | <b>-</b>                         | <b>-</b>                     |
| <b>Subtotal Financing Uses</b>                  | <b>345,384,537</b>            | <b>468,044,601</b>            | <b>448,994,421</b>               | <b>587,693,772</b>           |
| <b>Provisions for Reserves and Designations</b> |                               |                               |                                  |                              |
| General Fund                                    | -                             | -                             | -                                | -                            |
| Road Fund                                       | -                             | -                             | -                                | -                            |
| County Library                                  | -                             | -                             | -                                | -                            |
| Capital Projects                                | -                             | -                             | -                                | -                            |
| Debt Service                                    | -                             | -                             | -                                | -                            |
| <b>Total Reserves and Designations</b>          | <b>-</b>                      | <b>-</b>                      | <b>-</b>                         | <b>-</b>                     |
| <b>Total Financing Uses</b>                     | <b>345,384,537</b>            | <b>468,044,601</b>            | <b>448,994,421</b>               | <b>587,693,772</b>           |
| <b>Summary by Fund</b>                          |                               |                               |                                  |                              |
| 1100 County General                             | 244,293,572.67                | 243,763,418.56                | 259,381,807                      | 255,812,489                  |
| 1200 Roads                                      | 23,515,254.42                 | 16,354,767.24                 | 26,551,401                       | 38,865,675                   |
| 1201 Accumulated Capital Outlay                 | 4,883,711.50                  | 3,369,163.86                  | 13,606,456                       | 6,234,082                    |
| 1202 Landfill Closure                           | 576,287.84                    | 821,641.84                    | 1,247,551                        | 1,298,491                    |
| 1204 Grants Administration                      | -                             | 79,362.53                     | 142,930                          | 175,343                      |
| 1205 County Library                             | 4,045,025.78                  | 5,038,718.14                  | 4,879,470                        | 5,317,800                    |
| 1206 Fish & Game                                | 2,153.82                      | 1,660.48                      | 109,766                          | 29,817                       |
| 1207 Aviation- Round Valley                     | -                             | -                             | -                                | 20,000                       |
| 1208 Aviation- Mendocino County Airport         | -                             | -                             | -                                | 20,000                       |
| 1209 Juvenile & Youth Programs                  | -                             | 49,382.87                     | 491,452                          | 508,715                      |
| 1210 Supp Law Enforcement Services              | 133,970.92                    | 201,032.27                    | 329,074                          | 257,160                      |
| 1211 Probation COPS AB1913                      | 117,423.30                    | 48,306.18                     | 99,164                           | 194,986                      |
| 1213 Mobile Spay/Neuter Program                 | 69,244.00                     | 125,548.31                    | 79,200                           | 43,017                       |
| 1216 Sheriff Special Projects                   | 741.00                        | 21,695.20                     | 50,900                           | 62,000                       |
| 1217 Recorder Modernization                     | -                             | -                             | 46,155                           | 30,000                       |
| 1218 Micrographics                              | 4,669.05                      | 9,417.46                      | 5,000                            | 15,000                       |
| 1220 Assessor Property Characteristics          | -                             | -                             | 40,000                           | 20,000                       |
| 1221 Mental Health Service                      | 26,428,051.54                 | 27,287,254.15                 | 36,712,974                       | 38,288,693                   |
| 1222 General Plan Update                        | 144,544.63                    | 79,636.63                     | 412,272                          | 856,000                      |

# BUDGET SUMMARY

Schedule 7

## SUMMARY OF COUNTY FINANCING REQUIREMENTS BY FUNCTION & FUND

| DESCRIPTION                                | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget |
|--------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|
| 1223 Mental Health Services Act            | 6,039,428.82                  | 5,381,314.19                  | 14,233,622                       | 12,577,913                   |
| 1224 Mental Health Services Treatment      | 2,793,154.96                  | 1,519,745.04                  | 3,963,081                        | 13,357,837                   |
| 1225 Disaster Recovery                     | 12,094,584.88                 | 13,552,100.87                 | 18,991,445                       | 13,938,412                   |
| 1226 Intergovernmental                     | 3,722,587.34                  | 4,621,837.45                  | 4,885,283                        | 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                   |
| 1230 Opioid Abatement                      | -                             | -                             | -                                | 139,000                      |
| 1240 Fire Agency Support                   | 675,868.40                    | 1,555,888.14                  | 4,880,000                        | 4,505,000                    |
| 1300 Capital Projects                      | 687,898.50                    | 466,471.41                    | 18,242,500                       | 30,465,722                   |
| 1301 Capital Projects                      | 2,282,208.37                  | 886,405.14                    | 2,600,000                        | 12,030,000                   |
| 1302 Capital Projects                      | 114,648.05                    | 2,092,116.73                  | -                                | -                            |
| 1303 Capital Investment- Library           | -                             | -                             | 500,888                          | 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                    |
| 2320 Welfare Administration                | -                             | 26,279,382                    | -                                | 32,031,298                   |
| 2321 AFDC                                  | -                             | 15,147,569                    | -                                | 11,388,030                   |
| 2322 MediCal                               | -                             | 6,058,095                     | -                                | 6,851,500                    |
| 2323 Food Stamps                           | -                             | 7,118,516                     | -                                | 7,108,304                    |
| 2324 Child Support                         | -                             | 2,561,881                     | -                                | -                            |
| 2850 Public Health Realignment             | -                             | 3,252,423                     | -                                | 2,820,148                    |
| 2852 Welfare Realignment                   | -                             | 18,697,517                    | -                                | 18,257,370                   |
| 2853 Mental Health Realignment             | -                             | 3,605,403                     | -                                | 3,558,323                    |
| 2855 Child Care Service Realignment        | -                             | -                             | -                                | -                            |
| 2856 Local Innovation Realignment 2011     | -                             | -                             | -                                | -                            |
| 2857 Juvenile Justice Realignment 2011     | -                             | 608,737                       | -                                | 727,062                      |
| 2858 Local Comm Corr Realignment 2011      | -                             | 3,211,691                     | -                                | 1,843,204                    |
| 2859 Local Law Enf Svc Realignment 2011    | -                             | -                             | -                                | 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                   |
| 2864 Mental Health Realignment 2011        | -                             | 12,285,920                    | -                                | 11,593,965                   |
| <b>Total Financing Uses</b>                | <b>345,384,537</b>            | <b>468,044,601</b>            | <b>448,994,421</b>               | <b>587,693,772</b>           |

## SUMMARY OF COUNTY FINANCING REQUIREMENTS

| DESCRIPTION                                  | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget | Fund |
|----------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------|
| <b>1 General Government</b>                  |                               |                               |                                  |                              |      |
| <b>101 General - Legislative &amp; Admin</b> |                               |                               |                                  |                              |      |
| 1010 Clerk of the Board                      | 461,130                       | 525,045                       | 561,846                          | 561,846                      | 1100 |
| 1015 Board of Supervisors                    | 981,943                       | 985,893                       | 932,809                          | 932,809                      | 1100 |
| 1020 Executive Office                        | 1,680,637                     | 1,088,097                     | 1,070,249                        | 1,070,249                    | 1100 |
| <b>101 General - Legislative &amp; Admin</b> | <b>3,123,711</b>              | <b>2,599,035</b>              | <b>2,564,904</b>                 | <b>2,564,904</b>             |      |
| <b>102 General - Finance</b>                 |                               |                               |                                  |                              |      |
| 1000 Nondepartmental Revenue                 | 34,392,199                    | 17,495,830                    | 13,508,658                       | 13,514,466                   | 1100 |
| 1110 Auditor-Controller                      | 1,557,183                     | 1,749,742                     | 1,681,587                        | 1,707,408                    | 1100 |
| 1120 Assessor                                | 2,093,527                     | 2,154,610                     | 2,451,432                        | 2,423,408                    | 1100 |
| 1122 Property Characteristics                | -                             | -                             | 40,000                           | 20,000                       | 1220 |
| 1130 Treasurer-Tax Collector                 | 1,006,765                     | 866,598                       | 1,113,871                        | 1,214,908                    | 1100 |
| 1140 Payroll Administration                  | -                             | 357,243                       | 687,491                          | 585,759                      | 1100 |
| 1150 Fiscal Services                         | -                             | 50,509                        | 908,944                          | 770,274                      | 1100 |
| 1160 Central Services                        | 705,076                       | 625,617                       | 629,490                          | 777,143                      | 1100 |
| <b>102 General - Finance</b>                 | <b>39,754,750</b>             | <b>23,300,149</b>             | <b>21,021,473</b>                | <b>21,013,366</b>            |      |
| <b>103 General - Counsel</b>                 |                               |                               |                                  |                              |      |
| 1210 County Counsel                          | 1,559,975                     | 1,918,609                     | 1,869,059                        | 2,129,268                    | 1100 |
| <b>103 General - Counsel</b>                 | <b>1,559,975</b>              | <b>1,918,609</b>              | <b>1,869,059</b>                 | <b>2,129,268</b>             |      |
| <b>104 General - Personnel</b>               |                               |                               |                                  |                              |      |
| 1320 Human Resources                         | 1,470,972                     | 1,890,944                     | 1,785,064                        | 2,627,747                    | 1100 |
| 4025 Employee Wellness/Asst                  | 54,181                        | 67,405                        | -                                | -                            | 1100 |
| <b>104 General - Personnel</b>               | <b>1,525,152</b>              | <b>1,958,350</b>              | <b>1,785,064</b>                 | <b>2,627,747</b>             |      |
| <b>105 General - Elections</b>               |                               |                               |                                  |                              |      |
| 1410 County Clerk-Election                   | 973,352                       | 629,317                       | 666,704                          | 678,412                      | 1100 |
| <b>105 General - Elections</b>               | <b>973,352</b>                | <b>629,317</b>                | <b>666,704</b>                   | <b>678,412</b>               |      |
| <b>107 General - Property Management</b>     |                               |                               |                                  |                              |      |
| 1610 Facilities                              | 4,474,708                     | 6,160,581                     | 6,532,897                        | 6,971,158                    | 1100 |
| 1710 Capital Improvements                    | 3,223,702                     | 3,369,164                     | 13,606,456                       | 6,234,082                    | 1201 |
| 1712 Capital Projects                        | 269,688                       | 466,471                       | 18,242,500                       | 30,465,722                   | 1300 |
| 1713 Capital Projects                        | 2,323,309                     | 886,405                       | 2,600,000                        | 12,030,000                   | 1301 |
| 1714 Capital Projects                        | 14,280,588                    | 2,092,117                     | -                                | -                            | 1302 |
| 1715 Capital Investment- Library             | -                             | -                             | 500,888                          | 751,080                      | 1100 |
| <b>107 General - Property Management</b>     | <b>13,504,940</b>             | <b>12,974,738</b>             | <b>41,482,741</b>                | <b>56,452,042</b>            |      |
| <b>109 General - Promotion</b>               |                               |                               |                                  |                              |      |
| 1810 Economic Development                    | 850,657                       | 879,754                       | 468,461                          | 140,976                      | 1100 |
| <b>109 General - Promotion</b>               | <b>850,657</b>                | <b>879,754</b>                | <b>468,461</b>                   | <b>140,976</b>               |      |
| <b>110 General - Other</b>                   |                               |                               |                                  |                              |      |
| 1620 Fleet Management                        | 49,538                        | 303,167                       | 76,169                           | 419,626                      | 1100 |
| 1910 Transportation/Land Impr                | 1,254,120                     | 1,261,855                     | 2,276,473                        | 2,238,019                    | 1100 |
| 1920 Retirement Administration               | 763,307                       | 838,079                       | 922,174                          | 960,416                      | 1100 |
| 1930 Teeter Plan Debt Service                | 5,737,190                     | 5,621,080                     | 5,225,000                        | -                            | 1100 |
| 1940 Miscellaneous Budget                    | 1,433,793                     | 1,633,309                     | 881,591                          | 1,492,283                    | 1100 |

# BUDGET SUMMARY

Schedule 8

| SUMMARY OF COUNTY FINANCING REQUIREMENTS       |                               |                               |                                  |                              |      |
|------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------|
| DESCRIPTION                                    | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget | Fund |
| 1941 Clerk-Recorder                            | 383,652                       | 460,780                       | 470,975                          | 472,636                      | 1100 |
| 1942 Recorder-Modernization                    | -                             | -                             | 46,155                           | 30,000                       | 1217 |
| 1944 Micrographics                             | 4,669                         | 9,417                         | 5,000                            | 15,000                       | 1218 |
| 1950 Grants Administration                     | -                             | 79,363                        | 142,930                          | 175,343                      | 1204 |
| 1960 Information Services                      | 4,071,028                     | 4,753,683                     | 4,775,362                        | 4,443,421                    | 1100 |
| <b>110 General - Other</b>                     | <b>13,697,296</b>             | <b>14,960,733</b>             | <b>14,821,830</b>                | <b>10,246,745</b>            |      |
| <b>1 General Government - Total</b>            | <b>75,183,107</b>             | <b>59,745,359</b>             | <b>84,714,365</b>                | <b>95,853,460</b>            |      |
| <b>2 Public Protection</b>                     |                               |                               |                                  |                              |      |
| <b>201 Public Protection - Judicial</b>        |                               |                               |                                  |                              |      |
| 2012 Court Coll-AB233 Prog                     | 854,151                       | 915,763                       | 790,440                          | 916,741                      | 1100 |
| 2060 Grand Jury                                | 62,595                        | 49,387                        | 62,062                           | 63,752                       | 1100 |
| 2070 District Attorney                         | 7,369,160                     | 7,110,671                     | 7,317,501                        | 8,221,233                    | 1100 |
| 2075 Dist Atty/Public Def Realignment 2011     | -                             | 137,462                       | -                                | -                            | 2860 |
| 2080 Public Defender                           | 3,740,494                     | 3,841,062                     | 4,126,629                        | 4,715,602                    | 1100 |
| 2085 Alternate Defender                        | 1,007,774                     | 1,082,656                     | 1,080,764                        | 1,192,944                    | 1100 |
| 2086 Conflict Defender                         | 414,107                       | 283,375                       | 350,000                          | 275,000                      | 1100 |
| 2090 Child Support Services                    | 2,437,999                     | 2,500,029                     | 2,548,738                        | 2,512,225                    | 1100 |
| 2091 Child Support                             | -                             | 2,561,881                     | -                                | -                            | 2324 |
| 2319 Trial Court Security Realignment 2011     | -                             | 1,847,262                     | -                                | -                            | 2861 |
| 2569 Local Law Enf Svc Realignment 2011        | -                             | -                             | -                                | 900,426                      | 2859 |
| <b>201 Public Protection - Judicial</b>        | <b>15,886,279</b>             | <b>20,329,548</b>             | <b>16,276,133</b>                | <b>18,797,923</b>            |      |
| <b>202 Public Protection - Police Protect</b>  |                               |                               |                                  |                              |      |
| 2310 Sheriff-Coroner                           | 25,075,484                    | 26,781,475                    | 27,959,964                       | 29,690,927                   | 1100 |
| 2313 Sheriff COPS Program                      | 113,202                       | 193,378                       | 185,209                          | 207,160                      | 1210 |
| 2315 Sheriff Special Projects                  | 741                           | 21,695                        | 50,900                           | 62,000                       | 1216 |
| <b>202 Public Protection - Police Protect</b>  | <b>25,189,427</b>             | <b>26,996,548</b>             | <b>28,196,073</b>                | <b>29,960,087</b>            |      |
| <b>203 Public Protection - Detention</b>       |                               |                               |                                  |                              |      |
| 2510 Jail and Rehabilitation                   | 16,764,310                    | 16,580,312                    | 16,919,646                       | 20,129,827                   | 1100 |
| 2511 Jail & Rehab Ctr /COPS                    | 20,768                        | 7,654                         | 143,865                          | 50,000                       | 1210 |
| 2537 Local Comm Corr Realignment 2011          | -                             | 3,211,691                     | -                                | 1,843,204                    | 2858 |
| 2538 Local Innovation Realignment 2011         | -                             | -                             | -                                | -                            | 2856 |
| 2550 Juvenile Hall                             | 2,336,513                     | 2,513,559                     | 3,272,082                        | 4,048,258                    | 1100 |
| 2551 Juvenile & Youth Programs                 | -                             | 49,383                        | 491,452                          | 508,715                      | 1209 |
| 2554 Juvenile Justice Realignment 2011         | -                             | 608,737                       | -                                | 727,062                      | 2857 |
| 2560 Probation Officer                         | 6,093,473                     | 6,760,806                     | 7,421,755                        | 7,602,777                    | 1100 |
| 2561 Juvenile Justice                          | 117,423                       | 48,306                        | 99,164                           | 194,986                      | 1211 |
| <b>203 Public Protection - Detention</b>       | <b>25,332,487</b>             | <b>29,780,449</b>             | <b>28,347,963</b>                | <b>35,104,829</b>            |      |
| <b>204 Public Protection - Fire Protection</b> |                               |                               |                                  |                              |      |
| 2610 Fire Agency Support                       | 675,868                       | 1,555,888                     | 4,880,000                        | 4,505,000                    | 1240 |
| <b>204 Public Protection - Fire Protection</b> | <b>675,868</b>                | <b>1,555,888</b>              | <b>4,880,000</b>                 | <b>4,505,000</b>             |      |
| <b>206 Public Protection - Protection</b>      |                               |                               |                                  |                              |      |
| 2710 Agriculture                               | 1,514,432                     | 1,159,341                     | 1,348,659                        | 1,147,694                    | 1100 |
| <b>206 Public Protection - Protection</b>      | <b>1,514,432</b>              | <b>1,159,341</b>              | <b>1,348,659</b>                 | <b>1,147,694</b>             |      |

## SUMMARY OF COUNTY FINANCING REQUIREMENTS

| DESCRIPTION                                       | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget | Fund |
|---------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------|
| <b>207 Public Protection - Other Protection</b>   |                               |                               |                                  |                              |      |
| 2810 Cannabis Management                          | 979,206                       | 1,789,451                     | 1,541,575                        | 1,276,970                    | 1100 |
| 2811 Enforcement- Cannabis                        | 42,187                        | 562,059                       | -                                | -                            | 1228 |
| 2830 Emergency Services                           | 425,562                       | 328,808                       | 614,219                          | 355,549                      | 1100 |
| 2840 Fish & Game                                  | 2,154                         | 1,660                         | 109,766                          | 29,817                       | 1206 |
| 2851 Plan & Bldg Services                         | 6,393,887                     | 7,300,861                     | 7,914,405                        | 8,096,564                    | 1100 |
| 2852 Plan & Bldg- Special Fund                    | 144,545                       | 79,637                        | 412,272                          | 856,000                      | 1222 |
| 2860 Animal Care                                  | 1,709,418                     | 1,964,767                     | 1,951,225                        | 1,851,595                    | 1100 |
| 2861 Mobile Spay/Neuter                           | 69,244                        | 125,548                       | 79,200                           | 43,017                       | 1213 |
| 2910 Disaster Recovery                            | 12,094,585                    | 13,552,101                    | 18,991,445                       | 13,938,412                   | 1225 |
| <b>207 Public Protection- Other Protection</b>    | <b>21,860,788</b>             | <b>25,704,892</b>             | <b>31,614,107</b>                | <b>26,447,924</b>            |      |
| <b>2 Public Protection</b>                        | <b>90,459,281</b>             | <b>105,526,667</b>            | <b>110,662,935</b>               | <b>115,963,456</b>           |      |
| <b>3 Public Ways &amp; Facilities</b>             |                               |                               |                                  |                              |      |
| <b>301 Public Ways &amp; Fac - Public Ways</b>    |                               |                               |                                  |                              |      |
| 3010 Road Administration & Maint                  | 9,517,102                     | 9,684,761                     | 12,305,576                       | 11,064,544                   | 1200 |
| 3030 Storm Damage                                 | 2,456,863                     | 1,097,081                     | 3,300,451                        | 3,525,291                    | 1200 |
| <b>301 Public Ways &amp; Fac - Pub Ways</b>       | <b>11,973,965</b>             | <b>10,781,842</b>             | <b>15,606,027</b>                | <b>14,589,835</b>            |      |
| <b>302 Public Ways &amp; Fac - Transportation</b> |                               |                               |                                  |                              |      |
| 3041 Federal and State Programs                   | 11,541,290                    | 5,572,926                     | 10,945,374                       | 24,275,840                   | 1200 |
| 3050 DOT- Round Valley Airport                    | 113,306                       | 178,813                       | 290,725                          | 282,006                      | 1100 |
| 3060 DOT- Little River Airport                    | 143,585                       | 159,017                       | 4,344,355                        | 3,925,799                    | 1100 |
| 3080 RV Airport- Special Aviation                 | -                             | -                             | -                                | 20,000                       | 1207 |
| 3090 LR Airport- Special Aviation                 | -                             | -                             | -                                | 20,000                       | 1208 |
| <b>302 Public Ways &amp; Fac - Transportation</b> | <b>11,798,181</b>             | <b>5,910,755</b>              | <b>15,580,454</b>                | <b>28,523,645</b>            |      |
| <b>3 Public Ways &amp; Facilities</b>             | <b>23,772,145</b>             | <b>16,692,597</b>             | <b>31,186,481</b>                | <b>43,113,480</b>            |      |
| <b>4 Health &amp; Sanitation</b>                  |                               |                               |                                  |                              |      |
| <b>401 Health &amp; Sanitation - Health</b>       |                               |                               |                                  |                              |      |
| 401 Health & Sanitation- Health                   |                               |                               |                                  |                              |      |
| 4010 Public Health Admin-Health                   | 5,729,856                     | 3,902,725                     | 5,301,525                        | 4,085,135                    | 1100 |
| 4011 Environmental Health                         | 2,539,889                     | 3,168,182                     | 3,324,734                        | 3,269,979                    | 1100 |
| 4013 Public Health Nursing                        | 2,595,101                     | 3,614,966                     | 3,956,074                        | 3,779,835                    | 1100 |
| 4016 Emergency Medical Services                   | 915,950                       | 1,712,898                     | 1,860,067                        | 1,465,012                    | 1100 |
| 4025 Employee Wellness/Assistance                 | 296,985                       | 332,851                       | 476,675                          | 504,798                      | 1100 |
| 4049 Substance Use Disorder Treatment             | -                             | 36,134                        | 21,900,342                       | 15,259,952                   | 1100 |
| 4045 Opioid Abatement                             | -                             | -                             | -                                | 139,000                      | 1230 |
| 4081 Public Health Realignment                    | -                             | 3,252,423                     | -                                | 2,820,148                    | 2850 |
| <b>401 Health &amp; Sanitation - Health</b>       | <b>12,077,781</b>             | <b>16,020,180</b>             | <b>36,819,417</b>                | <b>31,323,859</b>            |      |
| <b>402 Health &amp; Sanitation - Hospital</b>     |                               |                               |                                  |                              |      |
| 4070 County Medical Services                      | 80,276                        | 287,256                       | 278,582                          | 303,582                      | 1100 |
| 4071 Intergov Transfer                            | 3,722,587                     | 4,621,837                     | 4,885,283                        | 5,121,222                    | 1226 |
| 4072 Whole Person Care                            | 3,000,000                     | 472,878                       | 467,773                          | -                            | 1227 |
| 4073 Transitional Housing                         | 791,200                       | 760,503                       | 951,793                          | 859,886                      | 1100 |
| <b>402 Health &amp; Sanitation - Hospital</b>     | <b>7,594,064</b>              | <b>6,142,473</b>              | <b>6,583,431</b>                 | <b>6,284,690</b>             |      |



# BUDGET SUMMARY

Schedule 8

| SUMMARY OF COUNTY FINANCING REQUIREMENTS           |                               |                               |                                  |                              |      |
|----------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------|
| DESCRIPTION                                        | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget | Fund |
| <b>403 Health &amp; Sanitation - CCS</b>           |                               |                               |                                  |                              |      |
| 4080 California Childrens Svcs                     | 897,413                       | 1,156,752                     | 1,721,540                        | 1,383,264                    | 1100 |
| <b>403 Health &amp; Sanitation - CCS</b>           | <b>897,413</b>                | <b>1,156,752</b>              | <b>1,721,540</b>                 | <b>1,383,264</b>             |      |
| <b>404 Health &amp; Sanitation - Sanitation</b>    |                               |                               |                                  |                              |      |
| 4010 Public Health Admin-Sanitation                | 6,718                         | -                             | -                                | -                            | 1100 |
| 4510 Transportation-Solid Waste                    | 734,590                       | 515,597                       | 567,211                          | 809,543                      | 1100 |
| 4511 Landfill Closure                              | 576,288                       | 821,642                       | 1,247,551                        | 1,298,491                    | 1202 |
| <b>404 Health &amp; Sanitation - Sanitation</b>    | <b>1,317,596</b>              | <b>1,337,239</b>              | <b>1,814,762</b>                 | <b>2,108,034</b>             |      |
| <b>405 Health &amp; Sanitation - SUD</b>           |                               |                               |                                  |                              |      |
| 4012 Substance Use Disorder                        | 2,978,180                     | 3,867,324                     | -                                | -                            | 1100 |
| <b>405 Health &amp; Sanitation - SUD</b>           | <b>2,978,180</b>              | <b>3,867,324</b>              | <b>-</b>                         | <b>-</b>                     |      |
| <b>406 Health &amp; Sanitation - Mental Health</b> |                               |                               |                                  |                              |      |
| 4050 Mental Health                                 | 26,428,052                    | 27,287,254                    | 36,712,974                       | 38,288,693                   | 1221 |
| 4051 Mental Health Services Act                    | 6,039,429                     | 5,381,314                     | 14,233,622                       | 12,577,913                   | 1223 |
| 4052 MH Services Treatment                         | 2,793,155                     | 1,519,745                     | 3,963,081                        | 13,357,837                   | 1224 |
| 4084 MH Realignment                                | -                             | 3,605,403                     | -                                | 3,558,323                    | 2853 |
| 4095 MH Realignment 2011                           | -                             | 12,285,920                    | -                                | 11,593,965                   | 2864 |
| <b>406 Health &amp; Sanitation - Mental Health</b> | <b>35,260,635</b>             | <b>50,079,636</b>             | <b>54,909,677</b>                | <b>79,376,731</b>            |      |
| <b>4 Health &amp; Sanitation</b>                   | <b>60,125,669</b>             | <b>78,603,604</b>             | <b>101,848,827</b>               | <b>120,476,578</b>           |      |
| <b>5 Public Assistance</b>                         |                               |                               |                                  |                              |      |
| <b>501 Public Assistance - Administration</b>      |                               |                               |                                  |                              |      |
| 5010 Social Services Admin                         | 49,633,199                    | 55,755,754                    | 61,773,700                       | 58,504,549                   | 1100 |
| 5020 Health & Human Svcs Adm                       | 27,532                        | 5,388                         | -                                | -                            | 1100 |
| 5030 Welfare Administration                        | -                             | 26,279,382                    | -                                | 32,031,298                   | 2320 |
| <b>501 Public Assistance - Administration</b>      | <b>49,660,730</b>             | <b>82,040,525</b>             | <b>61,773,700</b>                | <b>90,535,847</b>            |      |
| <b>502 Public Assistance - Aid Program</b>         |                               |                               |                                  |                              |      |
| 5031 AFDC                                          | -                             | 15,147,569                    | -                                | 11,388,030                   | 2321 |
| 5032 MediCal                                       | -                             | 6,058,095                     | -                                | 6,851,500                    | 2322 |
| 5033 Food Stamps                                   | -                             | 7,118,516                     | -                                | 7,108,304                    | 2323 |
| 5035 Welfare Realignment 2011                      | -                             | 16,278,556                    | -                                | 17,202,626                   | 2862 |
| 5036 Welfare Realignment                           | -                             | 18,697,517                    | -                                | 18,257,370                   | 2852 |
| 5130 CalWorks/Foster Care                          | 25,143,017                    | 26,306,046                    | 31,589,136                       | 30,188,052                   | 1100 |
| 5170 In Home Support Services                      | 6,022,408                     | 6,617,464                     | 6,637,698                        | 6,998,238                    | 1100 |
| <b>502 Public Assistance - Aid Program</b>         | <b>31,165,425</b>             | <b>96,223,763</b>             | <b>38,226,834</b>                | <b>97,994,120</b>            |      |
| <b>503 Public Assistance - General Relief</b>      |                               |                               |                                  |                              |      |
| 5190 General Relief                                | 500,856                       | 586,605                       | 600,071                          | 377,425                      | 1100 |
| <b>503 Public Assistance - General Relief</b>      | <b>500,856</b>                | <b>586,605</b>                | <b>600,071</b>                   | <b>377,425</b>               |      |
| <b>5 Public Assistance</b>                         | <b>81,327,011</b>             | <b>178,850,892</b>            | <b>100,600,605</b>               | <b>188,907,392</b>           |      |
| <b>6 Education</b>                                 |                               |                               |                                  |                              |      |
| <b>602 Education - Library Services</b>            |                               |                               |                                  |                              |      |
| 6110 Library                                       | 4,045,026                     | 5,038,718                     | 4,879,470                        | 5,317,800                    | 1205 |
| <b>602 Education - Library Services</b>            | <b>4,045,026</b>              | <b>5,038,718</b>              | <b>4,879,470</b>                 | <b>5,317,800</b>             |      |
| <b>603 Education - Agricultural Education</b>      |                               |                               |                                  |                              |      |

## SUMMARY OF COUNTY FINANCING REQUIREMENTS

| DESCRIPTION                                            | 2021-22<br>Actual<br>Revenues | 2022-23<br>Actual<br>Revenues | 2023-24<br>Estimated<br>Revenues | 2024-25<br>Adopted<br>Budget | Fund |
|--------------------------------------------------------|-------------------------------|-------------------------------|----------------------------------|------------------------------|------|
| 6210 Farm Advisor                                      | 174,048                       | 231,874                       | 287,499                          | 314,957                      | 1100 |
| <b>603 Education - Agricultural Education</b>          | <b>174,048</b>                | <b>231,874</b>                | <b>287,499</b>                   | <b>314,957</b>               |      |
| <b>6 Education</b>                                     | <b>4,219,073</b>              | <b>5,270,593</b>              | <b>5,166,969</b>                 | <b>5,632,757</b>             |      |
| <b>7 Recreation &amp; Culture</b>                      |                               |                               |                                  |                              |      |
| <b>701 Recreation &amp; Culture - Recreation</b>       |                               |                               |                                  |                              |      |
| 7010 Parks                                             | -                             | 301,483                       | 113,118                          | 108,896                      | 1100 |
| <b>701 Recreation &amp; Culture - Recreation</b>       | <b>-</b>                      | <b>301,483</b>                | <b>113,118</b>                   | <b>108,896</b>               |      |
| <b>702 Recreation &amp; Culture - Culture</b>          |                               |                               |                                  |                              |      |
| 7110 Cultural Services                                 | 580,930                       | 497,175                       | 557,205                          | 421,642                      | 1100 |
| <b>702 Recreation &amp; Culture - Culture</b>          | <b>580,930</b>                | <b>497,175</b>                | <b>557,205</b>                   | <b>421,642</b>               |      |
| <b>7 Recreation &amp; Culture</b>                      | <b>580,930</b>                | <b>798,658</b>                | <b>670,323</b>                   | <b>530,538</b>               |      |
| <b>8 Debt Service</b>                                  |                               |                               |                                  |                              |      |
| <b>801 Debt Service - Retirement of Long Term Debt</b> |                               |                               |                                  |                              |      |
| 8010 General Debt Service                              | 1,873,288                     | 14,718,257                    | 6,284,644                        | 9,210,669                    | 1400 |
| 8011 Pension Obligation Bonds                          | 7,844,032                     | 7,837,974                     | 7,859,271                        | 8,005,442                    | 1410 |
| <b>801 Debt Service - Retire LT Debt</b>               | <b>9,717,320</b>              | <b>22,556,231</b>             | <b>14,143,915</b>                | <b>17,216,111</b>            |      |
| <b>8 Debt Service</b>                                  | <b>9,717,320</b>              | <b>22,556,231</b>             | <b>14,143,915</b>                | <b>17,216,111</b>            |      |
| <b>9 Contingencies</b>                                 |                               |                               |                                  |                              |      |
| <b>999 Miscellaneous</b>                               |                               |                               |                                  |                              |      |
| 9995 Provision for Contingencies                       | -                             | -                             | -                                | -                            | 1100 |
| 999 Miscellaneous                                      | -                             | -                             | -                                | -                            |      |
| <b>9 Contingencies</b>                                 | <b>-</b>                      | <b>-</b>                      | <b>-</b>                         | <b>-</b>                     |      |
| <b>Grand Total Budget Requirements</b>                 | <b>345,384,537</b>            | <b>468,044,601</b>            | <b>448,994,421</b>               | <b>587,693,772</b>           |      |

# BUDGET SUMMARY

Schedule 12

## SUMMARY OF SPECIAL DISTRICT BUDGETS

| DISTRICT AND FUND                            | Available Financing                                  |                                                      |                              |                           | Requirements     |                                            |                              | Appropriation Limits        |                                     |
|----------------------------------------------|------------------------------------------------------|------------------------------------------------------|------------------------------|---------------------------|------------------|--------------------------------------------|------------------------------|-----------------------------|-------------------------------------|
|                                              | Estimated Fund Balance Undesignated at 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 | 2023-24 Appropriation Limit | Appropriation Subject To Limitation |
| <b>Lighting Districts: General</b>           |                                                      |                                                      |                              |                           |                  |                                            |                              |                             |                                     |
| 3020- Alexander Estates Lighting             | (36,263)                                             | -                                                    | 13,306                       | 13,306                    | 17,955           | (40,912)                                   | (22,957)                     | 27,188                      | 13,306                              |
| 3030- Covelo Lighting                        | 81,156                                               | -                                                    | 14,875                       | 14,875                    | 6,406            | 89,625                                     | 96,031                       | 56,430                      | 14,875                              |
| 3040- Fairview Acres Lighting                | 26,919                                               | -                                                    | 4,452                        | 4,452                     | 1,044            | 30,327                                     | 31,371                       | 9,308                       | 4,452                               |
| 3050- Hopland Lighting                       | 229,216                                              | -                                                    | 24,962                       | 24,962                    | 8,950            | 245,228                                    | 254,178                      | 41,276                      | 24,962                              |
| 3060- Lakewood Lighting                      | 747                                                  | -                                                    | 4,295                        | 4,295                     | 3,955            | 1,087                                      | 5,042                        | N/A                         | -                                   |
| 3070- Laytonville Lighting                   | 11,191                                               | -                                                    | 8,244                        | 8,244                     | 4,943            | 14,492                                     | 19,435                       | 25,861                      | 8,244                               |
| 3110- Noyo Lighting                          | (26,913)                                             | -                                                    | 13,650                       | 13,650                    | 4,291            | (17,554)                                   | (13,263)                     | 44,939                      | 13,650                              |
| 3120- Oak Knoll Lighting                     | 139,145                                              | -                                                    | 16,762                       | 16,762                    | 4,344            | 151,563                                    | 155,907                      | 34,899                      | 16,762                              |
| 3130- Riverwood Terrace Lighting             | 36,746                                               | -                                                    | 3,848                        | 3,848                     | 783              | 39,811                                     | 40,594                       | 7,287                       | 3,848                               |
| 3150- Ukiah Village Lighting                 | 104,604                                              | -                                                    | 16,291                       | 16,291                    | 4,640            | 116,255                                    | 120,895                      | 42,502                      | 16,291                              |
| 3170- West Talmage Lighting                  | 62,630                                               | -                                                    | 8,075                        | 8,075                     | 2,174            | 68,531                                     | 70,705                       | 18,799                      | 8,075                               |
| <b>Total Lighting Districts</b>              | <b>629,177</b>                                       | <b>-</b>                                             | <b>128,760</b>               | <b>128,760</b>            | <b>59,485</b>    | <b>698,452</b>                             | <b>757,937</b>               | <b>308,489</b>              | <b>124,465</b>                      |
| <b>Miscellaneous Districts: General</b>      |                                                      |                                                      |                              |                           |                  |                                            |                              |                             |                                     |
| 3250- Meadowbrook Manor Sanitation           | 43,314                                               | -                                                    | 3,993                        | 47,307                    | 360              | 46,947                                     | 47,307                       | N/A                         | -                                   |
| 3260- Mendocino County Water Agency          | 287,126                                              | -                                                    | 435,905                      | 723,031                   | 435,905          | 287,126                                    | 723,031                      | N/A                         | -                                   |
| 3270- Air Quality Management District        | (101,881)                                            | -                                                    | 1,307,691                    | 1,205,811                 | 1,307,691        | (101,881)                                  | 1,205,811                    | N/A                         | -                                   |
| <b>Total Miscellaneous District</b>          | <b>228,559</b>                                       | <b>-</b>                                             | <b>1,747,589</b>             | <b>1,976,148</b>          | <b>1,743,956</b> | <b>232,192</b>                             | <b>1,976,148</b>             | <b>-</b>                    | <b>-</b>                            |
| <b>Total Special Districts Governed by</b>   |                                                      |                                                      |                              |                           |                  |                                            |                              |                             |                                     |
| <b>Mendocino County Board of Supervisors</b> | <b>857,736</b>                                       | <b>-</b>                                             | <b>1,876,349</b>             | <b>2,104,908</b>          | <b>1,803,441</b> | <b>930,644</b>                             | <b>2,734,086</b>             | <b>308,489</b>              | <b>124,465</b>                      |

## ANALYSIS OF FUND BALANCE UNRESERVED/UNDESIGNATED

| DISTRICT AND FUND                                                                    | Estimated<br>Fund Balance<br>Per Auditor at<br>June 30, 2024 | Encumbrance | General<br>and<br>Other Reserves | Designations | Fund Balance<br>Available to Finance<br>Current Year Budget |
|--------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------|----------------------------------|--------------|-------------------------------------------------------------|
| <b>Lighting Districts: General</b>                                                   |                                                              |             |                                  |              |                                                             |
| 3020 Alexander Estates Lighting                                                      | (36,263)                                                     | -           | -                                | -            | (36,263)                                                    |
| 3030 Covelo Lighting                                                                 | 81,156                                                       | -           | -                                | -            | 81,156                                                      |
| 3040 Fairview Acres Lighting                                                         | 26,919                                                       | -           | -                                | -            | 26,919                                                      |
| 3050 Hopland Lighting                                                                | 229,216                                                      | -           | -                                | -            | 229,216                                                     |
| 3060 Lakewood Lighting                                                               | 747                                                          | -           | -                                | -            | 747                                                         |
| 3070 Laytonville Lighting                                                            | 11,191                                                       | -           | -                                | -            | 11,191                                                      |
| 3110 Noyo Lighting                                                                   | (26,913)                                                     | -           | -                                | -            | (26,913)                                                    |
| 3120 Oak Knoll Lighting                                                              | 139,145                                                      | -           | -                                | -            | 139,145                                                     |
| 3130 Riverwood Terrace Lighting                                                      | 36,746                                                       | -           | -                                | -            | 36,746                                                      |
| 3150 Ukiah Village Lighting                                                          | 104,604                                                      | -           | -                                | -            | 104,604                                                     |
| 3170 West Talmage Lighting                                                           | 62,630                                                       | -           | -                                | -            | 62,630                                                      |
| <b>Total Lighting Districts</b>                                                      | <b>629,177</b>                                               | -           | -                                | -            | <b>629,177</b>                                              |
| <b>Miscellaneous Districts: General</b>                                              |                                                              |             |                                  |              |                                                             |
| 3250- Meadowbrook Manor Sanitation                                                   | 43,314                                                       | -           | -                                | -            | 43,314                                                      |
| 3260- Mendocino County Water Agency                                                  | 287,126                                                      | -           | -                                | -            | 287,126                                                     |
| 3270- Air Quality Management District                                                | (101,881)                                                    | -           | -                                | -            | (101,881)                                                   |
| <b>Total Miscellaneous Districts</b>                                                 | <b>228,559</b>                                               | -           | -                                | -            | <b>228,559</b>                                              |
| <b>Total Special Districts Governed by<br/>Mendocino County Board of Supervisors</b> | <b>857,736</b>                                               | -           | -                                | -            | <b>857,736</b>                                              |

# BUDGET SUMMARY

## Schedule 14

| DETAIL OF PROVISIONS FOR RESERVES/DESIGNATIONS                                   |                                                                   |                                                     |                                                                             |                                             |      |
|----------------------------------------------------------------------------------|-------------------------------------------------------------------|-----------------------------------------------------|-----------------------------------------------------------------------------|---------------------------------------------|------|
| DESCRIPTION - PURPOSE                                                            | Estimated Reserve and/or Designations Balance as of June 30, 2024 | Amount Made Available For Financing by Cancellation | Increases or New Reserves and/or Designations To Be Provided in Budget Year | Total Reserves Designations for Budget Year | Fund |
|                                                                                  |                                                                   | Adopted BOS                                         | Adopted                                                                     |                                             |      |
| <b>Lighting Districts: General</b>                                               |                                                                   |                                                     |                                                                             |                                             |      |
| 3020- Alexander Estates Lighting                                                 | -                                                                 | -                                                   | (40,912)                                                                    | (40,912)                                    | 3020 |
| 3030- Covelo Lighting                                                            | -                                                                 | -                                                   | 89,625                                                                      | 89,625                                      | 3030 |
| 3040- Fairview Acres Lighting                                                    | -                                                                 | -                                                   | 30,327                                                                      | 30,327                                      | 3040 |
| 3050- Hopland Lighting                                                           | -                                                                 | -                                                   | 245,228                                                                     | 245,228                                     | 3050 |
| 3060- Lakewood Lighting                                                          | -                                                                 | -                                                   | 1,087                                                                       | 1,087                                       | 3060 |
| 3070- Laytonville Lighting                                                       | -                                                                 | -                                                   | 14,492                                                                      | 14,492                                      | 3070 |
| 3110- Noyo Lighting                                                              | -                                                                 | -                                                   | (17,554)                                                                    | (17,554)                                    | 3110 |
| 3120- Oak Knoll Lighting                                                         | -                                                                 | -                                                   | 151,563                                                                     | 151,563                                     | 3120 |
| 3130- Riverwood Terrace Lighting                                                 | -                                                                 | -                                                   | 39,811                                                                      | 39,811                                      | 3130 |
| 3150- Ukiah Village Lighting                                                     | -                                                                 | -                                                   | 116,255                                                                     | 116,255                                     | 3150 |
| 3170- West Talmage Lighting                                                      | -                                                                 | -                                                   | 68,531                                                                      | 68,531                                      | 3170 |
| <b>Total Lighting Districts</b>                                                  | -                                                                 | -                                                   | <b>698,452</b>                                                              | <b>698,452</b>                              |      |
| <b>Miscellaneous Districts: General</b>                                          |                                                                   |                                                     |                                                                             |                                             |      |
| 3250- Meadowbrook Manor Sanitation                                               | -                                                                 | -                                                   | 46,947                                                                      | 46,947                                      | 3250 |
| 3260- Mendocino County Water Agency                                              | -                                                                 | -                                                   | 287,126                                                                     | 287,126                                     | 3260 |
| 3270- Air Quality Management District                                            | -                                                                 | -                                                   | (101,881)                                                                   | (101,881)                                   | 3270 |
| <b>Total Miscellaneous District</b>                                              | -                                                                 | -                                                   | <b>232,192</b>                                                              | <b>232,192</b>                              |      |
| <b>Total Special Districts Governed by Mendocino County Board of Supervisors</b> |                                                                   |                                                     |                                                                             |                                             |      |
|                                                                                  | -                                                                 | -                                                   | <b>930,644</b>                                                              | <b>930,644</b>                              |      |







## DEPARTMENT OVERVIEW



Courtesy: Visit Mendocino

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| BU 2710            | Agriculture | 168 |





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

# AGRICULTURE DEPARTMENT

ANGELA GODWIN, Agriculture Commissioner / Sealer of Weights and Measures

## DEPARTMENT SUMMARY

|                                     | FY 21-22     | FY 22-23     | FY 23-24     | FY 24-25     | Change from  |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|
|                                     | Actuals      | Actuals      | Estimated    | Adopted      | Prior Year   |
| <b>Revenues - All Funds</b>         |              |              |              |              |              |
| Revenues                            | 912,073.01   | 898,319.25   | 778,328.07   | 829,104.00   | (50,775.93)  |
| Total Operating Transfers In        | -            | 33,161.00    | -            | -            | -            |
| <b>Total Revenue</b>                | 912,073.01   | 898,319.25   | 778,328.07   | 829,104.00   | (50,775.93)  |
| <b>Appropriations - All Funds</b>   |              |              |              |              |              |
| Total Salaries & Employee Benefits  | 915,514.95   | 671,137.41   | 724,187.80   | 899,781.40   | (175,593.60) |
| Total Services and Supplies         | 444,830.13   | 488,203.89   | 599,471.17   | 222,912.11   | 376,559.06   |
| Total Other Charges                 | 114,086.51   | -            | -            | -            | -            |
| Total Fixed Assets                  | -            | -            | -            | -            | -            |
| <b>Total Operating Expenditures</b> | 1,474,431.59 | 1,159,341.3  | 1,323,658.97 | 1,122,693.51 | 200,965.46   |
| Total Intrafund Transfers           | -            | -            | -            | -            | -            |
| Total Operating Transfers Out       | 40,000.00    | -            | 25,000.00    | 25,000.00    | -            |
| <b>Total Transfers &amp; Reimb.</b> | 40,000.00    | -            | 25,000.00    | 25,000.00    | -            |
| <b>Total Net Appropriations</b>     | 1,514,431.59 | 1,159,341.30 | 1,348,658.97 | 1,147,693.51 | 200,965.46   |
| <b>NCC/Use of Fund Balance</b>      | 602,358.58   | 261,022.05   | 570,330.90   | 318,589.51   | 251,741.39   |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 2710 Agriculture           | 1,147,693.51    | 829,104.00      | 318,589.51        |
| <b>Total: General Fund</b> | 1,147,693.51    | 829,104.00      | 318,589.51        |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| N/A                        | -               | -               | -                 |
| <b>Total: Other Funds</b>  | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>    | 1,147,693.51    | 829,104.00      | 318,589.51        |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Agriculture Department     | 9     | 9     | 8     |
| <b>Total: General Fund</b> | 9     | 9     | 8     |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 9     | 9     | 8     |



### DEPARTMENT OVERVIEW

The mission of the Department of Agriculture is to serve the citizens of Mendocino County by promoting and protecting agriculture, fostering public confidence in the marketplace, and protecting public health and the environment. The department strives towards this mission by preventing the introduction and spread of injurious pests, by regulating pesticide use in both agricultural and non-agricultural settings, and ensuring that consumers have a fair basis for value comparison in local commerce. The department operates under an enforcement philosophy of compliance through education. The Agricultural Commissioner/ Sealer of Weights & Measures is mandated to provide countywide enforcement of agricultural and weights and measures laws and regulations as provided by the California Food and Agricultural Code, California Code of Regulations, and the California Business and Professions Code. In enforcing these laws and regulations, the Agricultural Commissioner/Sealer works in cooperation with the California Department of Food and Agriculture and the California Department of Pesticide Regulation. The Agricultural Commissioner/Sealer and their staff are also responsible for administering local ordinances and resolutions adopted by the Board of Supervisors pertaining to agriculture or weights and measures.

Agriculture Regulatory Programs include a variety of inspections, investigations and agriculture industry services relating to plant quarantine, pest detection, pesticide use, pest management, noxious weed eradication, fruit and vegetable standardization, egg quality control, seed inspection, crop statistics, nursery inspection, and apiary regulation. The Weights and Measures programs provide device certification and inspection, quantity control audits of items sold by weight, measure, or count; petroleum product quality control and labelling; registered service agent oversight and weighmaster compliance inspections. It also maintains official, certified standards that are used to verify the accuracy of weighing and measuring devices used in trade.

### PROGRAM OVERVIEW

- Agriculture
- Weights & Measures

### GOALS FOR FY 2024-25

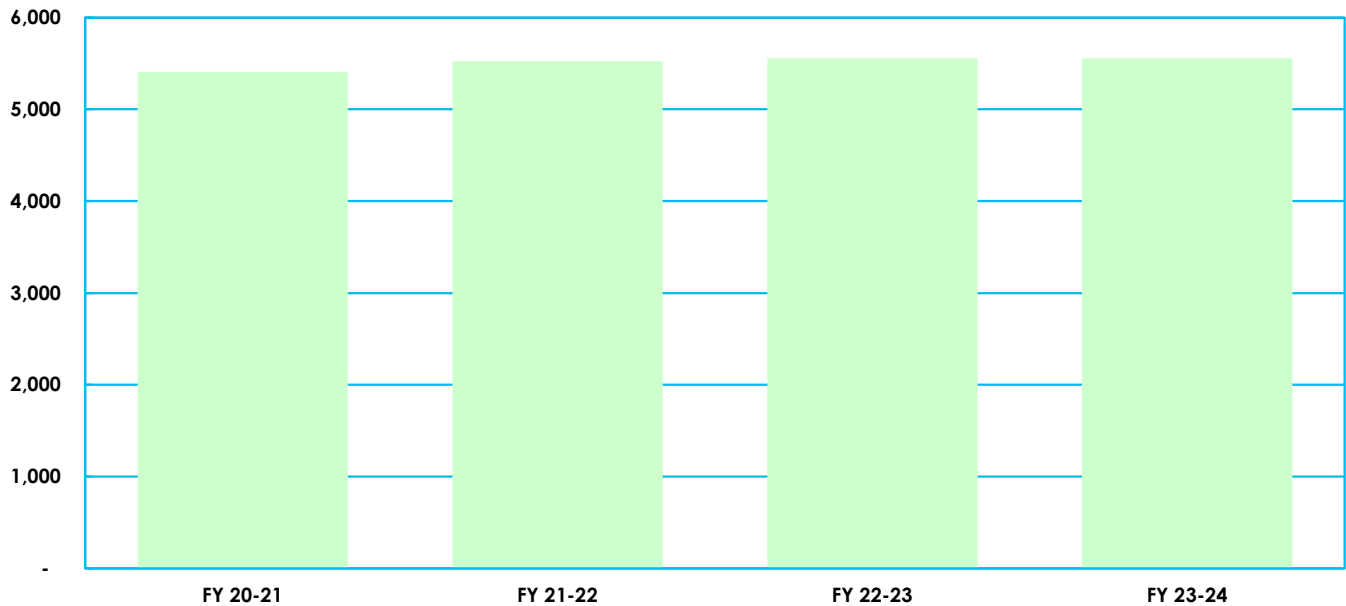
- Partner with new and existing local and state agencies to seek new sources of revenue to protect Agricultural and natural resources by means of pest exclusion, prevention and management.
- Maximize staff time in billable programs supported by state grants and contracts, and build efficiencies in department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

### ACCOMPLISHMENTS IN FY 2023-24

- Recruit and fill the Agricultural Commissioner/Sealer of Weight & Measures with a licensed individual appointed by the Board.
- Fill the positions of Assistant Agricultural Commissioner/Sealer of Weights & Measures, as well as the open Agriculture and Measurements Standards Specialist currently vacant. Prioritized and built efficiencies into department programs and strengthened relations with state agency partners to support funding and training.
- Developed increased awareness of internal operations and seasonal deadlines to build efficiency in department operations and fiscal responsibility and accountability.
- Worked to operationalize the County's Strategic Plan pillars in our department function and focus on how we serve to accomplish those goals.
- Decreased the number of Restricted Material pesticide permits by encouraging farmers to use less toxic alternatives and conducted dozens of pesticide safety and records audit inspections to protect our community and the environment and ensure pesticides are used safely and responsibly in Mendocino County.

## PERFORMANCE INDICATORS

Weights and Measures Devices Inspected



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

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

### Services & Supplies

|            |                                                                                                                                                                                      |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 2189 | Professional & Special Services: Contract with vendor for specialized weights and measures testing of vehicle scales and heavy platform scales.                                      |
| Acct. 2101 | Insurance-General: Insurance costs have increased significantly due to lawsuits, and are expected to rise more over the next several years.                                          |
| Acct. 5802 | Operating Transfer Out: Transfer of \$25,000 in Weights & Measures Program fee revenue to the Vehicle Replacement Fund for replacement of Weights and Measures vehicles when needed. |



# AGRICULTURE DEPARTMENT

ANGELA GODWIN, Agriculture Commissioner / Sealer of Weights and Measures

## CHANGES IN BUDGET FROM PRIOR YEAR

In FY 21-22, \$40,000 of General Fund was contributed as a loan on behalf of the Weights and Measures Program to the Vehicle Replacement Fund, to ensure vehicles related to the Weights & Measures Program could be purchased when needed. In FY 22-23, Weights and Measures Fees were adjusted to incorporate \$25,000 annually toward initially repaying this loan and then continuing to build the reserve so that Weights & Measures vehicles could be replaced as needed. The General Fund loan was repaid in full in FY 23/24 and will no longer need to be tracked. In the current Fiscal Year, the available Vehicle Replacement Fund balance for the Weights and Measures Program will total approximately \$75,000.

BU 2710 - Agriculture

| BUDGET UNIT DETAIL Schedule 9                 |                   |                   | Function: Public Protection |                   | Activity: Protection |
|-----------------------------------------------|-------------------|-------------------|-----------------------------|-------------------|----------------------|
| Fund: 1100 County General                     | 2021-22           | 2022-23           | 2023-24                     | 2024-25           | Change from          |
| Financing Sources and Uses                    | Actuals           | Actuals           | Estimated                   | Adopted           | Prior Year           |
| <b>Revenues</b>                               |                   |                   |                             |                   |                      |
| 822600 Other Permit                           | 2,510.00          | 2,845.00          | 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        | (85,000.00)          |
| 825412 State Reimis-EC Poison                 | 120,282.69        | 120,974.57        | 117,000.00                  | 117,000.00        | -                    |
| 825413 Pesticide Regulatory                   | -                 | -                 | -                           | -                 | -                    |
| 825490 State Other                            | 100,740.26        | 92,255.04         | 82,329.07                   | 71,504.00         | 10,825.07            |
| 825670 Federal Other                          | 101,537.93        | 111,036.46        | 159,299.00                  | 137,000.00        | 22,299.00            |
| 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        | -                    |
| 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         | -                           | -                 | -                    |
| <b>Total Revenues</b>                         | <b>912,073.01</b> | <b>898,319.25</b> | <b>778,328.07</b>           | <b>829,104.00</b> | <b>(50,775.93)</b>   |
| <b>Salaries &amp; Employee Benefits</b>       |                   |                   |                             |                   |                      |
| 861011 Regular Employees                      | 544,557.43        | 395,843.96        | 419,475.00                  | 480,769.00        | (61,294.00)          |
| 861012 Extra Help                             | 65,472.84         | 53,171.68         | 53,000.00                   | 132,634.00        | (79,634.00)          |
| 861013 Overtime Reg Emp                       | 1,783.04          | 4,493.68          | 1,000.00                    | 1,000.00          | -                    |
| 861021 Co Cont Retirement                     | 187,630.20        | 128,656.90        | 138,438.00                  | 163,769.00        | (25,331.00)          |
| 861022 Co Cont OASDI                          | 33,307.60         | 24,244.02         | 28,054.00                   | 29,807.00         | (1,753.00)           |
| 861023 Co Cont Medicare                       | 8,749.32          | 6,493.96          | 6,561.00                    | 6,975.00          | (414.00)             |
| 861024 Co Cont Retire Incr                    | 25,990.82         | 7,967.51          | 31,943.00                   | 31,971.00         | (28.00)              |
| 861030 Co Cont Health Ins                     | 28,686.70         | 35,446.70         | 41,031.00                   | 50,506.00         | (9,475.00)           |
| 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          | 2,335.40             |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>915,514.95</b> | <b>671,137.41</b> | <b>724,187.80</b>           | <b>899,781.40</b> | <b>(175,593.60)</b>  |
| <b>Services &amp; Supplies</b>                |                   |                   |                             |                   |                      |
| 862060 Communications                         | 6,303.56          | 3,878.71          | 4,500.00                    | 4,500.00          | -                    |
| 862062 Comm Microwave                         | 338.47            | 352.06            | 362.62                      | -                 | 362.62               |
| 862101 Insurance - General                    | 267,235.00        | 313,675.00        | 344,496.00                  | 105,349.11        | 239,146.89           |
| 862120 Maint Equip                            | -                 | 922.02            | 2,000.00                    | 2,000.00          | -                    |
| 862150 Memberships                            | 3,233.00          | 3,215.15          | 3,900.00                    | 3,900.00          | -                    |
| 862170 Office Expense                         | 7,108.97          | 5,096.70          | 8,000.00                    | 7,000.00          | 1,000.00             |

# AGRICULTURE DEPARTMENT

ANGELA GODWIN, Agriculture Commissioner / Sealer of Weights and Measures

BU 2710 - Agriculture

| BUDGET UNIT DETAIL Schedule 9 (Cont.)    |                     | Function: Public Protection |                     | Activity: Protection |                    |
|------------------------------------------|---------------------|-----------------------------|---------------------|----------------------|--------------------|
| <b>Fund: 1100 County General</b>         | <b>2021-22</b>      | <b>2022-23</b>              | <b>2023-24</b>      | <b>2024-25</b>       | <b>Change from</b> |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b>      | <b>Actuals</b>              | <b>Estimated</b>    | <b>Adopted</b>       | <b>Prior Year</b>  |
| 862187 Education & Training              | 149.00              | 815.00                      | 2,500.00            | 2,000.00             | 500.00             |
| 862189 Prof/Spec Svcs - Other            | 66,804.50           | 83,213.69                   | 115,000.00          | 25,750.00            | 89,250.00          |
| 862190 Publ/Legal Notice                 | 1,468.10            | 627.35                      | 1,000.00            | 500.00               | 500.00             |
| 862230 Info Tech Equip                   | 25,648.55           | 23,859.42                   | 23,707.55           | 17,284.00            | 6,423.55           |
| 862239 Spec Dept Expense                 | 10,507.58           | 18,846.56                   | 47,505.00           | 10,629.00            | 36,876.00          |
| 862250 Trans/Travel                      | 52,728.71           | 31,019.87                   | 43,000.00           | 41,000.00            | 2,000.00           |
| 862253 Travel Out of County              | 3,304.69            | 2,682.36                    | 3,500.00            | 3,000.00             | 500.00             |
| <b>Total Services &amp; Supplies</b>     | <b>444,830.13</b>   | <b>488,203.89</b>           | <b>599,471.17</b>   | <b>222,912.11</b>    | <b>376,559.06</b>  |
| <b>Other Charges</b>                     |                     |                             |                     |                      |                    |
| 863280 Contr Other Agency                | 114,086.51          | -                           | -                   | -                    | -                  |
| <b>Total Other Charges</b>               | <b>114,086.51</b>   | <b>-</b>                    | <b>-</b>            | <b>-</b>             | <b>-</b>           |
| <b>Expend Transfer &amp; Reimb</b>       |                     |                             |                     |                      |                    |
| 865802 Oper Transfer Out                 | 40,000.00           | -                           | 25,000.00           | 25,000.00            | -                  |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>40,000.00</b>    | <b>-</b>                    | <b>25,000.00</b>    | <b>25,000.00</b>     | <b>-</b>           |
| <b>Total Net Appropriations</b>          | <b>1,514,431.59</b> | <b>1,159,341.30</b>         | <b>1,348,658.97</b> | <b>1,147,693.51</b>  | <b>200,965.46</b>  |
| <b>NCC/Use of Fund Balance</b>           | <b>602,358.58</b>   | <b>261,022.05</b>           | <b>570,330.90</b>   | <b>318,589.51</b>    | <b>251,741.39</b>  |



## INDEX

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## ALTERNATE DEFENDER

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PATRICIA LITTLEFIELD, Alternate Defender



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

## DEPARTMENT SUMMARY

|                                     | FY 21-22     | FY 22-23     | FY 23-24     | FY 24-25     | Change from  |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|
|                                     | Actuals      | Actuals      | Estimated    | Adopted      | Prior Year   |
| <b>Revenues - All Funds</b>         |              |              |              |              |              |
| Revenues                            | 7,544.16     | -            | -            | -            | -            |
| Total Operating Transfers In        | -            | 43,261.00    | -            | -            | -            |
| <b>Total Revenue</b>                | 7,544.16     | 43,261.00    | -            | -            | -            |
| <b>Appropriations - All Funds</b>   |              |              |              |              |              |
| Total Salaries & Employee Benefits  | 965,919.26   | 1,007,878.17 | 973,054.00   | 1,103,171.74 | (130,117.74) |
| Total Services and Supplies         | 41,854.59    | 74,777.74    | 107,710.00   | 89,772.06    | 17,937.94    |
| Total Other Charges                 | -            | -            | -            | -            | -            |
| Total Fixed Assets                  | -            | -            | -            | -            | -            |
| <b>Total Operating Expenditures</b> | 1,007,773.85 | 1,082,655.91 | 1,080,764.00 | 1,192,943.80 | (112,179.80) |
| Total Intrafund Transfers           | -            | -            | -            | -            | -            |
| Total Operating Transfers Out       | -            | -            | -            | -            | -            |
| <b>Total Transfers &amp; Reimb.</b> | -            | -            | -            | -            | -            |
| <b>Total Net Appropriations</b>     | 1,007,773.85 | 1,082,655.91 | 1,080,764.00 | 1,192,943.80 | (112,179.80) |
| <b>NCC/Use of Fund Balance</b>      | 1,000,229.69 | 1,039,394.91 | 1,080,764.00 | 1,192,943.80 | (112,179.80) |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 2085 Alternate Defender    | 1,192,943.80    | -               | 1,192,943.80      |
| <b>Total: General Fund</b> | 1,192,943.80    | -               | 1,192,943.80      |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| -                          | -               | -               | -                 |
| <b>Total: Other Funds</b>  | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>    | 1,192,943.80    | -               | 1,192,943.80      |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Alternate Defender         | 6.5   | 6.5   | 6     |
| <b>Total: General Fund</b> | 6.5   | 6.5   | 6     |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 6.5   | 6.5   | 6     |





BU 2085 - Alternate Defender

DEPARTMENT OVERVIEW

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

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

PROGRAM OVERVIEW

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

ACCOMPLISHMENTS IN FY 2023-24

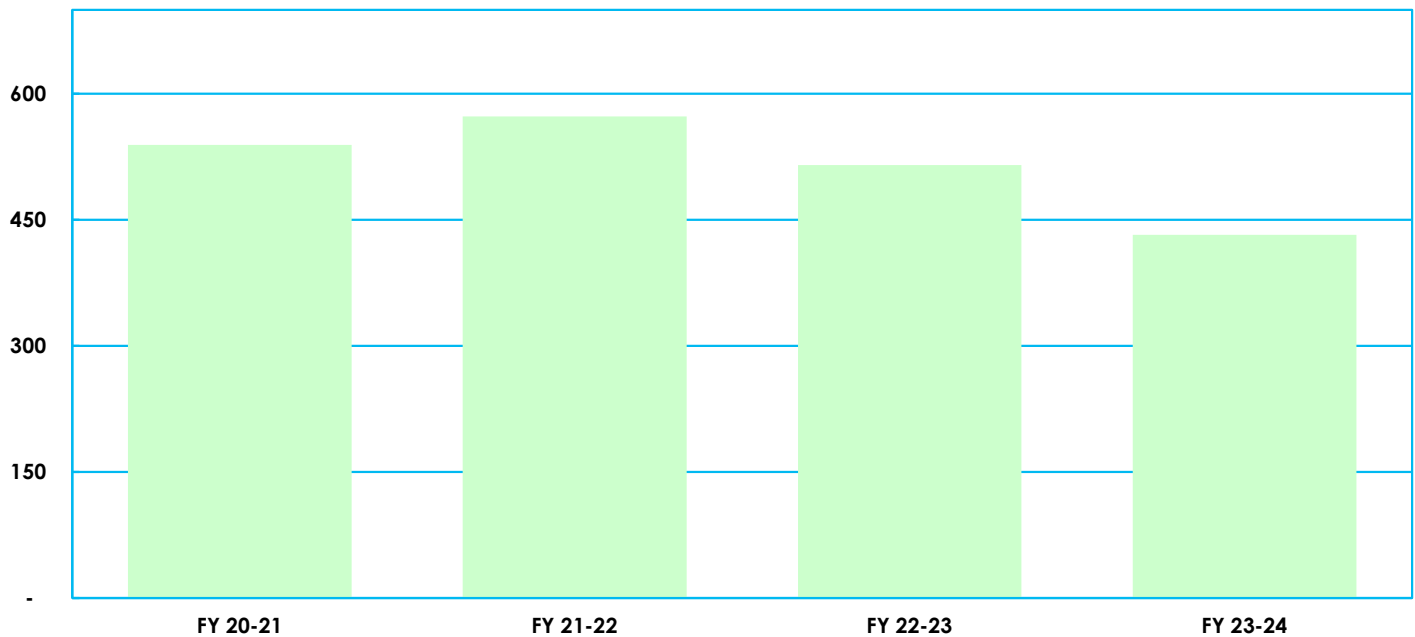
- Oversaw clients’ participation in Drug and Behavioral Court programs.
- Investigated and prepared diligently on several most seriously charged cases where clients face lengthy or lifetime prison sentences. Through that preparation, have got results most favorable for clients, including probation, mental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

GOALS FOR FY 2024-25

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

## PERFORMANCE INDICATORS

### Cases Handled



## SUMMARY OF MAJOR ACCOUNTS

### Services & Supplies

- Acct. 2170 Supports law library with books and other periodicals, legal newspapers and programs for attorney research, as well as general office supplies.
- Acct. 2189 Fees for forensic experts where physical evidence is at issue; for instance, needs re-testing or re-evaluating. The account also pays for client evaluations by professionals when needed, which can be invaluable to the core of the defense and/or sentencing decisions made by the court. These services, along with the items listed in Account 862170-Office Expense, allow staff to provide high-caliber representation and obtain more favorable results for clients as constitutionally mandated.

## CHANGES IN BUDGET FROM PRIOR YEAR

Budgeted increases are the result of approved salary and healthcare increases .

# ALTERNATE DEFENDER

PATRICIA LITTLEFIELD, Alternate Defender  
BU 2085 - Alternate Defender

| BUDGET UNIT DETAIL Schedule 9                 |                  |                  | Function: Public Protection |                  | Activity: Judicial |
|-----------------------------------------------|------------------|------------------|-----------------------------|------------------|--------------------|
| <b>Fund: 1100 County General</b>              | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>              | <b>2024-25</b>   | <b>Change from</b> |
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>   | <b>Actuals</b>   | <b>Estimated</b>            | <b>Adopted</b>   | <b>Prior Year</b>  |
| <b>Revenues</b>                               |                  |                  |                             |                  |                    |
| 825490 State Other                            | (899)            | -                | -                           | -                | -                  |
| 826163 Legal Services Reimb                   | -                | -                | -                           | -                | -                  |
| 826390 Other Charges                          | 8,443            | -                | -                           | -                | -                  |
| 827802 Operating Transfer In                  | -                | 43,261           | -                           | -                | -                  |
| <b>Total Revenues</b>                         | <b>7,544</b>     | <b>43,261</b>    | <b>-</b>                    | <b>-</b>         | <b>-</b>           |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                  |                             |                  |                    |
| 861011 Regular Employees                      | 622,342          | 662,106          | 674,670                     | 701,629          | (26,959)           |
| 861012 Extra Help                             | 8,506            | 1,724            | -                           | -                | -                  |
| 861013 Overtime Reg Emp                       | 2,332            | 3,885            | -                           | -                | -                  |
| 861021 Co Cont Retirement                     | 207,107          | 226,168          | 161,343                     | 236,240          | (74,897)           |
| 861022 Co Cont OASDI                          | 35,787           | 36,945           | 44,214                      | 43,501           | 713                |
| 861023 Co Cont Medicare                       | 9,099            | 9,624            | 10,340                      | 10,174           | 166                |
| 861024 Co Cont Retire Incr                    | 34,736           | 19,917           | 38,466                      | 62,742           | (24,276)           |
| 861030 Co Cont Health Ins                     | 44,974           | 46,470           | 43,387                      | 47,895           | (4,508)            |
| 861031 Co Cont Unemp Ins                      | 325              | 246              | -                           | -                | -                  |
| 861035 Co Cont Workers Comp                   | 710              | 793              | 634                         | 991              | (357)              |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>965,919</b>   | <b>1,007,878</b> | <b>973,054</b>              | <b>1,103,172</b> | <b>(130,118)</b>   |
| <b>Services &amp; Supplies</b>                |                  |                  |                             |                  |                    |
| 862060 Communications                         | 465              | 738              | 800                         | 800              | -                  |
| 862101 Insurance - General                    | 3,011            | 3,731            | 4,163                       | 5,172            | (1,009)            |
| 862110 Jury/Witness Expense                   | -                | -                | 650                         | -                | 650                |
| 862150 Memberships                            | 2,667            | 3,275            | 3,000                       | 3,000            | -                  |
| 862170 Office Expense                         | 15,723           | 22,945           | 20,000                      | 20,000           | -                  |
| 862187 Education & Training                   | -                | 450              | 1,500                       | 1,500            | -                  |
| 862189 Prof/Spec Svcs - Other                 | 4,057            | 6,432            | 25,000                      | 25,000           | -                  |
| 862210 Rents & Leases                         | -                | 21,720           | 28,800                      | 28,800           | -                  |
| 862230 Info Tech Equip                        | 12,824           | 14,943           | 18,297                      | -                | 18,297             |
| 862239 Spec Dept Expense                      | 512              | 145              | -                           | -                | -                  |
| 862250 Trans/Travel                           | 86               | -                | 1,500                       | 1,500            | -                  |
| 862253 Travel Out of County                   | 2,509            | 398              | 4,000                       | 4,000            | -                  |
| <b>Total Services &amp; Supplies</b>          | <b>41,855</b>    | <b>74,778</b>    | <b>107,710</b>              | <b>89,772</b>    | <b>17,938</b>      |
| <b>Total Net Appropriations</b>               | <b>1,007,774</b> | <b>1,082,656</b> | <b>1,080,764</b>            | <b>1,192,944</b> | <b>(112,180)</b>   |
| <b>NCC/Use of Fund Balance</b>                | <b>1,000,230</b> | <b>1,039,395</b> | <b>1,080,764</b>            | <b>1,192,944</b> | <b>(112,180)</b>   |



# Edward Byrne Memorial Justice Assistance Grant

## GRANT OVERVIEW (Administered by BU 2085)

The Justice Assistance Grant (JAG) will address various priority areas of need relating to in- and out-patient substance use treatment and behavioral health treatment, co-occurring facilities , and staff Mendocino County’s Adult Drug Court and Behavioral Health Court. Funding from this grant will support personnel that will 1) Connect and monitor clients in these treatment programs; 2) Connect and monitor clients in co-occurring treatment facilities; 3) Help clients access necessary social services to reduce recidivism; and 4) Help staff Adult Drug Court and Behavioral Health Court and serve as mental health liaisons. The funds are shared between the Alternate Defender’s Office and the Public Defender’s Office.

### GRANT INFORMATION

- Grant Inception Date: June 1, 2023
- Current Grant Period: June 1, 2023 to June 30, 2026
- Source of Funds: BSCC

### GRANT BUDGET

| Revenue       |            |
|---------------|------------|
| Grant Revenue | \$ 101,783 |
| Total         | \$ 101,783 |

County Match Required: No  
Independent Audit Required: Yes

| EMPLOYEES           | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|---------------------|------------------------|--------------|--------------|
| Staff Assistant III | 50%                    | 100%         | No           |
|                     |                        |              |              |



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

## DEPARTMENT SUMMARY

|                                     | FY 21-22  | FY 22-23  | FY 23-24  | FY 24-25  | Change from |
|-------------------------------------|-----------|-----------|-----------|-----------|-------------|
|                                     | Actuals   | Actuals   | Estimated | Adopted   | Prior Year  |
| <b>Revenues - All Funds</b>         |           |           |           |           |             |
| Revenues                            | 664,517   | 675,263   | 600,200   | 442,200   | 158,000     |
| Total Operating Transfers In        | -         | 159,749   | -         | -         | -           |
| <b>Total Revenues</b>               | 664,517   | 835,013   | 600,200   | 442,200   | 158,000     |
| <b>Appropriations - All Funds</b>   |           |           |           |           |             |
| Total Salaries & Employee Benefits  | 1,374,625 | 1,609,484 | 1,562,637 | 1,532,000 | 30,637      |
| Total Services and Supplies         | 398,226   | 388,545   | 431,788   | 362,613   | 69,175      |
| Total Other Charges                 | -         | -         | -         | -         | -           |
| Total Fixed Assets                  | 5,812     | -         | 36,000    | -         | 36,000      |
| <b>Total Operating Expenditures</b> | 1,778,662 | 1,998,029 | 2,030,425 | 1,894,613 | 135,812     |
| Total Intrafund Transfers           | -         | -         | -         | -         | -           |
| Total Operating Transfers Out       | -         | 92,285    | -         | -         | -           |
| <b>Total Transfers &amp; Reimb.</b> | -         | 92,285    | -         | -         | -           |
| <b>Total Net Appropriations</b>     | 1,778,662 | 2,090,315 | 2,030,425 | 1,894,612 | 135,812     |
| <b>NCC/Use of Fund Balance</b>      | 1,114,145 | 1,255,302 | 1,430,225 | 1,452,412 | (22,188)    |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 2860 Animal Care           | 1,851,595       | 403,000         | 1,448,595         |
| <b>Total: General Fund</b> | 1,851,595       | 403,000         | 1,448,595         |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| 2816 Mobile Spay & Neuter  | 43,017          | 39,200          | 3,817             |
| <b>Total: Other Funds</b>  | 43,017          | 39,200          | 3,817             |
| <b>TOTAL: ALL FUNDS</b>    | 1,894,612       | 442,200         | 1,452,412         |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Animal Care                | 18    | 19    | 18    |
| <b>Total: General Fund</b> | 18    | 19    | 18    |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 18    | 19    | 18    |



Animal Care Services

BU 2860 - Animal Care

BUDGET UNIT OVERVIEW

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

PROGRAM OVERVIEW

- Clinic Services
- Shelter Services

ACCOMPLISHMENTS IN FY 2023-24

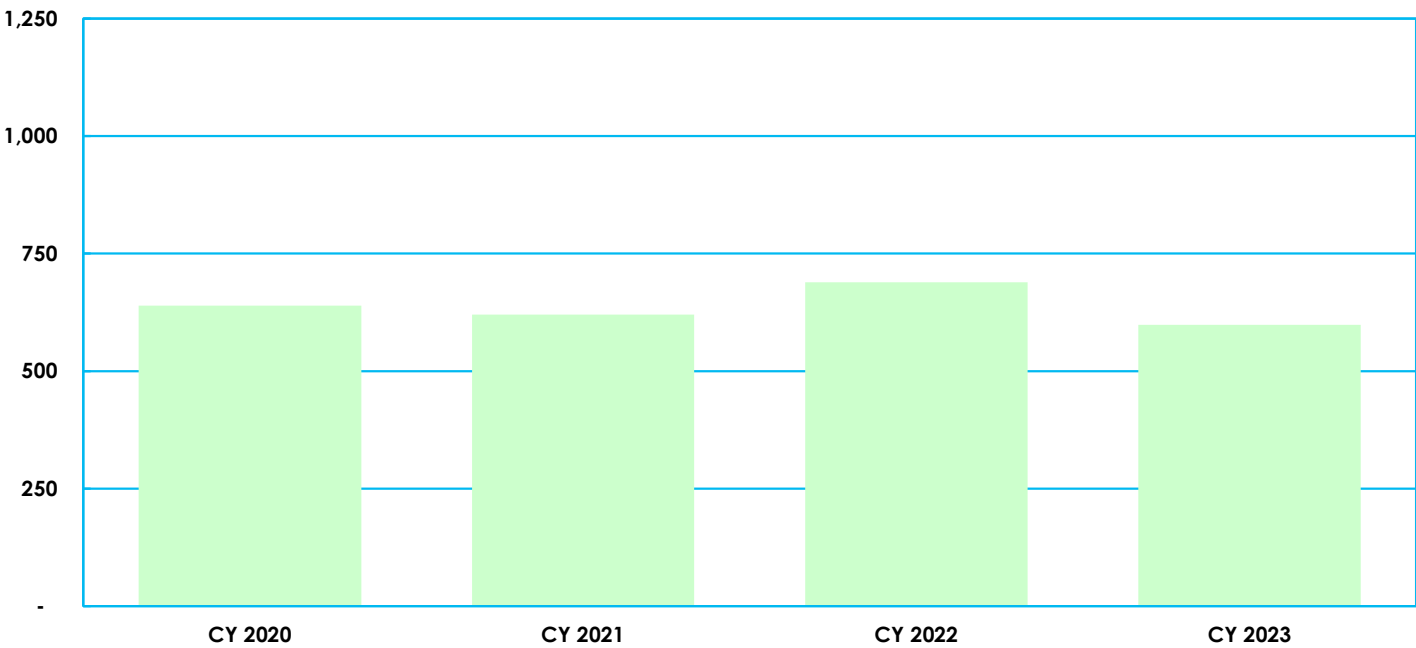
- A total of 8,374 active dog licenses on file.
- A total of 818 animals were outcomed through adoption, re-turn to owners and transfers to rescue organizations.
- The Ukiah Animal Shelter had a live release rate of 85.5%.
- A total of 2,822 calls for service were worked by the Animal Protection Unit with 658 of the calls categorized as “priority” such as cruelties, biting animals and animals in distress.

GOALS FOR FY 2024-25

- Fill the 2.5 vacant positions to reestablish a full staff.
- Seek out grant opportunities that will financially assist animal owners in need of medical assistance such as vaccinations, microchips, and spay & neuter surgeries.
- Look at all industry methods to reduce length of stay for shelter animals.

PERFORMANCE INDICATORS

Cat and Dog Adoptions



SUMMARY OF MAJOR ACCOUNTS

Revenues

- Acct. 6240 Animal adoptions, impounds, board and care, and associated fees.
- Acct. 6242 Domestic animal control services with the cities of Ukiah and Willits.
- Acct. 6390 Spay and neuter services.

Services & Supplies

- Acct. 2120 Air pollution annual permit fee; maintenance of necessary shelter equipment.
- Acct. 2189 Provides mandatory veterinary services in the Spay & Neuter Clinic and boarding contracts for larger animals.
- Acct. 2239 Feed, bedding and shelter supplies for the care of animals.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

# ANIMAL CARE

BU 2860 - Animal Care

| BUDGET UNIT DETAIL Schedule 9      |           | Function: Public Protection |           | Activity: Other Protection |            |
|------------------------------------|-----------|-----------------------------|-----------|----------------------------|------------|
| Fund: 1100 County General          |           | 2021-22                     | 2022-23   | 2023-24                    | 2024-25    |
| Financing Sources and Uses         |           | Actuals                     | Actuals   | Estimated                  | Adopted    |
| Change from                        |           |                             |           |                            | Prior Year |
| Revenues                           |           |                             |           |                            |            |
| 822100 Animal License              | 313,216   | 295,956                     | 356,000   | 240,000                    | 116,000    |
| 823300 Forfeiture & Penalty        | -         | -                           | -         | -                          | -          |
| 826240 Humane Services             | 72,771    | 46,986                      | 57,500    | 30,000                     | 27,500     |
| 826241 Incinerator Service         | 4,346     | 4,604                       | 4,500     | 4,000                      | 500        |
| 826242 Dom Animal Care             | 77,915    | 175,793                     | 47,000    | 67,000                     | (20,000)   |
| 826390 Other Charges               | 62,246    | 65,376                      | 60,000    | 60,000                     | -          |
| 827600 Other Sales                 | -         | 273                         | -         | -                          | -          |
| 827700 Other                       | 479       | -                           | -         | -                          | -          |
| 827707 Donation                    | 6,818     | 2,143                       | 6,000     | 2,000                      | 4,000      |
| 827802 Oper Transfer In            | -         | 159,749                     | -         | -                          | -          |
| Total Revenues                     | 537,791   | 750,881                     | 531,000   | 403,000                    | 128,000    |
| Salaries & Employee Benefits       |           |                             |           |                            |            |
| 861011 Regular Employees           | 757,944   | 887,814                     | 866,864   | 835,512                    | 31,352     |
| 861012 Extra Help                  | 51,280    | 64,076                      | 41,028    | 38,480                     | 2,548      |
| 861013 Overtime Reg Emp            | 14,670    | 26,684                      | 34,000    | 47,500                     | (13,500)   |
| 861021 Co Cont Retirement          | 246,194   | 275,084                     | 289,902   | 238,405                    | 51,497     |
| 861022 Co Cont OASDI               | 46,388    | 53,628                      | 50,701    | 51,802                     | (1,101)    |
| 861023 Co Cont Medicare            | 11,671    | 13,859                      | 12,455    | 12,615                     | (160)      |
| 861024 Co Cont Retire Incr         | 34,537    | 16,871                      | 16,715    | 54,859                     | (38,144)   |
| 861030 Co Cont Health Ins          | 90,153    | 135,995                     | 135,235   | 152,549                    | (17,315)   |
| 861031 Co Cont Unemp Ins           | 3,543     | 3,272                       | -         | -                          | -          |
| 861035 Co Cont Workers Comp        | 118,244   | 132,202                     | 115,738   | 100,278                    | 15,460     |
| Total Salaries & Employee Benefits | 1,374,625 | 1,609,484                   | 1,562,637 | 1,532,000                  | 30,637     |
| Services & Supplies                |           |                             |           |                            |            |
| 862050 Clothing/Pers Items         | -         | 1,599                       | 4,000     | 4,000                      | -          |
| 862060 Communications              | 6,254     | 8,322                       | 9,700     | 10,184                     | (484)      |
| 862062 Comm Microwave              | 338       | 352                         | 363       | -                          | 363        |
| 862101 Insurance - General         | 19,136    | 23,595                      | 28,994    | 36,651                     | (7,657)    |
| 862120 Maintenance Equip           | 250       | 1,891                       | 2,000     | 1,500                      | 500        |
| 862130 Maint - Strc/Impr/Grnds     | -         | -                           | -         | -                          | -          |
| 862140 Med Dntl & Lab Supplies     | 69,782    | 62,998                      | 63,000    | 66,150                     | (3,150)    |
| 862150 Memberships                 | 466       | 252                         | 800       | 500                        | 300        |
| 862170 Office Expense              | 28,574    | 24,336                      | 21,000    | 20,050                     | 950        |
| 862185 Medical/Dental Svcs         | 1,900     | 809                         | 1,000     | 1,000                      | -          |
| 862187 Education & Training        | 100       | 1,581                       | 4,500     | 3,000                      | 1,500      |
| 862189 Prof/Spec Svcs - Other      | 48,509    | 61,037                      | 51,258    | 58,655                     | (7,397)    |
| 862190 Publ/Legal Notice           | 1,501     | 778                         | 500       | 1,500                      | (1,000)    |
| 862230 Info Tech Equip             | 27,786    | 30,097                      | 44,273    | -                          | 44,273     |
| 862232 Law Enf Supply              | -         | 4,788                       | 4,000     | 2,000                      | 2,000      |
| 862239 Spec Dept Expense           | 100,314   | 91,220                      | 67,000    | 61,695                     | 5,305      |

| BUDGET UNIT DETAIL Schedule 9 (Cont.) |           | Function: Public Protection |           | Activity: Other Protection |             |
|---------------------------------------|-----------|-----------------------------|-----------|----------------------------|-------------|
| Fund: 1100 County General             | 2021-22   | 2022-23                     | 2023-24   | 2024-25                    | Change from |
| Financing Sources and Uses            | Actuals   | Actuals                     | Estimated | Adopted                    | Prior Year  |
| 862250 Trans/Travel                   | 24,073    | 41,628                      | 50,200    | 52,710                     | (2,510)     |
| 862253 Travel Out of County           | -         | -                           | -         | -                          | -           |
| <b>Total Services &amp; Supplies</b>  | 328,982   | 355,282                     | 352,588   | 319,595                    | 32,992      |
| <b>Fixed Assets</b>                   | 5,812     | -                           | 36,000    | -                          | -           |
| 864360 Structure/Improvement          | -         | -                           | -         | -                          | -           |
| 864370 Equipment                      | 5,812     | -                           | 36,000    | -                          | 36,000      |
| <b>Total Fixed Assets</b>             | 5,812     | -                           | 36,000    | -                          | 36,000      |
| <b>Total Net Appropriations</b>       | 1,709,418 | 1,964,767                   | 1,951,225 | 1,851,595                  | 99,630      |
| <b>NCC/Use of Fund Balance</b>        | 1,171,628 | 1,213,886                   | 1,420,225 | 1,448,595                  | (28,370)    |





Animal Care Services

# BU 2861 - Mobile Spay and Neuter Program

## BUDGET UNIT OVERVIEW

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

PROGRAM OVERVIEW

- Mobile Spay & Neuter Services

### GOALS FOR FY 2024-25

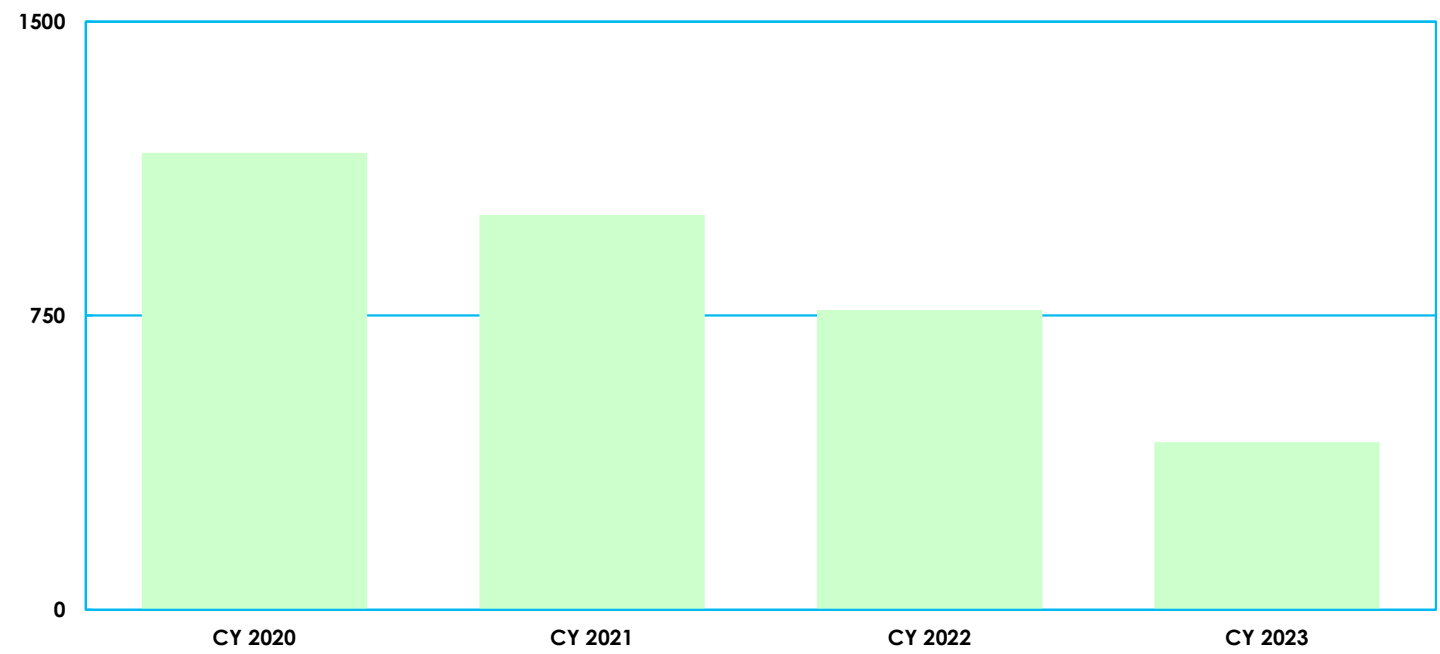
- Continue to increase the sales of the required Mendocino County Dog License & optional microchips for dog owners on surgery & vaccination dates.
- Participate in numerous preemptive spay & neuter birthing events with the Animal Care Services Clinics.
- Conduct several state mandated “at cost” rabies vaccination clinics for animal owners in remote locations within the county.
- Animal Care Services is in the process of purchasing a replacement mobile spay & neuter vehicle. The expectation if all goes accordingly is the vehicle will be built and received before the end of 2024.

### ACCOMPLISHMENTS IN FY 2023-24

- A total of 427 dogs & cats were spayed or neutered in CY-23.
- A total of 498 rabies vaccinations were administered to dogs & cats in CY-23.
- A total of 116 rabies vaccinations were administered at several “At Cost” vaccine clinics.
- A total of 442 microchips were implanted into dogs & cats in CY23.

PERFORMANCE INDICATORS

Spayed and Neutered Cats and Dogs Combined



SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 6390 Revenue received from spay and neuter services.

Services & Supplies

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

Expenditure Transfer & Reimbursement

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

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

# ANIMAL CARE

## BU 2861 - Mobile Spay and Neuter Program

| BUDGET UNIT DETAIL Schedule 9                 |          | Function: Public Protection |           | Activity: Other Protection |             |
|-----------------------------------------------|----------|-----------------------------|-----------|----------------------------|-------------|
| Fund: 1100 County General                     | 2021-22  | 2022-23                     | 2023-24   | 2024-25                    | Change from |
| Financing Sources and Uses                    | Actuals  | Actuals                     | Estimated | Adopted                    | Prior Year  |
| <b>Revenues</b>                               |          |                             |           |                            |             |
| 822100 Animal License                         | 5,370    | 3,335                       | 5,000     | 5,000                      | -           |
| 824100 Interest                               | 511      | 1,757                       | 200       | 200                        | -           |
| 824101 Change in Fair Value Investment        | -        | 900                         | -         | -                          | -           |
| 826240 Humane Services                        | 3,783    | 3,978                       | 3,500     | 3,500                      | -           |
| 826390 Other Charges                          | 66,598   | 54,092                      | 60,000    | 30,000                     | 30,000      |
| 827700 Other                                  | 50,000   | 20,000                      | -         | -                          | -           |
| 827707 Donation                               | 465      | 70                          | 500       | 500                        | -           |
| 827802 Operating Transfer In                  | -        | -                           | -         | -                          | -           |
| <b>Total Revenues</b>                         | 126,726  | 84,132                      | 69,200    | 39,200                     | 30,000      |
| <b>Salaries &amp; Employee Benefits</b>       |          |                             |           |                            |             |
| 861012 Extra Help                             | -        | -                           | -         | -                          | -           |
| 861013 Overtime Reg Emp                       | -        | -                           | -         | -                          | -           |
| 861023 Co Cont Medicare                       | -        | -                           | -         | -                          | -           |
| <b>Total Salaries &amp; Employee Benefits</b> | -        | -                           | -         | -                          | -           |
| <b>Services &amp; Supplies</b>                |          |                             |           |                            |             |
| 862060 Communications                         | 386      | 369                         | 750       | 785                        | (35)        |
| 862101 Insurance - General                    | 115      | 143                         | 200       | 232                        | (32)        |
| 862120 Maintenance - Equip                    | 3,373    | 659                         | 3,000     | 1,500                      | 1,500       |
| 862140 Med Dntl & Lab Supls                   | 25,242   | 15,861                      | 39,000    | 15,000                     | 24,000      |
| 862170 Office Expense                         | 949      | -                           | 500       | 500                        | -           |
| 862189 Prof/Spec Svcs - Other                 | 27,711   | 12,961                      | 25,750    | 20,000                     | 5,750       |
| 862239 Spec Dept Expense                      | 10,152   | -                           | 5,000     | 2,500                      | 2,500       |
| 862250 Trans/Travel                           | 1,317    | 3,270                       | 5,000     | 2,500                      | 2,500       |
| <b>Total Services &amp; Supplies</b>          | 69,244   | 33,263                      | 79,200    | 43,017                     | 36,183      |
| <b>Expend Transfer &amp; Reimb</b>            |          |                             |           |                            |             |
| 865802 Oper Transfer Out                      | -        | 92,285                      | -         | -                          | -           |
| <b>Total Expend Transfer &amp; Reimb</b>      | -        | 92,285                      | -         | -                          | -           |
| <b>Total Net Appropriations</b>               | 69,244   | 125,548                     | 79,200    | 43,017                     | 36,183      |
| <b>NCC/Use of Fund Balance</b>                | (57,482) | 41,416                      | 10,000    | 3,817                      | 6,183       |



# PetCo Vaccination Grant

## GRANT OVERVIEW (Administered by BU 2860)

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

### GRANT INFORMATION

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

### GRANT BUDGET

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



PetSmart Owned Grant

GRANT OVERVIEW (Administered by BU 2860)

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

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

GRANT INFORMATION

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

GRANT BUDGET

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



Animal Care Services

# PetSmart Tribal Grant

## GRANT OVERVIEW (Administered by BU 2860)

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

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

### GRANT INFORMATION

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

### GRANT BUDGET

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





UC Davis Owned Grant

GRANT OVERVIEW (Administered by BU 2860)

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

GRANT INFORMATION

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

GRANT BUDGET

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

## INDEX

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

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

# ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder

## DEPARTMENT SUMMARY

|                                     | FY 21-22         | FY 22-23         | FY 23-24         | FY 24-25         | Change from     |
|-------------------------------------|------------------|------------------|------------------|------------------|-----------------|
|                                     | Actuals          | Actuals          | Estimated        | Adopted          | Prior Year      |
| <b>Revenues - All Funds</b>         |                  |                  |                  |                  |                 |
| Revenues                            | 1,049,567        | 694,662          | 540,050          | 572,350          | 32,300          |
| Total Operating Transfers In        | 1,275            | 104,327          | 86,155           | 50,000           | (36,155)        |
| <b>Total Revenues</b>               | <b>1,050,842</b> | <b>798,989</b>   | <b>626,205</b>   | <b>622,350</b>   | <b>(3,855)</b>  |
| <b>Appropriations - All Funds</b>   |                  |                  |                  |                  |                 |
| Total Salaries & Employee Benefits  | 2,355,053        | 2,602,880        | 2,881,709        | 2,947,153        | 65,444          |
| Total Services and Supplies         | 804,664          | 651,244          | 710,402          | 642,304          | (68,098)        |
| Total Other Charges                 | 0                | 0                | 0                | 0                | 0               |
| Total Fixed Assets                  | 295,483          | 0                | 0                | 0                | 0               |
| <b>Total Operating Expenditures</b> | <b>3,455,199</b> | <b>3,254,125</b> | <b>3,592,111</b> | <b>3,589,457</b> | <b>(2,654)</b>  |
| Total Intrafund Transfers           | 0                | 0                | 2,000            | 0                | (2,000)         |
| Total Operating Transfers Out       | 0                | 0                | 86,155           | 50,000           | (36,155)        |
| <b>Total Transfers &amp; Reimb.</b> | <b>0</b>         | <b>0</b>         | <b>88,155</b>    | <b>50,000</b>    | <b>(38,155)</b> |
| <b>Total Net Appropriations</b>     | <b>3,455,199</b> | <b>3,254,125</b> | <b>3,680,266</b> | <b>3,639,457</b> | <b>(40,809)</b> |
| <b>NCC/Use of Fund Balance</b>      | <b>2,404,357</b> | <b>2,455,136</b> | <b>3,054,061</b> | <b>3,017,107</b> | <b>(36,954)</b> |

## SUMMARY BY PROGRAM

| GENERAL FUND                  | Approps.         | Revenues       | NCC              |
|-------------------------------|------------------|----------------|------------------|
| 1120 Assessor                 | 2,423,408        | 37,650         | 2,385,758        |
| 1410 Elections                | 678,412          | 125,000        | 553,412          |
| 1941 Clerk-Recorder           | 472,636          | 356,200        | 116,436          |
| <b>Total: General Fund</b>    | <b>3,574,457</b> | <b>518,850</b> | <b>3,055,607</b> |
| OTHER FUNDS                   | Approps.         | Revenues       | Use of FBA       |
| 1122 Property Characteristics | 20,000           | 27,000         | (7,000)          |
| 1942 Recorder's Modernization | 30,000           | 56,000         | (26,000)         |
| 1944 Micrographics            | 15,000           | 20,500         | (5,500)          |
| <b>Total: Other Funds</b>     | <b>65,000</b>    | <b>103,500</b> | <b>(38,500)</b>  |
| <b>TOTAL: ALL FUNDS</b>       | <b>3,639,457</b> | <b>622,350</b> | <b>3,017,107</b> |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY        | FY        | FY        |
|----------------------------|-----------|-----------|-----------|
| Dept. Programs             | 22-23     | 23-24     | 24-25     |
| Assessor                   | 23        | 23        | 26        |
| Elections-Clerk Recorder   | 3         | 3         | 3         |
| <b>Total: General Fund</b> | <b>26</b> | <b>26</b> | <b>29</b> |
| OTHER FUNDS                |           |           |           |
| Dept. Programs             |           |           |           |
| N/A                        | -         | -         | -         |
| <b>Total: Other Funds</b>  | <b>-</b>  | <b>-</b>  | <b>-</b>  |
| <b>TOTAL: ALL FUNDS</b>    | <b>26</b> | <b>26</b> | <b>29</b> |



BU 1120 - Assessor

BUDGET UNIT OVERVIEW

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

PROGRAM OVERVIEW

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

ACCOMPLISHMENTS IN FY 2023-24

- Continue to work through and validate property tax software converted data issues

GOALS FOR FY 2024-25

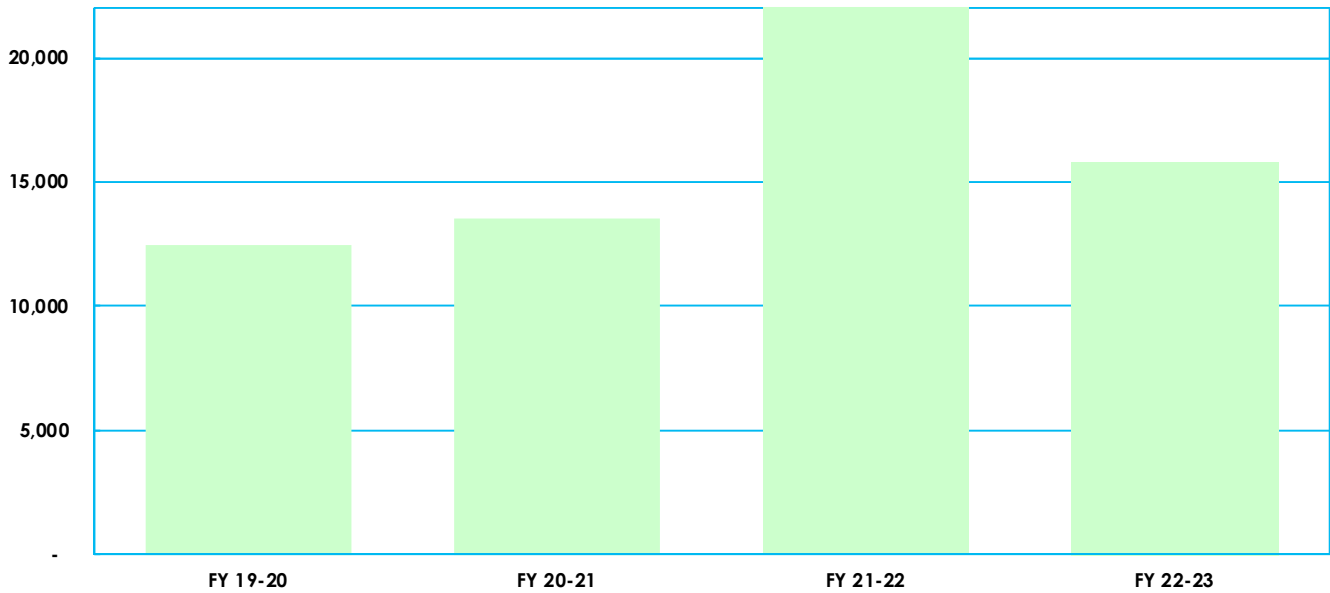
- Continue correction of Supplementals and escape assessment notices
- Canvass to enroll discovers of structures not currently on the Perform mandatory audits of business personal property and fixtures
- Mail and process tree and vine reports

# ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder  
BU 1120 - Assessor

## PERFORMANCE INDICATORS

### Appraisals Completed



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 6390 Fees collected for minor subdivisions and boundary line adjustments.
- Acct. 7600 Fees collected for sale of Assessor data, including property tax rolls, property characteristics information, and aerial maps.

### Services & Supplies

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

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.



# ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder

BU 1120 - Assessor

| BUDGET UNIT DETAIL Schedule 9                 |                  | Function: General Government |                  | Activity: Legislative & Administrative |                 |
|-----------------------------------------------|------------------|------------------------------|------------------|----------------------------------------|-----------------|
| Fund: 1100 County General                     |                  | 2021-22                      | 2022-23          | 2023-24                                | 2024-25         |
| Financing Sources and Uses                    |                  | Actuals                      | Actuals          | Estimated                              | Adopted         |
| Change from                                   |                  |                              |                  |                                        |                 |
| Prior Year                                    |                  |                              |                  |                                        |                 |
| <b>Revenues</b>                               |                  |                              |                  |                                        |                 |
| 826390 Other Charges                          | 11,090           | 8,144                        | 10,000           | 8,500                                  | 1,500           |
| 827600 Other Sales                            | 5,772            | 7,878                        | 8,000            | 9,000                                  | (1,000)         |
| 827602 Sale of Map - Assr                     | 481              | -                            | -                | 150                                    | (150)           |
| 827802 Oper Transfer In                       | 1,275            | 59,863                       | 40,000           | 20,000                                 | 20,000          |
| <b>Total Revenues</b>                         | <b>18,618</b>    | <b>75,885</b>                | <b>58,000</b>    | <b>37,650</b>                          | <b>20,350</b>   |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                              |                  |                                        |                 |
| 861011 Regular Employees                      | 1,139,508        | 1,203,569                    | 1,339,430        | 1,341,784                              | (2,354)         |
| 861012 Extra Help                             | 7,792            | 2,686                        | 7,500            | 10,000                                 | (2,500)         |
| 861013 Overtime Reg Emp                       | 9,490            | 6,928                        | -                | -                                      | -               |
| 861021 Co Cont Retirement                     | 398,812          | 425,077                      | 448,844          | 450,296                                | (1,452)         |
| 861022 Co Cont OASDI                          | 67,392           | 71,684                       | 89,788           | 83,301                                 | 6,487           |
| 861023 Co Cont Medicare                       | 15,951           | 16,911                       | 20,999           | 19,482                                 | 1,517           |
| 861024 Co Cont Retire Incr                    | 62,019           | 33,292                       | 96,538           | 115,133                                | (18,595)        |
| 861030 Co Cont Health Ins                     | 166,726          | 186,033                      | 245,109          | 253,150                                | (8,041)         |
| 861031 Co Cont Unemp Ins                      | 3,765            | 3,613                        | -                | -                                      | -               |
| 861035 Co Cont Workers Comp                   | 1,039            | 1,357                        | 1,291            | 1,580                                  | (289)           |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>1,872,494</b> | <b>1,951,150</b>             | <b>2,249,499</b> | <b>2,274,726</b>                       | <b>(25,227)</b> |
| <b>Services &amp; Supplies</b>                |                  |                              |                  |                                        |                 |
| 862060 Communications                         | 2,678            | 2,784                        | 2,500            | 2,500                                  | -               |
| 862101 Insurance - General                    | 24,606           | 26,462                       | 33,047           | 31,197                                 | 1,850           |
| 862120 Maint - Equip                          | 4,797            | -                            | 4,800            | 4,900                                  | (100)           |
| 862150 Memberships                            | 1,675            | 1,240                        | 1,000            | 1,250                                  | (250)           |
| 862170 Office Expense                         | 58,729           | 25,652                       | 12,600           | 12,981                                 | (381)           |
| 862187 Education & Training                   | 150              | 295                          | 350              | 500                                    | (150)           |
| 862189 Prof & Special Services                | 93,026           | 81,567                       | 89,250           | 88,213                                 | 1,037           |
| 862190 Publ & Legal Notices                   | 424              | 1                            | -                | -                                      | -               |
| 862228 Software - Short Term                  | -                | -                            | 1,436            | 1,436                                  | -               |
| 862230 Info Tech Equip                        | 25,649           | 51,316                       | 50,450           | -                                      | 50,450          |
| 862239 Spec Dept Expense                      | 376              | 2,292                        | 500              | 1,205                                  | (705)           |
| 862250 Trans/Travel                           | 5,762            | 9,403                        | 5,000            | 3,000                                  | 2,000           |
| 862253 Travel Out of County                   | 3,161            | 2,448                        | 1,000            | 1,500                                  | (500)           |
| <b>Total Services &amp; Supplies</b>          | <b>221,032</b>   | <b>203,460</b>               | <b>201,933</b>   | <b>148,682</b>                         | <b>53,251</b>   |
| <b>Fixed Assets</b>                           |                  |                              |                  |                                        |                 |
| 864370 Equipment                              | -                | -                            | -                | -                                      | -               |
| <b>Total Fixed Assets</b>                     | <b>-</b>         | <b>-</b>                     | <b>-</b>         | <b>-</b>                               | <b>-</b>        |
| <b>Expend Transfer &amp; Reimb</b>            |                  |                              |                  |                                        |                 |
| 865380 Intrafund Transfers                    | -                | -                            | -                | -                                      | -               |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>-</b>         | <b>-</b>                     | <b>-</b>         | <b>-</b>                               | <b>-</b>        |
| <b>Total Net Appropriations</b>               | <b>2,093,527</b> | <b>2,154,610</b>             | <b>2,451,432</b> | <b>2,423,408</b>                       | <b>28,024</b>   |
| <b>NCC/Use of Fund Balance</b>                | <b>2,074,909</b> | <b>2,078,725</b>             | <b>2,393,432</b> | <b>2,385,758</b>                       | <b>7,674</b>    |



# BU 1122 - Assessor’s Property Characteristics

## BUDGET UNIT OVERVIEW

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

## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 4100 Interest on fund balance.
- Acct. 7600 Fees collected from sale of property characteristic information.

## CHANGES IN BUDGET FROM PRIOR YEAR

Increase revenue to be in line with previous years.

# ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder  
BU 1122 - Assessor's Property Characteristics

| BUDGET UNIT DETAIL Schedule 9            |                 | Function: General Government |               | Activity: Legislative & Administrative |                |
|------------------------------------------|-----------------|------------------------------|---------------|----------------------------------------|----------------|
| Fund: 1100 County General                |                 | 2020-21                      | 2021-22       | 2022-23                                | 2023-24        |
| Financing Sources and Uses               |                 | Actuals                      | Actuals       | Estimated                              | Adopted        |
| Change from                              |                 |                              |               |                                        | Prior Year     |
| <b>Revenues</b>                          |                 |                              |               |                                        |                |
| 824100 Interest                          | 2,227           | 4,544                        | -             | 2,000                                  | (2,000)        |
| 824101 Change in Fair Value Invstmnt     | -               | 899                          | 20,000        | -                                      | 20,000         |
| 827600 Other Sales                       | 11,805          | 25,488                       | -             | 25,000                                 | (25,000)       |
| <b>Total Revenues</b>                    | <b>14,032</b>   | <b>30,930</b>                | <b>20,000</b> | <b>27,000</b>                          | <b>(7,000)</b> |
| <b>Services &amp; Supplies</b>           |                 |                              |               |                                        |                |
| 862194 A-87 Costs                        | -               | -                            | -             | -                                      | -              |
| 862239 Spec Dept Expense                 | -               | -                            | -             | -                                      | -              |
| <b>Total Services &amp; Supplies</b>     | <b>-</b>        | <b>-</b>                     | <b>-</b>      | <b>-</b>                               | <b>-</b>       |
| <b>Fixed Assets</b>                      |                 |                              |               |                                        |                |
| 864370 Equipment                         | -               | -                            | -             | -                                      | -              |
| <b>Total Fixed Assets</b>                | <b>-</b>        | <b>-</b>                     | <b>-</b>      | <b>-</b>                               | <b>-</b>       |
| <b>Expend Transfer &amp; Reimb</b>       |                 |                              |               |                                        |                |
| 865802 Oper Transfer Out                 | -               | -                            | 40,000        | 20,000                                 | 20,000         |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>-</b>        | <b>-</b>                     | <b>40,000</b> | <b>20,000</b>                          | <b>20,000</b>  |
| <b>Total Net Appropriations</b>          | <b>-</b>        | <b>-</b>                     | <b>40,000</b> | <b>20,000</b>                          | <b>20,000</b>  |
| <b>NCC/Use of Fund Balance</b>           | <b>(14,032)</b> | <b>(30,930)</b>              | <b>20,000</b> | <b>(7,000)</b>                         | <b>27,000</b>  |



## BU 1410 - Elections

### BUDGET UNIT OVERVIEW

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

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

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

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

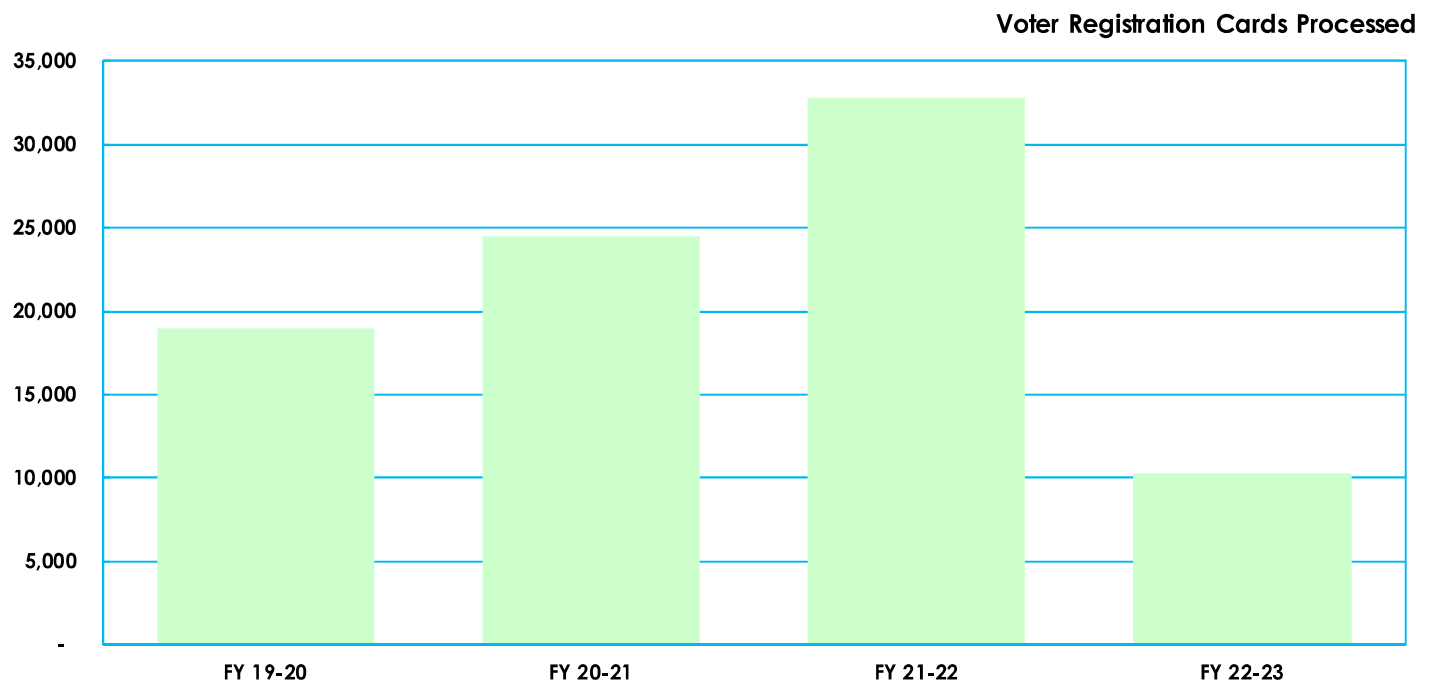
#### PROGRAM OVERVIEW

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

# ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder  
BU 1410 - Elections

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

|                     |                                                                                                                      |
|---------------------|----------------------------------------------------------------------------------------------------------------------|
| Revenues            |                                                                                                                      |
| Acct. 6140          | Reimbursement for elections.                                                                                         |
| Services & Supplies |                                                                                                                      |
| Acct. 2170          | Provides for labels and postage for voter registration, voter information pamphlets, and related elections material. |
| Acct. 2228          | Software - Short term                                                                                                |
| Acct. 2229          | Software - Maintenance                                                                                               |

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

# ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder  
BU 1410 - Elections

| BUDGET UNIT DETAIL Schedule 9                 |                | Function: General Government |                | Activity: Legislative & Administrative |                 |
|-----------------------------------------------|----------------|------------------------------|----------------|----------------------------------------|-----------------|
| Fund: 1100 County General                     |                | 2021-22                      | 2022-23        | 2023-24                                | 2024-25         |
| Financing Sources and Uses                    |                | Actuals                      | Actuals        | Estimated                              | Adopted         |
| Change from                                   |                |                              |                |                                        | Prior Year      |
| <b>Revenues</b>                               |                |                              |                |                                        |                 |
| 825398 SB90 Reimbursement                     | 24,382         | 7,509                        | -              | -                                      | -               |
| 825490 State Other                            | 293,004        | -                            | -              | -                                      | -               |
| 825670 Federal Other Revenue                  | -              | -                            | -              | -                                      | -               |
| 826140 Election Services                      | 60,587         | 183,952                      | 75,000         | 125,000                                | (50,000)        |
| 827801 Grant Revenue                          | -              | -                            | -              | -                                      | -               |
| 827802 Operating Transfer In                  | -              | 29,262                       | -              | -                                      | -               |
| <b>Total Revenues</b>                         | <b>377,973</b> | <b>220,723</b>               | <b>75,000</b>  | <b>125,000</b>                         | <b>(50,000)</b> |
| <b>Salaries &amp; Employee Benefits</b>       |                |                              |                |                                        |                 |
| 861011 Regular Employees                      | 116,761        | 165,884                      | 178,682        | 191,169                                | (12,487)        |
| 861012 Extra Help                             | 42,581         | 47,701                       | 40,000         | 40,000                                 | -               |
| 861013 Overtime Reg Emp                       | 2,913          | 3,704                        | 3,000          | 3,000                                  | -               |
| 861021 Co Cont Retirement                     | 38,345         | 56,797                       | 60,545         | 63,086                                 | (2,541)         |
| 861022 Co Cont OASDI                          | 6,904          | 9,948                        | 11,837         | 2,643                                  | 9,194           |
| 861023 Co Cont Medicare                       | 2,269          | 3,060                        | 2,768          | 2,772                                  | (4)             |
| 861024 Co Cont Retire Incr                    | 4,848          | 2,698                        | 12,244         | 14,013                                 | (1,769)         |
| 861030 Co Cont Health Ins                     | 17,359         | 29,329                       | 34,911         | 32,264                                 | 2,647           |
| 861031 Co Cont Unemp Ins                      | 1,680          | 1,122                        | -              | -                                      | -               |
| 861035 Co Cont Workers Comp                   | 804            | 1,210                        | -              | 397                                    | (397)           |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>234,465</b> | <b>321,454</b>               | <b>343,987</b> | <b>349,344</b>                         | <b>(5,357)</b>  |
| <b>Services &amp; Supplies</b>                |                |                              |                |                                        |                 |
| 862060 Communications                         | -              | -                            | -              | -                                      | -               |
| 862101 Insurance - General                    | 1,204          | 1,544                        | 1,649          | 2,032                                  | (383)           |
| 862120 Maint - Equip                          | 2,548          | -                            | 1,031          | 1,325                                  | (294)           |
| 862170 Office Expense                         | 26,167         | 6,842                        | 9,100          | 4,502                                  | 4,598           |
| 862187 Education & Training                   | -              | -                            | -              | -                                      | -               |
| 862189 Prof/Spec Svcs - Other                 | 69,657         | 33,396                       | -              | -                                      | -               |
| 862190 Publ/Legal Notice                      | 489            | 3,249                        | 500            | 3,500                                  | (3,000)         |
| 862210 Rent/Lease Bldg Grnds                  | 3,250          | 2,075                        | 4,610          | 1,250                                  | 3,360           |
| 862228 Software - Short Term                  | -              | -                            | 43,070         | 46,225                                 | (3,155)         |
| 862229 Software - Maintenance                 | -              | -                            | 57,359         | 57,359                                 | -               |
| 862230 Info Tech Equip                        | 19,236         | 11,305                       | 8,398          | -                                      | 8,398           |
| 862231 Election Suppl & Svcs                  | 301,894        | 237,419                      | 195,500        | 211,775                                | (16,275)        |
| 862239 Spec Dept Expense                      | 17,895         | 11,636                       | -              | 100                                    | (100)           |
| 862250 Trans/Travel                           | 837            | 398                          | 500            | 500                                    | -               |
| 862253 Travel Out of County                   | 226            | -                            | 1,000          | 500                                    | 500             |
| <b>Total Services &amp; Supplies</b>          | <b>443,404</b> | <b>307,863</b>               | <b>322,717</b> | <b>329,068</b>                         | <b>(6,351)</b>  |
| <b>Fixed Assets</b>                           |                |                              |                |                                        |                 |
| 864370 Equipment                              | 295,483        | -                            | -              | -                                      | -               |
| <b>Total Fixed Assets</b>                     | <b>295,483</b> | <b>-</b>                     | <b>-</b>       | <b>-</b>                               | <b>-</b>        |
| <b>Total Net Appropriations</b>               | <b>973,352</b> | <b>629,317</b>               | <b>666,704</b> | <b>678,412</b>                         | <b>(11,709)</b> |
| <b>NCC/Use of Fund Balance</b>                | <b>595,379</b> | <b>408,595</b>               | <b>591,704</b> | <b>553,412</b>                         | <b>38,291</b>   |





BU 1941 - Clerk-Recorder

BUDGET UNIT OVERVIEW

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

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

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

PROGRAM OVERVIEW

- Clerk
- Recorder

ACCOMPLISHMENTS IN FY 2023-24

- Continue to make scanned images regularly available for public viewing by the end of the day on which the document was recorded.
- Continue to meet deadlines for recording and indexing documents as prescribed by law.

GOALS FOR FY 2024-25

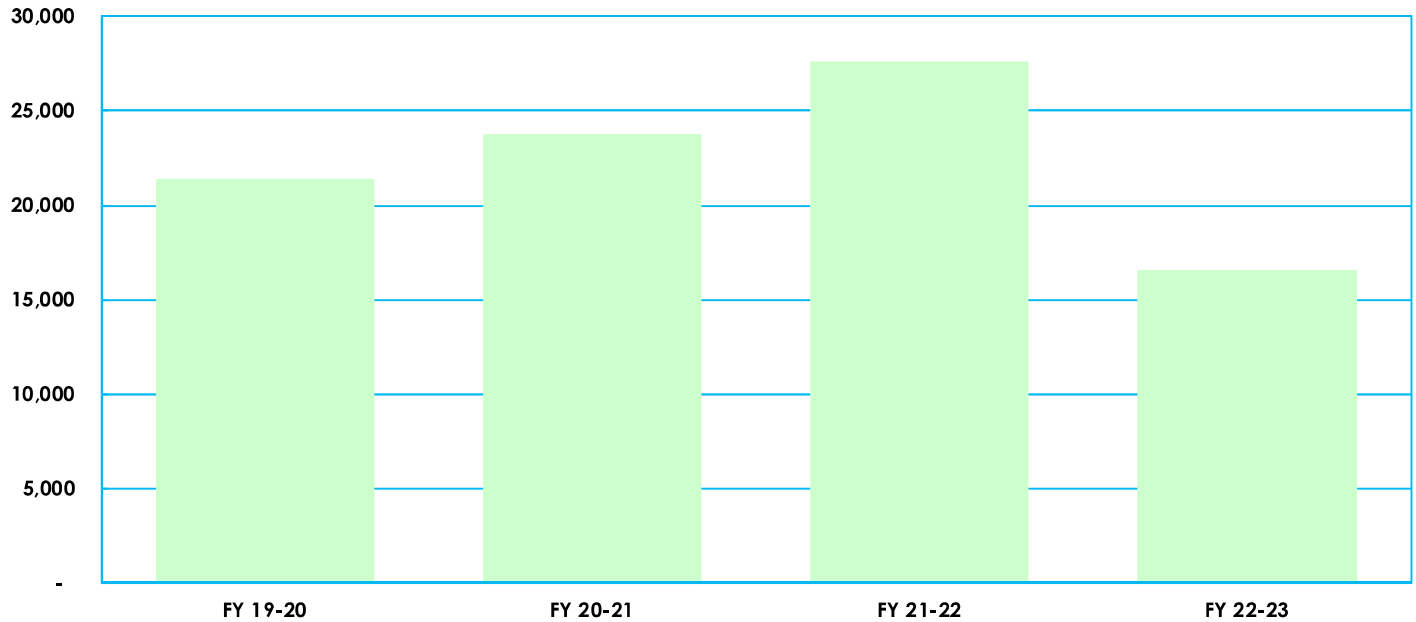
- Continue to maintain the public record in a secure and easily accessible environment
- Continue to provide courteous and efficient service to members of the public who require information maintained by this office

# ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder  
BU 1941 - Clerk-Recorder

## PERFORMANCE INDICATORS

### Real Estate & Vital Records Processed



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 2602 Marriage License Fees.
- Acct. 6259 Lien Notice Mailing Fees.
- Acct. 6266 Miscellaneous Clerk Filings.
- Acct. 7600 Copy Fees from formal document duplications.

### Services & Supplies

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

## CHANGES IN BUDGET FROM PRIOR YEAR

*No significant change in budget from the previous fiscal year.*

# ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder

BU 1941 - Clerk-Recorder

| BUDGET UNIT DETAIL Schedule 9                 |                  | Function: General Government |                | Activity: Legislative & Administrative |                 |
|-----------------------------------------------|------------------|------------------------------|----------------|----------------------------------------|-----------------|
| Fund: 1100 County General                     |                  | 2021-22                      | 2022-23        | 2023-24                                | 2024-25         |
| Financing Sources and Uses                    |                  | Actuals                      | Actuals        | Estimated                              | Adopted         |
| Change from                                   |                  |                              |                |                                        |                 |
| Prior Year                                    |                  |                              |                |                                        |                 |
| <b>Revenues</b>                               |                  |                              |                |                                        |                 |
| 822602 Marriage Lic FCC GC 2684               | 26,511           | 25,244                       | 25,000         | 22,500                                 | 2,500           |
| 826259 Recorder Svc Fee                       | 540              | 755                          | 500            | 500                                    | -               |
| 826261 Recording Fee                          | 348,112          | 218,875                      | 200,000        | 195,000                                | 5,000           |
| 826266 Clerk Fee                              | 47,754           | 44,555                       | 40,000         | 40,000                                 | -               |
| 826404 Returned Check Chg                     | 437              | 50                           | 50             | 100                                    | (50)            |
| 827400 Prior Year Revenue                     | -                | 142                          | -              | -                                      | -               |
| 827600 Other Sales                            | 68,746           | 74,591                       | 68,000         | 68,000                                 | -               |
| 827700 Other                                  | 1,039            | 216                          | 500            | 100                                    | 400             |
| 827802 Operating Transfer In                  | -                | 15,202                       | 46,155         | 30,000                                 | 16,155          |
| <b>Total Revenues</b>                         | <b>493,139</b>   | <b>379,631</b>               | <b>380,205</b> | <b>356,200</b>                         | <b>24,005</b>   |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                              |                |                                        |                 |
| 861011 Regular Employees                      | 141,120          | 187,269                      | 155,837        | 167,033                                | (11,196)        |
| 861012 Extra Help                             | -                | -                            | -              | -                                      | -               |
| 861013 Overtime Reg Emp                       | 2,193            | 2,168                        | -              | -                                      | -               |
| 861021 Co Cont Retirement                     | 49,088           | 64,711                       | 57,154         | 56,626                                 | 528             |
| 861022 Co Cont OASDI                          | 8,062            | 10,648                       | 9,460          | 10,356                                 | (896)           |
| 861023 Co Cont Medicare                       | 1,885            | 2,490                        | 2,212          | 2,422                                  | (210)           |
| 861024 Co Cont Retire Incr                    | 8,078            | 6,089                        | 5,385          | 15,865                                 | (10,480)        |
| 861030 Co Cont Health Ins                     | 37,116           | 56,427                       | 58,098         | 70,730                                 | (12,632)        |
| 861031 Co Cont Unemp Ins                      | 504              | 420                          | -              | -                                      | -               |
| 861035 Co Cont Workers Comp                   | 48               | 54                           | 77             | 51                                     | 26              |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>248,093</b>   | <b>330,277</b>               | <b>288,223</b> | <b>323,083</b>                         | <b>(34,860)</b> |
| <b>Services &amp; Supplies</b>                |                  |                              |                |                                        |                 |
| 862060 Communications                         | 2,351            | 2,611                        | 2,400          | 2,400                                  | -               |
| 862101 Insurance - General                    | 4,093            | 4,898                        | 5,147          | 6,600                                  | (1,453)         |
| 862120 Maint - Equip                          | 67,515           | 88,849                       | 1,200          | 1,400                                  | (200)           |
| 862150 Memberships                            | 1,100            | 1,100                        | 1,100          | 1,100                                  | -               |
| 862170 Office Expense                         | 51,570           | 24,195                       | 27,500         | 21,145                                 | 6,355           |
| 862187 Education & Training                   | 550              | 660                          | 500            | 500                                    | -               |
| 862227 Software-Long Term                     | -                | -                            | 18,000         | 18,000                                 | -               |
| 862228 Software-Short Term                    | -                | -                            | 29,000         | 29,000                                 | -               |
| 862229 Software-Maintenance                   | -                | -                            | 60,000         | 65,908                                 | (5,908)         |
| 862230 Info Tech Equip                        | 4,275            | 4,967                        | 29,405         | -                                      | 29,405          |
| 862239 Spec Dept Expense                      | 3,149            | 535                          | 6,500          | 2,500                                  | 4,000           |
| 862253 Travel Out of County                   | 955              | 2,688                        | -              | 1,000                                  | (1,000)         |
| <b>Total Services &amp; Supplies</b>          | <b>135,558</b>   | <b>130,504</b>               | <b>180,752</b> | <b>149,553</b>                         | <b>31,199</b>   |
| <b>Fixed Assets</b>                           |                  |                              |                |                                        |                 |
| 864370 Equipment                              | -                | -                            | -              | -                                      | -               |
| <b>Total Fixed Assets</b>                     | <b>-</b>         | <b>-</b>                     | <b>-</b>       | <b>-</b>                               | <b>-</b>        |
| <b>Expend Transfer &amp; Reimb</b>            |                  |                              |                |                                        |                 |
| 865380 Intrafund Transfers                    | -                | -                            | 2,000          | -                                      | 2,000           |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>-</b>         | <b>-</b>                     | <b>2,000</b>   | <b>-</b>                               | <b>2,000</b>    |
| <b>Total Net Appropriations</b>               | <b>383,652</b>   | <b>460,780</b>               | <b>470,975</b> | <b>472,636</b>                         | <b>(1,661)</b>  |
| <b>NCC/Use of Fund Balance</b>                | <b>(109,487)</b> | <b>81,150</b>                | <b>90,770</b>  | <b>116,436</b>                         | <b>(25,666)</b> |



## BU 1942 - Recorder's Modernization

### BUDGET UNIT OVERVIEW

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

All documents recorded in the Recorder's Division and filed in the Clerk's Division of the Office of the Assessor-Clerk-Recorder are optically scanned and made available for public viewing daily. The restoration of early handwritten records that are worn and are not able to be filmed in their current state is a long-term project that is continuing and is partially funded out of this budget unit. These records are being sent to a restoration site where the books are unbound; the pages are cleaned; de-acidified and filmed; then bound with non-acidic binding. This project is time consuming and very expensive. The Clerk-Recorder is continuing this project which is the restoration of older miscellaneous record books.

The second long-term project involves entering the County's old indices into its computer system. These indices date back to the beginning of the County, and many are worn and unreadable. This project will preserve the information and, at the same time, free up office space. The indices are sent out to be data entered off-site. As this process is both time-consuming and expensive, it is expected to be ongoing for several years. Funding of this budget unit is provided through fee collection at the time of recording.

### PROGRAM OVERVIEW

- Recorder Modernization & Restoration

### ACCOMPLISHMENTS IN FY 2023-24

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

### GOALS FOR FY 2024-25

- Continue to make scanned images regularly available to public viewing by the end of the day on which the document is recorded.
- Restoration project to continue restoring and preserving the County's older record books; which include; grantor, grantee, lease and homestead indexes.

### SUMMARY OF MAJOR ACCOUNTS

#### Services & Supplies

Acct. 2239 Annual maintenance and upgrades for recording system.

### CHANGES IN BUDGET FROM PRIOR YEAR

Decreased need to transfer to Clerk-Recorder.

# ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder

BU 1942 - Recorder's Modernization

| BUDGET UNIT DETAIL Schedule 9            |          | Function: General Government |         | Activity: Legislative & Administrative |            |
|------------------------------------------|----------|------------------------------|---------|----------------------------------------|------------|
| Fund: 1100 County General                |          | 2021-22                      | 2022-23 | 2023-24                                | 2024-25    |
| Financing Sources and Uses               |          | Actuals                      | Actuals | Estimated                              | Adopted    |
| Change from                              |          |                              |         |                                        | Prior Year |
| <b>Revenues</b>                          |          |                              |         |                                        |            |
| 824100 Interest                          | 1,395    | 3,817                        | -       | 1,000                                  | (1,000)    |
| 824101 Change in Fair Value Investment   | -        | (2,309)                      | -       | -                                      | -          |
| 826255 Recorder Mod Fee                  | 80,722   | 48,581                       | 40,000  | 40,000                                 | -          |
| 826390 Other Charges                     | 11,800   | 14,505                       | 15,000  | 15,000                                 | -          |
| <b>Total Revenues</b>                    | 93,917   | 64,594                       | 55,000  | 56,000                                 | (1,000)    |
| <b>Services &amp; Supplies</b>           |          |                              |         |                                        |            |
| 862120 Maint - Equip                     | -        | -                            | -       | -                                      | -          |
| 862170 Office Expense                    | -        | -                            | -       | -                                      | -          |
| 862239 Spec Dept Expense                 | -        | -                            | -       | -                                      | -          |
| <b>Total Services &amp; Supplies</b>     | -        | -                            | -       | -                                      | -          |
| <b>Fixed Assets</b>                      |          |                              |         |                                        |            |
| 864370 Equipment                         | -        | -                            | -       | -                                      | -          |
| <b>Total Fixed Assets</b>                | -        | -                            | -       | -                                      | -          |
| <b>Expend Transfer &amp; Reimb</b>       |          |                              |         |                                        |            |
| 865802 Oper Transfer Out                 | -        | -                            | 46,155  | 30,000                                 | 16,155     |
| <b>Total Expend Transfer &amp; Reimb</b> | -        | -                            | 46,155  | 30,000                                 | 16,155     |
| <b>Total Net Appropriations</b>          | -        | -                            | 46,155  | 30,000                                 | 16,155     |
| <b>NCC/Use of Fund Balance</b>           | (93,917) | (64,594)                     | (8,845) | (26,000)                               | 17,155     |



## BU 1944 - Clerk-Recorder - Micrographics

### BUDGET UNIT OVERVIEW

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

#### PROGRAM OVERVIEW

- Records Restoration

#### ACCOMPLISHMENTS IN FY 2023-24

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

#### GOALS FOR FY 2024-25

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

#### SUMMARY OF MAJOR ACCOUNTS

##### Revenues

|            |                    |
|------------|--------------------|
| Acct. 6260 | Micrographic fees. |
| Acct. 7600 | Other Sales.       |

#### CHANGES IN BUDGET FROM PRIOR YEAR

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



# ASSESSOR-CLERK-RECORDER'S OFFICE

KATRINA BARTOLOMIE, Assessor-Clerk-Recorder  
BU 1944 - Clerk-Recorder - Micrographics

| BUDGET UNIT DETAIL Schedule 9                 |                 | Function: General Government |                 | Activity: Legislative & Administrative |                 |
|-----------------------------------------------|-----------------|------------------------------|-----------------|----------------------------------------|-----------------|
| Fund: 1100 County General                     |                 | 2021-22                      | 2022-23         | 2023-24                                | 2024-25         |
| Financing Sources and Uses                    |                 | Actuals                      | Actuals         | Estimated                              | Adopted         |
| Change from                                   |                 |                              |                 |                                        | Prior Year      |
| <b>Revenues</b>                               |                 |                              |                 |                                        |                 |
| 824100 Interest                               | 496             | 1,447                        | -               | 500                                    | (500)           |
| 824101 Change in Fair Value Invstmnt          | -               | (669)                        | 20,000          | -                                      | 20,000          |
| 826255 Recorder Mod Fee                       | -               | -                            | -               | -                                      | -               |
| 826260 Micrographic Fee                       | 18,149          | 11,786                       | 8,000           | 8,000                                  | -               |
| 827600 Other Sales                            | 34,518          | 14,663                       | 10,000          | 12,000                                 | (2,000)         |
| 827802 Oper Transfer In                       | -               | -                            | -               | -                                      | -               |
| <b>Total Revenues</b>                         | <b>53,163</b>   | <b>27,226</b>                | <b>38,000</b>   | <b>20,500</b>                          | <b>17,500</b>   |
| <b>Salaries &amp; Employee Benefits</b>       |                 |                              |                 |                                        |                 |
| 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                   | -               | -                            | -               | -                                      | -               |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>-</b>        | <b>-</b>                     | <b>-</b>        | <b>-</b>                               | <b>-</b>        |
| <b>Services &amp; Supplies</b>                |                 |                              |                 |                                        |                 |
| 862060 Communications                         | -               | -                            | -               | -                                      | -               |
| 862101 Insurance - General                    | -               | -                            | -               | -                                      | -               |
| 862120 Maint - Equip                          | -               | -                            | -               | -                                      | -               |
| 862170 Office Expense                         | -               | -                            | -               | -                                      | -               |
| 862210 Rent/Lease Bldg Grnds                  | 4,669           | 9,417                        | 5,000           | 15,000                                 | (10,000)        |
| <b>Total Services &amp; Supplies</b>          | <b>4,669</b>    | <b>9,417</b>                 | <b>5,000</b>    | <b>15,000</b>                          | <b>(10,000)</b> |
| <b>Expend Transfer &amp; Reimb</b>            |                 |                              |                 |                                        |                 |
| 865802 Oper Transfer Out                      | -               | -                            | -               | -                                      | -               |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>-</b>        | <b>-</b>                     | <b>-</b>        | <b>-</b>                               | <b>-</b>        |
| <b>Total Net Appropriations</b>               | <b>4,669</b>    | <b>9,417</b>                 | <b>5,000</b>    | <b>15,000</b>                          | <b>(10,000)</b> |
| <b>NCC/Use of Fund Balance</b>                | <b>(48,494)</b> | <b>(17,809)</b>              | <b>(33,000)</b> | <b>(5,500)</b>                         | <b>(27,500)</b> |

# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

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## AUDITOR-CONTROLLER'S OFFICE

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SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector



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

# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

## DEPARTMENT SUMMARY

|                                     | FY 21-22     | FY 22-23     | FY 23-24     | FY 24-25     | Change from |
|-------------------------------------|--------------|--------------|--------------|--------------|-------------|
|                                     | Actuals      | Actuals      | Estimated    | Adopted      | Prior Year  |
| <b>Revenues - All Funds</b>         |              |              |              |              |             |
| Revenues                            | 101,224,769  | 125,316,008  | 110,439,912  | 106,025,593  | 4,414,319   |
| Total Operating Transfers In        | 3,623,421    | 2,337,709    | 9,354,333    | 7,283,485    | 2,070,848   |
| <b>Total Revenues</b>               | 104,848,191  | 127,653,717  | 119,794,245  | 113,309,078  | 6,485,167   |
| <b>Appropriations - All Funds</b>   |              |              |              |              |             |
| Total Salaries & Employee Benefits  | 1,729,506    | 1,992,847    | 1,811,467    | 1,787,471    | 23,996      |
| Total Services and Supplies         | (158,347)    | 1,798,811    | 670,939      | 1,271,570    | (600,631)   |
| Total Other Charges                 | 16,906,965   | 30,354,739   | 20,978,665   | 15,531,761   | 5,446,904   |
| Total Fixed Assets                  | -            | -            | -            | -            | -           |
| <b>Total Operating Expenditures</b> | 18,478,124   | 34,146,398   | 23,461,071   | 18,590,802   | 4,870,270   |
| Total Intrafund Transfers           | -            | -            | -            | -            | -           |
| Total Operating Transfers Out       | 34,392,199   | 16,624,048   | 17,060,680   | 20,064,466   | (3,003,786) |
| <b>Total Transfers &amp; Reimb.</b> | 34,392,199   | 16,624,048   | 17,060,680   | 20,064,466   | (3,003,786) |
| <b>Total Net Appropriations</b>     | 53,513,554   | 50,612,081   | 40,320,751   | 38,435,268   | 1,885,484   |
| <b>NCC/Use of Fund Balance</b>      | (51,128,407) | (76,884,015) | (79,468,493) | (74,873,810) | 4,594,683   |

## SUMMARY BY PROGRAM

| GENERAL FUND                | Approps.        | Revenues        | NCC               |
|-----------------------------|-----------------|-----------------|-------------------|
| 1110 Auditor-Controller     | 1,707,408       | 373,000         | 1,334,408         |
| 1940 Miscellaneous          | 1,492,283       | 445,195         | 1,047,088         |
| 1000 Non-Departmental       | 13,514,466      | 95,619,790      | 82,105,324        |
| 1930 Teeter Plan            | 5,737,190       | 1,500,000       | (1,500,000)       |
| <b>Total: General Fund</b>  | 22,451,347      | 97,937,985      | 82,986,820        |
| <b>OTHER FUNDS</b>          | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| 2610 Fire Agency Support    | 4,505,000       | 4,505,000       | 0                 |
| 8010 Gen. Debt Svc-COPS     | 9,210,669       | 2,867,326       | 6,343,343         |
| 0717 Information Technology | 4,691,237       | 2,615,613       | 2,075,624         |
| 8011 Pension Oblig. Bonds   | 8,005,442       | 7,998,767       | 6,675             |
| 0712 Unemployment Insur     | 220,000         | 0               | 220,000           |
| <b>Total: Other Funds</b>   | 26,632,348      | 17,986,706      | 8,645,642         |
| <b>TOTAL: ALL FUNDS</b>     | 43,346,505      | 115,924,691     | (72,578,186)      |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Auditor-Controller         | 13    | 10    | 11    |
| <b>Total: General Fund</b> | 13    | 10    | 11    |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 13    | 10    | 11    |

# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector



## BU 1110 - Auditor-Controller

### BUDGET UNIT OVERVIEW

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

### PROGRAM OVERVIEW

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

### ACCOMPLISHMENTS IN FY 2023-24

- Worked with Treasurer-Tax Collector staff to integrate staff and processes into the newly consolidated Office of Auditor-Controller/Treasurer-Tax Collector.
- Working closely with Information Services, Assessor and Treasurer Tax Collector offices, finished the County’s data conversion/implementation for the new Aumentum Property Tax System.
- Completed all FY 22-23 Reporting including ACFR and State Financial Transaction Report
- Posted over 88 thousand direct or special assessments charges submitted by 40 Special Districts totaling over \$12.5 million to the current year’s Secured Tax Roll.

### GOALS FOR FY 2024-25

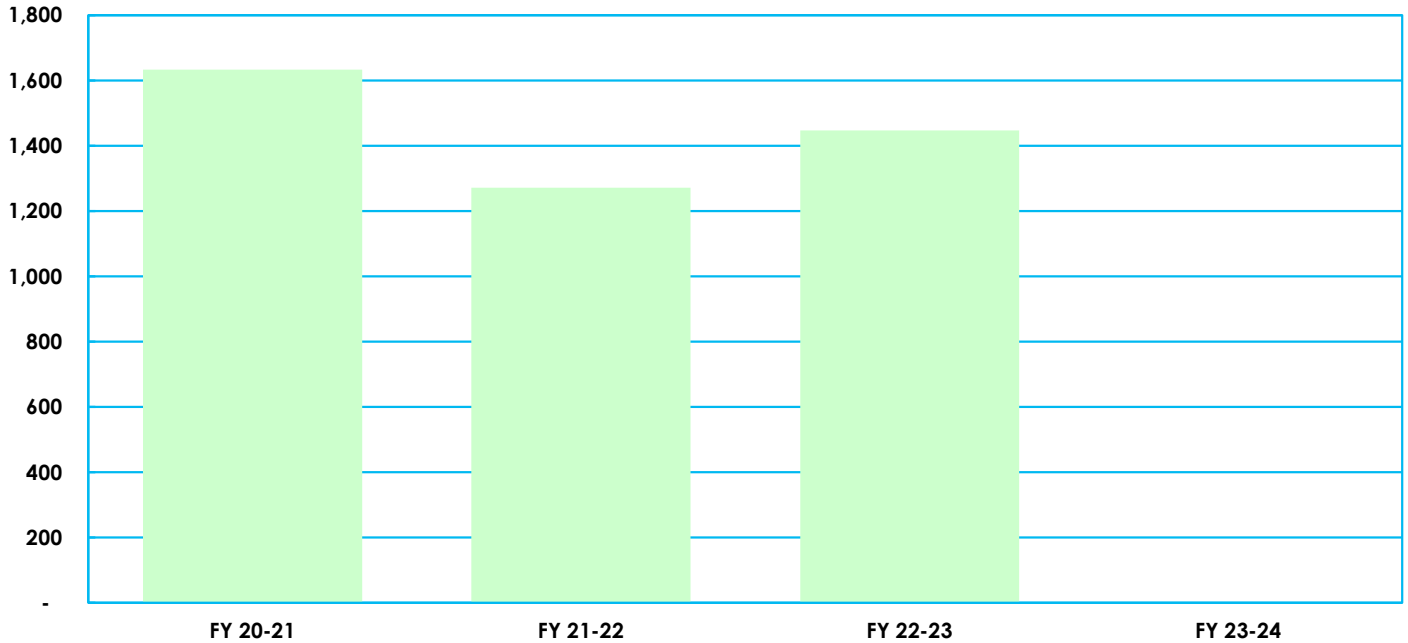
- Complete the selection process for a new software program, or process that will assist in the preparation of the Annual Comprehensive Financial Report (ACFR) and the Annual State Controller’s Report.
- Maximize Munis to further facilitate the bank reconciliation process.
- Finalize the Welfare system integration with Munis to streamline reconciliation.

# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector  
BU 1110 - Auditor-Controller

## PERFORMANCE INDICATORS

### Journal Entries



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 6115 Charges to Special Districts for levying benefit assessments on the tax rolls.
- Acct. 6120 Accounting services for various Special Districts and grants, and recoupment of administrative charges for the supplemental tax roll processing.
- Acct. 7703 Proceeds from stale dated or canceled warrants.

### Services & Supplies

- Acct. 2170 Office supplies, printing and postage costs for County Auditor.
- Acct. 2189 Regional Government Services and Fifth Asset consultants.
- Acct. 2229 Property tax system maintenance fees.

## CHANGES IN BUDGET FROM PRIOR YEAR

Increase in salaries due to union negotiated salary increases.



# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

BU 1110 - Auditor-Controller

| BUDGET UNIT DETAIL Schedule 9                 |                  | Function: General Government |                  | Activity: Legislative & Administrative |                  |
|-----------------------------------------------|------------------|------------------------------|------------------|----------------------------------------|------------------|
| Fund: 1100 County General                     |                  | 2021-22                      | 2022-23          | 2023-24                                | 2024-25          |
| Financing Sources and Uses                    |                  | Actuals                      | Actuals          | Estimated                              | Adopted          |
| Change from                                   |                  |                              |                  |                                        |                  |
| Prior Year                                    |                  |                              |                  |                                        |                  |
| <b>Revenues</b>                               |                  |                              |                  |                                        |                  |
| 826115 Debt Service Fee                       | 203,924          | 218,566                      | 211,600          | 240,000                                | (28,400)         |
| 826120 Accounting Fee                         | 10,300           | 100,429                      | 86,217           | 100,000                                | (13,783)         |
| 826390 Other Charges                          | 6,906            | 4,804                        | 5,000            | 3,000                                  | 2,000            |
| 827400 Prior Year Revenue                     | 40               | -                            | -                | -                                      | -                |
| 827600 Other Sales                            | 48               | 8                            | -                | -                                      | -                |
| 827703 Cancel Outlawed Warr                   | -                | -                            | -                | 30,000                                 | (30,000)         |
| 827802 Oper Transfer In                       | -                | 48,596                       | -                | -                                      | -                |
| <b>Total Revenues</b>                         | <b>221,218</b>   | <b>372,404</b>               | <b>302,817</b>   | <b>373,000</b>                         | <b>(70,183)</b>  |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                              |                  |                                        |                  |
| 861011 Regular Employees                      | 848,656          | 996,498                      | 856,656          | 926,159                                | (69,503)         |
| 861012 Extra Help                             | 11,874           | 3,101                        | 5,000            | -                                      | 5,000            |
| 861013 Overtime Reg Emp                       | 34,290           | 37,548                       | 38,353           | 35,000                                 | 3,353            |
| 861021 Co Cont Retirement                     | 282,904          | 334,963                      | 266,528          | 304,956                                | (38,428)         |
| 861022 Co Cont OASDI                          | 52,868           | 60,786                       | 54,876           | 59,226                                 | (4,350)          |
| 861023 Co Cont Medicare                       | 12,544           | 14,660                       | 12,834           | 13,851                                 | (1,017)          |
| 861024 Co Cont Retire Incr                    | 40,987           | 22,498                       | 60,961           | 70,511                                 | (9,550)          |
| 861030 Co Cont Health Ins                     | 79,645           | 90,687                       | 83,484           | 93,365                                 | (9,881)          |
| 861031 Co Cont Unemp Ins                      | 596              | 370                          | -                | -                                      | -                |
| 861035 Co Cont Workers Comp                   | 1,319            | 1,216                        | 550              | 559                                    | (9)              |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>1,365,683</b> | <b>1,562,327</b>             | <b>1,379,242</b> | <b>1,503,627</b>                       | <b>(124,385)</b> |
| <b>Services &amp; Supplies</b>                |                  |                              |                  |                                        |                  |
| 862060 Communications                         | 1,327            | 1,636                        | 1,930            | 1,702                                  | 228              |
| 862101 Insurance - General                    | 4,104            | 4,792                        | 5,000            | 6,197                                  | (1,197)          |
| 862150 Memberships                            | 396              | 521                          | 521              | 771                                    | (250)            |
| 862170 Office Expense                         | 37,278           | 39,233                       | 37,000           | 36,550                                 | 450              |
| 862187 Education & Training                   | 410              | 2,725                        | 3,000            | 4,920                                  | (1,920)          |
| 862189 Prof/Spec Svc                          | 117,010          | 97,727                       | 215,000          | 61,291                                 | 153,709          |
| 862190 Publ/Legal Notice                      | 455              | 262                          | 400              | 150                                    | 250              |
| 862229 Software - Maintenance                 | -                | -                            | -                | 85,000                                 | (85,000)         |
| 862230 Info Tech Equip                        | 2,638            | 1,282                        | 2,000            | -                                      | 2,000            |
| 862239 Spec Dept Expense                      | 27,881           | 35,468                       | 33,294           | -                                      | 33,294           |
| 862250 Trans/Travel                           | -                | 180                          | 1,200            | 1,200                                  | -                |
| 862253 Travel Out of County                   | -                | 3,589                        | 3,000            | 6,000                                  | (3,000)          |
| <b>Total Services &amp; Supplies</b>          | <b>191,500</b>   | <b>187,415</b>               | <b>302,345</b>   | <b>203,781</b>                         | <b>98,564</b>    |
| <b>Other Charges</b>                          |                  |                              |                  |                                        |                  |
| 863340 Taxes/Assmnts                          | -                | -                            | -                | -                                      | -                |
| <b>Total Other Charges</b>                    | <b>-</b>         | <b>-</b>                     | <b>-</b>         | <b>-</b>                               | <b>-</b>         |
| <b>Fixed Assets</b>                           |                  |                              |                  |                                        |                  |
| 864370 Equipment                              | -                | -                            | -                | -                                      | -                |
| <b>Total Fixed Assets</b>                     | <b>-</b>         | <b>-</b>                     | <b>-</b>         | <b>-</b>                               | <b>-</b>         |
| <b>Expend Transfer &amp; Reimb</b>            |                  |                              |                  |                                        |                  |
| 865380 Intrafund Transfers                    | -                | -                            | -                | -                                      | -                |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>-</b>         | <b>-</b>                     | <b>-</b>         | <b>-</b>                               | <b>-</b>         |
| <b>Total Net Appropriations</b>               | <b>1,557,183</b> | <b>1,749,742</b>             | <b>1,681,587</b> | <b>1,707,408</b>                       | <b>(25,821)</b>  |
| <b>NCC/Use of Fund Balance</b>                | <b>1,335,965</b> | <b>1,377,338</b>             | <b>1,378,770</b> | <b>1,334,408</b>                       | <b>44,362</b>    |



## BU 1000 - Non-Departmental Revenue

### BUDGET UNIT OVERVIEW

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

### SUMMARY OF MAJOR ACCOUNTS

#### Expenditure Transfer and Reimbursements

Acct. 5802 Detail of Operating Transfers Out:

|                                                   | <u>Adopted Budget</u> |
|---------------------------------------------------|-----------------------|
| 1- Debt Service Fund- COPs- BU 8010               | \$ 2,656,494          |
| 2- Road Fund- BU 3010                             | 4,171,820             |
| 3- Library Fund- BU 6110                          | 2,009,647             |
| 5- Water Agency- BU 0326                          | 171,505               |
| 6- Fire Agency Support- BU 2610 (TOT + Measure P) | <u>4,505,000</u>      |
| Total                                             | \$ 13,514,466         |

### CHANGES IN BUDGET FROM PRIOR YEAR

Prior years fluctuations due to the PG&E settlement have mostly returned to normal.

# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

BU 1000 - Non-Departmental Revenue

| BUDGET UNIT DETAIL Schedule 9            |                     | Function: General Government |                     |                     | Activity: Finance |
|------------------------------------------|---------------------|------------------------------|---------------------|---------------------|-------------------|
| Fund: 1100 County General                | 2021-22             | 2022-23                      | 2023-24             | 2024-25             | Change from       |
| Financing Sources and Uses               | Actuals             | Actuals                      | Estimated           | Adopted             | Prior Year        |
| <b>Revenues</b>                          |                     |                              |                     |                     |                   |
| 821110 Curr Secured Prop Tax             | 39,711,273          | 41,758,381                   | 42,200,000          | 43,300,000          | (1,100,000)       |
| 821120 Curr Unsec Prop Tax               | 1,012,491           | 1,155,297                    | 1,000,000           | 1,200,000           | (200,000)         |
| 821130 Supplemental Roll Tax             | -                   | 369,771                      | 800,000             | 800,000             | -                 |
| 821220 Prior Unsec Prop Tax              | 72,901              | 17,265                       | 51,500              | 51,500              | -                 |
| 821400 Pen/Cost Delinq Tax               | 882,582             | 928,890                      | 760,000             | 900,000             | (140,000)         |
| 821500 Sales & Use Tax                   | 8,494,344           | 9,001,373                    | 12,247,167          | 11,600,000          | 647,167           |
| 821600 Timber Yield Tax                  | 346,112             | 604,544                      | 355,000             | 300,000             | 55,000            |
| 821699 TOT-Campgrnds/RV Parks            | 675,868             | 548,225                      | 680,000             | 505,000             | 175,000           |
| 821700 Highway Property Rental           | 1,105               | 1,117                        | -                   | -                   | -                 |
| 821701 TOT-Room Occup Tax                | 8,585,364           | 7,550,530                    | 8,000,000           | 7,600,000           | 400,000           |
| 821702 Property Transfer Tax             | 981,704             | 630,144                      | 800,000             | 540,000             | 260,000           |
| 821704 Prop Tax In Lieu of VLF           | 12,914,420          | 13,454,243                   | 13,100,000          | 14,000,000          | (900,000)         |
| 821706 Williamson Act Replacement        | 705,579             | 720,140                      | 600,000             | 600,000             | -                 |
| 821707 Cannabis Business Tax             | 3,600,857           | 3,129,574                    | 1,000,000           | 1,000,000           | -                 |
| 822210 Franchise                         | 1,115,049           | 1,320,931                    | 1,100,000           | 1,300,000           | (200,000)         |
| 824100 Interest                          | 693,515             | 1,867,644                    | 690,000             | 750,000             | (60,000)          |
| 824101 Change in Fair Value Investment   | -                   | (156,961)                    | -                   | -                   | -                 |
| 825150 Motor Vehilce In Lieu             | 84,979              | 78,478                       | 85,000              | 85,000              | -                 |
| 825398 SB90 Reimbursement                | -                   | -                            | -                   | -                   | -                 |
| 825481 Homeowner Exemption               | 263,347             | 295,102                      | 275,000             | 275,000             | -                 |
| 825490 State Other                       | 130,000             | 130,000                      | 130,000             | 130,000             | -                 |
| 825650 Fed Grazing Fee                   | 55                  | 436                          | -                   | -                   | -                 |
| 825660 Fed Land in Lieu Tax              | 768,913             | 1,639,881                    | 770,000             | 850,000             | (80,000)          |
| 825670 Federal Other                     | -                   | 994,521                      | 994,521             | -                   | 994,521           |
| 826402 Cost Plan Charges                 | 3,270,391           | 3,331,979                    | 3,700,000           | 6,000,000           | (2,300,000)       |
| 827400 Prior Year Revenue                | 16,566              | 4,564                        | -                   | -                   | -                 |
| 827600 Other Sales                       | -                   | -                            | -                   | -                   | -                 |
| 827700 Other                             | 156,348             | (582,750)                    | 200,000             | 200,000             | -                 |
| 827701 Refund Jury/Witness Fee           | -                   | -                            | -                   | -                   | -                 |
| 827715 Tobacco Settlement                | 984,973             | 893,613                      | 900,000             | 900,000             | -                 |
| 827716 Opioid Settlement                 | -                   | 130,752                      | -                   | -                   | -                 |
| 827802 Oper Transfer In                  | 2,947,553           | 500,000                      | 4,474,333           | 2,733,290           | 1,741,043         |
| <b>Total Revenues</b>                    | <b>88,416,290</b>   | <b>90,317,683</b>            | <b>94,912,521</b>   | <b>95,619,790</b>   | <b>(707,269)</b>  |
| <b>Services &amp; Supplies</b>           |                     |                              |                     |                     |                   |
| 862160 Misc Expense                      | -                   | 58,104                       | -                   | -                   | -                 |
| 862165 Year End Admin Adj-Auditor        | -                   | 846,301                      | -                   | -                   | -                 |
| <b>Total Services &amp; Supplies</b>     | <b>-</b>            | <b>904,405</b>               | <b>-</b>            | <b>-</b>            | <b>-</b>          |
| <b>Expend Transfer &amp; Reimb</b>       |                     |                              |                     |                     |                   |
| 865802 Oper Transfer Out                 | 34,392,199          | 16,591,425                   | 13,508,658          | 13,514,466          | (5,808)           |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>34,392,199</b>   | <b>16,591,425</b>            | <b>13,508,658</b>   | <b>13,514,466</b>   | <b>(5,808)</b>    |
| <b>Total Net Appropriations</b>          | <b>34,392,199</b>   | <b>16,591,425</b>            | <b>13,508,658</b>   | <b>13,514,466</b>   | <b>(5,808)</b>    |
| <b>NCC/Use of Fund Balance</b>           | <b>(54,024,090)</b> | <b>(72,821,853)</b>          | <b>(81,403,863)</b> | <b>(82,105,324)</b> | <b>701,461</b>    |

## BU 1930 - Teeter Plan



### BUDGET UNIT OVERVIEW

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

### SUMMARY OF MAJOR ACCOUNTS

#### Revenues

- Acct. 1210 Revenue from prior secured property tax redemptions.
- Acct. 1400 Penalties and interest on redemptions of property tax delinquencies.

#### Other Charges

- Acct. 3310 Interest on total liability based on balance due.
- Acct. 3311 Anticipated delinquencies on current year's tax levy.

### CHANGES IN BUDGET FROM PRIOR YEAR

Decrease to Property Tax Prior Secured, Penalty & Cost on Delinquent Tax, Interest, and Principal..

AUDITOR-CONTROLLER’S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector  
BU 1930 - Teeter Plan

| BUDGET UNIT DETAIL Schedule 9 |           | Function: General Government |           | Activity: Legislative & Administrative |             |
|-------------------------------|-----------|------------------------------|-----------|----------------------------------------|-------------|
| Fund: 1100 County General     | 2021-22   | 2022-23                      | 2023-24   | 2024-25                                | Change from |
| Financing Sources and Uses    | Actuals   | Actuals                      | Estimated | Adopted                                | Prior Year  |
| Revenues                      |           |                              |           |                                        |             |
| 821210 Prior Secured Prop Tax | 3,388,333 | -                            | 3,125,000 | -                                      | 3,125,000   |
| 821400 Pen/Cost on Delinq Tax | 1,683,040 | 1,817,704                    | 1,600,000 | 1,500,000                              | 100,000     |
| Total Revenues                | 5,071,373 | 1,817,704                    | 4,725,000 | 1,500,000                              | 3,225,000   |
| Other Charges                 |           |                              |           |                                        |             |
| 863310 Interest               | (54,038)  | 252,038                      | 250,000   | -                                      | 250,000     |
| 863311 Principal              | 5,791,228 | 5,369,042                    | 4,975,000 | -                                      | 4,975,000   |
| Total Other Charges           | 5,737,190 | 5,621,080                    | 5,225,000 | -                                      | 5,225,000   |
| Total Net Appropriations      | 5,737,190 | 5,621,080                    | 5,225,000 | -                                      | 5,225,000   |
| NCC/Use of Fund Balance       | 665,817   | 3,803,376                    | 500,000   | (1,500,000)                            | 2,000,000   |



## BU 1940 - Miscellaneous

### BUDGET UNIT OVERVIEW

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

### SUMMARY OF MAJOR ACCOUNTS

#### Revenue

Acct. 1510 Public Safety Sales Tax.

#### Services & Supplies

Acct. 2181 Audit and report of County financials.

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

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

#### Other Charges

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

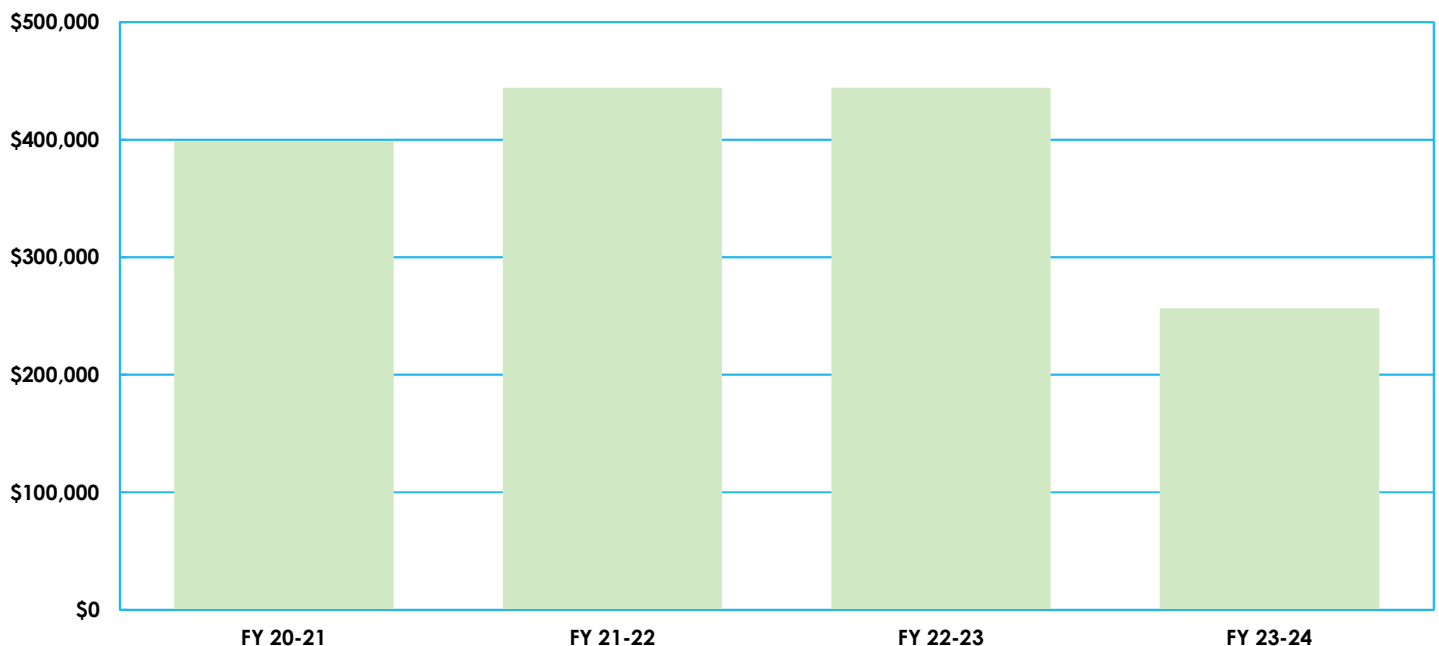
Acct. 3280 Funding to outside agencies: Public-Education-Government television-\$66,000; and Local Agency Formation

### CHANGES IN BUDGET FROM PRIOR YEAR

Decrease in budgeted Other Sales as none anticipated. Decrease in salary and Professional and Specialized Services expenses. Increase in General Liability Insurance, Auditing & Fiscal Services, and Special Department expenses.

### PERFORMANCE INDICATORS

#### Prop 172 Taxes Paid Out



# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

BU 1940 - Miscellaneous

| BUDGET UNIT DETAIL Schedule 9                 |           | Function: General Government |           | Activity: Legislative & Administrative |           |
|-----------------------------------------------|-----------|------------------------------|-----------|----------------------------------------|-----------|
| Fund: 1100 County General                     |           | 2021-22                      | 2022-23   | 2023-24                                | 2024-25   |
| Financing Sources and Uses                    |           | Actuals                      | Actuals   | Estimated                              | Adopted   |
| Change from                                   |           |                              |           |                                        |           |
| Prior Year                                    |           |                              |           |                                        |           |
| <b>Revenues</b>                               |           |                              |           |                                        |           |
| 821510 Sales Tax-Public Safety                | 550,584   | 485,516                      | 425,000   | 400,000                                | 25,000    |
| 827600 Other Sales                            | -         | -                            | 399,992   | -                                      | 399,992   |
| 827707 Donation                               | -         | -                            | -         | -                                      | -         |
| 827802 Operating Transfer In                  | -         | -                            | -         | 45,195                                 | (45,195)  |
| <b>Total Revenues</b>                         | 550,584   | 485,516                      | 824,992   | 445,195                                | 379,797   |
| <b>Salaries &amp; Employee Benefits</b>       |           |                              |           |                                        |           |
| 861011 Regular Employees                      | 277,552   | 344,737                      | 300,000   | 195,218                                | 104,782   |
| 861021 Co Cont Retirement                     | 54,202    | 53,221                       | 82,225    | 55,662                                 | 26,563    |
| 861022 Co Cont OASDI                          | 17,208    | 21,374                       | 20,000    | 13,085                                 | 6,915     |
| 861023 Co Cont Medicare                       | 4,025     | 4,999                        | 5,000     | 3,261                                  | 1,739     |
| 861024 Co Cont Retire Incr                    | 10,836    | 6,190                        | 25,000    | 16,618                                 | 8,382     |
| 861030 Co Cont to Employee Ins                | -         | -                            | -         | -                                      | -         |
| <b>Total Salaries &amp; Employee Benefits</b> | 363,823   | 430,520                      | 432,225   | 283,844                                | 148,381   |
| <b>Services &amp; Supplies</b>                |           |                              |           |                                        |           |
| 862101 Insurance - General                    | 25,764    | 30,970                       | 33,745    | 43,439                                 | (9,694)   |
| 862170 Office Expense                         | -         | -                            | -         | -                                      | -         |
| 862181 Auditing & Fiscal Svcs                 | 69,156    | 116,289                      | 93,000    | 200,000                                | (107,000) |
| 862187 Education & Training                   | 155,465   | 319,066                      | 135,000   | 135,000                                | -         |
| 862189 Prof/Spec Svcs - Other                 | 35,207    | 27,832                       | 56,000    | -                                      | 56,000    |
| 862239 Spec Dept Expense                      | 25        | -                            | (642,379) | 56,000                                 | (698,379) |
| <b>Total Services &amp; Supplies</b>          | 285,618   | 494,157                      | (324,634) | 434,439                                | (759,073) |
| <b>Other Charges</b>                          |           |                              |           |                                        |           |
| 863113 Pmt Other Gov Agency                   | 637,629   | 589,222                      | 619,000   | 619,000                                | -         |
| 863280 Contr Other Agency                     | 146,723   | 119,410                      | 155,000   | 155,000                                | -         |
| <b>Total Other Charges</b>                    | 784,352   | 708,632                      | 774,000   | 774,000                                | -         |
| <b>Total Net Appropriations</b>               | 1,433,793 | 1,633,309                    | 881,591   | 1,492,283                              | (610,692) |
| <b>NCC/Use of Fund Balance</b>                | 883,208   | 1,147,793                    | 56,600    | 1,047,088                              | (990,488) |





## BU 2610 - Fire Agency Support

**BUDGET UNIT OVERVIEW**

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

**SUMMARY OF MAJOR ACCOUNTS****Revenue**

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

**Other Charges**

Acct. 3113 Funding for Fire Agency Support

**CHANGES IN BUDGET FROM PRIOR YEAR**

Payments to Other Government Agencies reduced by \$355,000.

| BUDGET UNIT DETAIL Schedule 9          |         | Function: Public Protection |           |           | Activity: Fire Protection |
|----------------------------------------|---------|-----------------------------|-----------|-----------|---------------------------|
| Fund: 1100 County General              | 2021-22 | 2022-23                     | 2023-24   | 2024-25   | Change from               |
| Financing Sources and Uses             | Actuals | Actuals                     | Estimated | Adopted   | Prior Year                |
| <b>Revenues</b>                        |         |                             |           |           |                           |
| 821699 TOT-Campgrnds/RV Parks          | -       | -                           | -         | -         | -                         |
| 824100 Interest                        | 177     | 353                         | -         | -         | -                         |
| 824101 Change in Fair Value Investment | -       | (34,480)                    | -         | -         | -                         |
| 827802 Operating Transfer In           | 675,868 | 1,789,113                   | 4,880,000 | 4,505,000 | 375,000                   |
| <b>Total Revenues</b>                  | 676,046 | 1,754,987                   | 4,880,000 | 4,505,000 | 375,000                   |
| <b>Other Charges</b>                   |         |                             |           |           |                           |
| 863113 Pmt Other Gov Agency            | 675,868 | 1,555,888                   | 4,460,000 | 4,105,000 | 355,000                   |
| <b>Total Other Charges</b>             | 675,868 | 1,555,888                   | 4,460,000 | 4,105,000 | 355,000                   |
| <b>Total Net Appropriations</b>        | 675,868 | 1,555,888                   | 4,880,000 | 4,505,000 | 375,000                   |
| <b>NCC/Use of Fund Balance</b>         | (177)   | (199,098)                   | -         | -         | -                         |

# AUDITOR-CONTROLLER’S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector



## BU 8010 - General Debt Service - COPs

### BUDGET UNIT OVERVIEW

This budget unit accounts for the payment of principal and interest as well as the related annual costs of the County’s general long-term obligation bonds and Certificates of Participation (COPs). At this time the County has one outstanding COPs issuance for the Refunding Certificates of Participation, 2022 Series, issued in October 2022, in the amount of \$20,855,000. This issue replaced the 2012 issues and provided funding of \$10,000,950 for Capital Projects. Payments to bondholders are made in June and December of each year, with final maturity in FY 2043-44. At June 30, 2024, the principal balance was \$19,205,000.

### SUMMARY OF MAJOR ACCOUNTS

#### Revenues

|            |                                                                                                        |
|------------|--------------------------------------------------------------------------------------------------------|
| Acct. 5810 | Other Government Agency- Includes payment of interest from Cities of Ukiah and Willits animal shelter. |
| Acct. 7802 | Operating Transfer In- Transfers from Social Services and Non-Departmental Revenue.                    |

#### Services & Supplies

|            |                                                    |
|------------|----------------------------------------------------|
| Acct. 2239 | Trustee Administration Fees.                       |
| Acct. 2189 | Professional Fees for Annual Continuing Disclosure |

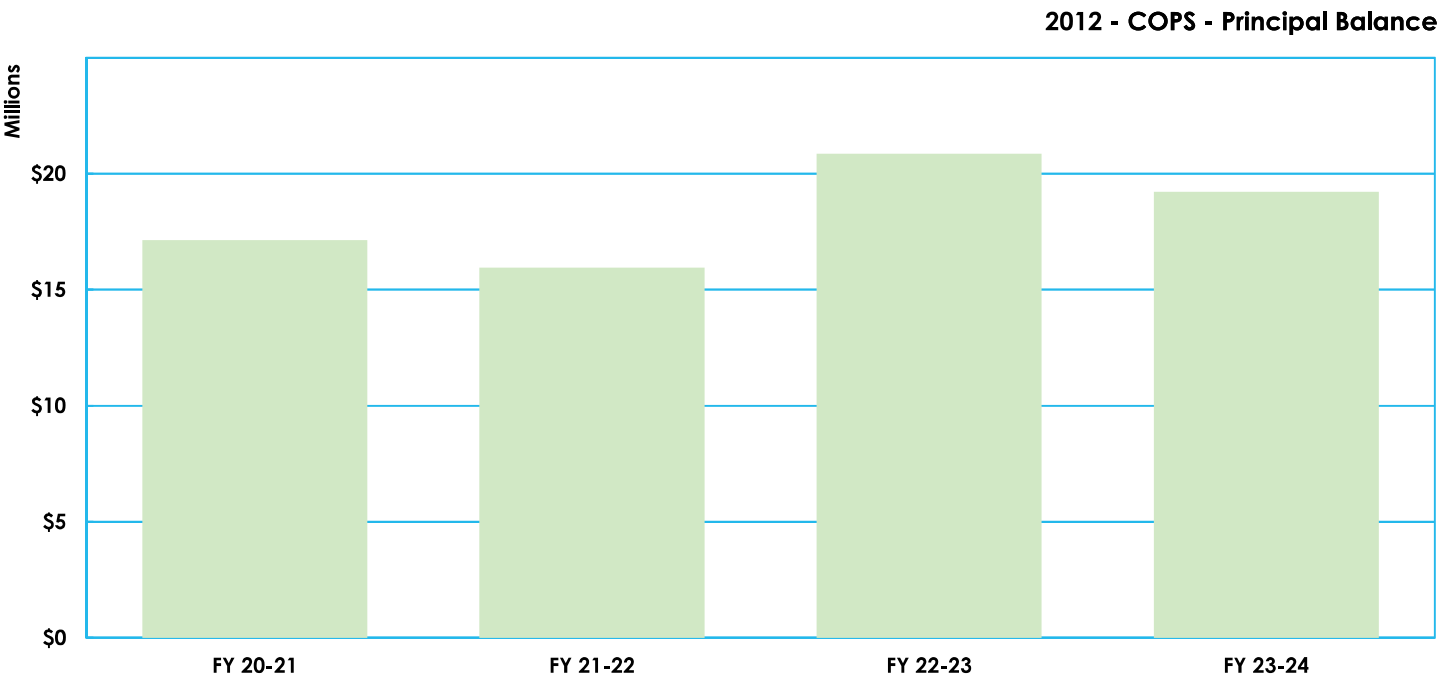
#### Other Charges

|                   |                                                                                   |
|-------------------|-----------------------------------------------------------------------------------|
| Acct. 3310 & 3311 | Interest and principal payments on the 2022 Certificates of Participation (COPs). |
| Acct. 5802        | Transfers for COPs financed construction.                                         |

### CHANGES IN BUDGET FROM PRIOR YEAR

Decrease in Loan/Bond Proceeds. Expense decrease in Professional & Specialized Services and Principal. Increase in Interest expense.

### PERFORMANCE INDICATORS



# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector  
BU 8010 - General Debt Service - COPs

| BUDGET UNIT DETAIL Schedule 9            |                  | Function: Debt Service |                  | Activity: Retirement of LT Debt |                    |
|------------------------------------------|------------------|------------------------|------------------|---------------------------------|--------------------|
| <b>Fund: 1100 County General</b>         | <b>2021-22</b>   | <b>2022-23</b>         | <b>2023-24</b>   | <b>2024-25</b>                  | <b>Change from</b> |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b>   | <b>Actuals</b>         | <b>Estimated</b> | <b>Adopted</b>                  | <b>Prior Year</b>  |
| <b>Revenues</b>                          |                  |                        |                  |                                 |                    |
| 823110 Crim Just Const Fund              | 8,400            | 9,060                  | 5,000            | -                               | 5,000              |
| 824100 Interest                          | (3,441)          | 193,536                | -                | -                               | -                  |
| 824101 Change in Fair Value Investment   | -                | 60,221                 | -                | -                               | -                  |
| 825810 Other Govt Agency Aid             | 35,800           | -                      | 20,000           | -                               | 20,000             |
| 827802 Oper Transfer In                  | 1,849,836        | 2,217,754              | 2,707,622        | 2,867,326                       | (159,704)          |
| 827803 Loan/Bond Proceeds                | -                | 20,855,000             | 3,552,022        | -                               | 3,552,022          |
| 827812 Premium on Debt Issued            | -                | 1,642,106              | -                | -                               | -                  |
| <b>Total Revenues</b>                    | <b>1,890,596</b> | <b>24,977,677</b>      | <b>6,284,644</b> | <b>2,867,326</b>                | <b>3,417,318</b>   |
| <b>Services &amp; Supplies</b>           |                  |                        |                  |                                 |                    |
| 862170 Office Expense                    | -                | -                      | -                | -                               | -                  |
| 862189 Prof/Spec Svcs - Other            | 1,600            | 43,550                 | 63,128           | 6,675                           | 56,453             |
| 862239 Spec Dept Expense                 | 2,316            | 2,585                  | 3,000            | -                               | 3,000              |
| <b>Total Services &amp; Supplies</b>     | <b>3,916</b>     | <b>46,135</b>          | <b>66,128</b>    | <b>6,675</b>                    | <b>59,453</b>      |
| <b>Other Charges</b>                     |                  |                        |                  |                                 |                    |
| 863310 Interest                          | 589,373          | 830,707                | 1,016,494        | 923,994                         | 92,500             |
| 863311 Principal                         | 1,280,000        | 13,430,000             | 1,650,000        | 1,730,000                       | (80,000)           |
| 863312 Cost of Issuance                  | -                | 378,793                | -                | -                               | -                  |
| <b>Total Other Charges</b>               | <b>1,869,373</b> | <b>14,639,500</b>      | <b>2,666,494</b> | <b>2,653,994</b>                | <b>12,500</b>      |
| <b>Expend Transfer &amp; Reimb</b>       |                  |                        |                  |                                 |                    |
| 865802 Oper Transfer Out                 | -                | 32,623                 | 3,552,022        | 6,550,000                       | (2,997,978)        |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>-</b>         | <b>32,623</b>          | <b>3,552,022</b> | <b>6,550,000</b>                | <b>(2,997,978)</b> |
| <b>Total Net Appropriations</b>          | <b>1,873,288</b> | <b>14,718,257</b>      | <b>6,284,644</b> | <b>9,210,669</b>                | <b>(2,926,025)</b> |
| <b>NCC/Use of Fund Balance</b>           | <b>(17,308)</b>  | <b>(10,259,419)</b>    | <b>-</b>         | <b>6,343,343</b>                | <b>(6,343,343)</b> |

# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector



## BU 8011 - Debt Service - Pension Obligation Bonds

### BUDGET UNIT OVERVIEW

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

### SUMMARY OF MAJOR ACCOUNTS

#### Revenues

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

#### Services & Supplies

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

#### Other Charges

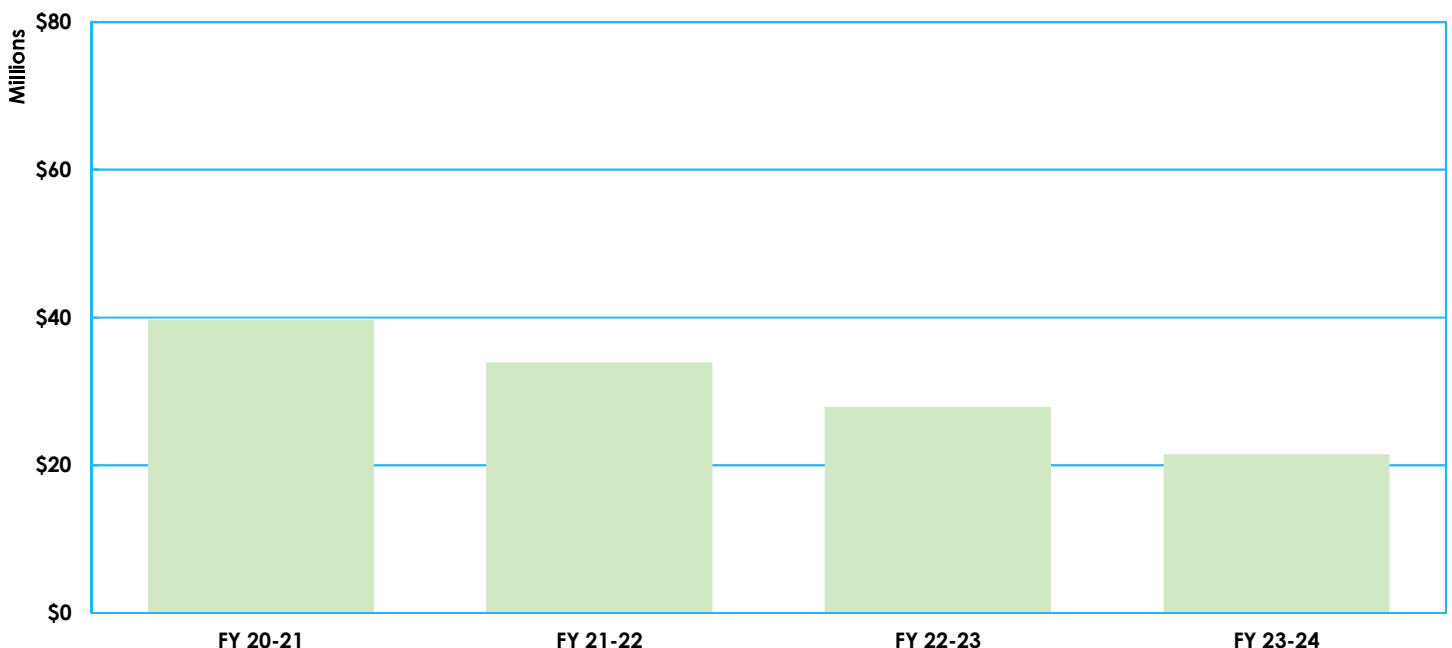
Acct. 3310 & 3311 Interest and principal payments on the taxable Pension Obligation Bond (POB) issue.

### CHANGES IN BUDGET FROM PRIOR YEAR

Principal costs will increase by \$370,000 and interest costs will decrease by \$224,404 during the year.

### PERFORMANCE INDICATORS

#### Debt Service - Pension Obligation Bonds Balance



# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector  
BU 8011 - Debt Service - Pension Obligation Bonds

| BUDGET UNIT DETAIL Schedule 9          |                  | Function: Debt Service |                  | Activity: Retirement of LT Debt |                    |
|----------------------------------------|------------------|------------------------|------------------|---------------------------------|--------------------|
| <b>Fund: 1100 County General</b>       | <b>2021-22</b>   | <b>2022-23</b>         | <b>2023-24</b>   | <b>2024-25</b>                  | <b>Change from</b> |
| <b>Financing Sources and Uses</b>      | <b>Actuals</b>   | <b>Actuals</b>         | <b>Estimated</b> | <b>Adopted</b>                  | <b>Prior Year</b>  |
| <b>Revenues</b>                        |                  |                        |                  |                                 |                    |
| 824100 Interest                        | (20,772)         | (36,701)               | -                | -                               | -                  |
| 824101 Change in Fair Value Investment | -                | (1,440)                | -                | -                               | -                  |
| 826400 Co Share Retire                 | 7,836,626        | 7,808,268              | 7,859,271        | 7,998,767                       | (139,496)          |
| <b>Total Revenues</b>                  | <b>7,815,854</b> | <b>7,770,126</b>       | <b>7,859,271</b> | <b>7,998,767</b>                | <b>(139,496)</b>   |
| <b>Services &amp; Supplies</b>         |                  |                        |                  |                                 |                    |
| 862189 Prof/Spec Svcs - Other          | 1,850            | 5,794                  | 3,500            | 6,675                           | (3,175)            |
| 862239 Spec Dept Expense               | 2,000            | 2,540                  | 2,600            | -                               | 2,600              |
| <b>Total Services &amp; Supplies</b>   | <b>3,850</b>     | <b>8,334</b>           | <b>6,100</b>     | <b>6,675</b>                    | <b>(575)</b>       |
| <b>Other Charges</b>                   |                  |                        |                  |                                 |                    |
| 863310 Interest                        | 2,100,182        | 1,774,640              | 1,463,171        | 1,238,767                       | 224,404            |
| 863311 Principal                       | 5,740,000        | 6,055,000              | 6,390,000        | 6,760,000                       | (370,000)          |
| <b>Total Other Charges</b>             | <b>7,840,182</b> | <b>7,829,640</b>       | <b>7,853,171</b> | <b>7,998,767</b>                | <b>(145,596)</b>   |
| <b>Total Net Appropriations</b>        | <b>7,844,032</b> | <b>7,837,974</b>       | <b>7,859,271</b> | <b>8,005,442</b>                | <b>(146,171)</b>   |
| <b>NCC/Use of Fund Balance</b>         | <b>28,178</b>    | <b>67,848</b>          | <b>-</b>         | <b>6,675</b>                    | <b>(6,675)</b>     |

# AUDITOR-CONTROLLER'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

## BU 0712 - Unemployment Insurance



### BUDGET UNIT OVERVIEW

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

### SUMMARY OF MAJOR ACCOUNTS

#### Services & Supplies

Acct. 2103 Unemployment expense is anticipated to remain unchanged.

### CHANGES IN BUDGET FROM PRIOR YEAR

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

| BUDGET UNIT DETAIL Schedule 10            |           |         |           |         |             |
|-------------------------------------------|-----------|---------|-----------|---------|-------------|
| Fund: 0712 Unemployment Insurance         | 2021-22   | 2022-23 | 2023-24   | 2024-25 | Change from |
| Financing Sources and Uses                | Actuals   | Actuals | Estimated | Adopted | Prior Year  |
| <b>Operating Revenues</b>                 |           |         |           |         |             |
| 824100 Interest                           | 6,230     | 12,451  | 5,000     | -       | 5,000       |
| 824101 Change in Fair Value Investment    | -         | (4,829) | -         | -       | -           |
| 826401 I.S.F. Services                    | 200,000   | 150,000 | -         | -       | -           |
| 827700 Other                              | -         | -       | -         | -       | -           |
| 827802 Operating Transfer In              | -         | -       | -         | -       | -           |
| <b>Total Operating Revenues</b>           | 206,230   | 157,622 | 5,000     | -       | 5,000       |
| <b>Operating Expenses</b>                 |           |         |           |         |             |
| <b>Services &amp; Supplies</b>            |           |         |           |         |             |
| 862103 Insurance - Unemp                  | (644,091) | 158,150 | 200,000   | 220,000 | (20,000)    |
| 862189 Prof/Spec Svcs - Other             | 861       | 215     | 1,000     | -       | 1,000       |
| <b>Total Services &amp; Supplies</b>      | (643,230) | 158,365 | 201,000   | 220,000 | (19,000)    |
| <b>Total Operating Expenses</b>           | (643,230) | 158,365 | 201,000   | 220,000 | (19,000)    |
| <b>Net Operating Expense (Income)</b>     | (849,460) | 743     | 196,000   | 220,000 | (24,000)    |
| <b>Change in Net Assets - Loss (Gain)</b> | (849,460) | 743     | 196,000   | 220,000 | (24,000)    |

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

## DEPARTMENT SUMMARY

|                                     | FY 21-22 | FY 22-23 | FY 23-24  | FY 24-25 | Change from |
|-------------------------------------|----------|----------|-----------|----------|-------------|
|                                     | Actuals  | Actuals  | Estimated | Adopted  | Prior Year  |
| <b>Revenues - All Funds</b>         |          |          |           |          |             |
| Revenues                            | 6        | -        | -         | -        | -           |
| Total Operating Transfers In        | -        | 20,716   | -         | -        | -           |
| <b>Total Revenues</b>               | 6        | 20,716   | -         | -        | -           |
| <b>Appropriations - All Funds</b>   |          |          |           |          |             |
| Total Salaries & Employee Benefits  | 757,357  | 776,838  | 749,153   | 810,478  | (62,325)    |
| Total Services and Supplies         | 119,463  | 205,105  | 236,740   | 122,331  | 114,409     |
| Total Other Charges                 | -        | -        | -         | -        | -           |
| Total Fixed Assets                  | -        | -        | -         | -        | -           |
| <b>Total Operating Expenditures</b> | 876,820  | 981,943  | 985,893   | 932,809  | 53,084      |
| Total Intrafund Transfers           | -        | -        | -         | -        | -           |
| Total Operating Transfers Out       | -        | -        | -         | -        | -           |
| <b>Total Transfers &amp; Reimb.</b> | -        | -        | -         | -        | -           |
| <b>Total Net Appropriations</b>     | 876,820  | 981,943  | 985,893   | 932,809  | 53,084      |
| <b>NCC/Use of Fund Balance</b>      | 876,814  | 961,227  | 985,893   | 932,809  | 53,084      |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 1015 Board of Supervisors  | 932,809         | -               | 932,809           |
| <b>Total: General Fund</b> | 932,809         | -               | 932,809           |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| N/A                        | -               | -               | -                 |
| <b>Total: Other Funds</b>  | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>    | 932,809         | -               | 932,809           |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Board of Supervisors       | 5     | 5     | 5     |
| <b>Total: General Fund</b> | 5     | 5     | 5     |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 5     | 5     | 5     |



BU 1015 - Board of Supervisors

DEPARTMENT OVERVIEW

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

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

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

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

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

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

GOALS FOR FY 2024-25

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

BOARD MEMBERS

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

CHANGES IN BUDGET FROM PRIOR YEAR

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

| BUDGET UNIT DETAIL Schedule 9                 |         | Function: General Government |         | Activity: Legislative & Administrative |            |
|-----------------------------------------------|---------|------------------------------|---------|----------------------------------------|------------|
| Fund: 1100 County General                     |         | 2021-22                      | 2022-23 | 2023-24                                | 2024-25    |
| Financing Sources and Uses                    |         | Actuals                      | Actuals | Estimated                              | Adopted    |
| Change from                                   |         |                              |         |                                        | Prior Year |
| <b>Revenues</b>                               |         |                              |         |                                        |            |
| 827700 Other                                  | 6       | -                            | -       | -                                      | -          |
| 827802 Operating Transfer In                  | -       | 20,716                       | -       | -                                      | -          |
| <b>Total Revenues</b>                         | 6       | 20,716                       | -       | -                                      | -          |
| <b>Salaries &amp; Employee Benefits</b>       |         |                              |         |                                        |            |
| 861011 Regular Employees                      | 513,645 | 537,033                      | 471,841 | 536,975                                | (65,134)   |
| 861012 Extra Help                             | 9,631   | -                            | -       | -                                      | -          |
| 861013 Overtime Reg Emp                       | 735     | -                            | -       | -                                      | -          |
| 861021 Co Cont Retirement                     | 130,674 | 138,316                      | 172,282 | 130,832                                | 41,450     |
| 861022 Co Cont OASDI                          | 30,910  | 33,328                       | 29,892  | 33,296                                 | (3,404)    |
| 861023 Co Cont Medicare                       | 7,380   | 7,794                        | 6,992   | 7,789                                  | (797)      |
| 861024 Co Cont Retire Incr                    | 16,466  | 6,623                        | 10,298  | 29,064                                 | (18,766)   |
| 861030 Co Cont Health Ins                     | 46,827  | 52,517                       | 57,098  | 71,857                                 | (14,759)   |
| 861035 Co Cont Workers Comp                   | 1,091   | 1,226                        | 750     | 665                                    | 85         |
| <b>Total Salaries &amp; Employee Benefits</b> | 757,357 | 776,838                      | 749,153 | 810,478                                | (61,325)   |
| <b>Services &amp; Supplies</b>                |         |                              |         |                                        |            |
| 862060 Communications                         | 5,525   | 6,416                        | 6,000   | 4,944                                  | 1,056      |
| 862101 Insurance - General                    | 2,730   | 14,129                       | 18,042  | 18,315                                 | (273)      |
| 862150 Memberships                            | 38,976  | 41,555                       | 43,000  | 41,694                                 | 1,306      |
| 862170 Office Expense                         | 6,194   | 3,538                        | 3,000   | 4,228                                  | (1,228)    |
| 862187 Education & Training                   | 3,475   | 1,530                        | 3,500   | 3,500                                  | -          |
| 862189 Prof/Spec Svcs - Other                 | 878     | 11,934                       | 122,250 | 25,350                                 | 96,900     |
| 862190 Publ/Legal Notice                      | -       | 335                          | -       | -                                      | -          |
| 862200 Rents & Leases - Equipment             | -       | -                            | 500     | 500                                    | -          |
| 862217 Debt Service Principal                 | -       | 86,819                       | -       | -                                      | -          |
| 862218 Debt Service Int - SBIT                | -       | 1,207                        | -       | -                                      | -          |
| 862228 Software - Short Term                  | -       | -                            | -       | 4,200                                  | (4,200)    |
| 862230 Info Tech Equipment                    | 12,211  | 15,437                       | 17,048  | -                                      | 17,048     |
| 862239 Spec Dept Expense                      | 41,391  | 14,034                       | 16,150  | 10,000                                 | 6,150      |
| 862250 Trans/Travel                           | -       | -                            | 250     | 1,350                                  | (1,100)    |
| 862253 Travel Out of County                   | 8,084   | 8,171                        | 7,000   | 8,250                                  | (1,250)    |
| <b>Total Services &amp; Supplies</b>          | 119,463 | 205,105                      | 236,740 | 122,331                                | 114,409    |
| <b>Fixed Assets</b>                           |         |                              |         |                                        |            |
| 864370 Equipment                              | -       | -                            | -       | -                                      | -          |
| <b>Total Fixed Assets</b>                     | -       | -                            | -       | -                                      | -          |
| <b>Total Net Appropriations</b>               | 876,820 | 981,943                      | 985,893 | 932,809                                | 53,084     |
| <b>NCC/Use of Fund Balance</b>                | 876,814 | 961,227                      | 985,893 | 932,809                                | 53,084     |



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



## DEPARTMENT SUMMARY

|                                     | FY 21-22 | FY 22-23  | FY 23-24  | FY 24-25  | Change from |
|-------------------------------------|----------|-----------|-----------|-----------|-------------|
|                                     | Actuals  | Actuals   | Estimated | Adopted   | Prior Year  |
| <b>Revenues - All Funds</b>         |          |           |           |           |             |
| Revenues                            | 236,738  | 812,892   | 990,000   | 726,161   | 263,839     |
| Total Operating Transfers In        | -        | 60,220    | -         | -         | -           |
| <b>Total Revenues</b>               | 236,738  | 873,112   | 990,000   | 726,161   | 263,839     |
| <b>Appropriations - All Funds</b>   |          |           |           |           |             |
| Total Salaries & Employee Benefits  | 881,578  | 1,578,992 | 1,283,360 | 967,167   | 316,193     |
| Total Services and Supplies         | 97,628   | 207,973   | 250,315   | 309,802   | (59,487)    |
| Total Other Charges                 | -        | -         | -         | -         | -           |
| Total Fixed Assets                  | -        | 2,486     | -         | -         | -           |
| <b>Total Operating Expenditures</b> | 979,206  | 1,789,451 | 1,533,675 | 1,276,970 | 256,705     |
| Total Intrafund Transfers           | -        | -         | -         | -         | -           |
| Total Operating Transfers Out       | -        | -         | 7,900     | -         | 7,900       |
| <b>Total Transfers &amp; Reimb.</b> | -        | -         | 7,900     | -         | 7,900       |
| <b>Total Net Appropriations</b>     | 979,206  | 1,789,451 | 1,541,575 | 1,276,970 | 264,605     |
| <b>NCC/Use of Fund Balance</b>      | 742,468  | 916,340   | 551,575   | 550,809   | 766         |

## SUMMARY BY PROGRAM

| GENERAL FUND                     | Approps.        | Revenues        | NCC               |
|----------------------------------|-----------------|-----------------|-------------------|
| 2810 Cannabis Mgmt               | 1,276,970       | 726,161         | 550,809           |
| <b>Total: General Fund</b>       | 1,276,970       | 726,161         | 550,809           |
| <b>OTHER FUNDS</b>               | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| 0497 Cannabis Local Equity Grant | 7,583,256       | -               | 7,583,256         |
| <b>Total: Other Funds</b>        | 7,583,256       | -               | 7,583,256         |
| <b>TOTAL: ALL FUNDS</b>          | 9,116,931       | 990,000         | 8,126,931         |

## ALLOCATED FTE BY PROGRAM

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



# BU 2810 - Cannabis Department

## DEPARTMENT OVERVIEW

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

The Department regulates commercial cannabis cultivation and commercial cannabis nursery operations pursuant to Mendocino County

**PROGRAM OVERVIEW**

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

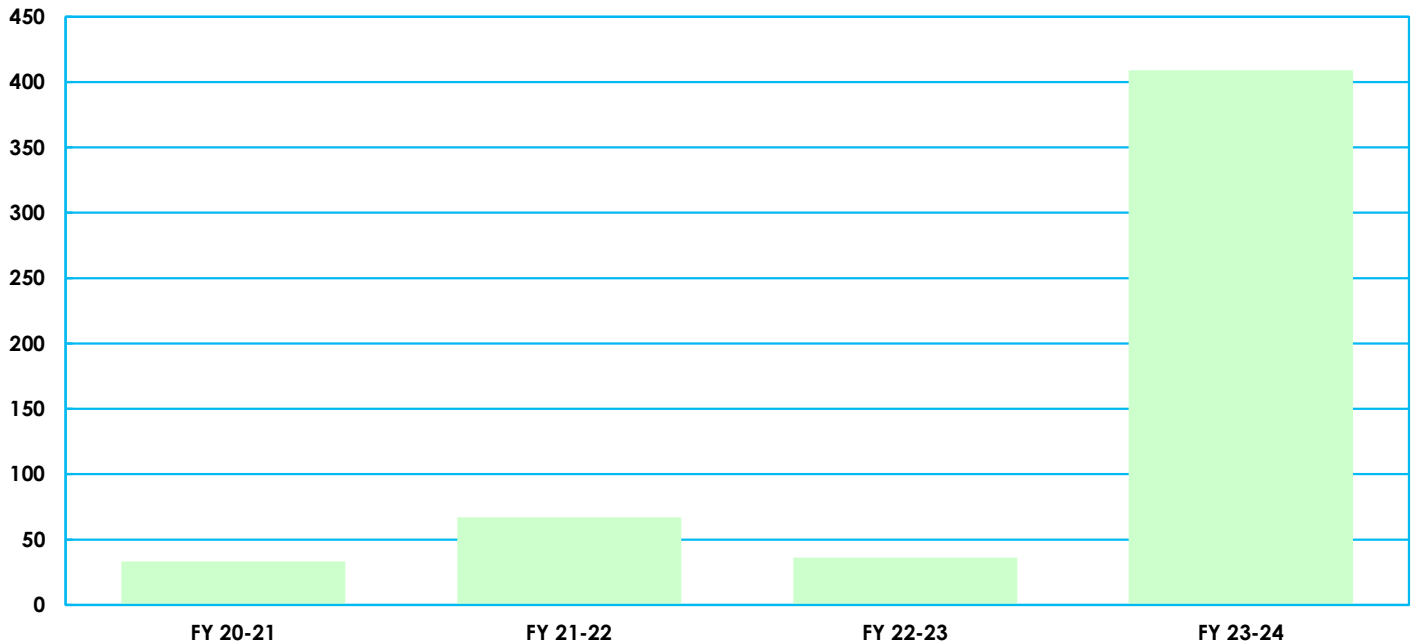
## GOALS FOR FY 2024-25

- The Department will complete the review of all Phase I and II applications prior to the Department of Cannabis Control (“DCC”) deadline of December 31, 2024.
- MCD will review annual compliance plans and assist applicants to ensure the requirements set forth in the Exhibit A are met to ensure the health and safety of our Cannabis Cultivation Business License (“CCBL”) holders and their neighboring parcels.
- The Department will ensure the success of the Phase 2 Accela roll out.

## ACCOMPLISHMENTS IN FY 2023-24

- MCD has streamlined Mendocino County Code Chapter 10A.17, the Mendocino Cannabis Cultivation Ordinance, two separate times during the past fiscal year which has streamlined the cannabis application and review processes.
- The Department has solidified numerous policies and procedures, including the parameters for satellite inspections and Accela Standard Operating Procedures.
- MCD has improved overall communication and transparency to constituents through weekly Canna Note distribution and regular website updates.
- The Department has conducted adequate time studies and re-evaluated our fee schedule.
- Throughout the past year, the Department has worked to carefully craft the Accela Phase 2 Scope of Work.

## PERFORMANCE INDICATORS

Cannabis Cultivation Business License's Process Completed Per Year  
(including renewal, denied, or withdrawn applications)

## SUMMARY OF MAJOR ACCOUNTS

## Revenues

- Acct. 5490 State Aid: Revenue from various contracts from the California Department of Food and Agriculture.
- Acct. 6205 Revenue from cannabis applications and permit fees.

## Services &amp; Supplies

- Acct. 2189 Professional services related to the cannabis program.
- Acct. 2239 Purchase and maintenance of specialized field equipment.

## CHANGES IN BUDGET FROM PRIOR YEAR

During the evaluation of our previous fiscal year, the Department identified the ability to downsize the Cannabis vehicle allocation and has reassigned one of our vehicles to another Department. Furthermore, through careful evaluation, the Department has undergone staffing changes and has moved from a previous high of 15 FTE to 7 FTE for fiscal year 24-25. The Department believes this staffing level is appropriate and will be able to manage the workload.

Lastly, the Department is expecting a large increase in our liability insurance for fiscal year 24-25.

# CANNABIS DEPARTMENT

BU 2810- Cannabis Department

| BUDGET UNIT DETAIL Schedule 9                 |         | Function: Public Protection |           | Activity: Other Protection |             |
|-----------------------------------------------|---------|-----------------------------|-----------|----------------------------|-------------|
| Fund: 1100 County General                     | 2021-22 | 2022-23                     | 2023-24   | 2024-25                    | Change from |
| Financing Sources and Uses                    | Actuals | Actuals                     | Estimated | Adopted                    | Prior Year  |
| <b>Revenues</b>                               |         |                             |           |                            |             |
| 825490 State Other                            | -       | -                           | -         | -                          | -           |
| 826205 Cannabis Applic./Inspect               | 225,560 | 162,861                     | -         | 370,645                    | (370,645)   |
| 826390 Other Charges                          | 11,177  | 650,031                     | -         | -                          | -           |
| 827700 Other                                  | -       | -                           | 990,000   | 355,516                    | 634,484     |
| 827802 Oper Transfer In                       | -       | 60,220                      | -         | -                          | -           |
| <b>Total Revenues</b>                         | 236,738 | 873,112                     | 990,000   | 726,161                    | 263,839     |
| <b>Salaries &amp; Employee Benefits</b>       |         |                             |           |                            |             |
| 861011 Regular Employees                      | 550,642 | 978,163                     | 739,693   | 581,825                    | 157,868     |
| 861012 Extra Help                             | -       | 13,407                      | -         | -                          | -           |
| 861013 Overtime Reg Emp                       | 4,334   | 3,820                       | -         | -                          | -           |
| 861021 Co Cont Retirement                     | 189,844 | 334,961                     | 272,276   | 194,263                    | 78,014      |
| 861022 Co Cont OASDI                          | 33,134  | 58,743                      | 56,667    | 36,323                     | 20,344      |
| 861023 Co Cont Medicare                       | 7,749   | 13,933                      | 13,253    | 8,495                      | 4,758       |
| 861024 Co Cont Retire Incr                    | 23,963  | 16,420                      | 59,293    | 45,188                     | 14,105      |
| 861030 Co Cont Health Ins                     | 70,391  | 157,369                     | 141,067   | 100,563                    | 40,504      |
| 861031 Co Cont Unemp Ins                      | 1,070   | 1,437                       | -         | -                          | -           |
| 861035 Co Cont Workers Comp                   | 451     | 740                         | 1,111     | 511                        | 600         |
| <b>Total Salaries &amp; Employee Benefits</b> | 881,578 | 1,578,992                   | 1,283,360 | 967,167                    | 316,193     |
| <b>Services &amp; Supplies</b>                |         |                             |           |                            |             |
| 862060 Communications                         | 4,221   | 9,053                       | 7,440     | 4,504                      | 2,936       |
| 862101 Insurance - General                    | 4,277   | 46,901                      | 60,217    | 281,968                    | (221,751)   |
| 862120 Maint Equip                            | 17,270  | 18,007                      | -         | -                          | -           |
| 862170 Office Expense                         | 23,959  | 56,536                      | 10,000    | 500                        | 9,500       |
| 862187 Education & Training                   | -       | 4,950                       | 5,000     | -                          | 5,000       |
| 862189 Prof/Spec Svcs - Other                 | 15,463  | 10,011                      | -         | -                          | -           |
| 862190 Publ/Legal Notice                      | 5,302   | 2,871                       | 190       | -                          | 190         |
| 862230 Info Tech Equip                        | 1,635   | 1,063                       | 58,968    | 19,711                     | 39,257      |
| 862239 Spec Dept Expense                      | 24,702  | 46,095                      | 106,000   | -                          | 106,000     |
| 862250 Trans/Travel                           | 800     | 12,388                      | 2,000     | 3,120                      | (1,120)     |
| 862253 Travel Out of County                   | -       | 98                          | 500       | -                          | 500         |
| <b>Total Services &amp; Supplies</b>          | 97,628  | 207,973                     | 250,315   | 309,802                    | (59,487)    |
| <b>Fixed Assets</b>                           |         |                             |           |                            |             |
| 864360 Structure/Improvement                  | -       | -                           | -         | -                          | -           |
| 864370 Equipment                              | -       | 2,486                       | -         | -                          | -           |
| <b>Total Fixed Assets</b>                     | -       | 2,486                       | -         | -                          | -           |
| <b>Expend Transfer &amp; Reimb</b>            |         |                             |           |                            |             |
| 865802 Oper Transfer Out                      | -       | -                           | 7,900     | -                          | 7,900       |
| <b>Total Expend Transfer &amp; Reimb</b>      | -       | -                           | 7,900     | -                          | 7,900       |
| <b>Total Net Appropriations</b>               | 979,206 | 1,789,451                   | 1,541,575 | 1,276,970                  | 264,605     |
| <b>NCC/Use of Fund Balance</b>                | 742,468 | 916,340                     | 551,575   | 550,809                    | 766         |



## BU 0497 - Cannabis Local Equity Grant

### GRANT OVERVIEW

The State's Cannabis Equity Grants Program for Local Jurisdictions aims to advance economic justice for populations and communities impacted by cannabis prohibition and the War on Drugs (WoD) by providing support to local jurisdictions as they promote equity in California and eliminate barriers to entering the newly regulated cannabis industry for equity program applicants and licensees. The County has submitted applications for LEEP funding in the five rounds which have opened so far; four of those applications were funded. With \$6 million awarded from the State and administered by the Governor's Office of Business & Economic Development (GO-Biz) and \$100,000 in matching grant funds from the Board of Supervisors (BOS), the program offers applicants waivers of cannabis business expenses, direct grants funds for start-up and ongoing expenses, and direct technical assistance based on individual needs and circumstances. To date, the Mendocino Cannabis Department (MCD) has administered approximately \$5 million in assistance through direct grants and waivers to verified eligible applicants.

### GRANT INFORMATION

- Grant Inception Date: May 15, 2020
- Current Grant Period: April 2, 2024 - October 31, 2025
- Source of Funds: Governor's Office of Business & Economics (GO-Biz)
- Continuity of Grant: 2020 - 2025
- Grant Restrictions and Provisions: Grants are limited to eligible Equity Applicants and Permit Holders as defined in the Mendocino County Local Equity Program Manual. 10% of the Grant may be used for Administration, 10% may be used for Direct Technical Assistance, and 80% may be used for Direct Grant and Fee Relief Program.

### GRANT BUDGET

#### Revenue

|                                  |                |
|----------------------------------|----------------|
| Anticipated Fund Balance Forward | \$ 1,729,864   |
| Grant Revenue                    | \$ <u>0.00</u> |
| Total                            | \$ 1,729,864   |

#### Expenditures

|                              |                     |
|------------------------------|---------------------|
| Salaries & Employee Benefits | \$ 94,131           |
| Services & Supplies          | \$ <u>1,635,733</u> |
| Total                        | \$ 1,803,930        |

County Match Required: No

Independent Audit Required: Yes

| EMPLOYEES              | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|------------------------|------------------------|--------------|--------------|
| Program Director       | 0.10 FTE               | 100%         | 0%           |
| Senior Program Manager | 0.41 FTE               | 100%         | 0%           |
| Program Administrator  | 0.40 FTE               | 100%         | 0%           |
| Admin Assistant        | 0.15 FTE               | 100%         | 0%           |
| Grant Analyst          | 0.20 FTE               | 100%         | 0%           |



# Local Jurisdiction Assistance Grant Program (LJAGP)

## GRANT OVERVIEW

Mendocino County was one of 21 local jurisdictions awarded funds from Department of Cannabis Control (DCC) for the Local Jurisdiction Assistance Grants Program (LJAGP). This one-time funding is to assist local jurisdictions with the greatest need to transition provisional licensees to annual licenses. In January 2022, the County was awarded over \$17.5 million in assistance, a portion of which was set aside by County staff to offer direct grants and fee waivers to qualified provisional license holders located within the unincorporated areas of Mendocino County.

On January 11, 2024, the County received notification that the LJAGP Program Manual was approved by the DCC. The manual will ultimately guide distribution of \$4.8 million dollars to local operators to assist with the transition to annual licensure.

### GRANT INFORMATION

- Grant Inception Date: January 1, 2022
- Current Grant Period: January 1, 2022 - June 30, 2025
- Source of Funds: Department of Cannabis Control ("DCC") Local Jurisdiction Assistance Grants Program (LJAGP)
- Continuity of Grant: 2022 - 2025
- Grant Restrictions and Provisions: Grants are limited to eligible applicants to provide assistance with the transition from Provisional Licenses to Annual Licenses.

### GRANT BUDGET

| Revenue                          |               |
|----------------------------------|---------------|
| Anticipated Fund Balance Forward | \$ 9,167,631  |
| Grant Revenue                    | \$ 0.00       |
| Total                            | \$ 9,167,631  |
| Expenditures                     |               |
| Salaries & Employee Benefits     | \$ 418,267    |
| Services & Supplies              | \$ 5,744,997  |
| Total                            | \$ 17,586,407 |
| County Match Required: No        |               |
| Independent Audit Required: Yes  |               |

| EMPLOYEES                             | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|---------------------------------------|------------------------|--------------|--------------|
| Program Director                      | 0.25 FTE               | 100%         | 0%           |
| Senior Program Manager                | 0.25 FTE               | 100%         | 0%           |
| Program Administrator                 | 0.25 FTE               | 100%         | 0%           |
| Admin Assistant                       | 0.10 FTE               | 100%         | 0%           |
| County Counsel                        | 0.07 FTE               | 100%         | 0%           |
| (3) Planner II                        | 0.20 FTE               | 100%         | 0%           |
| Senior Applications Developer Analyst | 0.30 FTE               | 100%         | 0%           |
| Admin Analyst                         | 0.14 FTE               | 100%         | 0%           |

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

# CHILD SUPPORT SERVICES

ROBIN HELLER, Child Support Director

## DEPARTMENT SUMMARY

|                                     | FY 21-22  | FY 22-23  | FY 23-24  | FY 24-25  | Change from |
|-------------------------------------|-----------|-----------|-----------|-----------|-------------|
|                                     | Actuals   | Actuals   | Estimated | Adopted   | Prior Year  |
| <b>Revenues - All Funds</b>         |           |           |           |           |             |
| Revenues                            | 2,621,893 | 16,749    | 2,684,225 | 2,682,225 | 2,000       |
| Total Operating Transfers In        | -         | 2,636,749 | -         | -         | -           |
| <b>Total Revenues</b>               | 2,621,893 | 2,653,498 | 2,684,225 | 2,682,225 | (2,000)     |
| <b>Appropriations - All Funds</b>   |           |           |           |           |             |
| Total Salaries & Employee Benefits  | 2,246,302 | 2,134,296 | 2,171,070 | 1,975,519 | (195,551)   |
| Total Services and Supplies         | 349,740   | 365,734   | 377,668   | 536,706   | (159,038)   |
| Total Other Charges                 | -         | -         | -         | -         | -           |
| Total Fixed Assets                  | -         | -         | -         | -         | -           |
| <b>Total Operating Expenditures</b> | 2,596,042 | 2,500,029 | 2,548,738 | 2,512,225 | (36,513)    |
| Total Intrafund Transfers           | (140,649) | -         | -         | -         | -           |
| Total Operating Transfers Out       | (17,393)  | -         | -         | -         | -           |
| <b>Total Transfers &amp; Reimb.</b> | (158,043) | -         | -         | -         | -           |
| <b>Total Net Appropriations</b>     | 2,437,999 | 2,500,029 | 2,548,738 | 2,512,225 | (36,513)    |
| <b>NCC/Use of Fund Balance</b>      | (183,894) | (153,469) | (135,487) | (170,000) | (34,513)    |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 2090 Child Support         | 2,512,225       | 2,682,225       | (170,000)         |
| <b>Total: General Fund</b> | 2,512,225       | 2,682,225       | (170,000)         |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| N/A                        | -               | -               | -                 |
| <b>Total: Other Funds</b>  | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>    | 2,512,225       | 2,682,225       | (170,000)         |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Child Support Services     | 28    | 28    | 20    |
| <b>Total: General Fund</b> | 28    | 28    | 20    |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 28    | 28    | 20    |



BU 2090 - Child Support Services

DEPARTMENT OVERVIEW

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

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

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

PROGRAM OVERVIEW

Child Support Case Management

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

Legal Work

- Professional attorney services
- Court support
- Clerical legal support

Financial Work

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

Office Operations & Support

- Reception & payment collections
- Office Administration

Administration & Management

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

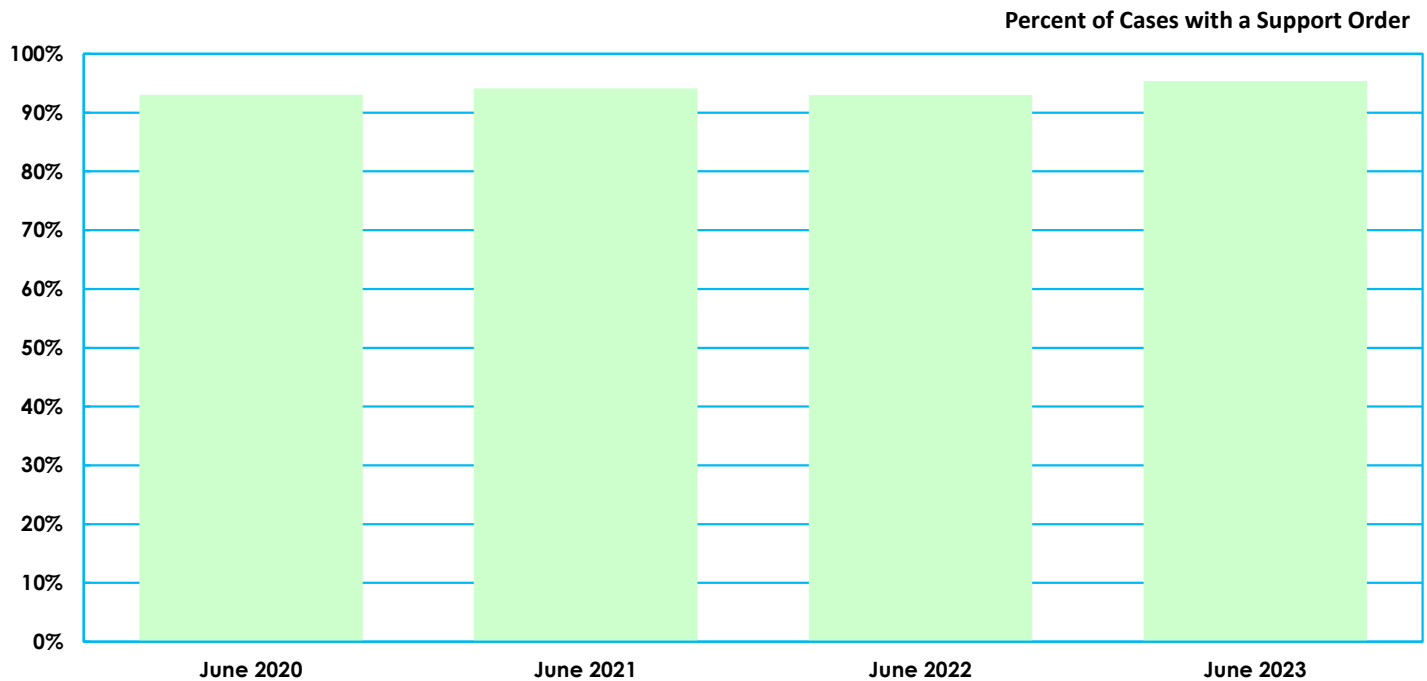
GOALS FOR FY 2024-25

- Pass Through of Arrears Payments to formerly assisted families takes effect May 1, 2024.
- Implementation of FEM Final Rule for new support order establishment procedures by September 2024.
- Distribute \$5 million in child or family support directly to families.

ACCOMPLISHMENTS IN FY 2023-24

- Distributed \$5.7 million in support in FFY 2023, \$4.7 million directly to families.
- Provided no-cost DNA testing services for 81 participants.
- Received 28 applications for reduction of government-owed arrears leading to \$19,871 in assigned collections and \$354,265 debt cleared.
- Reviewed 102 foster care cases in accordance with AB1686, leading to \$26,000 refunded to payors and \$1 million debt cleared.
- Implemented new technology to reduce paper, printing, and mail costs.

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 5686 Federal Financial Participation reimbursement portion of the State Budget Allocation authorized for Child Support Services (CSS).
- Acct. 6162 State Aid for Child Support.

### Services & Supplies

- Acct. 2101 General Liability insurance.
- Acct. 2170 Office supplies, paper goods and postage.
- Acct. 2189 Part-time attorney services to obtain or modify family support orders; regular and difficult process serving; Declarations

## CHANGES IN BUDGET FROM PRIOR YEAR

Child Support Services is funded solely by federal and state revenue. We contribute approximately \$145,000 per year to the county General Fund.

# CHILD SUPPORT SERVICES

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

| BUDGET UNIT DETAIL Schedule 9                 |                  |                  | Function: Public Protection |                  | Activity: Judicial |
|-----------------------------------------------|------------------|------------------|-----------------------------|------------------|--------------------|
| <b>Fund: 1100 County General</b>              | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>              | <b>2024-25</b>   | <b>Change from</b> |
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>   | <b>Actuals</b>   | <b>Estimated</b>            | <b>Adopted</b>   | <b>Prior Year</b>  |
| <b>Revenues</b>                               |                  |                  |                             |                  |                    |
| 824100 Interest                               | 5,805            | 16,568           | 10,000                      | 8,000            | 2,000              |
| 825686 Fed Aid Child Supp                     | 1,777,397        | -                | 1,791,731                   | 1,764,989        | 26,742             |
| 826162 State Aid Child Supp                   | 838,691          | -                | 882,494                     | 909,236          | (26,742)           |
| 827400 Prior Year Revenue                     | -                | 180              | -                           | -                | -                  |
| 827700 Other                                  | -                | 1                | -                           | -                | -                  |
| 827802 Operating Transfer In                  | -                | 2,636,749        | -                           | -                | -                  |
| <b>Total Revenues</b>                         | <b>2,621,893</b> | <b>2,653,498</b> | <b>2,684,225</b>            | <b>2,682,225</b> | <b>2,000</b>       |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                  |                             |                  |                    |
| 861011 Regular Employees                      | 1,394,462        | 1,291,046        | 1,316,508                   | 1,144,415        | 172,093            |
| 861012 Extra Help                             | 310              | -                | -                           | 10,000           | (10,000)           |
| 861013 Overtime Reg Emp                       | 7,834            | -                | -                           | 10,000           | (10,000)           |
| 861021 Co Cont Retirement                     | 481,346          | 467,944          | 413,387                     | 387,885          | 25,502             |
| 861022 Co Cont OASDI                          | 81,592           | 77,367           | 79,156                      | 70,955           | 8,201              |
| 861023 Co Cont Medicare                       | 19,647           | 18,094           | 18,626                      | 16,593           | 2,033              |
| 861024 Co Cont Retire Incr                    | 81,718           | 45,285           | 109,159                     | 108,495          | 664                |
| 861030 Co Cont Health Ins                     | 178,432          | 200,404          | 202,618                     | 201,703          | 915                |
| 861031 Co Cont Unemp Ins                      | 963              | 3,167            | -                           | -                | -                  |
| 861035 Co Cont Workers Comp                   | -                | 30,988           | 31,616                      | 25,473           | 6,143              |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>2,246,302</b> | <b>2,134,296</b> | <b>2,171,070</b>            | <b>1,975,519</b> | <b>195,551</b>     |
| <b>Services &amp; Supplies</b>                |                  |                  |                             |                  |                    |
| 862060 Communications                         | 8,445            | 8,715            | 8,820                       | 9,665            | (845)              |
| 862101 Insurance - General                    | 606              | 11,723           | 12,075                      | 14,649           | (2,574)            |
| 862120 Maint - Equip                          | -                | -                | -                           | -                | -                  |
| 862130 Maint - Strc/Impr/Grnds                | 60,903           | 57,570           | 53,220                      | 68,039           | (14,819)           |
| 862150 Memberships                            | 3,292            | 2,945            | 3,097                       | 3,155            | (58)               |
| 862160 Misc Expense                           | 925              | -                | -                           | 65,188           | (65,188)           |
| 862165 Year End Admin Adj - Auditor           | -                | 9,849            | -                           | -                | -                  |
| 862170 Office Expense                         | 46,041           | 28,349           | 18,970                      | 25,592           | (6,622)            |
| 862182 Data Processing Svcs                   | 48,825           | 53,681           | 56,335                      | 7,200            | 49,135             |
| 862187 Education & Training                   | 3,809            | 3,308            | 4,000                       | 4,700            | (700)              |
| 862189 Prof/Spec Svcs - Other                 | 86,243           | 103,095          | 147,114                     | 189,994          | (42,880)           |
| 862190 Publ/Legal Notice                      | 156              | -                | -                           | -                | -                  |
| 862228 Software - Short Term                  | -                | -                | -                           | 2,000            | (2,000)            |
| 862230 Info Tech Equipment                    | -                | -                | -                           | 35,447           | (35,447)           |
| 862239 Spec Dept Expense                      | 61,487           | 55,429           | 40,910                      | 61,113           | (20,203)           |
| 862250 Trans/Travel                           | -                | -                | 560                         | 1,000            | (440)              |
| 862253 Travel Out of County                   | 3,845            | 5,592            | 8,500                       | 15,500           | (7,000)            |
| 862260 Utilities                              | 25,163           | 25,477           | 24,067                      | 33,464           | (9,397)            |
| <b>Total Services &amp; Supplies</b>          | <b>349,740</b>   | <b>365,734</b>   | <b>377,668</b>              | <b>536,706</b>   | <b>(159,038)</b>   |
| <b>Expend Transfer &amp; Reimb</b>            |                  |                  |                             |                  |                    |
| 865380 Intrafund Transfers                    | (140,649)        | -                | -                           | -                | -                  |
| 865802 Oper Transfer Out                      | (17,393)         | -                | -                           | -                | -                  |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>(158,043)</b> | <b>-</b>         | <b>-</b>                    | <b>-</b>         | <b>-</b>           |
| <b>Total Net Appropriations</b>               | <b>2,437,999</b> | <b>2,500,029</b> | <b>2,548,738</b>            | <b>2,512,225</b> | <b>36,513</b>      |
| <b>NCC/Use of Fund Balance</b>                | <b>(183,894)</b> | <b>(153,469)</b> | <b>(135,487)</b>            | <b>(170,000)</b> | <b>34,513</b>      |

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



## DEPARTMENT SUMMARY

|                                     | FY 21-22    | FY 22-23    | FY 23-24    | FY 24-25  | Change from |
|-------------------------------------|-------------|-------------|-------------|-----------|-------------|
|                                     | Actuals     | Actuals     | Estimated   | Adopted   | Prior Year  |
| <b>Revenues - All Funds</b>         |             |             |             |           |             |
| Revenues                            | 677,952     | 568,177     | 533,100     | 487,551   | 45,549      |
| Total Operating Transfers In        | -           | 43,323      | -           | -         | -           |
| <b>Total Revenues</b>               | 677,952     | 611,500     | 533,100     | 487,551   | 45,549      |
| <b>Appropriations - All Funds</b>   |             |             |             |           |             |
| Total Salaries & Employee Benefits  | 2,251,579   | 2,376,898   | 2,573,239   | 2,768,471 | 195,232     |
| Total Services and Supplies         | 362,773     | 584,301     | 490,584     | 339,497   | (30,216)    |
| Total Other Charges                 | -           | -           | -           | -         | -           |
| Total Fixed Assets                  | -           | -           | -           | -         | -           |
| <b>Total Operating Expenditures</b> | 2,614,352   | 2,961,199   | 3,063,823   | 3,107,968 | (44,145)    |
| Total Intrafund Transfers           | (1,054,377) | (1,042,590) | (1,194,764) | (978,700) | 216,064     |
| Total Operating Transfers Out       | -           | -           | -           | -         | -           |
| <b>Total Transfers &amp; Reimb.</b> | (1,054,377) | (1,042,590) | (1,194,764) | (978,700) | 216,064     |
| <b>Total Net Appropriations</b>     | 1,559,975   | 1,918,609   | 1,869,059   | 2,129,268 | (260,209)   |
| <b>NCC/Use of Fund Balance</b>      | 882,023     | 1,307,108   | 1,335,959   | 1,641,717 | (305,758)   |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 1210 County Counsel        | 2,129,268       | 487,551         | 1,641,717         |
| <b>Total: General Fund</b> | 2,129,268       | 487,551         | 1,641,717         |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| N/A                        | -               | -               | -                 |
| <b>Total: Other Funds</b>  | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>    | 2,129,268       | 487,551         | 1,641,717         |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| -                          | 12    | 12    | 12    |
| <b>Total: General Fund</b> | 12    | 12    | 12    |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 12    | 12    | 12    |



BU 1210 - County Counsel

DEPARTMENT OVERVIEW

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

**PROGRAM OVERVIEW**

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

**ACCOMPLISHMENTS IN FY 2023-24**

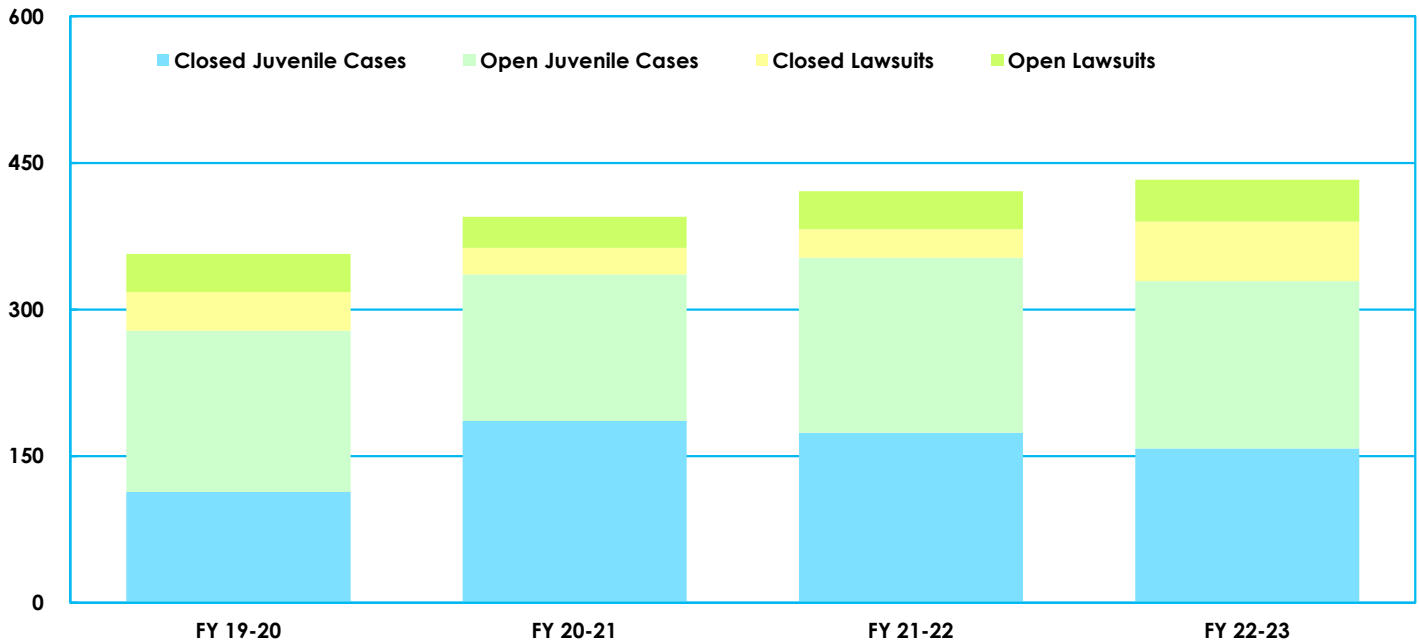
- County Counsel’s dependency team of 3 attorneys managed a revolving case load of approximately 250 active cases, advised Family & Children’s Services in prelitigation through appellate stages of child welfare matters, and provided extensive daily legal support, training and representation in and out of the courtroom.
- County Counsel defended numerous litigation matters, appeared in all departments of the Mendocino County Superior Court, argued in front of the First District Court of Appeal, assisted with the closing of 17 lawsuits filed against the County, and handled 57 bail bond matters.
- County Counsel provided daily legal support and advice, drafted numerous legal opinions, ordinances and resolutions, and provided extensive review and legal support regarding hundreds of contracts, several project bids and Request for Proposals, voluminous Public Records Act Requests, and subpoena responses for all county departments.
- County Counsel successfully defended the County in administrative appeals regarding County code enforcement and filed and obtained restraining orders entered in 3 cases.
- County Counsel represented the County Public Conservator, County Public Guardian, and Public Administrator in approximately 75 conservatorship (confidential LPS and probate) and decedent’s estates matters and represented Behavioral Health in Petitions for Assisted Outpatient Treatment and responses to referrals from criminal and justice courts for LPS conservatorship investigation.
- County Counsel implemented a tracking system to better enable the Office to provide timely advice to the Board of Supervisors and the Departments.

**GOALS FOR FY 2024-25**

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

## PERFORMANCE INDICATORS

Cases



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 6161 Legal services fees County Counsel earns from local Special Districts and the Mendocino County Department of Transportation.
- Acct. 6278 Operating transfers from General Liability Insurance Fund.

### Services & Supplies

- Acct. 2150 Membership in attorney organizations and California State Bar fees and conferences on legal topics.
- Acct. 2187 Various trainings and conferences.
- Acct. 2239 Legal books and subscriptions, and the electronic legal research services.

### Expenditure Transfer and Reimbursement

- Acct. 5380 Provides direct billing for legal services to HHSA-Social Services.

## CHANGES IN BUDGET FROM PRIOR YEAR

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

# COUNTY COUNSEL

CHARLOTTE SCOTT, County Counsel

BU 1210 - County Counsel

| BUDGET UNIT DETAIL Schedule 9          |             | Function: General Government |             | Activity: Legislative & Administrative |            |
|----------------------------------------|-------------|------------------------------|-------------|----------------------------------------|------------|
| Fund: 1100 County General              |             | 2021-22                      | 2022-23     | 2023-24                                | 2024-25    |
| Financing Sources and Uses             |             | Actuals                      | Actuals     | Estimated                              | Adopted    |
| Change from                            |             |                              |             |                                        | Prior Year |
| Revenues                               |             |                              |             |                                        |            |
| 826161 Legal Services                  | 17,696      | 13,106                       | 13,000      | 11,168                                 | 1,832      |
| 826163 Legal Svcs Reimb                | 27,210      | 5,282                        | -           | -                                      | -          |
| 826230 Estate Fee-Public Administrator | -           | 12,284                       | -           | -                                      | -          |
| 826278 Interfund - Legal               | 489,996     | 350,964                      | 375,000     | 340,000                                | 35,000     |
| 826390 Other Charges                   | 142,553     | 186,539                      | 145,000     | 136,383                                | 8,617      |
| 827600 Other Sales                     | 498         | 3                            | 100         | -                                      | 100        |
| 827802 Oper Transfer In                | -           | 43,323                       | -           | -                                      | -          |
| Total Revenues                         | 677,952     | 611,500                      | 533,100     | 487,551                                | 45,549     |
| Salaries & Employee Benefits           |             |                              |             |                                        |            |
| 861011 Regular Employees               | 1,436,918   | 1,530,714                    | 1,584,753   | 1,655,139                              | (70,386)   |
| 861013 Overtime Reg Emp                | 31          | -                            | -           | -                                      | -          |
| 861021 Co Cont Retirement              | 469,910     | 483,541                      | 498,898     | 556,732                                | (57,834)   |
| 861022 Co Cont OASDI                   | 86,091      | 88,222                       | 105,624     | 102,469                                | 3,155      |
| 861023 Co Cont Medicare                | 20,220      | 21,672                       | 24,702      | 24,000                                 | 702        |
| 861024 Co Cont Retire Incr             | 71,976      | 36,761                       | 118,856     | 145,696                                | (26,840)   |
| 861030 Co Cont Health Ins              | 163,679     | 213,005                      | 238,636     | 282,750                                | (44,114)   |
| 861031 Co Cont Unemp Ins               | 1,324       | 1,039                        | -           | -                                      | -          |
| 861035 Co Cont Workers Comp            | 1,430       | 1,943                        | 1,770       | 1,685                                  | 85         |
| Total Salaries & Employee Benefits     | 2,251,579   | 2,376,898                    | 2,573,239   | 2,768,471                              | (195,232)  |
| Services & Supplies                    |             |                              |             |                                        |            |
| 862060 Communications                  | 4,469       | 3,506                        | 4,480       | 4,076                                  | 404        |
| 862101 Insurance - General             | 187,467     | 251,591                      | 195,530     | 189,064                                | 6,466      |
| 862120 Maint - Equip                   | -           | -                            | 500         | -                                      | 500        |
| 862150 Memberships                     | 10,392      | 11,467                       | 11,859      | 12,082                                 | (223)      |
| 862170 Office Expense                  | 17,735      | 10,449                       | 13,400      | 13,000                                 | 400        |
| 862183 Legal Fees                      | -           | -                            | -           | -                                      | -          |
| 862187 Education & Training            | 342         | (565)                        | 2,000       | 1,500                                  | 500        |
| 862189 Prof/Spec Svcs - Other          | 84,077      | 241,016                      | 191,490     | 85,000                                 | 106,490    |
| 862190 Publ/Legal Notice               | 1,487       | 1,012                        | 500         | 500                                    | -          |
| 862217 Debt Service Principal          | -           | 14,745                       | -           | -                                      | -          |
| 862218 Debt Service Int - SBIT         | -           | 803                          | -           | -                                      | -          |
| 862230 Info Tech Equip                 | 24,021      | 35,097                       | 35,825      | -                                      | 35,825     |
| 862239 Spec Dept Expense               | 32,185      | 15,163                       | 33,500      | 33,175                                 | 325        |
| 862250 Trans/Travel                    | 101         | -                            | 500         | 100                                    | 400        |
| 862253 Travel Out of County            | 497         | 16                           | 1,000       | 1,000                                  | -          |
| Total Services & Supplies              | 362,773     | 584,301                      | 490,584     | 339,497                                | 151,087    |
| Fixed Assets                           |             |                              |             |                                        |            |
| 864370 Equipment                       | -           | -                            | -           | -                                      | -          |
| Total Fixed Assets                     | -           | -                            | -           | -                                      | -          |
| Expend Transfer & Reimb                |             |                              |             |                                        |            |
| 865380 Intrafund Transfers             | (1,054,377) | (1,042,590)                  | (1,194,764) | (978,700)                              | (216,064)  |
| 865802 Oper Transfer Out               | -           | -                            | -           | -                                      | -          |
| Total Expend Transfer & Reimb          | (1,054,377) | (1,042,590)                  | (1,194,764) | (978,700)                              | (216,064)  |
| Total Net Appropriations               | 1,559,975   | 1,918,609                    | 1,869,059   | 2,129,268                              | (260,209)  |
| NCC/Use of Fund Balance                | 882,023     | 1,307,108                    | 1,335,959   | 1,641,717                              | (305,758)  |

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

## DEPARTMENT SUMMARY

|                                     | FY 21-22  | FY 22-23  | FY 23-24  | FY 24-25  | Change from |
|-------------------------------------|-----------|-----------|-----------|-----------|-------------|
|                                     | Actuals   | Actuals   | Estimated | Adopted   | Prior Year  |
| <b>Revenues - All Funds</b>         |           |           |           |           |             |
| Revenues                            | 1,536,087 | 1,260,270 | 1,339,015 | 1,245,358 | 93,657      |
| Total Operating Transfers In        | -         | 337,171   | -         | -         | -           |
| <b>Total Revenues</b>               | 1,536,087 | 1,597,441 | 1,339,015 | 1,245,358 | 93,657      |
| <b>Appropriations - All Funds</b>   |           |           |           |           |             |
| Total Salaries & Employee Benefits  | 6,226,398 | 6,113,055 | 6,105,361 | 6,967,440 | (862,079)   |
| Total Services and Supplies         | 1,134,264 | 983,912   | 1,212,140 | 1,266,793 | (54,653)    |
| Total Other Charges                 | -         | -         | -         | -         | -           |
| Total Fixed Assets                  | 27,353    | 29,042    | -         | -         | -           |
| <b>Total Operating Expenditures</b> | 7,388,015 | 7,126,009 | 7,317,501 | 8,234,233 | (916,732)   |
| Total Intrafund Transfers           | (18,855)  | (15,338)  | -         | (13,000)  | (13,000)    |
| Total Operating Transfers Out       | -         | -         | -         | -         | -           |
| <b>Total Transfers &amp; Reimb.</b> | (18,855)  | (15,338)  | -         | (13,000)  | (13,000)    |
| <b>Total Net Appropriations</b>     | 7,369,160 | 7,110,671 | 7,317,501 | 8,221,233 | (903,732)   |
| <b>NCC/Use of Fund Balance</b>      | 5,833,073 | 5,513,230 | 5,978,486 | 6,975,875 | (997,389)   |

## SUMMARY BY PROGRAM

| GENERAL FUND                  | Approps.        | Revenues        | NCC               |
|-------------------------------|-----------------|-----------------|-------------------|
| 2070 District Attorney        | 8,221,233       | 1,245,358       | 6,975,875         |
| <b>Total: General Fund</b>    | 8,221,233       | 1,245,358       | 6,975,875         |
| <b>OTHER FUNDS</b>            | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| 0465 Anti-Drug Abuse Enfrmt   | 291,370         | 291,370         | -                 |
| 0448 Underserved Victim Advcy | -               | -               | -                 |
| 0464 Victim Witness Asst      | 362,169         | 362,169         | -                 |
| <b>Total: Other Funds</b>     | 653,539         | 653,539         | -                 |
| <b>TOTAL: ALL FUNDS</b>       | 8,880,772       | 1,898,897       | 6,975,875         |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| District Attorney          | 46    | 46    | 47    |
| <b>Total: General Fund</b> | -     | -     | -     |
| <b>OTHER FUNDS</b>         |       |       |       |
| <b>Dept. Programs</b>      |       |       |       |
| Victim Witness Assist.     | 5     | 5     | 6     |
| Anti-Drug Abuse Enforce.   | 3     | 2     | 3     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 54    | 53    | 56    |





BU 2070 - District Attorney’s Office

DEPARTMENT OVERVIEW

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

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

PROGRAM OVERVIEW

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

GOALS FOR FY 2024-25

- Professional Recruitment: to fill all District Attorney’s Office positions: The office is currently experiencing a shortage of professionals (deputy prosecutors, investigators, and paralegals). While the office has 19 allocated prosecutor positions (which includes the District Attorney and Assistant District Attorney), only eleven of those positions are currently filled, as of May 1, 2024, and both paralegal positions remain unfilled. This shortage of professionals seeking prosecutorial employment is being experienced statewide. This is due, in part, to the supply and demand equation continuing to be adversely impacted by the pandemic and its lingering aftermath. It is also due, in part, to the fact that Mendocino County’s salaries for these positions are below average when compared to other offices on the North Coast, and across the state offices that are competing with one another to recruit and hire from the same shallower pool of applicants. This problem must be addressed and fixed at the board level.

- Backlog: to recover from the backlog of criminal cases and jury trials brought on by the pandemic. This is at least a five-year plan of action and goal.
- Law Enforcement Assistance: to continue to provide timely and accurate legal advice to local law enforcement agencies. To protect law enforcement officers investigating dangerous street drugs (i.e., fentanyl), the DA has used Asset Forfeiture funds to purchase TruNarc Handheld Narcotics Analyzers for the Ukiah Police Department, the California Highway Patrol, and the Fort Bragg Police Department to share with all coastal law enforcement agencies.
- Data Management System: to complete the transition from the previous case management system involving ongoing data cleanup, and creation of essential analytical reports.
- Victim Rights and Assistance: to continue to fund and promote assistance to victims of crime through the DA’s Victim/Witness program and office (707-463-4218).
- Professional Standards/Education: to continue to promote, teach, and require high professional standards, as required by the California State Bar, the California Business and Professions Code, and the District Attorney.

## ACCOMPLISHMENTS IN FY 2023-24

### Jury Trials

- During calendar year 2023, the office prosecuted twenty-five jury trials with a weighted jury trial conviction rate of 80%.
- During calendar year 2024 through May 1, the office prosecuted ten jury trials with a weighted jury verdict conviction rate of 100%.

### Realignment County Prison

- During calendar year 2023 (January through December), the office prosecuted another seventy-five defendants who were sentenced by the local courts to "Realignment County Prison" (RCP).
- During the current calendar year 2024 (January 1 through May 1), the office has prosecuted seventeen defendants who were sentenced by the local courts to RCP.

### Prison Commitments Analytics

#### Local Defendants Removed to State Prison

##### CALENDAR YEAR 2023

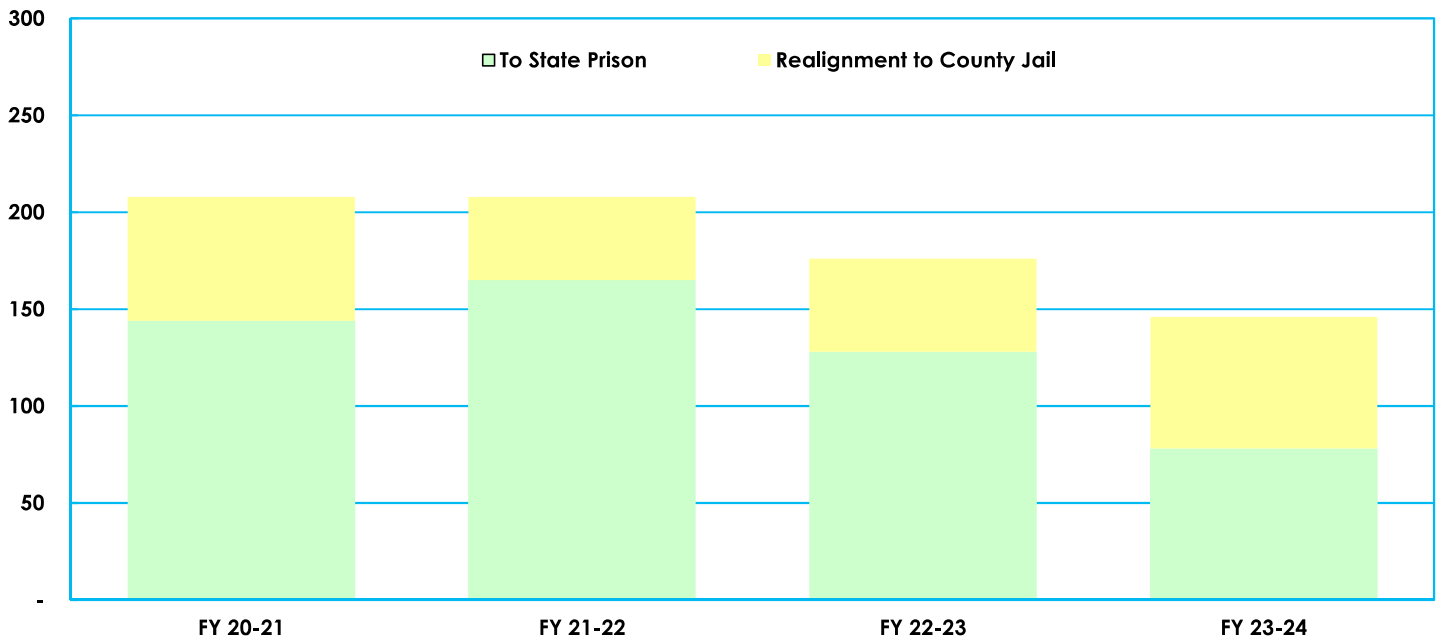
- During calendar year 2024 the office prosecuted one hundred and twenty-three defendants who were sentenced by the local courts to California Department of Corrections and Rehabilitation (CDCR).
- Of that number twenty-three defendants were committed to CDCR for violent felonies, as defined in Penal Code section 667.S(c).bilitation (CDCR).

##### CALENDAR YEAR 2024

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

## PERFORMANCE INDICATORS

### Local Convicts Sentenced to State Prison or County Jail/Prison



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

|            |                                                  |
|------------|--------------------------------------------------|
| Acct. 1510 | Public Safety Sales Tax.                         |
| Acct. 3310 | Use of Asset Forfeiture monies for fixed assets. |
| Acct. 5150 | Motor Vehicle in Lieu                            |
| Acct. 5344 | Realignment Public Safety                        |

### Fixed Assets

|            |                                                       |
|------------|-------------------------------------------------------|
| Acct. 4370 | Purchase of fixed assets from Asset Forfeiture funds. |
|------------|-------------------------------------------------------|

# DISTRICT ATTORNEY'S OFFICE

C. DAVID EYSTER, District Attorney  
BU 2070 - District Attorney's Office

## CHANGES IN BUDGET FROM PRIOR YEAR

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

| BUDGET UNIT DETAIL Schedule 9    |                  | Function: Public Protection |                  |                  | Activity: Judicial |
|----------------------------------|------------------|-----------------------------|------------------|------------------|--------------------|
| Fund: 1100 County General        |                  | 2021-22                     | 2022-23          | 2023-24          | 2024-25            |
| Financing Sources and Uses       |                  | Actuals                     | Actuals          | Estimated        | Adopted            |
| Revenues                         |                  |                             |                  |                  |                    |
| 821510 Sales Tax - Public Safety | 1,121,010        | 1,026,167                   | 970,657          | 903,000          | 67,657             |
| 823204 Misc Court Fine           | 16,014           | 5,434                       | 20,000           | 20,000           | -                  |
| 823310 Asset Forfeiture          | 27,353           | 29,044                      | -                | -                | -                  |
| 825150 Motor Vehicle in Lieu     | 78,290           | 133,217                     | 100,000          | 100,000          | -                  |
| 825344 2011 Realign Pub Safety   | 223,070          | -                           | 157,358          | 157,358          | -                  |
| 825490 State Other               | 39,170           | 51,298                      | 40,000           | 40,000           | -                  |
| 826390 Other Charges             | -                | -                           | -                | -                | -                  |
| 827600 Other Sales               | 28,695           | 8,463                       | 25,000           | 25,000           | -                  |
| 827700 Other                     | 2,485            | 6,647                       | 26,000           | -                | 26,000             |
| 827801 Grant Revenue             | -                | -                           | -                | -                | -                  |
| 827802 Operating Transfer In     | -                | 337,171                     | -                | -                | -                  |
| <b>Total Revenues</b>            | <b>1,536,087</b> | <b>1,597,441</b>            | <b>1,339,015</b> | <b>1,245,358</b> | <b>93,657</b>      |
| Salaries & Employee Benefits     |                  |                             |                  |                  |                    |
| 861011 Regular Employees         | 3,674,877        | 3,621,482                   | 3,515,372        | 3,822,287        | (306,915)          |
| 861012 Extra Help                | 15,494           | 19,985                      | 10,000           | 78,000           | (68,000)           |
| 861013 Overtime Reg Emp          | 30,112           | 63,570                      | 40,000           | 52,548           | (12,548)           |
| 861021 Co Cont Retirement        | 1,455,291        | 1,445,001                   | 1,334,376        | 1,603,366        | (268,990)          |
| 861022 Co Cont OASDI             | 216,379          | 214,208                     | 240,360          | 236,982          | 3,378              |
| 861023 Co Cont Medicare          | 51,900           | 51,837                      | 56,213           | 55,422           | 791                |
| 861024 Co Cont Retire Incr       | 314,678          | 180,752                     | 362,401          | 485,928          | (123,527)          |

# DISTRICT ATTORNEY'S OFFICE

C. DAVID EYSTER, District Attorney  
BU 2070 - District Attorney's Office

## BUDGET UNIT DETAIL Schedule 9

Function: Public Protection

Activity: Judicial

| Fund: 1100 County General                     | 2021-22          | 2022-23          | 2023-24          | 2024-25          | Change from      |
|-----------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Financing Sources and Uses                    | Actuals          | Actuals          | Estimated        | Adopted          | Prior Year       |
| 861030 Co Cont Health Ins                     | 410,148          | 470,631          | 514,541          | 580,425          | (65,884)         |
| 861031 Co Cont Unemp Ins                      | 2,606            | 1,560            | -                | -                | -                |
| 861035 Co Cont Workers Comp                   | 54,912           | 44,029           | 32,098           | 52,482           | (20,384)         |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>6,226,398</b> | <b>6,113,055</b> | <b>6,105,361</b> | <b>6,967,440</b> | <b>(862,079)</b> |
| <b>Services &amp; Supplies</b>                |                  |                  |                  |                  |                  |
| 862060 Communications                         | 18,389           | 16,886           | 26,441           | 26,441           | -                |
| 862062 Comm Microwave                         | 2,369            | 2,464            | 2,538            | -                | 2,538            |
| 862101 Insurance - General                    | 227,803          | 203,875          | 250,026          | 273,302          | (23,276)         |
| 862110 Jury & Witness Expense                 | 13,879           | 28,493           | 30,000           | 35,000           | (5,000)          |
| 862120 Maint - Equip                          | -                | 1,366            | 1,500            | 1,500            | -                |
| 862130 Maint - Strc/Impr/Grnds                | 4,631            | 4,333            | 2,900            | 2,900            | -                |
| 862150 Memberships                            | 17,513           | 20,867           | 20,000           | 20,000           | -                |
| 862170 Office Expense                         | 196,303          | 116,899          | 150,000          | 150,000          | -                |
| 862183 Legal Fees                             | 230              | -                | 500              | 500              | -                |
| 862185 Medical/Dental Svcs                    | 1,289            | -                | 1,000            | 1,000            | -                |
| 862187 Education & Training                   | 21,464           | 24,036           | 30,000           | 30,000           | -                |
| 862189 Prof/Spec Svcs - Other                 | 128,867          | 72,800           | 100,000          | 100,000          | -                |
| 862190 Publ/Legal Notice                      | 8,188            | 15,168           | 5,000            | 15,000           | (10,000)         |
| 862230 Info Tech Equip                        | 85,268           | 82,025           | 91,085           | -                | 91,085           |
| 862239 Spec Dept Expense                      | 343,257          | 386,065          | 450,000          | 560,000          | (110,000)        |
| 862240 Spec Dept Fund                         | 600              | -                | 5,000            | 5,000            | -                |
| 862250 Trans/Travel                           | 53,894           | 718              | 30,000           | 30,000           | -                |
| 862253 Travel Out of County                   | 9,020            | 5,979            | 15,000           | 15,000           | -                |
| 862260 Utilities                              | 1,298            | 1,935            | 1,150            | 1,150            | -                |
| <b>Total Services &amp; Supplies</b>          | <b>1,134,264</b> | <b>983,912</b>   | <b>1,212,140</b> | <b>1,266,793</b> | <b>(54,653)</b>  |
| <b>Fixed Assets</b>                           |                  |                  |                  |                  |                  |
| 864360 Structure/Improvement                  | -                | -                | -                | -                | -                |
| 864370 Equipment                              | 27,353           | 29,042           | -                | -                | -                |
| <b>Total Fixed Assets</b>                     | <b>27,353</b>    | <b>29,042</b>    | <b>-</b>         | <b>-</b>         | <b>-</b>         |
| <b>Expend Transfer &amp; Reimb</b>            |                  |                  |                  |                  |                  |
| 865380 Intrafund Transfer                     | (18,855)         | (15,338)         | -                | (13,000)         | 13,000           |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>(18,855)</b>  | <b>(15,338)</b>  | <b>-</b>         | <b>(13,000)</b>  | <b>13,000</b>    |
| <b>Total Net Appropriations</b>               | <b>7,369,160</b> | <b>7,110,671</b> | <b>7,317,501</b> | <b>8,221,233</b> | <b>(903,732)</b> |
| <b>NCC/Use of Fund Balance</b>                | <b>5,833,073</b> | <b>5,513,230</b> | <b>5,978,486</b> | <b>6,975,875</b> | <b>(997,389)</b> |



BU 0464 - Victim/Witness Assistance Program

GRANT OVERVIEW (Administered by BU 2070)

The Victim/Witness Program provides comprehensive services to victims and witnesses of all types of crime in Mendocino County, while providing victim services within the Criminal Justice System. Victim/Witness services include crisis intervention, emergency assistance resources, referral for counseling to agencies within the community and direct counseling of the victim pertaining to problems resulting from the crime. Staff assists, as needed, with funeral/burial arrangements and in obtaining temporary/criminal protective orders. The goal of the Program is to ensure access to prosecution and services, provide sensitive treatment for crime victims (and witnesses) in the Criminal Justice System and prevent further trauma. Victim/Witness has provided these services from within the District Attorney’s Office for 43 years.

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

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

GRANT BUDGET

GRANT INFORMATION

- Grant Inception Date: 1982
- Current Grant Period: 10/01/2023 – 09/30/2024
- Source of Funds: California Office of Emergency Services (Cal OES) Victim Services
- Continuity of Grant: Ongoing, with annual RFA allocation
- Grant Restrictions and Provisions: Limited to 10% De Minimis for the entire grant period

| Revenue                         |            |
|---------------------------------|------------|
| Grant Revenue                   | \$ 352,304 |
| Match                           | 81,584     |
| Total                           | \$ 433,888 |
| Expenditures                    |            |
| Salaries & Employee Benefits    | \$ 411,621 |
| Services & Supplies             | 22,267     |
| Total                           | \$ 433,888 |
| County Match Required: Yes      |            |
| Independent Audit Required: Yes |            |

| EMPLOYEES                   | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|-----------------------------|------------------------|--------------|--------------|
| Victim Witness Advocates    | 3.00                   | 79%          | 21%          |
| MVA Victim Witness Advocate | 1.00                   | 100%         | 0%           |
| Staff Assistant             | 1.00                   | 81%          | 19%          |



BU 0465 - Anti-Drug Abuse Enforcement Program

GRANT OVERVIEW (Administered by BU 2070)

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

GRANT INFORMATION

- Grant Inception Date: July 1, 1993
- Current Grant Period: 07/01/2024 – 06/30/2025
- Source of Funds: BU 2070
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

|                                 |            |
|---------------------------------|------------|
| <b>Revenue</b>                  |            |
| Grant Revenue                   | \$ 353,072 |
| Total                           | \$ 353,072 |
| <b>Expenditures</b>             |            |
| Salaries & Employee Benefits    | \$ 350,525 |
| Operating Expenses              | 2,548      |
| Total                           | \$ 353,072 |
| County Match Required: No       |            |
| Independent Audit Required: Yes |            |

| EMPLOYEES                      | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|--------------------------------|------------------------|--------------|--------------|
| Deputy District Attorney       | 1.00                   | 0%           | 100%         |
| District Attorney Investigator | 0.13                   | 0%           | 100%         |
| Staff Assistant                | 1.00                   | 0%           | 100%         |
|                                |                        |              |              |





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

## DEPARTMENT SUMMARY

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

## SUMMARY BY PROGRAM

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

## ALLOCATED FTE BY PROGRAM

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

\*Some positions are funded from various Executive Office



BU 1020 - Executive Office

DEPARTMENT OVERVIEW

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

PROGRAM OVERVIEW

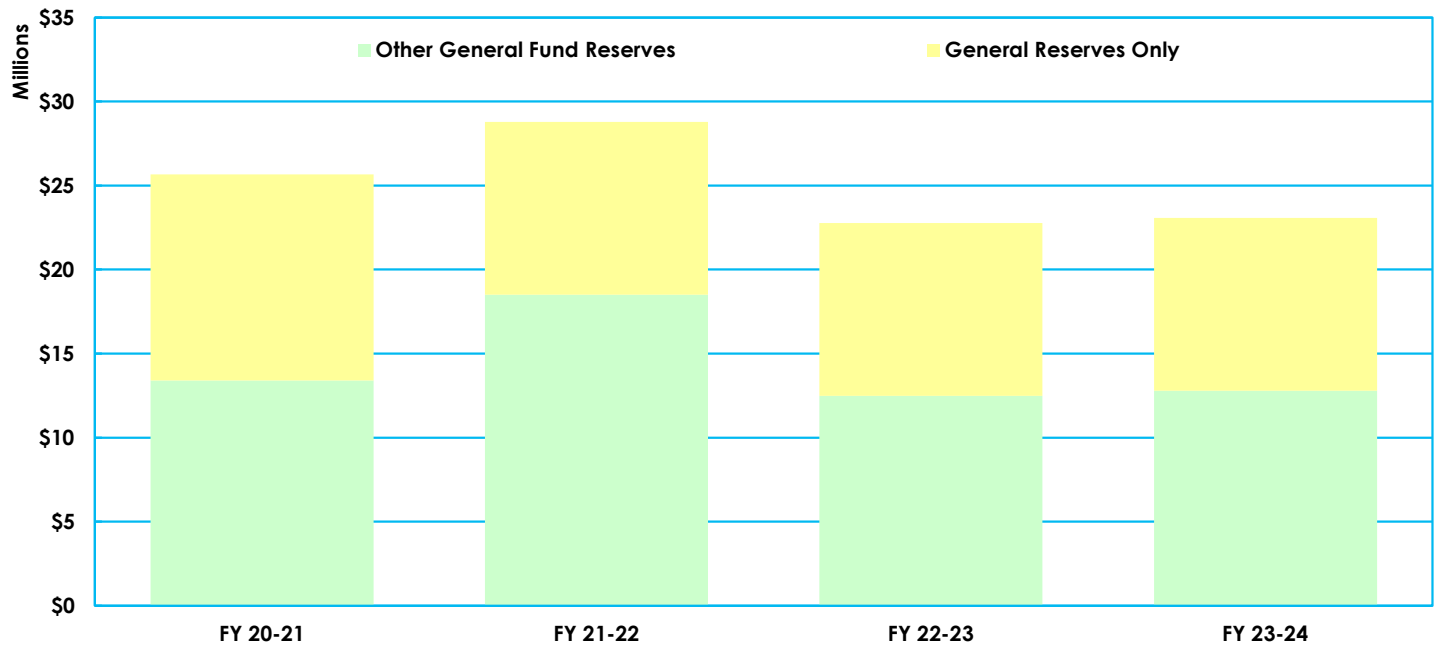
- Capital Improvements - BU 1710
- Capital Projects - BU 1712
- Capital Projects - MHTA - BU 1713
- Central Services - BU 1160
- Clerk of the Board - BU 1010
- Conflict Defender - BU 2086
- Executive Office - BU 1020
- Payroll Administration - BU 1140
- Fiscal Support - BU 1150
- Facilities - BU 1610
- Fleet Management - BU 1620
- General Liability Insurance - Risk Management - BU 0713
- Information Technology - BU 1960
- Information Technology Replacement - BU 0717
- Emergency Services - BU 2830
- Disaster Recovery - BU 2910
- Vehicle Replacement Fund - BU 0711
- Workers' Compensation - BU 0714

GOALS FOR FY 2024-25

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

## PERFORMANCE INDICATORS

## All Reserve Designations in the General Fund



## SUMMARY OF MAJOR ACCOUNTS

## Services &amp; Supplies

- Acct. 2170 Publication of the County budget book and general office expenses.
- Acct. 2189 Federal and State advocacy contracts and professional services, transparency portal.

## CHANGES IN BUDGET FROM PRIOR YEAR

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

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1020 - Executive Office

| BUDGET UNIT DETAIL Schedule 9                 |           | Function: General Government |           | Activity: Legislative & Administrative |            |
|-----------------------------------------------|-----------|------------------------------|-----------|----------------------------------------|------------|
| Fund: 1100 County General                     |           | 2021-22                      | 2022-23   | 2023-24                                | 2024-25    |
| Financing Sources and Uses                    |           | Actuals                      | Actuals   | Estimated                              | Adopted    |
| Change from                                   |           |                              |           |                                        | Prior Year |
| <b>Revenues</b>                               |           |                              |           |                                        |            |
| 826390 Other Charges                          | 25        | 83,194                       | -         | -                                      | -          |
| 827400 Prior Year Revenue                     | -         | -                            | -         | -                                      | -          |
| 827707 Donation                               | -         | -                            | -         | -                                      | -          |
| 827802 Oper Transfer In                       | -         | 166,746                      | -         | -                                      | -          |
| <b>Total Revenues</b>                         | 25        | 249,941                      | -         | -                                      | -          |
| <b>Salaries &amp; Employee Benefits</b>       |           |                              |           |                                        |            |
| 861011 Regular Employees                      | 883,833   | 834,519                      | 450,000   | 356,821                                | 93,179     |
| 861012 Extra Help                             | 315       | 1,515                        | 8,000     | 8,000                                  | -          |
| 861013 Overtime Reg Emp                       | 8,312     | 3,827                        | 1,500     | 1,500                                  | -          |
| 861021 Co Cont Retirement                     | 296,131   | 285,408                      | 155,000   | 95,897                                 | 59,103     |
| 861022 Co Cont OASDI                          | 50,614    | 48,827                       | 30,000    | 22,123                                 | 7,877      |
| 861023 Co Cont Medicare                       | 12,406    | 11,833                       | 6,500     | 9,434                                  | (2,934)    |
| 861024 Co Cont Retire Incr                    | 45,281    | 20,454                       | 11,000    | 47,162                                 | (36,162)   |
| 861030 Co Cont Health Ins                     | 122,042   | 146,230                      | 85,000    | 64,427                                 | 20,573     |
| 861031 Co Cont Unemp Ins                      | 1,378     | 1,243                        | -         | -                                      | -          |
| 861035 Co Cont Workers Comp                   | 6,419     | 12,256                       | 22,877    | 78,210                                 | (55,333)   |
| <b>Total Salaries &amp; Employee Benefits</b> | 1,426,731 | 1,366,113                    | 769,877   | 683,574                                | 86,303     |
| <b>Services &amp; Supplies</b>                |           |                              |           |                                        |            |
| 862050 Clthg & Prsnl Items                    | -         | -                            | -         | -                                      | -          |
| 862060 Communications                         | 12,965    | 12,205                       | 13,500    | 13,500                                 | -          |
| 862101 Insurance - General                    | 5,651     | 8,164                        | 9,882     | 8,860                                  | 1,022      |
| 862120 Maintenance-Equipment                  | -         | -                            | -         | -                                      | -          |
| 862150 Memberships                            | 3,024     | 2,274                        | 4,000     | 3,700                                  | 300        |
| 862170 Office Expense                         | 27,155    | 26,755                       | 25,900    | 25,000                                 | 900        |
| 862187 Education & Training                   | 17,540    | 7,326                        | 8,000     | 8,000                                  | -          |
| 862189 Prof/Spec Svcs - Other                 | 354,963   | 271,950                      | 111,138   | 243,000                                | (131,862)  |
| 862190 Publ/Legal Notice                      | 1,784     | 4,152                        | 3,000     | 3,000                                  | -          |
| 862200 Rent/Lease Equip                       | 6,219     | 518                          | 3,500     | 3,500                                  | -          |
| 862230 Info Tech Equipment                    | 25,867    | 41,718                       | 28,500    | 12,615                                 | 15,885     |
| 862239 Spec Dept Expense                      | 40,415    | 11,717                       | 85,300    | 40,000                                 | 45,300     |
| 862250 Trans/Travel                           | 387       | 1,758                        | 2,500     | 2,500                                  | -          |
| 862253 Travel Out of County                   | 22,647    | 6,421                        | 23,000    | 23,000                                 | -          |
| <b>Total Services &amp; Supplies</b>          | 518,617   | 394,958                      | 318,220   | 386,675                                | (68,455)   |
| <b>Fixed Assets</b>                           |           |                              |           |                                        |            |
| 864370 Equipment                              | -         | -                            | -         | -                                      | -          |
| <b>Total Fixed Assets</b>                     | -         | -                            | -         | -                                      | -          |
| <b>Expend Transfer &amp; Reimb</b>            |           |                              |           |                                        |            |
| 865380 Intrafund Transfers                    | (89,944)  | (80,433)                     | -         | -                                      | -          |
| 865802 Operating Transfer Out                 | -         | -                            | -         | -                                      | -          |
| <b>Total Expend Transfer &amp; Reimb</b>      | (89,944)  | (80,433)                     | -         | -                                      | -          |
| <b>Total Net Appropriations</b>               | 1,855,404 | 1,680,637                    | 1,088,097 | 1,070,249                              | 17,848     |
| <b>NCC/Use of Fund Balance</b>                | 1,855,379 | 1,430,696                    | 1,088,097 | 1,070,249                              | 17,848     |



## BU 1010 - Clerk of the Board

### BUDGET UNIT OVERVIEW

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

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

### PROGRAM OVERVIEW

- Board Operations
- Program Administration
- Records Management

### GOALS FOR FY 2024-25

- Expand on digital records execution processes to remove all remaining paper duplication of records, with the end goal of transitioning to a digital only records storage method for all records
- Improve upon departmental processes for scheduling and hosting off-site meetings of the Board of Supervisors and affiliated meeting bodies
- Conduct a thorough audit of the Boards and Commissions and Assessment Appeals software to identify potential streamlining opportunities, for both the department and constituents

### ACCOMPLISHMENTS IN FY 2023-24

- Continued to improve all internal procedures, updating and preserving all policies and processes to ensure the successful continuity of the department
- Studied and developed alternative solutions to quickly implement Clerk of the Board operations in the case of disaster to avoid customer service disruption and maintain safety.
- Made significant progress in the speed and accuracy with which Board records are processed and released to the public/staff after meetings

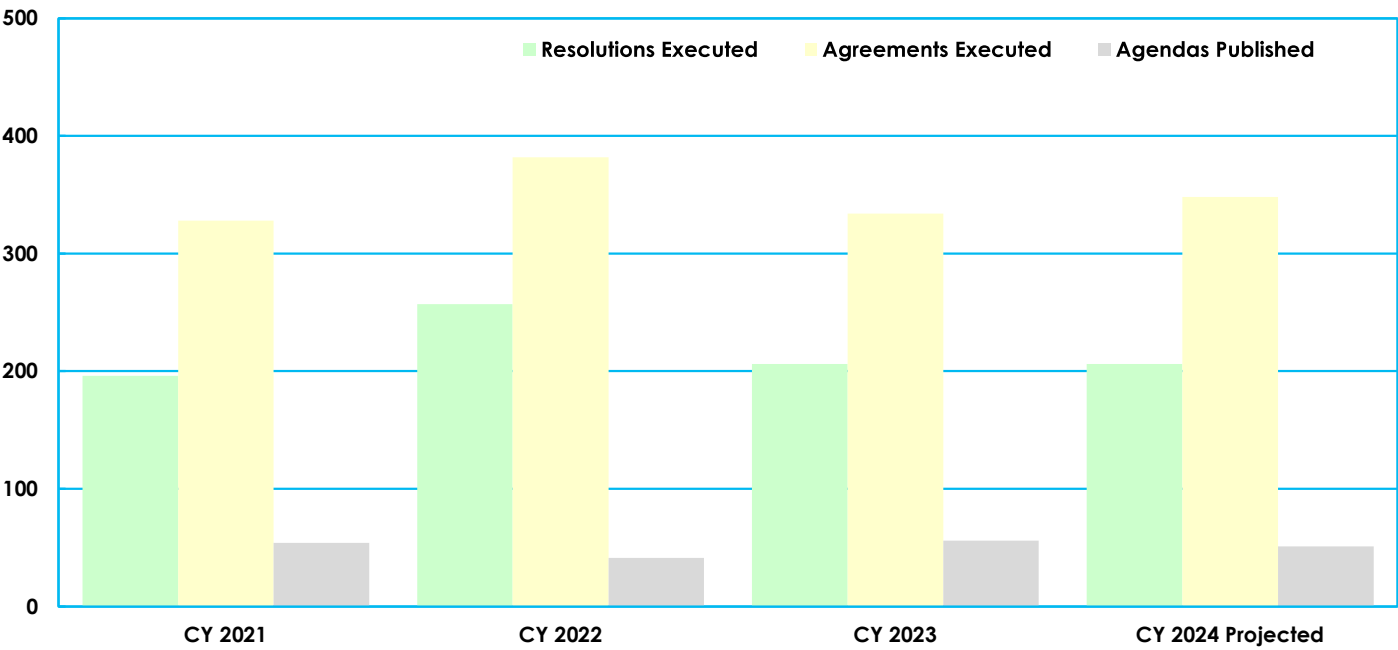


# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 1010 - Clerk of the Board

## PERFORMANCE INDICATORS

Clerk of the Board



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

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

### Services & Supplies

- Acct. 2120 Agreements for maintenance of software and agenda management systems.
- Acct. 2189 Agenda automation, maintenance support, ordinance codification, expenses, and other miscellaneous contracts.
- Acct. 2239 Off-site Board of Supervisors meetings expense.

## CHANGES IN BUDGET FROM PRIOR YEAR

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

| BUDGET UNIT DETAIL Schedule 9                 |         | Function: General Government |         | Activity: Legislative & Administrative |            |
|-----------------------------------------------|---------|------------------------------|---------|----------------------------------------|------------|
| Fund: 1100 County General                     |         | 2021-22                      | 2022-23 | 2023-24                                | 2024-25    |
| Financing Sources and Uses                    |         | Actuals                      | Actuals | Estimated                              | Adopted    |
| Change from                                   |         |                              |         |                                        | Prior Year |
| <b>Revenues</b>                               |         |                              |         |                                        |            |
| 826390 Other Charges                          | 2,815   | 5,845                        | 7,000   | 9,200                                  | (2,200)    |
| 827700 Other                                  | -       | -                            | -       | -                                      | -          |
| 827802 Operating Transfer In                  | -       | 12,035                       | -       | -                                      | -          |
| <b>Total Revenues</b>                         | 2,815   | 17,880                       | 7,000   | 9,200                                  | (2,200)    |
| <b>Salaries &amp; Employee Benefits</b>       |         |                              |         |                                        |            |
| 861011 Regular Employees                      | 286,828 | 248,264                      | 257,025 | 178,734                                | 78,291     |
| 861012 Extra Help                             | 7,785   | -                            | 5,000   | -                                      | 5,000      |
| 861013 Overtime Reg Emp                       | 25,844  | 15,357                       | 25,000  | 17,413                                 | 7,587      |
| 861021 Co Cont Retirement                     | 94,985  | 78,272                       | 83,852  | 58,983                                 | 24,869     |
| 861022 Co Cont OASDI                          | 17,045  | 14,902                       | 16,977  | 11,082                                 | 5,895      |
| 861023 Co Cont Medicare                       | 4,481   | 3,725                        | 3,970   | 2,592                                  | 1,378      |
| 861024 Co Cont Retire Incr                    | 14,297  | 3,731                        | 16,790  | 13,102                                 | 3,688      |
| 861030 Co Cont Health Ins                     | 36,293  | 41,529                       | 17,245  | 28,639                                 | (11,394)   |
| 861031 Co Cont Unemp Ins                      | 816     | 572                          | -       | -                                      | -          |
| 861035 Co Cont Workers Comp                   | 4,517   | 7,887                        | 8,592   | 9,133                                  | (541)      |
| <b>Total Salaries &amp; Employee Benefits</b> | 492,890 | 414,240                      | 434,451 | 319,678                                | 114,773    |
| <b>Services &amp; Supplies</b>                |         |                              |         |                                        |            |
| 862060 Communications                         | 2,155   | 1,123                        | 1,600   | 1,080                                  | 520        |
| 862101 Insurance - General                    | 543     | 9,621                        | 48,909  | 211,645                                | (162,736)  |
| 862120 Maint - Equip                          | -       | -                            | 1,000   | 500                                    | 500        |
| 862150 Memberships                            | 750     | 300                          | 450     | 775                                    | (325)      |
| 862170 Office Expense                         | 6,124   | 4,357                        | 5,200   | 2,968                                  | 2,232      |
| 862187 Education & Training                   | 2,024   | -                            | 4,000   | 2,500                                  | 1,500      |
| 862189 Prof/Spec Svcs - Other                 | 7,663   | 11,186                       | 8,000   | 11,500                                 | (3,500)    |
| 862190 Publ/Legal Notice                      | 275     | 558                          | 3,000   | 1,500                                  | 1,500      |
| 862200 Rents & Leases - Equipment             | -       | -                            | 1,000   | -                                      | 1,000      |
| 862228 Software - Short Term                  | -       | -                            | -       | 4,200                                  | (4,200)    |
| 862230 Info Tech Equip                        | 15,138  | 16,317                       | 10,935  | -                                      | 10,935     |
| 862239 Spec Dept Expense                      | 56,364  | 280                          | 2,000   | 1,500                                  | 500        |
| 862250 Trans/Travel                           | 68      | 31                           | 500     | 500                                    | -          |
| 862253 Travel Out of County                   | 765     | 3,118                        | 4,000   | 3,500                                  | 500        |
| <b>Total Services &amp; Supplies</b>          | 91,869  | 46,891                       | 90,594  | 242,168                                | (151,574)  |
| <b>Fixed Assets</b>                           |         |                              |         |                                        |            |
| 864370 Equipment                              | -       | -                            | -       | -                                      | -          |
| <b>Total Fixed Assets</b>                     | -       | -                            | -       | -                                      | -          |
| <b>Expend Transfer &amp; Reimb</b>            |         |                              |         |                                        |            |
| -                                             | -       | -                            | -       | -                                      | -          |
| <b>Total Expend Transfer &amp; Reimb</b>      | -       | -                            | -       | -                                      | -          |
| <b>Total Net Appropriations</b>               | 584,760 | 461,130                      | 525,045 | 561,846                                | (36,801)   |
| <b>NCC/Use of Fund Balance</b>                | 581,945 | 443,250                      | 518,045 | 552,646                                | (34,601)   |



BU 1140 - Payroll Administration

DEPARTMENT OVERVIEW

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

PROGRAM OVERVIEW

- Payroll Administration

GOALS FOR FY 2024-25

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

ACCOMPLISHMENTS IN FY 2023-24

- Increased cross-training to ensure more than one employee is equipped to process payroll, reducing the reliance on a single individual and enhancing operational continuity
- Successfully processed 1,411 W-2s for 2023
- Identified and corrected historical errors
- Successfully completed payroll portion of external audits
- Continued to deepen knowledge of Munis, identified and implemented process improvements to enhance efficiency and provide checks and balances.

CHANGES IN BUDGET FROM PRIOR YEAR

Newly established budget unit.

## BUDGET UNIT DETAIL Schedule 9

Function: General Government

Activity: Finance

| <b>Fund: 1100 County General</b>              | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b>   | <b>2024-25</b> | <b>Change from</b> |
|-----------------------------------------------|----------------|----------------|------------------|----------------|--------------------|
| <b>Financing Sources and Uses</b>             | <b>Actuals</b> | <b>Actuals</b> | <b>Estimated</b> | <b>Adopted</b> | <b>Prior Year</b>  |
| <b>Revenues</b>                               |                |                |                  |                |                    |
| 826390 Other Charges                          | -              | 1,801          | -                | -              | -                  |
| 827600 Other Sales                            | -              | 11             | -                | -              | -                  |
| 827802 Oper Transfer In                       | -              | -              | -                | -              | -                  |
| <b>Total Revenues</b>                         | -              | 1,812          | -                | -              | -                  |
| <b>Salaries &amp; Employee Benefits</b>       |                |                |                  |                |                    |
| 861011 Regular Employees                      | -              | 205,016        | 395,028          | 326,395        | 68,633             |
| 861012 Extra Help                             | -              | -              | -                | -              | -                  |
| 861013 Overtime Reg Emp                       | -              | 19,387         | 15,600           | 16,400         | (800)              |
| 861021 Co Cont Retirement                     | -              | 71,852         | 143,936          | 109,067        | 34,869             |
| 861022 Co Cont OASDI                          | -              | 13,589         | 24,963           | 20,237         | 4,726              |
| 861023 Co Cont Medicare                       | -              | 3,178          | 5,837            | 4,733          | 1,104              |
| 861024 Co Cont Retire Incr                    | -              | 5,003          | 7,630            | 27,000         | (19,370)           |
| 861030 Co Cont Health Ins                     | -              | 30,845         | 55,097           | 52,135         | 2,962              |
| 861035 Co Cont Workers Comp                   | -              | -              | -                | 86             | (86)               |
| <b>Total Salaries &amp; Employee Benefits</b> | -              | 348,869        | 648,091          | 556,053        | 92,038             |
| <b>Services &amp; Supplies</b>                |                |                |                  |                |                    |
| 862060 Communications                         | -              | 147            | 400              | 792            | (392)              |
| 862101 Insurance - General                    | -              | -              | -                | 964            | (964)              |
| 862170 Office Expense                         | -              | 2,051          | 6,100            | 6,500          | (400)              |
| 862187 Education & Training                   | -              | 4,383          | 5,000            | 5,000          | -                  |
| 862189 Prof/Spec Svcs - Other                 | -              | 300            | 15,000           | 15,000         | -                  |
| 862230 Info Tech Equipment                    | -              | -              | 11,500           | 350            | 11,150             |
| 862239 Spec Dept Expense                      | -              | 1,493          | 1,400            | -              | 1,400              |
| 862250 Trans/Travel                           | -              | -              | -                | 100            | (100)              |
| 862253 Travel Out of County                   | -              | -              | -                | 1,000          | (1,000)            |
| <b>Total Services &amp; Supplies</b>          | -              | 8,374          | 39,400           | 29,706         | 9,694              |
| <b>Expend Transfer &amp; Reimb</b>            |                |                |                  |                |                    |
| 865802 Operating Transfer Out                 | -              | -              | -                | -              | -                  |
| <b>Total Expend Transfer &amp; Reimb</b>      | -              | -              | -                | -              | -                  |
| <b>Total Net Appropriations</b>               | -              | 357,243        | 687,491          | 585,759        | 101,732            |
| <b>NCC/Use of Fund Balance</b>                | -              | 355,431        | 687,491          | 585,759        | 101,732            |



BU 1150 - Fiscal Services

BUDGET UNIT OVERVIEW

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

PROGRAM OVERVIEW

- Fiscal Services

ACCOMPLISHMENTS IN FY 2023-24

- Returned to live, in-person trainings.
- Expanded responsibility for Fee Hearings.

GOALS FOR FY 2024-25

- Improve and streamline County budget process by using the county’s finance system more effectively.
- Implement new budget book process
- Finish implementation of improved salary projection process.
- Update OpenGov transparency portal

CHANGES IN BUDGET FROM PRIOR YEAR

Newly established budget unit.

## BUDGET UNIT DETAIL Schedule 9

Function: General Government

Activity: Finance

| Fund: 1100 County General                     | 2021-22 | 2022-23 | 2023-24   | 2024-25 | Change from |
|-----------------------------------------------|---------|---------|-----------|---------|-------------|
| Financing Sources and Uses                    | Actuals | Actuals | Estimated | Adopted | Prior Year  |
| <b>Revenues</b>                               |         |         |           |         |             |
| 827802 Oper Transfer In                       | -       | -       | -         | -       | -           |
| <b>Total Revenues</b>                         | -       | -       | -         | -       | -           |
| <b>Salaries &amp; Employee Benefits</b>       |         |         |           |         |             |
| 861011 Regular Employees                      | -       | -       | 523,158   | 440,264 | 82,894      |
| 861012 Extra Help                             | -       | -       | -         | -       | -           |
| 861013 Overtime Reg Emp                       | -       | -       | -         | -       | -           |
| 861021 Co Cont Retirement                     | -       | -       | 189,435   | 145,462 | 43,973      |
| 861022 Co Cont OASDI                          | -       | -       | 32,780    | 27,297  | 5,483       |
| 861023 Co Cont Medicare                       | -       | -       | 7,666     | 6,384   | 1,282       |
| 861024 Co Cont Retire Incr                    | -       | -       | 12,843    | 32,693  | (19,850)    |
| 861030 Co Cont Health Ins                     | -       | -       | 103,955   | 100,424 | 3,531       |
| 861035 Co Cont Workers Comp                   | -       | -       | -         | 5,000   | (5,000)     |
| <b>Total Salaries &amp; Employee Benefits</b> | -       | -       | 869,837   | 757,524 | 112,313     |
| <b>Services &amp; Supplies</b>                |         |         |           |         |             |
| 862060 Communications                         | -       | -       | 500       | 1,550   | (1,050)     |
| 862101 Insurance - General                    | -       | -       | -         | 3,500   | (3,500)     |
| 862170 Office Expense                         | -       | -       | 3,750     | 500     | 3,250       |
| 862187 Education & Training                   | -       | -       | 5,600     | 2,500   | 3,100       |
| 862189 Prof/Spec Svcs - Other                 | -       | -       | 5,250     | -       | 5,250       |
| 862190 Publ & Legal Notices                   | -       | -       | 1,800     | 1,500   | 300         |
| 862230 Info Tech Equipment                    | -       | -       | 20,457    | 1,850   | 18,607      |
| 862239 Spec Dept Expense                      | -       | 50,509  | -         | -       | -           |
| 862250 Trans/Travel                           | -       | -       | 350       | 350     | -           |
| 862253 Travel Out of County                   | -       | -       | 1,400     | 1,000   | 400         |
| <b>Total Services &amp; Supplies</b>          | -       | 50,509  | 39,107    | 12,750  | 26,357      |
| <b>Expend Transfer &amp; Reimb</b>            |         |         |           |         |             |
| 865802 Operating Transfer Out                 | -       | -       | -         | -       | -           |
| <b>Total Expend Transfer &amp; Reimb</b>      | -       | -       | -         | -       | -           |
| <b>Total Net Appropriations</b>               | -       | 50,509  | 908,944   | 770,274 | 138,670     |
| <b>NCC/Use of Fund Balance</b>                | -       | 50,509  | 908,944   | 770,274 | 138,670     |



BU 1160 - General Services

BUDGET UNIT OVERVIEW

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

PROGRAM OVERVIEW

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

ACCOMPLISHMENTS IN FY 2023-24

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

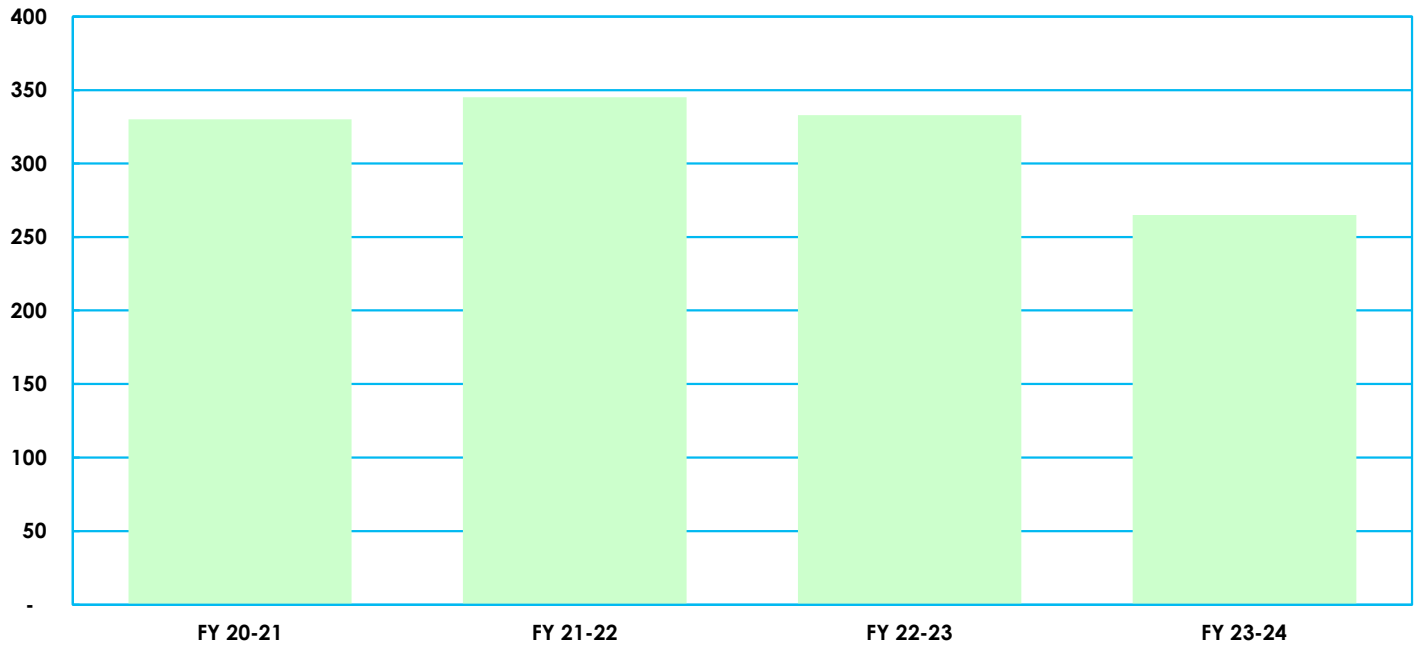
GOALS FOR FY 2024-25

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



## PERFORMANCE INDICATORS

## Purchase Orders



## SUMMARY OF MAJOR ACCOUNTS

## Revenues

- Acct. 6274 Interfund revenue for copying/printing.
- Acct. 6275 Interfund revenue for master copier contract.
- Acct. 6390 Mail service from Non-General Fund accounts.

## Services &amp; Supplies

- Acct. 2201 Copier contract.
- Acct. 2239 Master confidential shredder contract, mail machine supplies, and miscellaneous supplies.

## Expenditure Transfer &amp; Reimbursement

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

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1160 - General Services

| BUDGET UNIT DETAIL Schedule 9      |         | Function: General Government |         | Activity: Legislative & Administrative |            |
|------------------------------------|---------|------------------------------|---------|----------------------------------------|------------|
| Fund: 1100 County General          |         | 2021-22                      | 2022-23 | 2023-24                                | 2024-25    |
| Financing Sources and Uses         |         | Actuals                      | Actuals | Estimated                              | Adopted    |
| Change from                        |         |                              |         |                                        | Prior Year |
| Revenues                           |         |                              |         |                                        |            |
| 826274 Interfund - Printing        | 8,389   | 6,903                        | 8,200   | 19,400                                 | (11,200)   |
| 826275 Interfund - Xerox           | 40,466  | 12,954                       | 14,100  | 28,300                                 | (14,200)   |
| 826390 Other Charges               | 11,946  | 10,715                       | 11,000  | 33,500                                 | (22,500)   |
| 827400 Prior Year Revenue          | -       | 36                           | -       | -                                      | -          |
| 827500 Sale of Fixed Asset         | 44,502  | 5,523                        | 1,700   | 10,000                                 | (8,300)    |
| 827600 Other Sales                 | 26,218  | 17,575                       | 19,300  | 26,400                                 | (7,100)    |
| 827713 Vending Machine             | -       | -                            | -       | -                                      | -          |
| 827802 Operating Transfer In       | -       | 20,370                       | -       | -                                      | -          |
| Total Revenues                     | 131,520 | 74,076                       | 54,300  | 117,600                                | (63,300)   |
| Salaries & Employee Benefits       |         |                              |         |                                        |            |
| 861011 Regular Employees           | 417,895 | 367,522                      | 381,720 | 392,800                                | (11,080)   |
| 861012 Extra Help                  | -       | -                            | -       | -                                      | -          |
| 861013 Overtime Reg Emp            | 290     | 1,481                        | -       | -                                      | -          |
| 861021 Co Cont Retirement          | 141,680 | 129,327                      | 121,850 | 130,000                                | (8,150)    |
| 861022 Co Cont OASDI               | 24,620  | 21,989                       | 23,600  | 25,000                                 | (1,400)    |
| 861023 Co Cont Medicare            | 5,888   | 5,261                        | 5,520   | 6,000                                  | (480)      |
| 861024 Co Cont Retire Incr         | 22,149  | 8,685                        | 28,470  | 32,000                                 | (3,530)    |
| 861030 Co Cont Health Ins          | 42,558  | 47,247                       | 52,150  | 95,680                                 | (43,530)   |
| 861031 Co Cont Unemp Ins           | 1,864   | 1,291                        | -       | -                                      | -          |
| 861035 Co Cont Workers Comp        | 498     | 1,267                        | 2,287   | 2,619                                  | (332)      |
| Total Salaries & Employee Benefits | 657,441 | 584,070                      | 615,597 | 684,099                                | (68,502)   |
| Services & Supplies                |         |                              |         |                                        |            |
| 862060 Communications              | 3,877   | 3,694                        | 3,600   | 4,550                                  | (950)      |
| 862101 Insurance - General         | 19,559  | 22,329                       | 26,270  | 31,089                                 | (4,819)    |
| 862120 Maint - Equip               | 1,729   | 277                          | 2,250   | 600                                    | 1,650      |
| 862150 Memberships                 | 415     | 112                          | 120     | 420                                    | (300)      |
| 862170 Office Expense              | 26,579  | 13,514                       | 9,800   | 14,750                                 | (4,950)    |
| 862187 Education & Training        | 380     | 707                          | -       | 1,450                                  | (1,450)    |
| 862188 Printing                    | 69,594  | 75,201                       | 83,500  | 60,000                                 | 23,500     |
| 862189 Prof/Spec Svcs - Other      | -       | -                            | -       | 25,000                                 | (25,000)   |
| 862190 Publ/Legal Notice           | 1,247   | 9                            | -       | -                                      | -          |
| 862200 Rent/Lease Equip            | 6,622   | 8,829                        | 8,900   | 9,400                                  | (500)      |
| 862201 Rent/Lease - Copiers        | 395,587 | 128,536                      | 109,000 | 94,850                                 | 14,150     |
| 862228 Software - Short Term       | -       | -                            | -       | 10,605                                 | (10,605)   |
| 862230 Info Tech Equip             | 16,685  | 25,628                       | 42,780  | 4,000                                  | 38,780     |
| 862239 Spec Dept Expense           | 11,389  | 12,134                       | 1,500   | 1,500                                  | -          |
| 862250 Trans/Travel                | 4,481   | 7,245                        | 5,473   | 5,030                                  | 443        |
| 862253 Travel Out of County        | 1,671   | -                            | -       | -                                      | -          |
| Total Services & Supplies          | 559,815 | 298,214                      | 293,193 | 263,244                                | 29,949     |
| Fixed Assets                       |         |                              |         |                                        |            |
| 864360 Structure/Improvement       | -       | -                            | -       | -                                      | -          |
| 864370 Equipment                   | -       | -                            | -       | -                                      | -          |

| BUDGET UNIT DETAIL Schedule 9 (Cont.) |              | Function: General Government |              | Activity: Legislative & Administrative |              |
|---------------------------------------|--------------|------------------------------|--------------|----------------------------------------|--------------|
| Fund: 1100 County General             | 2021-22      | 2022-23                      | 2023-24      | 2024-25                                | Change from  |
| Financing Sources and Uses            | Actuals      | Actuals                      | Estimated    | Adopted                                | Prior Year   |
| Total Fixed Assets                    | -            | -                            | -            | -                                      | -            |
| Expend Transfer & Reimb               |              |                              |              |                                        |              |
| 865380 Intrafund Transfers            | (512,180.31) | (256,667.06)                 | (279,300.00) | (170,200.00)                           | (109,100.00) |
| Total Expend Transfer & Reimb         | (512,180.31) | (256,667.06)                 | (279,300.00) | (170,200.00)                           | (109,100.00) |
| Total Net Appropriations              | 705,076.14   | 625,617.15                   | 629,490.00   | 777,142.89                             | (147,652.89) |
| NCC/Use of Fund Balance               | 573,555.72   | 551,540.85                   | 575,190.00   | 659,542.89                             | (84,352.89)  |



BU 1610 - Facilities

BUDGET UNIT OVERVIEW

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

PROGRAM OVERVIEW

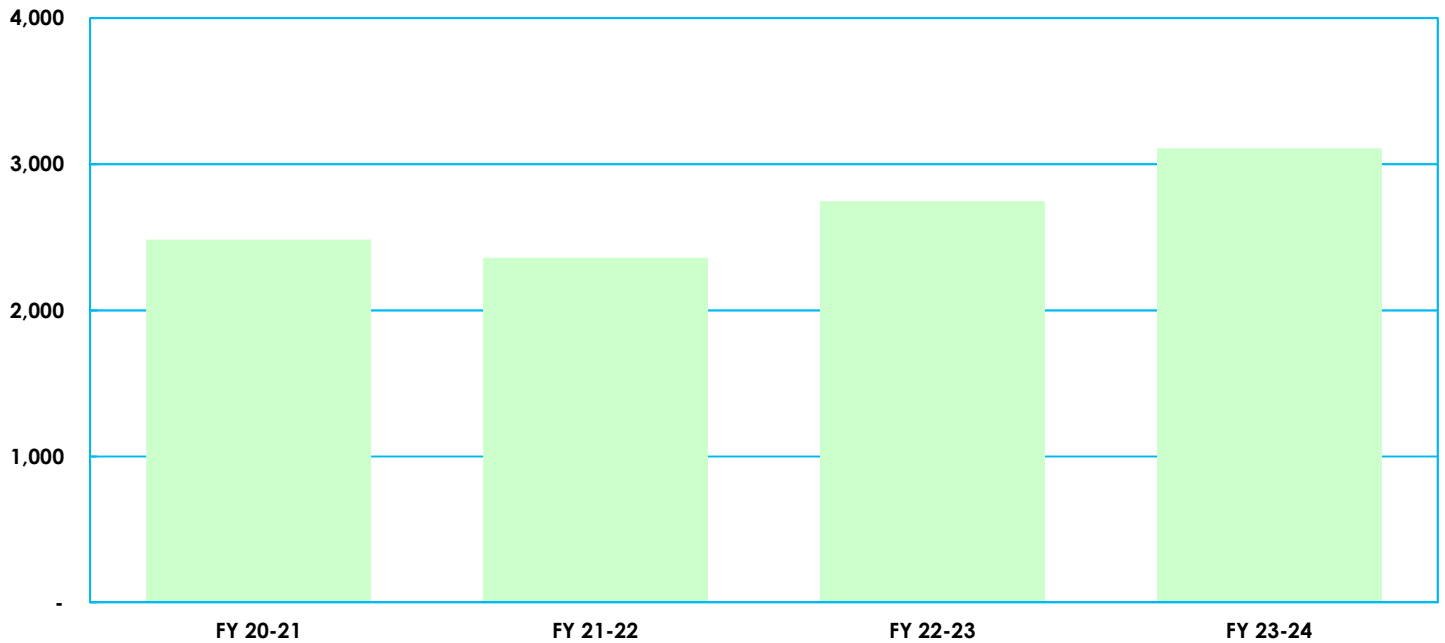
- Custodial Service
- Facility Maintenance
- Groundskeeping
- Project Management

- ACCOMPLISHMENTS IN FY 2023-24
- Successfully completed the first stage of long-term fire fuel mitigation throughout the 2 most highly susceptible County properties.
  - Progressed on the development of a Five-Year Capital Improvement Plan and ADA transition plan, with integrated Cost of Ownership data.
  - Completed extensive consolidation and relocation of operations in advance of the new Jail Construction.

- GOALS FOR FY 2024-25
- In cooperation with the Auditor’s office, develop and implement a full cost recovery/cost allocation model for Facilities operations.
  - Continue installation of generator monitoring system for all County generators, remaining to be completed are 4 building generators and 7 mobile generators.
  - Identify and Implement Enterprise Asset Management Software to track building cost accounting for all County owned or leased properties.
  - Continue development of fire fuel mitigation throughout all County properties.
  - Implement energy saving and alternative energy solutions (generation/solar/battery) at County facilities.

## PERFORMANCE INDICATORS

## Work Orders Completed



## SUMMARY OF MAJOR ACCOUNTS

## Revenues

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

## Services &amp; Supplies

Acct. 2130 Unanticipated emergency maintenance.

## Other Charges

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

## CHANGES IN BUDGET FROM PRIOR YEAR

FY24-25 budget reflects cost savings in salaries & benefits due to held vacancies .

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1610 - Facilities

| BUDGET UNIT DETAIL Schedule 9      |           | Function: General Government |           | Activity: Legislative & Administrative |            |
|------------------------------------|-----------|------------------------------|-----------|----------------------------------------|------------|
| Fund: 1100 County General          |           | 2021-22                      | 2022-23   | 2023-24                                | 2024-25    |
| Financing Sources and Uses         |           | Actuals                      | Actuals   | Estimated                              | Adopted    |
| Change from                        |           |                              |           |                                        | Prior Year |
| Revenues                           |           |                              |           |                                        |            |
| 824200 Rent/Concession             | 1         | 1,530                        | -         | 50,195                                 | (50,195)   |
| 825490 State Other                 | 27,930    | 17,989                       | 24,000    | 30,000                                 | (6,000)    |
| 826277 Interfund - Janitor         | 359,134   | 1,011,751                    | 635,402   | 1,426,360                              | (790,958)  |
| 826375 Parks & Rec Fee             | 20,527    | 17,619                       | -         | -                                      | -          |
| 826390 Other Charges               | 48,589    | 171,727                      | 79,310    | 27,500                                 | 51,810     |
| 827700 Other                       | 15,802    | 26,559                       | 18,600    | 2,500                                  | 16,100     |
| 827802 Operating Transfer In       | 15,061    | 155,510                      | 51,000    | -                                      | 51,000     |
| Total Revenues                     | 487,043   | 1,402,685                    | 808,312   | 1,536,555                              | (728,243)  |
| Salaries & Employee Benefits       |           |                              |           |                                        |            |
| 861011 Regular Employees           | 1,728,597 | 1,969,673                    | 2,245,051 | 1,998,160                              | 246,891    |
| 861012 Extra Help                  | -         | -                            | -         | -                                      | -          |
| 861013 Overtime Reg Emp            | 63,153    | 64,228                       | 66,900    | 65,000                                 | 1,900      |
| 861021 Co Cont Retirement          | 602,123   | 681,623                      | 720,949   | 647,210                                | 73,739     |
| 861022 Co Cont OASDI               | 105,354   | 120,304                      | 140,233   | 123,940                                | 16,293     |
| 861023 Co Cont Medicare            | 24,812    | 28,253                       | 32,796    | 28,983                                 | 3,814      |
| 861024 Co Cont Retire Incr         | 86,309    | 39,336                       | 167,416   | 150,128                                | 17,288     |
| 861030 Co Cont Health Ins          | 281,512   | 352,891                      | 415,145   | 437,800                                | (22,655)   |
| 861031 Co Cont Unemp Ins           | 7,051     | 5,243                        | -         | -                                      | -          |
| 861035 Co Cont Workers Comp        | 90,596    | 164,112                      | 168,569   | 198,342                                | (29,773)   |
| Total Salaries & Employee Benefits | 2,989,507 | 3,425,663                    | 3,957,059 | 3,649,562                              | 307,497    |
| Services & Supplies                |           |                              |           |                                        |            |
| 862050 Clothing/Pers Items         | 3,924     | 4,092                        | 5,750     | 8,500                                  | (2,750)    |
| 862060 Communications              | 23,842    | 35,511                       | 31,100    | 34,550                                 | (3,450)    |
| 862090 Household Expense           | 287,253   | 335,910                      | 286,800   | 350,900                                | (64,100)   |
| 862101 Insurance - General         | 305,044   | 313,095                      | 284,762   | 315,221                                | (30,459)   |
| 862120 Maint - Equip               | 7,214     | 5,857                        | 4,800     | 5,500                                  | (700)      |
| 862130 Maint - Strc/Impr/Grnds     | 504,163   | 568,932                      | 452,519   | 441,600                                | 10,919     |
| 862150 Memberships                 | -         | 47                           | 700       | 700                                    | -          |
| 862170 Office Expense              | 20,908    | 14,925                       | 12,600    | 10,100                                 | 2,500      |
| 862185 Medical/Dental Svcs         | 1,558     | 1,547                        | 1,300     | 500                                    | 800        |
| 862187 Education & Training        | 5,170     | 4,515                        | -         | 20,000                                 | (20,000)   |
| 862189 Prof/Spec Svcs - Other      | 41,034    | 95,005                       | 83,625    | 138,800                                | (55,175)   |
| 862190 Publ/Legal Notice           | 6,666     | 6,651                        | 9,300     | 8,500                                  | 800        |
| 862200 Rent/Lease Equip            | 63,563    | 13,069                       | 134,500   | 36,900                                 | 97,600     |
| 862220 Small Tool/Instrument       | 21,961    | 13,875                       | 14,500    | 17,500                                 | (3,000)    |
| 862228 Software - Short Term       | -         | -                            | -         | 32,340                                 | (32,340)   |
| 862230 Info Tech Equip             | 76,740    | 90,431                       | 160,678   | 3,700                                  | 156,978    |
| 862239 Spec Dept Expense           | 47,807    | 63,646                       | 109,200   | 55,000                                 | 54,200     |
| 862250 Trans/Travel                | 81,071    | 104,491                      | 72,900    | 80,700                                 | (7,800)    |
| 862253 Travel Out of County        | 600       | 1,257                        | -         | -                                      | -          |
| 862260 Utilities                   | 1,388,375 | 1,650,185                    | 1,699,800 | 1,651,190                              | 48,610     |
| Total Services & Supplies          | 2,886,893 | 3,323,040                    | 3,364,834 | 3,212,201                              | 152,632    |

| BUDGET UNIT DETAIL Schedule 9 (Cont.)    |                | Function: General Government |                  | Activity: Legislative & Administrative |                    |
|------------------------------------------|----------------|------------------------------|------------------|----------------------------------------|--------------------|
| <b>Fund: 1100 County General</b>         | <b>2021-22</b> | <b>2022-23</b>               | <b>2023-24</b>   | <b>2024-25</b>                         | <b>Change from</b> |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b> | <b>Actuals</b>               | <b>Estimated</b> | <b>Adopted</b>                         | <b>Prior Year</b>  |
| <b>Other Charges</b>                     |                |                              |                  |                                        |                    |
| 863113 Pmt Other Gov Agency              | 172,056        | 177,626                      | 220,000          | 220,000                                | -                  |
| <b>Total Other Charges</b>               | 172,056        | 177,626                      | 220,000          | 220,000                                | -                  |
| <b>Fixed Assets</b>                      |                |                              |                  |                                        |                    |
| 864360 Structure/Improvement             | -              | -                            | -                | -                                      | -                  |
| 864370 Equipment                         | 8,557          | 69,360                       | 33,000           | -                                      | 33,000             |
| <b>Total Fixed Assets</b>                | 8,557          | 69,360                       | 33,000           | -                                      | 33,000             |
| <b>Expend Transfer &amp; Reimb</b>       |                |                              |                  |                                        |                    |
| 865380 Intrafund Transfers               | (802,540)      | (892,346)                    | (1,041,996)      | (163,600)                              | (878,396)          |
| 865802 Oper Transfer Out                 | 282,000        | 57,237                       | -                | 52,995                                 | (52,995)           |
| <b>Total Expend Transfer &amp; Reimb</b> | (520,540)      | (835,108)                    | (1,041,996)      | (110,605)                              | (931,391)          |
| <b>Total Net Appropriations</b>          | 5,536,474      | 6,160,581                    | 6,532,897        | 6,971,158                              | (438,262)          |
| <b>NCC/Use of Fund Balance</b>           | 5,049,431      | 4,757,896                    | 5,724,585        | 5,434,603                              | 289,981            |





BU 1620 - Fleet Management

BUDGET UNIT OVERVIEW

This Fleet Management budget unit is responsible for the tracking and execution of the maintenance, repair, fueling, and in-town fuel pump operation for more than 295 vehicles in the County fleet (excluding DOT). The fleet is comprised of four-wheel drive utility vehicles, light trucks, vans, and passenger sedans. Included among these are 8 pool vehicles (Including 3 plug-in hybrid variants) that are available for use by all County departments. In the aggregate, Fleet manages vehicles that travel nearly 2.5 million miles per year.

PROGRAM OVERVIEW

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

ACCOMPLISHMENTS IN FY 2023-24

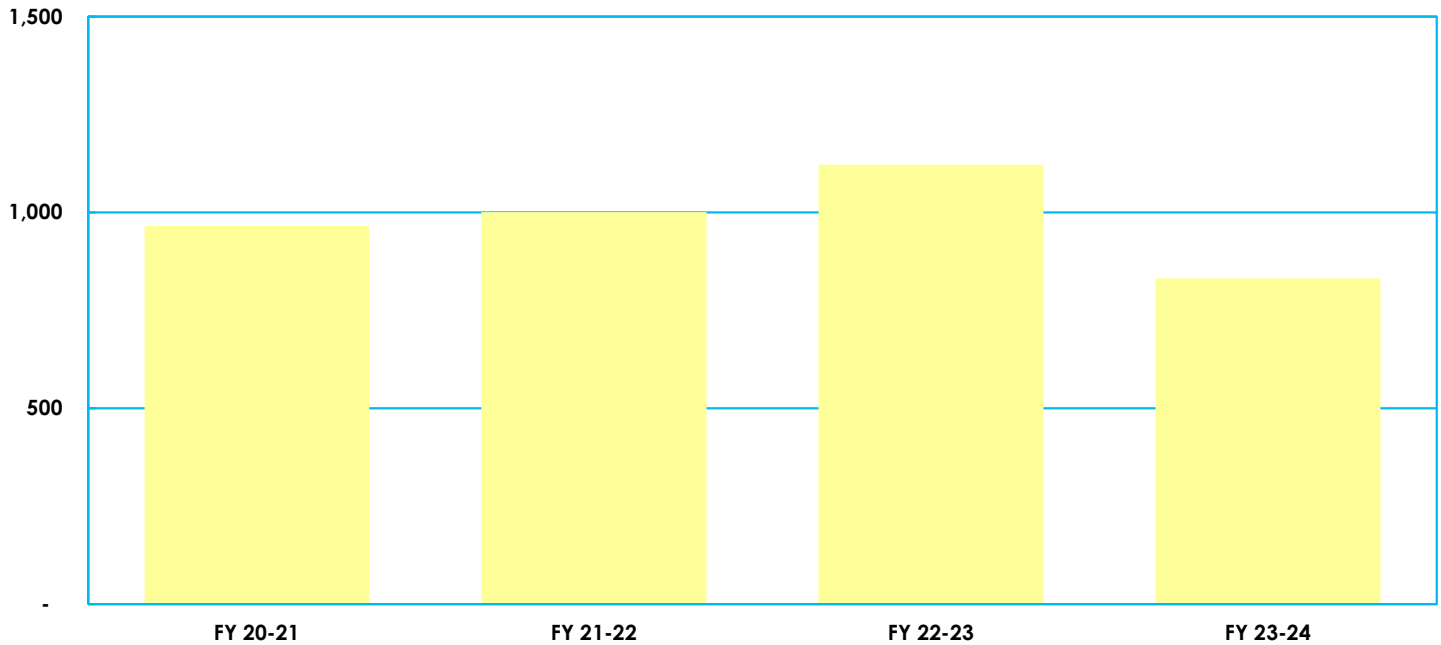
- Successfully installed approximately 150 Advanced Telematics Devices in non-public safety County Department vehicles.
- Continued to reduce County Garage Pool Fleet to 8 remaining vehicles.
- Implemented the integration of Enterprise Fleet Management Lease model for County fleet vehicles and leased the County’s first three (3) vehicles.
- Fleet Management is now reporting on Fleet Fuel Consumption with hopes to continue to encourage a more efficient fleet.

GOALS FOR FY 2024-25

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

## PERFORMANCE INDICATORS

## Service Orders Completed



## SUMMARY OF MAJOR ACCOUNTS

## Revenues

- Acct. 6276 Reimbursements from Non-General Fund departments.
- Acct. 7600 Grant Funds.

## Services &amp; Supplies

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

## Expenditure Transfer &amp; Reimbursement

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

## CHANGES IN BUDGET FROM PRIOR YEAR

The budget for Fleet Management includes no additional positions or significant changes from the prior year.

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 1620 - Fleet Management

| BUDGET UNIT DETAIL Schedule 9                 |             | Function: General Government |             | Activity: Legislative & Administrative |            |
|-----------------------------------------------|-------------|------------------------------|-------------|----------------------------------------|------------|
| Fund: 1100 County General                     |             | 2021-22                      | 2022-23     | 2023-24                                | 2024-25    |
| Financing Sources and Uses                    |             | Actuals                      | Actuals     | Estimated                              | Adopted    |
| Change from                                   |             |                              |             |                                        | Prior Year |
| <b>Revenues</b>                               |             |                              |             |                                        |            |
| 826276 Interfund - Garage                     | 70,959      | 121,069                      | 46,480      | 315,537                                | (269,057)  |
| 827600 Other Sales                            | 126         | 85                           | 19,300      | 19,421                                 | (121)      |
| 827700 Other                                  | 27          | 430                          | -           | -                                      | -          |
| 827802 Operating Transfer In                  | -           | 17,991                       | -           | -                                      | -          |
| <b>Total Revenues</b>                         | 71,112      | 139,575                      | 65,780      | 334,958                                | (269,178)  |
| <b>Salaries &amp; Employee Benefits</b>       |             |                              |             |                                        |            |
| 861011 Regular Employees                      | 299,285     | 345,626                      | 297,170     | 104,536                                | 192,634    |
| 861012 Extra Help                             | -           | -                            | -           | -                                      | -          |
| 861013 Overtime Reg Emp                       | 29          | 871                          | -           | -                                      | -          |
| 861021 Co Cont Retirement                     | 103,623     | 120,716                      | 108,170     | 34,269                                 | 73,901     |
| 861022 Co Cont OASDI                          | 17,040      | 19,899                       | 18,430      | 6,584                                  | 11,846     |
| 861023 Co Cont Medicare                       | 4,115       | 4,772                        | 4,310       | 1,622                                  | 2,688      |
| 861024 Co Cont Retire Incr                    | 16,189      | 8,125                        | 5,000       | 7,861                                  | (2,861)    |
| 861030 Co Cont Health Ins                     | 36,364      | 66,494                       | 70,990      | 32,665                                 | 38,325     |
| 861031 Co Cont Unemp Ins                      | 451         | 339                          | -           | -                                      | -          |
| 861035 Co Cont Workers Comp                   | 2,997       | 4,363                        | 4,597       | 5,000                                  | (403)      |
| <b>Total Salaries &amp; Employee Benefits</b> | 480,091     | 571,205                      | 508,667     | 192,537                                | 316,130    |
| <b>Services &amp; Supplies</b>                |             |                              |             |                                        |            |
| 862060 Communications                         | 515         | 1,423                        | 1,900       | 410                                    | 1,490      |
| 862090 Household Expense                      | 3,563       | 4,402                        | 5,500       | 2,210                                  | 3,290      |
| 862101 Insurance - General                    | 5,217       | 7,581                        | 8,334       | 8,340                                  | (6)        |
| 862120 Maint - Equip                          | 3,673       | 12,004                       | 7,500       | 6,720                                  | 780        |
| 862150 Memberships                            | 1,578       | 1,475                        | 1,000       | 250                                    | 750        |
| 862170 Office Expense                         | 13,106      | 5,610                        | 7,100       | 2,000                                  | 5,100      |
| 862176 Fuel Expense                           | 561,908     | 668,822                      | 779,600     | 714,750                                | 64,850     |
| 862187 Education & Training                   | -           | 386                          | 1,000       | 1,000                                  | -          |
| 862220 Small Tool/Instrument                  | (1,807)     | 5,212                        | 5,000       | 1,250                                  | 3,750      |
| 862230 Info Tech Equip                        | 10,316      | 16,183                       | 22,585      | 15,400                                 | 7,185      |
| 862239 Spec Dept Expense                      | 388,947     | 384,359                      | 423,393     | 390,000                                | 33,393     |
| 862250 Trans/Travel                           | 589         | -                            | 27,000      | 1,000                                  | 26,000     |
| 862253 Travel Out of County                   | 600         | -                            | 5,000       | 5,000                                  | -          |
| <b>Total Services &amp; Supplies</b>          | 988,206     | 1,107,457                    | 1,294,912   | 1,148,330                              | 146,582    |
| <b>Fixed Assets</b>                           |             |                              |             |                                        |            |
| 864370 Equipment                              | -           | -                            | -           | -                                      | -          |
| <b>Total Fixed Assets</b>                     | -           | -                            | -           | -                                      | -          |
| <b>Expend Transfer &amp; Reimb</b>            |             |                              |             |                                        |            |
| 865380 Intrafund Transfers                    | (1,418,760) | (1,375,496)                  | (1,727,410) | (921,241)                              | (806,169)  |
| 865802 Oper Transfer Out                      | -           | -                            | -           | -                                      | -          |
| <b>Total Expend Transfer &amp; Reimb</b>      | (1,418,760) | (1,375,496)                  | (1,727,410) | (921,241)                              | (806,169)  |
| <b>Total Net Appropriations</b>               | 49,538      | 303,167                      | 76,169      | 419,626                                | (343,457)  |
| <b>NCC/Use of Fund Balance</b>                | (21,574)    | 163,592                      | 10,389      | 84,669                                 | (74,279)   |



## BU 1710 - Capital Improvements

### BUDGET UNIT OVERVIEW

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

#### PROGRAM OVERVIEW

- Capital Improvement Plan (CIP)

#### ACCOMPLISHMENTS IN FY 2022-23

- Completed the HVAC Replacement Project at the Fort Bragg Justice Center.
- Completed the Roof Replacement Project for the Agriculture – Farm Advisor Building.
- Completed a competitive Request for Proposal solicitation, selecting the County's partner for Energy Saving measures and power generation and storage projects.
- Completed the installation of the Sheriff's Fallen Peace Officer's Memorial.

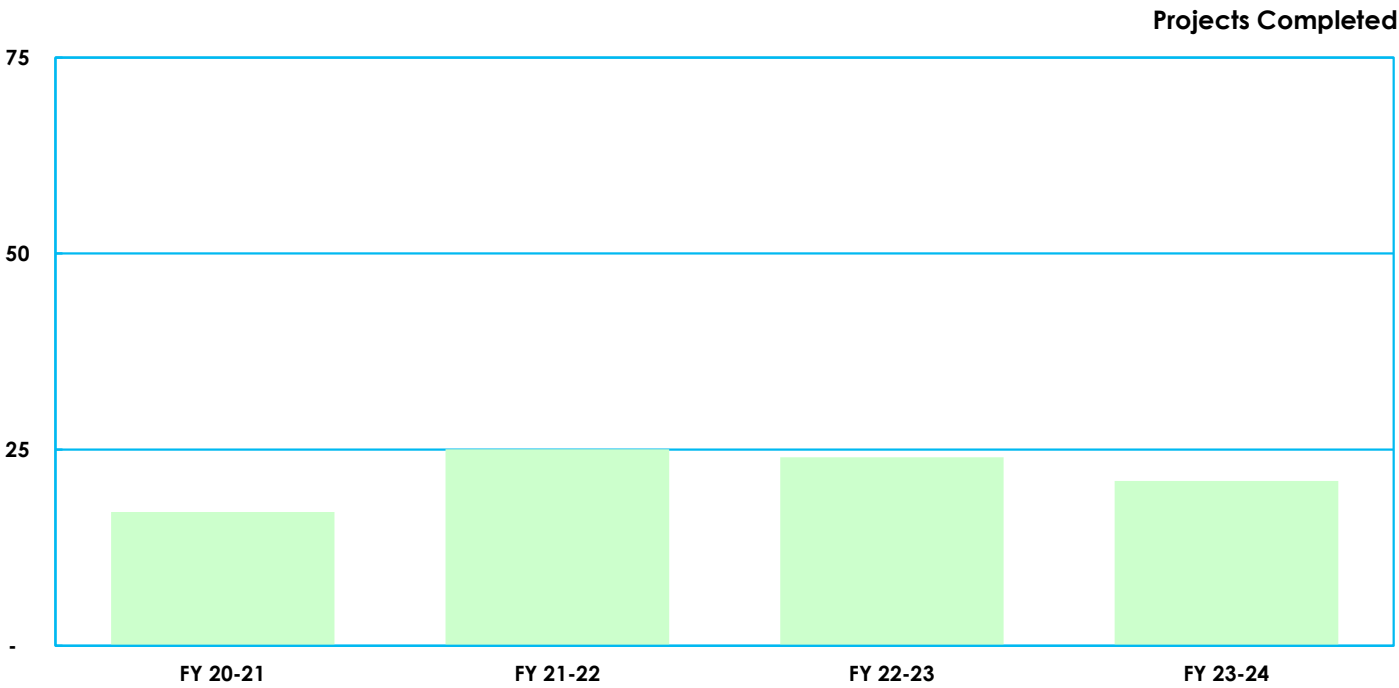
#### GOALS FOR FY 2023-24

- Provide ongoing construction management support for the Jail Expansion and Psychiatric Health Facility projects.
- Complete the new facility for the 911 dispatch communications equipment.
- Complete grant funded projects providing Microwave site hardening, Electric Vehicle (EV) charging stations, generators for critical facilities.
- Develop and proceed to bid for the Bower Park Improvements and Mill Creek Park Restrooms with per Capita parks grants.
- Complete the Roof replacement and solar with battery back-up power project at the Willits Library.
- Explore carbon reduction projects.

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 1710 - Capital Improvements

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

|                     |      |                                              |
|---------------------|------|----------------------------------------------|
| Revenues            |      |                                              |
| Acct.               | 7802 | Oper Transfer In.                            |
| Services & Supplies |      |                                              |
| Acct.               | 2130 | Maintenance- Structure-Improvements-Grounds. |
| Fixed Assets        |      |                                              |
| Acct.               | 4360 | Project costs.                               |

## CHANGES IN BUDGET FROM PRIOR YEAR

The Capital Improvement budget includes no budgeted funding this year for general fund projects. Reconciled carry forward balance is reallocated as reserves for unanticipated deferred maintenance projects. More project detail is available in the Capital Improvement Plan and Fixed Asset section of this document.

| BUDGET UNIT DETAIL Schedule 9            |                  | Function: General Government |                   | Activity: Legislative & Administrative |                    |
|------------------------------------------|------------------|------------------------------|-------------------|----------------------------------------|--------------------|
| <b>Fund: 1100 County General</b>         | <b>2021-22</b>   | <b>2022-23</b>               | <b>2023-24</b>    | <b>2024-25</b>                         | <b>Change from</b> |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b>   | <b>Actuals</b>               | <b>Estimated</b>  | <b>Adopted</b>                         | <b>Prior Year</b>  |
| <b>Revenues</b>                          |                  |                              |                   |                                        |                    |
| 824100 Interest                          | 50,767           | 53,882                       | -                 | -                                      | -                  |
| 824101 Change in Fair Value Investment   | -                | 64,285                       | -                 | -                                      | -                  |
| 825490 State Other                       | 16,314           | 128,545                      | 3,642,524         | 2,105,355                              | 1,537,169          |
| 825810 Other Govt Agency Aid             | -                | -                            | -                 | -                                      | -                  |
| 826390 Other Charges                     | 309,212          | 102,584                      | -                 | -                                      | -                  |
| 827700 Other                             | 38,787           | -                            | -                 | 218,021                                | (218,021)          |
| 827802 Oper Transfer In                  | 2,926,329        | 1,144,714                    | 6,979,836         | 3,410,450                              | 3,569,386          |
| <b>Total Revenues</b>                    | <b>3,341,409</b> | <b>1,494,009</b>             | <b>10,622,360</b> | <b>5,733,826</b>                       | <b>4,888,534</b>   |
| <b>Services &amp; Supplies</b>           |                  |                              |                   |                                        |                    |
| 862130 Maint - Strc/Impr/Grnds           | 494,542          | 324,577                      | 100,000           | 105,035                                | (5,035)            |
| 862189 Prof/Spec Svcs - Other            | 174,770          | 50,429                       | 100,000           | 30,000                                 | 70,000             |
| <b>Total Services &amp; Supplies</b>     | <b>669,313</b>   | <b>375,006</b>               | <b>200,000</b>    | <b>135,035</b>                         | <b>64,965</b>      |
| <b>Fixed Assets</b>                      |                  |                              |                   |                                        |                    |
| 864360 Structure/Improvement             | 1,714,399        | 2,994,158                    | 13,406,456        | 5,841,106                              | 7,565,350          |
| 864370 Equipment                         | -                | -                            | -                 | -                                      | -                  |
| <b>Total Fixed Assets</b>                | <b>1,714,399</b> | <b>2,994,158</b>             | <b>13,406,456</b> | <b>5,841,106</b>                       | <b>7,565,350</b>   |
| <b>Expend Transfer &amp; Reimb</b>       |                  |                              |                   |                                        |                    |
| 865802 Oper Transfer Out                 | 2,500,000        | -                            | -                 | 257,941                                | (257,941)          |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>2,500,000</b> | <b>-</b>                     | <b>-</b>          | <b>257,941</b>                         | <b>(257,941)</b>   |
| <b>Total Net Appropriations</b>          | <b>4,883,712</b> | <b>3,369,164</b>             | <b>13,606,456</b> | <b>6,234,082</b>                       | <b>7,372,374</b>   |
| <b>NCC/Use of Fund Balance</b>           | <b>1,542,303</b> | <b>1,875,155</b>             | <b>2,984,096</b>  | <b>500,256</b>                         | <b>2,483,840</b>   |



BU 1712 - Capital Projects

BUDGET UNIT OVERVIEW

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

GOALS FOR FY 2024-25

- Continue with construction activities without delay.

ACCOMPLISHMENTS IN FY 2023-24

- Completed bid review and contract award for construction of the Jail Expansion Project
- Broke ground and started construction on Jail Expansion Project



| BUDGET UNIT DETAIL Schedule 9                 |                  | Function: General Government |                   | Activity: Legislative & Administrative |                     |
|-----------------------------------------------|------------------|------------------------------|-------------------|----------------------------------------|---------------------|
| Fund: 1100 County General                     |                  | 2021-22                      | 2022-23           | 2023-24                                | 2024-25             |
| Financing Sources and Uses                    |                  | Actuals                      | Actuals           | Estimated                              | Adopted             |
| Change from                                   |                  |                              |                   |                                        | Prior Year          |
| <b>Revenues</b>                               |                  |                              |                   |                                        |                     |
| 824100 Interest                               | 11,299           | 20,026                       | 10,000            | -                                      | 10,000              |
| 824101 Change in Fair Value Investment        | -                | (67,285)                     | -                 | -                                      | -                   |
| 825490 State Other                            | -                | -                            | 16,000,000        | 18,247,228                             | (2,247,228)         |
| 827802 Operating Transfer In                  | 1,000,000        | 3,032,623                    | 2,232,500         | 6,550,000                              | (4,317,500)         |
| <b>Total Revenues</b>                         | <b>1,011,299</b> | <b>2,985,364</b>             | <b>18,242,500</b> | <b>24,797,228</b>                      | <b>(6,554,728)</b>  |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                              |                   |                                        |                     |
| -                                             | -                | -                            | -                 | -                                      | -                   |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>-</b>         | <b>-</b>                     | <b>-</b>          | <b>-</b>                               | <b>-</b>            |
| <b>Services &amp; Supplies</b>                |                  |                              |                   |                                        |                     |
| 862170 Office Expense                         | -                | -                            | -                 | -                                      | -                   |
| 862189 Prof/Spec Svcs - Other                 | -                | -                            | -                 | -                                      | -                   |
| <b>Total Services &amp; Supplies</b>          | <b>-</b>         | <b>-</b>                     | <b>-</b>          | <b>-</b>                               | <b>-</b>            |
| <b>Fixed Assets</b>                           |                  |                              |                   |                                        |                     |
| 864365 Constr in Progress                     | 687,899          | 466,471                      | 18,242,500        | 30,465,722                             | (12,223,222)        |
| <b>Total Fixed Assets</b>                     | <b>687,899</b>   | <b>466,471</b>               | <b>18,242,500</b> | <b>30,465,722</b>                      | <b>(12,223,222)</b> |
| <b>Expend Transfer &amp; Reimb</b>            |                  |                              |                   |                                        |                     |
| 865802 Oper Transfer Out                      | -                | -                            | -                 | -                                      | -                   |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>-</b>         | <b>-</b>                     | <b>-</b>          | <b>-</b>                               | <b>-</b>            |
| <b>Total Net Appropriations</b>               | <b>687,899</b>   | <b>466,471</b>               | <b>18,242,500</b> | <b>30,465,722</b>                      | <b>(12,223,222)</b> |
| <b>NCC/Use of Fund Balance</b>                | <b>(323,401)</b> | <b>(2,518,893)</b>           | <b>-</b>          | <b>5,668,493</b>                       | <b>(5,668,493)</b>  |

## SUMMARY OF MAJOR ACCOUNTS

## Fixed Assets

Acct. 4365 Construction in progress project costs.

## CHANGES IN BUDGET FROM PRIOR YEAR

Carryover from FY 2021-22 Jail construction increased with an additional \$1,000,000 in County cash matching funds less design and construction management costs to date.

BU 1713 - Capital Projects-MHTA



BUDGET UNIT OVERVIEW

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

GOALS FOR FY 2024-25

- Receive bids and award contract for construction of the Psychiatric Health Facility Project.
- Break ground and proceed with construction for the Psychiatric Health Facility on State Street at Whitmore Lane.

ACCOMPLISHMENTS IN FY 2023-24

- Completed the demolition of the existing building at Whitmore Lane.
- Completed Construction and Bidding documents for the Psychiatric Health Facility Project.
- Secured building permits and Issued bids for construction of the Psychiatric Health Facility Project.

| BUDGET UNIT DETAIL Schedule 9            |                | Function: General Government |                  | Activity: Legislative & Administrative |                    |
|------------------------------------------|----------------|------------------------------|------------------|----------------------------------------|--------------------|
| <b>Fund: 1100 County General</b>         | <b>2021-22</b> | <b>2022-23</b>               | <b>2023-24</b>   | <b>2024-25</b>                         | <b>Change from</b> |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b> | <b>Actuals</b>               | <b>Estimated</b> | <b>Adopted</b>                         | <b>Prior Year</b>  |
| <b>Revenues</b>                          |                |                              |                  |                                        |                    |
| 824101 Change in Fair Value Investment   | -              | (3,656)                      | -                | -                                      | -                  |
| 825490 State Other                       | -              | -                            | -                | -                                      | -                  |
| 827802 Operating Transfer In             | 2,282,208      | 886,405                      | 2,600,000        | 12,030,000                             | (9,430,000)        |
| <b>Total Revenues</b>                    | 2,282,208      | 882,750                      | 2,600,000        | 12,030,000                             | (9,430,000)        |
| <b>Services &amp; Supplies</b>           |                |                              |                  |                                        |                    |
| 862189 Prof/Spec Svcs - Other            | -              | -                            | -                | -                                      | -                  |
| <b>Total Services &amp; Supplies</b>     | -              | -                            | -                | -                                      | -                  |
| <b>Fixed Assets</b>                      |                |                              |                  |                                        |                    |
| 864365 Constr in Progress                | 2,282,208      | 886,405                      | 2,600,000        | 12,030,000                             | (9,430,000)        |
| <b>Total Fixed Assets</b>                | 2,282,208      | 886,405                      | 2,600,000        | 12,030,000                             | (9,430,000)        |
| <b>Expend Transfer &amp; Reimb</b>       |                |                              |                  |                                        |                    |
| 865802 Oper Transfer Out                 | -              | -                            | -                | -                                      | -                  |
| <b>Total Expend Transfer &amp; Reimb</b> | -              | -                            | -                | -                                      | -                  |
| <b>Total Net Appropriations</b>          | 2,282,208      | 886,405                      | 2,600,000        | 12,030,000                             | (9,430,000)        |
| <b>NCC/Use of Fund Balance</b>           | -              | 3,656                        | -                | -                                      | -                  |

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer



## BU 7010 - Parks

### BUDGET UNIT OVERVIEW

The Mendocino County Parks system is operated and administered by the Central Services Division and maintained by the Facilities and Fleet Division. The Parks system includes six parks and two public access areas. Each park has its own “personality”, showcasing a different facet of Mendocino County’s wealth of natural resources.

#### PROGRAM OVERVIEW

- Parks and Recreation Administration
- Parks and Recreation Maintenance

#### ACCOMPLISHMENTS IN FY 2023-24

- Completed plans for new vault toilet at Mill Creek Park.
- Completed Parks Vegetation Management and Fuel Mitigation Plan for 2023.
- Implementation of Point & Pay for reservations.
- Implementation of self-pay with credit cards at Indian Creek.
- Added new fees to help with cost recovery for large gatherings/picnic reservations.

#### GOALS FOR FY 2024-25

- Complete the install of a new vault toilet at Mill Creek Park utilizing 2018 Per Capita Grant funding award.
- Complete Phase I (hazardous tree removal) of the Bower Park Restoration and Improvement Grant Project.
- Issue Phase II plans (infrastructure improvements) for competitive bid for the Bower Park Restoration and Improvement Grant Project.

| BUDGET UNIT DETAIL Schedule 9      |         | Function: Recreation and Culture |           |         | Activity: Recreation |
|------------------------------------|---------|----------------------------------|-----------|---------|----------------------|
| Fund: 1100 County General          | 2021-22 | 2022-23                          | 2023-24   | 2024-25 | Change from          |
| Financing Sources and Uses         | Actuals | Actuals                          | Estimated | Adopted | Prior Year           |
| Revenues                           |         |                                  |           |         |                      |
| 826375 Parks & Rec Fee             | -       | -                                | 4,605     | 15,725  | (11,120)             |
| 827802 Oper Transfer In            | -       | 8,764                            | -         | -       | -                    |
| Total Revenues                     | -       | 8,764                            | 4,605     | 15,725  | (11,120)             |
| Salaries & Employee Benefits       |         |                                  |           |         |                      |
| 861011 Regular Employees           | -       | 191,183                          | 62,966    | 65,099  | (2,133)              |
| 861013 Overtime Reg Emp            | -       | 127                              | 1,682     | -       | 1,682                |
| 861021 Co Cont Retirement          | -       | 66,681                           | 22,839    | 21,199  | 1,640                |
| 861022 Co Cont OASDI               | -       | 10,780                           | 3,902     | 4,036   | (134)                |
| 861023 Co Cont Medicare            | -       | 2,640                            | 942       | 944     | (2)                  |
| 861024 Co Cont Retire Incr         | -       | 5,360                            | 1,076     | 4,709   | (3,633)              |
| 861030 Co Cont Health Ins          | -       | 24,713                           | 13,152    | 12,909  | 243                  |
| 861031 Co Cont Unemp Ins           | -       | -                                | -         | -       | -                    |
| 861035 Co Cont Workers Comp        | -       | -                                | 6,559     | -       | 6,559                |
| Total Salaries & Employee Benefits | -       | 301,483                          | 113,118   | 108,896 | 4,222                |
| Total Net Appropriations           | -       | 301,483                          | 113,118   | 108,896 | 4,222                |
| NCC/Use of Fund Balance            | -       | 292,719                          | 108,513   | 93,171  | 15,342               |



## BU 1950 - Grants Administration

### BUDGET UNIT OVERVIEW

On November 16, 2021, the Board of Supervisors during the first quarter budget update discussed and requested the Executive Office to bring back a plan to maximize the County's efforts in grant writing. On March 1, 2022, the Prevention, Recovery, Resiliency, and Mitigation (PRRM) staff presented to the Board the creation of a Grants Division where the Board also approved the creation of a new budget unit. The Grants Division assists all County departments with identifying, applying, and managing grants.

#### PROGRAM OVERVIEW

- Grants Research
- Grants Writing
- Grants Coordination

#### ACCOMPLISHMENTS IN FY 2023-24

- Worked closely with County departments, grant writing consultants, and staff to submit ten grant applications and pre-proposals totaling \$13,115,038.
- Completed the phase one and two rollout and training on the new County grants management software, Amplifund.
- Assisted departments with grants research, application, and management:
- Assisted the Cannabis Department with their Local Equity Entrepreneur Program (LEEP) Grant program audit, equity eligibility audit, and budget and Local Jurisdiction Assistance Program (LJAGP) Grant biannual report, program audit, program manual updates and budget amendments.
- Worked closely with Planning and Building Services to migrate management of CDBG grants to the Grants Division and prepared an application for the 2023 CDBG NOFA.

#### GOALS FOR FY 2024-25

- Continue to assist departments with grant research, application, and management.
- Continue to support the rollout of the new grants management software, Amplifund County-wide, and provide additional training opportunities for departments.
- Support the development of knowledge of fundamental grant management principles across departments through trainings and other opportunities.

#### CHANGES IN BUDGET FROM PRIOR YEAR

Newly created budget unit.

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 1950 - Grants Administration

| BUDGET UNIT DETAIL Schedule 9                 |         |         | Function: General Government |         | Activity: Other |
|-----------------------------------------------|---------|---------|------------------------------|---------|-----------------|
| Fund: 1100 County General                     | 2021-22 | 2022-23 | 2023-24                      | 2024-25 | Change from     |
| Financing Sources and Uses                    | Actuals | Actuals | Estimated                    | Adopted | Prior Year      |
| <b>Revenues</b>                               |         |         |                              |         |                 |
| 824101 Change in Fair Value Invstmnt          | -       | 1,408   | -                            | -       | -               |
| 825490 State Other                            | -       | 45,799  | 142,930                      | 175,343 | (32,413)        |
| 826390 Other Charges                          | -       | 14,880  | -                            | -       | -               |
| 827802 Oper Transfer In                       | -       | -       | 7,900                        | -       | 7,900           |
| <b>Total Revenues</b>                         | -       | 62,087  | 150,830                      | 175,343 | (24,513)        |
| <b>Salaries &amp; Employee Benefits</b>       |         |         |                              |         |                 |
| 861011 Regular Employees                      | -       | 26,788  | 55,268                       | 70,253  | (14,985)        |
| 861012 Extra Help                             | -       | -       | -                            | -       | -               |
| 861013 Overtime Reg Emp                       | -       | -       | -                            | -       | -               |
| 861021 Co Cont Retirement                     | -       | 8,648   | 20,117                       | 23,184  | (3,067)         |
| 861022 Co Cont OASDI                          | -       | 1,654   | 3,410                        | 4,356   | (946)           |
| 861023 Co Cont Medicare                       | -       | 387     | 796                          | 1,019   | (223)           |
| 861024 Co Cont Retire Incr                    | -       | 399     | 1,210                        | 5,150   | (3,940)         |
| 861030 Co Cont Health Ins                     | -       | 3,280   | 7,629                        | 1,461   | 6,168           |
| 861035 Co Cont Workers Comp                   | -       | -       | -                            | 25      | (25)            |
| <b>Total Salaries &amp; Employee Benefits</b> | -       | 41,155  | 88,430                       | 105,448 | (17,018)        |
| <b>Services &amp; Supplies</b>                |         |         |                              |         |                 |
| 862060 Communications                         | -       | 432     | -                            | -       | -               |
| 862101 Insurance - General                    | -       | -       | -                            | 192     | (192)           |
| 862170 Office Expense                         | -       | -       | -                            | -       | -               |
| 862187 Education & Training                   | -       | -       | -                            | -       | -               |
| 862189 Prof/Spec Svcs - Other                 | -       | -       | 33,000                       | 46,000  | (13,000)        |
| 862227 Software-Long Term                     | -       | 21,500  | -                            | -       | -               |
| 862230 Info Tech Equipment                    | -       | -       | 21,500                       | 21,500  | -               |
| 862239 Spec Dept Expense                      | -       | 16,275  | -                            | 2,203   | (2,203)         |
| 862250 Trans/Travel                           | -       | -       | -                            | -       | -               |
| 862253 Travel Out of County                   | -       | -       | -                            | -       | -               |
| <b>Total Services &amp; Supplies</b>          | -       | 38,207  | 54,500                       | 69,895  | (15,395)        |
| <b>Expend Transfer &amp; Reimb</b>            |         |         |                              |         |                 |
| 865802 Oper Transfer Out                      | -       | -       | -                            | -       | -               |
| <b>Total Expend Transfer &amp; Reimb</b>      | -       | -       | -                            | -       | -               |
| <b>Total Net Appropriations</b>               | -       | 79,363  | 142,930                      | 175,343 | (32,413)        |
| <b>NCC/Use of Fund Balance</b>                | -       | 17,276  | (7,900)                      | -       | (7,900)         |



## Grants Administration - Prepare California Jumpstart Program

### GRANT OVERVIEW (Administered by BU 1950)

The County of Mendocino was awarded California Governor's Office of Emergency Services (CalOES) funding to support a resilience-focused position within a new Grants Unit within the Mendocino County Executive Office (EO). Specifically, the County added a 0.85 FTE resilience position to support the Grants Unit, which is dedicated to resilience grant functions, including research, application development, partner coordination, management and reporting, and project close-out. Additionally, the County purchased a grants management software, Amplifund, to streamline and operationalize all county grants' tracking and reporting functions, including all grants secured by the resilience position within the Grants Unit and more than \$40 million in existing resiliency grant funding. This project also includes funding for consultants to provide technical expertise and additional grant writing capacity, as needed.

### GRANT INFORMATION

- Grant Inception Date: 07/07/2022
- Current Grant Period: 07/01/2022 – 06/30/2027
- Source of Funds: California Governor's Office of Emergency Services (CalOES) Prepare California Jumpstart
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

#### Revenue

|                                  |    |                |
|----------------------------------|----|----------------|
| Anticipated Fund Balance Forward | \$ | N/A            |
| Grant Revenue                    | \$ | <u>992,000</u> |
| Total                            | \$ | 992,000        |

#### Expenditures

|                              |    |                |
|------------------------------|----|----------------|
| Salaries & Employee Benefits | \$ | 782,000        |
| Services & Supplies          |    | <u>210,000</u> |
| Total                        | \$ | 992,000        |

County Match Required: No

Independent Audit Required: Yes

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



BU 1960 - Information Services



BUDGET UNIT OVERVIEW

The responsibility of the Information Technology Division is to partner with County Departments and Leadership to define, understand, and meet constantly evolving information technology needs by implementing current technologies and exploring innovative ways to increase the efficiency and effectiveness of County staff. The Information Technology Division evaluates on-going improvements in the technology used by the County to meet the demands both for internal County staff and the Public they serve in a timely and cost-effective manner. Information Technology is responsible for the operational support of all County staff as it relates to information technology including network and systems infrastructure, application support and development, Helpdesk services, Geographical Information Services, and communications. Information Services Division serves as the “umbrella organization” for information technologies (IT) for the County and is charged with delivery of on-going information technology services for all County departments.

PROGRAM OVERVIEW

- Application Support/Development
- Business Analytics
- Communications
- Network/Systems Infrastructure
- Data/Network Security

ACCOMPLISHMENTS IN FY 2023-24

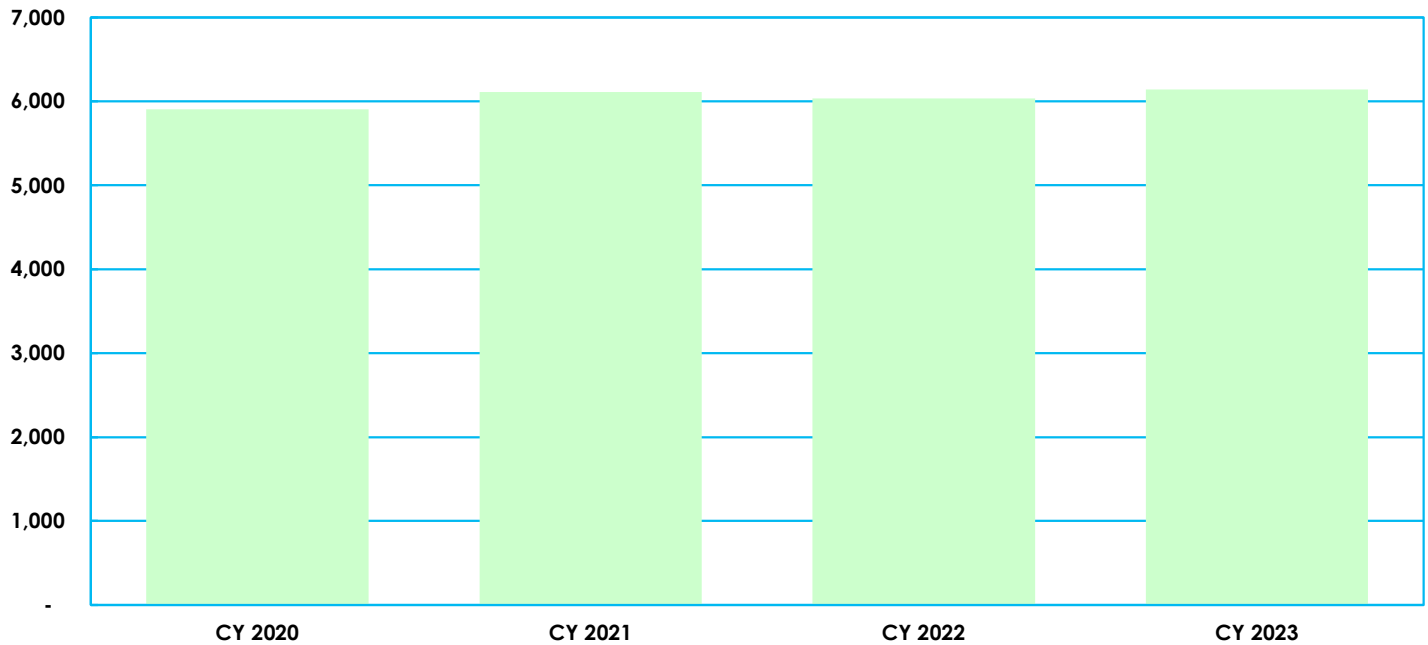
- Creation of Cybersecurity– Final Incident response plan
- Munis update and security enhancement
- Completed migration to .Gov domain
- Submitted FFA application for expanded broadband services

GOALS FOR FY 2024-25

- Continued Implementation of IT Policy and Procedure manual
- Complete phase I of the county-wide network infrastructure update project
- Implementation of Email Retention Policy
- Adoption of Acceptable Use of AI Policy

## PERFORMANCE INDICATORS

## Completed Work Orders



## SUMMARY OF MAJOR ACCOUNTS

## Revenues

Acct. 6392 IT services, and GIS (*Geographic Information System*) fees.

## Services &amp; Supplies

Acct. 2101 Insurance.

Acct. 2230 Info Tech Equipment.

Acct. 2339 In County travel.

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer

BU 1960 - Information Services

| BUDGET UNIT DETAIL Schedule 9      |           | Function: General Government |           | Activity: Legislative & Administrative |           |             |
|------------------------------------|-----------|------------------------------|-----------|----------------------------------------|-----------|-------------|
| Fund: 1100 County General          |           | 2021-22                      | 2022-23   | 2023-24                                | 2024-25   | Change from |
| Financing Sources and Uses         |           | Actuals                      | Actuals   | Estimated                              | Adopted   | Prior Year  |
| Revenues                           |           |                              |           |                                        |           |             |
| 823110 Crim Just Const Fund        | 11,200    | 12,080                       | -         | -                                      | -         |             |
| 826390 Other Charges               | -         | -                            | -         | -                                      | -         |             |
| 826392 Data Processing Svc         | 245,323   | 450,115                      | 382,585   | 237,370                                | 145,215   |             |
| 827400 Prior Year Revenue          | -         | 133                          | -         | -                                      | -         |             |
| 827802 Oper Transfer In            | -         | 105,965                      | -         | -                                      | -         |             |
| Total Revenues                     | 256,523   | 568,293                      | 382,585   | 237,370                                | 145,215   |             |
| Salaries & Employee Benefits       |           |                              |           |                                        |           |             |
| 861011 Regular Employees           | 2,208,134 | 2,462,717                    | 2,450,130 | 2,495,746                              | (45,616)  |             |
| 861012 Extra Help                  | -         | -                            | -         | -                                      | -         |             |
| 861013 Overtime Reg Emp            | 84,025    | 82,299                       | 73,000    | 73,000                                 | -         |             |
| 861021 Co Cont Retirement          | 771,434   | 882,287                      | 791,815   | 839,727                                | (47,912)  |             |
| 861022 Co Cont OASDI               | 136,121   | 151,018                      | 164,062   | 154,736                                | 9,326     |             |
| 861023 Co Cont Medicare            | 32,007    | 35,758                       | 38,369    | 36,188                                 | 2,181     |             |
| 861024 Co Cont Retire Incr         | 127,019   | 71,486                       | 190,445   | 211,952                                | (21,507)  |             |
| 861030 Co Cont Health Ins          | 272,364   | 338,299                      | 351,517   | 419,991                                | (68,474)  |             |
| 861031 Co Cont Unemp Ins           | 3,283     | 3,540                        | -         | -                                      | -         |             |
| 861035 Co Cont Workers Comp        | 145,602   | 101,533                      | 97,607    | 70,595                                 | 27,012    |             |
| Total Salaries & Employee Benefits | 3,779,989 | 4,128,938                    | 4,156,945 | 4,301,935                              | (144,990) |             |
| Services & Supplies                |           |                              |           |                                        |           |             |
| 862060 Communications              | 14,619    | 18,300                       | 17,540    | 21,328                                 | (3,788)   |             |
| 862061 Comm Lease                  | -         | -                            | -         | -                                      | -         |             |
| 862062 Comm Microwave              | -         | -                            | -         | -                                      | -         |             |
| 862101 Insurance - General         | 50,984    | 46,890                       | 60,112    | 62,459                                 | (2,347)   |             |
| 862120 Maint - Equip               | 49,160    | 63,089                       | 85,596    | 700                                    | 84,896    |             |
| 862170 Office Expense              | 11,228    | 14,743                       | 9,500     | 9,500                                  | -         |             |
| 862187 Education & Training        | 18,669    | 18,195                       | 71,700    | 13,600                                 | 58,100    |             |
| 862189 Prof/Spec Svcs - Other      | 52,585    | 437,754                      | 458,294   | 8,000                                  | 450,294   |             |
| 862220 Small Tool/Instrument       | 7,874     | 5,610                        | 7,500     | 1,500                                  | 6,000     |             |
| 862227 Software-Long Term          | -         | -                            | 22,000    | -                                      | 22,000    |             |
| 862228 Software-Short Term         | -         | -                            | 4,175     | 4,175                                  | -         |             |
| 862230 Info Tech Equip             | 38,692    | 28,425                       | 37,500    | 13,724                                 | 23,776    |             |
| 862239 Spec Dept Expense           | 80,829    | 63,550                       | 59,000    | 9,500                                  | 49,500    |             |
| 862250 Trans/Travel                | 17,792    | 21,341                       | 28,600    | 40,000                                 | (11,400)  |             |
| 862253 Travel Out of County        | 2,404     | 4,701                        | 29,500    | 8,000                                  | 21,500    |             |
| Total Services & Supplies          | 344,837   | 722,599                      | 891,017   | 192,486                                | 698,531   |             |
| Fixed Assets                       |           |                              |           |                                        |           |             |
| 864360 Structure/Improvement       | -         | -                            | -         | -                                      | -         |             |
| 864370 Equipment                   | 67,985    | -                            | -         | -                                      | -         |             |
| Total Fixed Assets                 | 67,985    | -                            | -         | -                                      | -         |             |
| Expend Transfer & Reimb            |           |                              |           |                                        |           |             |
| 865380 Intrafund Transfers         | (136,783) | (97,853)                     | (272,600) | (51,000)                               | (221,600) |             |
| 865802 Oper Transfer Out           | 15,000    | -                            | -         | -                                      | -         |             |
| Total Expend Transfer & Reimb      | (121,783) | (97,853)                     | (272,600) | (51,000)                               | (221,600) |             |
| Total Net Appropriations           | 4,071,028 | 4,753,683                    | 4,775,362 | 4,443,421                              | 331,941   |             |
| NCC/Use of Fund Balance            | 3,814,505 | 4,185,390                    | 4,392,777 | 4,206,051                              | 186,726   |             |



## BU 2086 - Conflict Defender

### BUDGET UNIT OVERVIEW

This budget was created in FY 1998-99 to track the expenditures of the third level conflict defenders; prior these expenditures were found in Budget Unit 2080- *Public Defender* but were not controllable by the Public Defender. This budget is now monitored to ensure that the conflict cases remain at a minimum, and Criminal Justice Improvement funding has been allocated to offset General Fund dollars in covering the costs for third level conflict cases. If the Public Defender and Alternate Defender declare a conflict, the judges of the Superior Court of Mendocino County appoint private attorneys and experts. These attorneys have a previously set rate determined by the courts to receive reimbursement for legal services. Attorneys assigned to conflict cases, as well as a County contracted attorney on the coast, are paid from this budget. Prior to the creation of this budget, the County was paying much greater costs for conflict cases.

### GOALS FOR FY 2024-25

- On-going evaluation to ensure high quality services are being provided to the public, the Court and criminal justice agencies in Mendocino County.

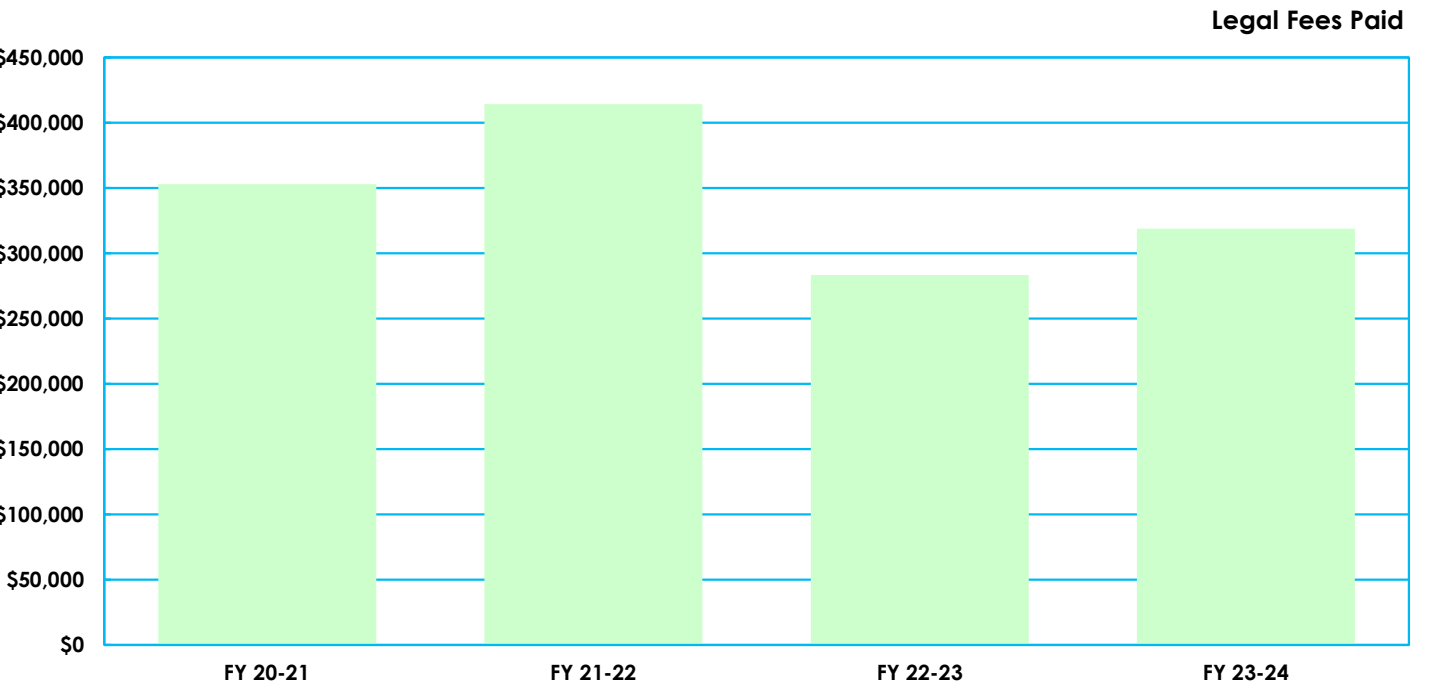
### ACCOMPLISHMENTS IN FY 2023-24

- Continued to provide support to the criminal justice system whenever conflicts arise for the Public Defender and Alternate Defender.
- Service provider reviewed to ensure effective and efficient services.

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 2086 - Conflict Defender

PERFORMANCE INDICATORS



| BUDGET UNIT DETAIL Schedule 9 |         |         | Function: Public Protection |         | Activity: Judicial |
|-------------------------------|---------|---------|-----------------------------|---------|--------------------|
| Fund: 1100 County General     | 2021-22 | 2022-23 | 2023-24                     | 2024-25 | Change from        |
| Financing Sources and Uses    | Actuals | Actuals | Estimated                   | Adopted | Prior Year         |
| Revenues                      |         |         |                             |         |                    |
| 823110 Crim Just Const Fund   | 126,000 | 135,900 | 130,000                     | 130,000 | -                  |
| Total Revenues                | 126,000 | 135,900 | 130,000                     | 130,000 | -                  |
| Services & Supplies           |         |         |                             |         |                    |
| 862183 Legal Fees             | 414,107 | 283,375 | 350,000                     | 275,000 | 75,000             |
| 862189 Prof/Spec Svcs - Other | -       | -       | -                           | -       | -                  |
| Total Services & Supplies     | 414,107 | 283,375 | 350,000                     | 275,000 | 75,000             |
| Total Net Appropriations      | 414,107 | 283,375 | 350,000                     | 275,000 | 75,000             |
| Total Net County Cost         | 288,107 | 147,475 | 220,000                     | 145,000 | 75,000             |

SUMMARY OF MAJOR ACCOUNTS

|                                                                                                      |
|------------------------------------------------------------------------------------------------------|
| Revenues                                                                                             |
| Acct. 3110 Revenue from the Criminal Justice Improvement Fund.                                       |
| Services & Supplies                                                                                  |
| Acct. 2183 Third level conflict attorney payments and other related costs such as investigator fees. |

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.



## BU 2830 - Emergency Services

### BUDGET UNIT OVERVIEW

The Mendocino County Office of Emergency Services (OES) coordinates with county departments, local jurisdictions, and state and federal agencies to provide protection to lives and property from natural, technological, and man-made disasters. The office is responsible for developing and maintaining the Mendocino County Comprehensive Emergency Management Plan, supports training and information to local agencies and residents on preparedness, mitigation, response, and recovery issues. During emergency situations, Emergency Services activates the Emergency Operations Center (EOC), bringing together key agencies in a shared facility in order to facilitate sheltering of evacuees, search and rescue, law enforcement, public information and warning, fire operations, debris removal and much more.

#### PROGRAM OVERVIEW

- Emergency Planning and Response
- Emergency Operation Plan
- Training
- EOC Activation Community Emergency Response Training
- Support the following programs:
  - EMPG and HSGP Grant Management
  - Auxiliary Communications Services
  - Community Emergency Response Team
- OES Program Evaluation
- EOC Facilities Assessment
- Enhance Planning Capabilities

#### ACCOMPLISHMENTS IN FY 2023-24

- Transitioned our Evacuation mapping software to Genasys Protect, formerly known as ZoneHaven.
- Conducted EOC trainings for new Finance, Logistics, and Planning Sections staff.
- Completed a functional exercise- earthquake with associated fire, for the EOC.
- Transitioned the Call Center to the new EOC building.
- Participated in Cal OES Tsunami Communications Exercise and the 3 county Tsunami Communications Test with the National Weather Service, plus Humboldt and Del Norte counties.

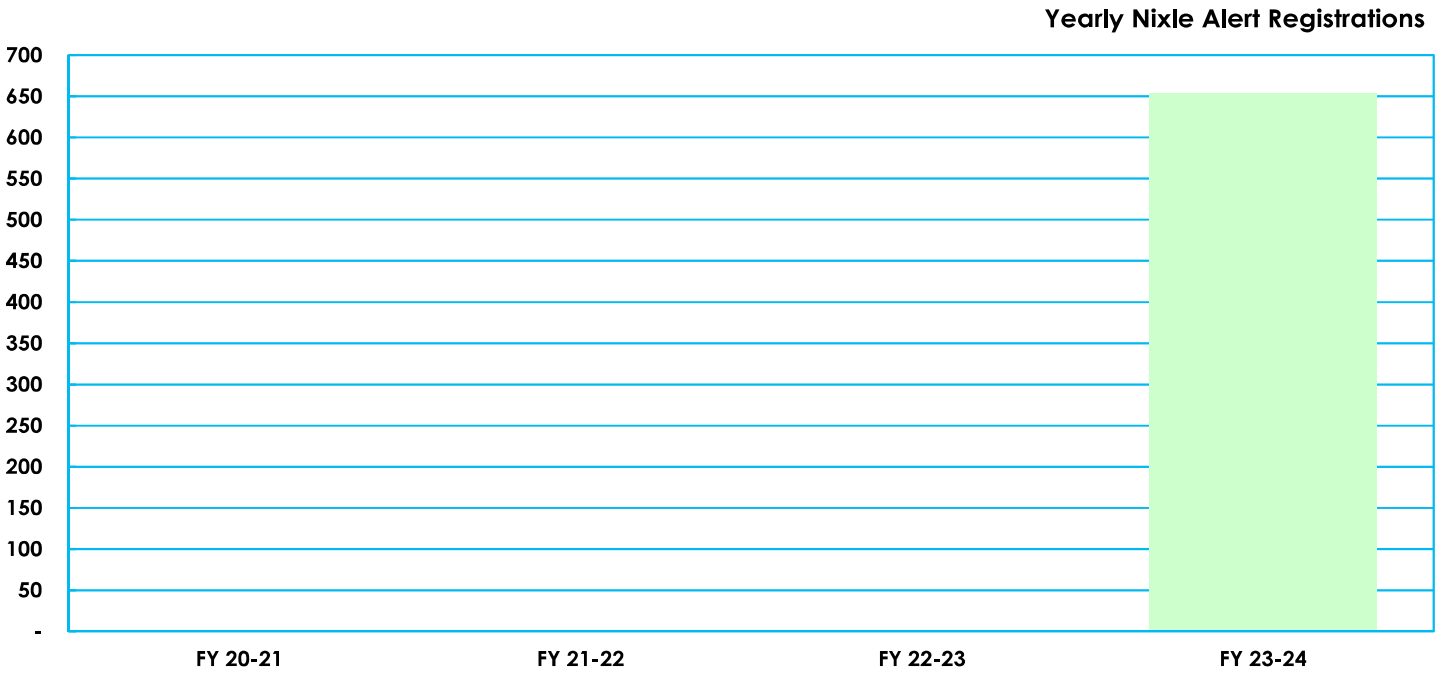
#### GOALS FOR FY 2024-25

- Move the Auxiliary Communications Services to the new EOC building.
- Conduct EOC exercises.
- Update to the Community Wildfire Protection Plan.
- Initiate the update to the Multi-Jurisdictional Hazard Mitigation Plan.

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 2830 - Emergency Services

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

Acct. 5670 Federal Other: Emergency Management Performance Grant.

### Services & Supplies

Acct. 2060 Communications.  
Acct. 2210 Rents & Leases.

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.



## BUDGET UNIT DETAIL Schedule 9

Function: Public Protection

Activity: Other Protection

| Fund: 1100 County General                     | 2021-22 | 2022-23 | 2023-24   | 2024-25 | Change from |
|-----------------------------------------------|---------|---------|-----------|---------|-------------|
| Financing Sources and Uses                    | Actuals | Actuals | Estimated | Adopted | Prior Year  |
| <b>Revenues</b>                               |         |         |           |         |             |
| 825490 State Other                            | -       | 774     | 200,000   | -       | 200,000     |
| 825670 Federal Other                          | 237,280 | 169,151 | 207,318   | 142,812 | 64,506      |
| 827700 Other                                  | -       | 4       | -         | -       | -           |
| 827802 Operating Transfer In                  | -       | 5,675   | -         | -       | -           |
| <b>Total Revenues</b>                         | 237,280 | 175,603 | 407,318   | 142,812 | 264,506     |
| <b>Salaries &amp; Employee Benefits</b>       |         |         |           |         |             |
| 861011 Regular Employees                      | 202,811 | 111,273 | 210,583   | 192,465 | 18,118      |
| 861012 Extra Help                             | -       | -       | -         | -       | -           |
| 861013 Overtime Reg Emp                       | 2,338   | 4,448   | -         | -       | -           |
| 861021 Co Cont Retirement                     | 68,739  | 37,971  | 76,652    | 63,513  | 13,139      |
| 861022 Co Cont OASDI                          | 11,939  | 6,996   | 12,996    | 11,933  | 1,063       |
| 861023 Co Cont Medicare                       | 2,941   | 1,636   | 3,039     | 2,791   | 248         |
| 861024 Co Cont Retire Incr                    | 11,787  | 2,229   | 3,522     | 14,108  | (10,586)    |
| 861030 Co Cont Health Ins                     | 14,820  | 12,289  | 39,247    | 35,720  | 3,527       |
| 861031 Co Cont Unemp Ins                      | 650     | 750     | -         | -       | -           |
| 861035 Co Cont Workers Comp                   | 125     | 178     | 117       | 323     | (206)       |
| <b>Total Salaries &amp; Employee Benefits</b> | 316,150 | 177,769 | 346,156   | 320,853 | 25,303      |
| <b>Services &amp; Supplies</b>                |         |         |           |         |             |
| 862050 Clthg & Prsnal Items                   | 374     | 1,867   | 930       | -       | 930         |
| 862060 Communications                         | 9,372   | 10,904  | 10,000    | 10,000  | -           |
| 862101 Insurance - General                    | 2,776   | 5,325   | 6,948     | 3,696   | 3,252       |
| 862120 Maint - Equip                          | 183     | -       | -         | -       | -           |
| 862150 Memberships                            | -       | -       | -         | -       | -           |
| 862170 Office Expense                         | 5,261   | 44,725  | 16,185    | 1,000   | 15,185      |
| 862187 Education & Training                   | 2,569   | -       | 21,750    | 4,000   | 17,750      |
| 862189 Prof/Spec Svcs - Other                 | 69,491  | 506     | -         | -       | -           |
| 862200 Rents & Leases - Equip                 | 3,478   | -       | 5,000     | 4,000   | 1,000       |
| 862210 Rnts & Leases B                        | 2,100   | 6,300   | 8,000     | 8,000   | -           |
| 862230 Info Tech Equip                        | -       | 2,722   | -         | -       | -           |
| 862232 Law Enf Supply & Svcs                  | -       | 1,045   | -         | -       | -           |
| 862239 Spec Dept Expense                      | -       | -       | 100,000   | -       | 100,000     |
| 862250 Trans/Travel                           | -       | 69,187  | -         | -       | -           |
| 862253 Travel Out of County                   | 205     | -       | -         | -       | -           |
| <b>Total Services &amp; Supplies</b>          | 109,412 | 151,039 | 223,813   | 34,696  | 189,117     |
| <b>Other Charges</b>                          | 6,447   | 6,542   | 3,000     | 2,000   | 1,000       |
| 863113 Pmt Other Gov Agency                   | -       | -       | -         | -       | -           |
| <b>Total Other Charges</b>                    | -       | -       | -         | -       | -           |

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 2830 - Emergency Services

| BUDGET UNIT DETAIL Schedule 9 |         | Function: Public Protection |           |         | Activity: Other Protection |
|-------------------------------|---------|-----------------------------|-----------|---------|----------------------------|
| Fund: 1100 County General     | 2021-22 | 2022-23                     | 2023-24   | 2024-25 | Change from                |
| Financing Sources and Uses    | Actuals | Actuals                     | Estimated | Adopted | Prior Year                 |
| Fixed Assets                  |         |                             |           |         |                            |
| 864360 Structure/Improvement  | -       | -                           | -         | -       | -                          |
| 864370 Equipment              | -       | -                           | 44,250    | -       | 44,250                     |
| Total Fixed Assets            | -       | -                           | 44,250    | -       | 44,250                     |
| Expend Transfer & Reimb       |         |                             |           |         |                            |
| 865802 Oper Transfer Out      | -       | -                           | -         | -       | -                          |
| Total Expend Transfer & Reimb | -       | -                           | -         | -       | -                          |
| Total Net Appropriations      | 425,562 | 328,808                     | 614,219   | 355,549 | 258,670                    |
| NCC/Use of Fund Balance       | 188,282 | 153,205                     | 206,901   | 212,737 | (5,836)                    |



## Emergency Management Performance Grant FY 23

### GRANT OVERVIEW (Administered by BU 2830)

Through the California Governor's Office of Emergency Services (Cal OES) Emergency Management Performance Grant (EMPG), this project will support staffing costs performing the full spectrum of emergency management duties in an effort to assure the county is at its optimum readiness to prepare for, prevent, respond to, recover from and mitigate all hazards and threats events. This project will capture the cost to Manage and Administer the EMPG Grant. This project will pay course tuition and travel costs for staff to attend various emergency management trainings. This project will provide the supplies and resources needed to run an emergency services office. This project also covers Emergency Services communications costs (Cell phones, Sat Phones, Cell phone hot spots) and communications space rentals.

### GRANT INFORMATION

- Grant Inception Date: 10/16/2023
- Current Grant Period: 07/01/2023 – 06/30/2025
- Source of Funds: Federal Emergency Mgmt Agency (FEMA) to California Governor's Office of Emergency Services (CalOES)
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

#### Revenue

|               |                   |
|---------------|-------------------|
| Grant Revenue | \$ <u>142,812</u> |
| Total         | \$ 142,812        |

#### Expenditures

|                              |               |
|------------------------------|---------------|
| Salaries & Employee Benefits | \$ 243,344    |
| Services & Supplies          | <u>42,280</u> |
| Total                        | \$ 285,624    |

County Match Required: Yes

Independent Audit Required: No



BU 0462 - Homeland Security Grant Program FY 21

GRANT OVERVIEW

The State Homeland Security Grant is pass-through funding from the Federal Emergency Management Agency (FEMA) to the State of California Office of Emergency Services (Cal OES) and down to the individual Operational Areas. Funding supports state, tribal, territorial, and local preparedness activities that address high-priority preparedness gaps across all core capabilities that support terrorism preparedness. Funding will be used to provide training for Community Emergency Response Team to increase community preparedness, automate license plate reader cameras that will assist in vehicle identification in the event of a human trafficking incident, vehicles associated with domestic extremism, vehicle theft and child abductions, to purchase portable/retractable vehicle barriers to be placed at strategic locations throughout the county to prevent or minimize the effects of a vehicle ramming attack, fund staff time required to develop a cybersecurity assessment process and the execution of a cybersecurity assessment, SWAT training, Everbridge Alert & Warning Application Enhancements, contract to provide County wide Public Emergency Notifications, and portable digital radios. Funding also supports grant management and administration costs.

GRANT INFORMATION

- Grant Inception Date: 10/24/2022
- Current Grant Period: 09/01/2021 – 05/31/2025
- Source of Funds: Federal Emergency Mgmt Agency (FEMA) to California Governor’s Office of Emergency Services (CalOES)
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

| Revenue                          |            |
|----------------------------------|------------|
| Anticipated Fund Balance Forward | \$ N/A     |
| Grant Revenue                    | \$ 161,494 |
| Total                            | \$ 161,494 |
| Expenditures                     |            |
| Salaries & Employee Benefits     | \$ 20,188  |
| Services & Supplies              | 141,306    |
| Total                            | \$ 161,494 |
| County Match Required: No        |            |
| Independent Audit Required: Yes  |            |



## BU 0462 - Homeland Security Grant Program FY 22

### GRANT OVERVIEW

The State Homeland Security Grant is pass-through funding from the Federal Emergency Management Agency (FEMA) to the State of California Office of Emergency Services (Cal OES) and down to the individual Operational Areas. Funding is used to support state, tribal, territorial, and local preparedness activities that address high-priority preparedness gaps across all core capabilities that support terrorism preparedness. Funding will be used to provide training for the Community Emergency Response Team to increase community preparedness, purchase new Live Scan Systems (applications and hardware) for the four cities and unincorporated areas, SWAT training, Everbridge Alert & Warning Application Enhancements, contract to provide County wide Public Emergency Notifications, SWAT thermal cameras & night vision devices to increase capability to respond to active threats, and to purchase additional portable radios for various response agencies to expand interoperability between agencies and improving response coordination efforts. Funding also supports grant management and administration costs.

### GRANT INFORMATION

- Grant Inception Date: 10/24/2022
- Current Grant Period: 09/01/2022 – 05/31/2025
- Source of Funds: Federal Emergency Mgmt Agency (FEMA) to California Governor's Office of Emergency Services (CalOES)
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

#### Revenue

|                                  |    |                |
|----------------------------------|----|----------------|
| Anticipated Fund Balance Forward | \$ | N/A            |
| Grant Revenue                    | \$ | <u>160,849</u> |
| Total                            | \$ | 160,849        |

#### Expenditures

|                              |    |                |
|------------------------------|----|----------------|
| Salaries & Employee Benefits | \$ | 8,042          |
| Services & Supplies          |    | <u>152,807</u> |
| Total                        | \$ | 160,849        |

County Match Required: No

Independent Audit Required: Yes



Homeland Security Grant Program FY 23

GRANT OVERVIEW (Administered by BU 2830)

The State Homeland Security Grant is pass-through funding from the Federal Emergency Management Agency (FEMA) to the State of California Office of Emergency Services (Cal OES) and down to the individual Operational Areas. Funding is used to support state, tribal, territorial, and local preparedness activities that address high-priority preparedness gaps across all core capabilities that support terrorism preparedness. Funding will be used to provide training for the Community Emergency Response Team (CERT) to increase community preparedness, SWAT training, Everbridge Alert & Warning Application Enhancements, contract to provide County wide Public Emergency Notifications, SWAT thermal cameras & night vision devices to increase capability to respond to active threats, to purchase additional portable radios for various response agencies to expand interoperability between agencies and improving response coordination efforts, and enhanced election security camera to help law enforcement improve election security. Funding also supports grant management and administration costs.

GRANT INFORMATION

- Grant Inception Date: 10/24/2022
- Current Grant Period: 09/01/2023 – 05/31/2026
- Source of Funds: Federal Emergency Mgmt Agency (FEMA) to California Governor’s Office of Emergency Services (CalOES)
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

| Revenue                          |            |
|----------------------------------|------------|
| Anticipated Fund Balance Forward | \$ N/A     |
| Grant Revenue                    | \$ 168,349 |
| Total                            | \$ 168,349 |
| Expenditures                     |            |
| Salaries & Employee Benefits     | \$ 8,042   |
| Services & Supplies              | 160,307    |
| Total                            | \$ 168,349 |
| County Match Required: No        |            |
| Independent Audit Required: Yes  |            |



## BU 2910 - Disaster Recovery

### BUDGET UNIT OVERVIEW

The County Recovery Team was created to work directly with state, federal, and local partners in the physical and financial recovery of the County. The Recovery Team works across public and private sectors to ensure unmet needs are being addressed within the community. The County has identified eight recovery support functions that correspond with federal and state disaster recovery frameworks. They are community emergency preparedness, community planning and capacity building, infrastructure systems, economic resiliency & sustainability, social services, housing, natural systems, and cultural resources.

#### PROGRAM OVERVIEW

- Public Assistance
- Disaster Long-Term Recovery
- Disaster Recovery Team
- Disaster Grant Administration

#### ACCOMPLISHMENTS IN FY 2023-24

- Conducted Community Listening Sessions throughout the county to gather input directly from the community on unmet needs that will inform plans for future mitigation and resiliency projects.
- Managed over \$22M Board allocation of PG&E settlement funds.

#### GOALS FOR FY 2024-25

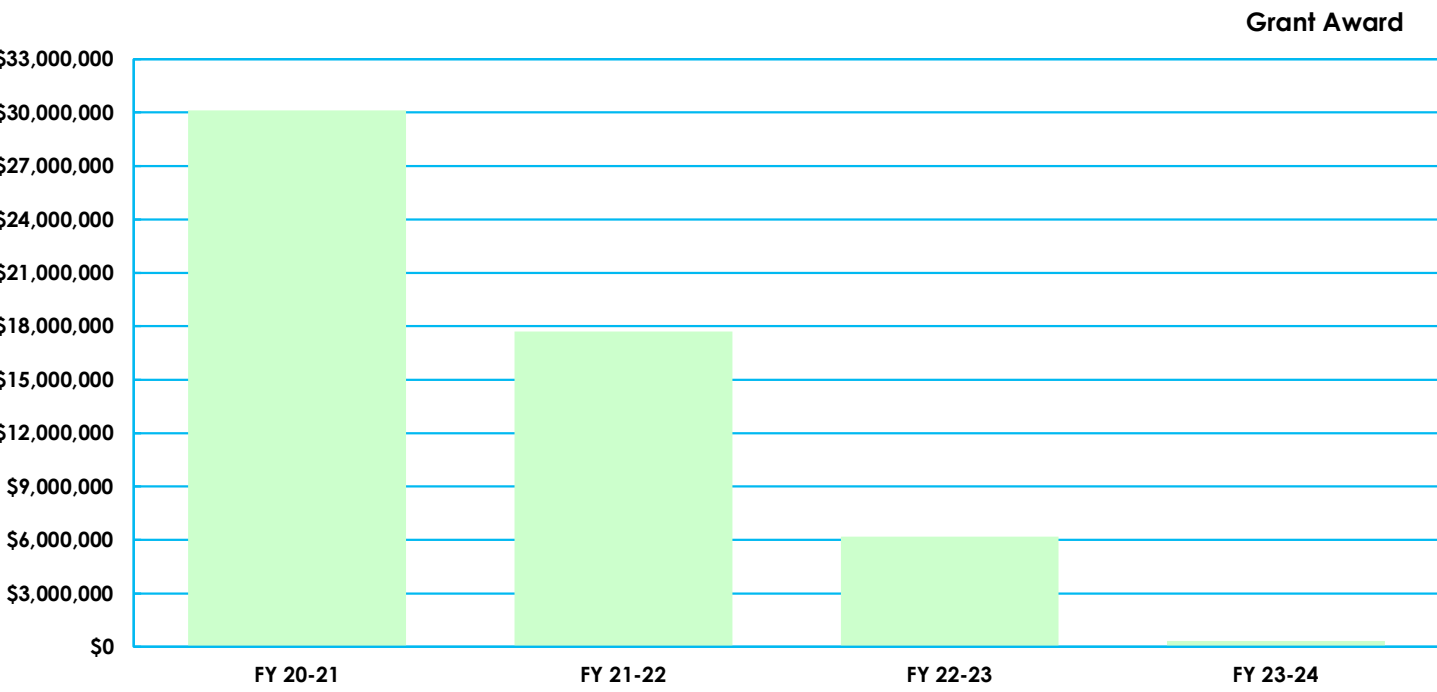
- Continue outreach and cooperation with community partners.
- Continue to work with CalOES and FEMA to maximize County reimbursement for covid response costs.
- Continue to implement the CAL FIRE funded Mendocino County Fuels Reduction and Community Preparedness Project.



# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 2910 - Disaster Recovery

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 5490    State other.
- Acct. 5670    Federal other Revenue.

### Services & Supplies

- Acct. 2189    Professional and special services other; Contracts with professionals for Disaster Recovery support functions.
- Acct. 3280    Contract with other agencies: Contracts with Agencies for the support provided during the fire and immediately thereafter.

## CHANGES IN BUDGET FROM PRIOR YEAR

FY 20-21 had a significant increase in revenue and expenditure due to COVID-19 response costs, reimbursement, and grants. FY 21-22 funding has significantly decreased from prior FY.

## BUDGET UNIT DETAIL Schedule 9

Function: Public Protection

Activity: Other Protection

| Fund: 1100 County General                     |            | 2021-22    | 2022-23    | 2023-24   | 2024-25     | Change from |
|-----------------------------------------------|------------|------------|------------|-----------|-------------|-------------|
| Financing Sources and Uses                    |            | Actuals    | Actuals    | Estimated | Adopted     | Prior Year  |
| <b>Revenues</b>                               |            |            |            |           |             |             |
| 824101 Change in Fair Value Investment        | -          | (95,453)   | -          | -         | -           | -           |
| 825460 State Aid for Disaster                 | -          | -          | -          | -         | -           | -           |
| 825490 State Other                            | 1,504,766  | 2,134,309  | 909,544    | 1,257,540 | (347,996)   |             |
| 825670 Federal Other Revenue                  | (680,351)  | 11,902,830 | 12,720,501 | 6,155,078 | 6,565,423   |             |
| 825810 Other Govt Agency                      | -          | -          | -          | -         | -           | -           |
| 826390 Other Charges                          | 9,739      | 7,115      | -          | -         | -           | -           |
| 827700 Other                                  | -          | 235,002    | -          | -         | -           | -           |
| 827707 Donation                               | -          | -          | -          | -         | -           | -           |
| 827801 Grant Revenue                          | 70,000     | -          | -          | -         | -           | -           |
| 827802 Oper Transfer In                       | 17,500,594 | 458,162    | 400,000    | -         | 400,000     |             |
| <b>Total Revenues</b>                         | 18,404,748 | 14,641,965 | 14,030,045 | 7,412,618 | 6,617,427   |             |
| <b>Salaries &amp; Employee Benefits</b>       |            |            |            |           |             |             |
| 861011 Regular Employees                      | 413,075    | 451,567    | 310,592    | 308,084   | 2,508       |             |
| 861012 Extra Help                             | 14,877     | 4,138      | -          | -         | -           | -           |
| 861013 Overtime Reg Emp                       | 3,627      | 58         | -          | -         | -           | -           |
| 861021 Co Cont Retirement                     | 140,179    | 159,699    | 113,031    | 101,668   | 11,363      |             |
| 861022 Co Cont OASDI                          | 25,007     | 28,019     | 18,793     | 19,101    | (308)       |             |
| 861023 Co Cont Medicare                       | 6,146      | 6,614      | 4,395      | 4,467     | (72)        |             |
| 861024 Co Cont Retire Incr                    | 17,703     | 7,638      | 5,143      | 22,583    | (17,440)    |             |
| 861030 Co Cont Health Ins                     | 30,450     | 36,240     | 11,045     | 36,636    | (25,591)    |             |
| 861031 Co Cont Unemp Ins                      | 362        | 894        | -          | -         | -           | -           |
| 861035 Co Cont Workers Comp                   | 322        | 679        | 475        | 56        | 419         |             |
| <b>Total Salaries &amp; Employee Benefits</b> | 651,748    | 695,546    | 463,474    | 492,595   | (29,121)    |             |
| <b>Services &amp; Supplies</b>                |            |            |            |           |             |             |
| 862060 Communications                         | 1,306      | 943        | 1,200      | 1,200     | -           |             |
| 862062 Comm Microwave                         | 6,412      | 13,174     | -          | -         | -           | -           |
| 862101 Insurance - General                    | 838        | 1,850      | 2,191      | 2,031     | 160         |             |
| 862150 Memberships                            | -          | -          | -          | -         | -           | -           |
| 862170 Office Expense                         | 4,253      | 4,372      | 5,000      | 1,000     | 4,000       |             |
| 862175 Office Support Cost Applied            | -          | -          | -          | -         | -           | -           |
| 862187 Education & Training                   | 140        | 150        | 2,500      | -         | 2,500       |             |
| 862189 Prof/Spec Svcs - Other                 | 6,903,294  | 4,703,103  | 4,865,537  | 5,879,126 | (1,013,589) |             |
| 862190 Publ & Legal Notices                   | 399        | -          | 1,000      | 1,000     | -           |             |
| 862200 Rents & Leases - Equip                 | -          | -          | -          | -         | -           | -           |
| 862230 Info Tech Equip                        | -          | -          | 13,383     | 4,988     | 8,395       |             |
| 862239 Spec Dept Expense                      | 26,073     | 37,235     | 18,000     | 18,000    | -           |             |
| 862250 Trans/Travel                           | 335        | 1,010      | 5,000      | 3,000     | 2,000       |             |
| 862253 Travel Out of County                   | 1,640      | 2,802      | 5,000      | -         | 5,000       |             |
| <b>Total Services &amp; Supplies</b>          | 6,944,692  | 4,764,640  | 4,918,811  | 5,910,345 | (991,534)   |             |

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 2910 - Disaster Recovery

| BUDGET UNIT DETAIL Schedule 9 (Cont.) |             | Function: General Government |            | Activity: Legislative & Administrative |             |
|---------------------------------------|-------------|------------------------------|------------|----------------------------------------|-------------|
| Fund: 1100 County General             | 2021-22     | 2022-23                      | 2023-24    | 2024-25                                | Change from |
| Financing Sources and Uses            | Actuals     | Actuals                      | Estimated  | Adopted                                | Prior Year  |
| Other Charges                         |             |                              |            |                                        |             |
| 863280 Contr Other Agency             | -           | -                            | -          | -                                      | -           |
| Total Other Charges                   | -           | -                            | -          | -                                      | -           |
| Expend Transfer & Reimb               |             |                              |            |                                        |             |
| 865802 Oper Transfer Out              | 4,498,145   | 8,091,915                    | 13,609,160 | 7,535,472                              | 6,073,688   |
| Total Expend Transfer & Reimb         | 4,498,145   | 8,091,915                    | 13,609,160 | 7,535,472                              | 6,073,688   |
| Total Net Appropriations              | 12,094,585  | 13,552,101                   | 18,991,445 | 13,938,412                             | 5,053,033   |
| NCC/Use of Fund Balance               | (6,310,163) | (1,089,864)                  | 4,961,400  | 6,525,794                              | (1,564,394) |





Community Development Block Grant (CDBG) – Disaster Recovery Infrastructure and MIT-Resilient Infrastructure Program NOI (MIT-RIP) 911 Switching Equipment

GRANT OVERVIEW (Administered by BU 2910)

The Community Development Block Grant-Disaster Recovery Mitigation Resilient Infrastructure Program (CDBG-DR MIT-RIP) program assists local jurisdictions with mitigation-related infrastructure needs to support risk reduction from the three primary hazards (wildfire, flooding, and earthquake). This project is part of a three-part emergency communications project. This project consists of purchasing and installing a prefabricated bunker-type structure adjacent to the County Probation Department Building located at 589 Low Gap Road in Ukiah to house 911 switching equipment and updated dispatch console, which is vital to the County’s emergency response activities. This will improve the effectiveness of first responders in the field by facilitating communications during events and enhancing the likelihood of successful disaster responses such as evacuation orders.

GRANT INFORMATION

- Grant Inception Date: 10/11/2022
- Current Grant Period: 10/14/2022 – 02/28/2026
- Source of Funds: Housing and Urban Development (HUD) to CA Department of Housing and Community Development (HCD) to Community Development Block Grant (CDBG)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

| Revenue                         |              |
|---------------------------------|--------------|
| Grant Revenue                   | \$ 3,732,597 |
| Total                           | \$ 3,732,597 |
| Expenditures                    |              |
| Activity                        | \$ 3,227,611 |
| Activity Delivery               | \$ 504,986   |
| Total                           | \$ 3,732,597 |
| County Match Required: No       |              |
| Independent Audit Required: Yes |              |



## Community Development Block Grant Mitigation Resilient Planning and Public Services (CDBG-MIT PPS) – General Plan Safety Element Integration of the Multi-Hazard Mitigation Plan

### GRANT OVERVIEW (Administered by BU 2910)

This grant provides a 25% match for the General Plan Safety Element Update, and the other 75% of this project is already funded by a Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP) grant. This plan complies with SB 244, which requires cities and counties to address the infrastructure needs of Disadvantaged Unincorporated Communities (DUCs) in city and county general plans, Local Agency Formation Commission Municipal Service Reviews, and annexation decisions. DUCs are unincorporated communities that may be in isolated areas, have a lower median income than other areas in the state, and are underserved by public services and utilities. The County has identified ten (10) legacy communities that qualify as DUCs. The vulnerability assessment identifies the exposure of people, infrastructure, natural systems, economic, cultural, and social resources. It evaluates the potential impacts and the ability of the people and assets to adjust to the possible damage. The assessment will assist the County in creating mitigation projects to improve the resiliency of the critically vulnerable populations.

### GRANT INFORMATION

- Grant Inception Date: 12/21/2022
- Current Grant Period: 12/21/2022 – 06/25/2025
- Source of Funds: Housing and Urban Development (HUD) to CA Department of Housing and Community Development (HCD) to Community Development Block Grant (CDBG)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

#### Revenue

|               |           |
|---------------|-----------|
| Grant Revenue | \$ 41,457 |
| Total         | \$ 41,457 |

#### Expenditures

|          |           |
|----------|-----------|
| Activity | \$ 41,457 |
| Total    | \$ 41,457 |

County Match Required: No

Independent Audit Required: Yes



Community Development Block Grant Mitigation Resilient  
Planning and Public Services (CDBG-MIT PPS) –  
Local Hazard Mitigation Plan Update

GRANT OVERVIEW (Administered by BU 2910)

The Mendocino County Local Hazard Mitigation Plan (LHMP) aims to reduce property losses and avoid injury and casualties resulting from natural disasters. Hazard mitigation uses sustained, long-term actions to reduce loss of life, personal injury, and property damage resulting from a disaster. The Mendocino County LHMP includes six (6) different Mendocino County jurisdictions. The plan consists of the following hazards: dam failure, drought, climate change, earthquake, pandemic disease, flood, severe weather, slope failure, soil hazard, and wildfires. Each hazard includes a discussion of the location of the hazard, size of typical event, historical occurrences, probability of future occurrence, vulnerability assessment of assets and populations at risk, and potential mitigation strategies and actions to reduce future vulnerability. This project is already 75% funded by the Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP). This grant is to cover the 25% non-federal share of the project.

GRANT INFORMATION

- Grant Inception Date: 12/28/2022
- Current Grant Period: 12/27/2022 – 06/25/2025
- Source of Funds: Housing and Urban Development (HUD) to CA Department of Housing and Community Development (HCD) to Community Development Block Grant (CDBG)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

| Revenue                         |           |
|---------------------------------|-----------|
| Grant Revenue                   | \$ 62,500 |
| Total                           | \$ 62,500 |
| Expenditures                    |           |
| Activity Delivery               | \$ 62,500 |
| Total                           | \$ 62,500 |
| County Match Required: No       |           |
| Independent Audit Required: Yes |           |





## Community Development Block Grant Mitigation Resilient Planning and Public Services (CDBG-PPS) Fire-Hazard Abatement Ordinance Implementation Planning & Capacity Building

### GRANT OVERVIEW (Administered by BU 2910)

The purpose of the Community Development Block Grant (CDBG) for the Fire-Hazard Abatement Ordinance Implementation is to develop a Planning and Capacity Building project to enable the County to implement its ordinance concerning the abatement of hazardous vegetation and combustible material to reduce fire hazards. The project will research, prepare plans, and identify future actions by gathering data on the need for abatement and developing a system or plan for addressing the problem through community training, education, and facilitated action. This planning and capacity-building project could set in place essential software and protocols for trained members of the public to log and assess potential issues and generate educational warning notices for landowners who need to reduce fire hazards on their properties. The project will result in a plan that evaluates the steps required to enforce the hazard abatement ordinance and proposes procedures for reporting and implementing abatement activities.

### GRANT INFORMATION

- Grant Inception Date: 01/09/2023
- Current Grant Period: 01/09/2023 – 06/25/2025
- Source of Funds: Housing and Urban Development (HUD) to CA Department of Housing and Community Development (HCD) to Community Development Block Grant (CDBG)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

#### Revenue

|               |                   |
|---------------|-------------------|
| Grant Revenue | \$ <u>107,936</u> |
| Total         | \$ 107,936        |

#### Expenditures

|                   |                   |
|-------------------|-------------------|
| Activity Delivery | \$ <u>107,936</u> |
| Total             | \$ 107,936        |

County Match Required: No

Independent Audit Required: Yes



Community Development Block Grant Mitigation Resilient Planning and Public Services (CDBG-PPS) Fire-Hazard Abatement Ordinance Implementation Public Services

GRANT OVERVIEW (Administered by BU 2910)

The purpose of the Community Development Block Grant (CDBG) for the Fire-Hazard Abatement Ordinance Implementation is to develop a Public Services project that will implement the new ordinance plan through an outreach and education campaign used to inform the public on resilience-focused activities as well as train volunteers to assess and communicate steps that need to be taken to mitigate high fire risk properties. The project includes a two-step approach, the first being to provide training to members of the countywide network of Neighborhood Fire Safe Councils (NFSCs) and other interested community members in evaluating reported fire hazards that potentially violate state or county codes. These trained volunteers would then issue practice notices, to be evaluated by program staff. The second being, after approval by the program manager, educational notices will be issued to homeowners who need to abate hazards on their properties. Staff will be available to work with and follow-up with homeowners to verify that they understand the hazards their property poses for themselves and their community.

GRANT INFORMATION

- Grant Inception Date: 11/22/2022
- Current Grant Period: 11/22/2022 – 06/25/2025
- Source of Funds: Housing and Urban Development (HUD) to CA Department of Housing and Community Development (HCD) to Community Development Block Grant (CDBG)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

GRANT BUDGET

| Revenue                         |            |
|---------------------------------|------------|
| Grant Revenue                   | \$ 187,064 |
| Total                           | \$ 187,064 |
| Expenditures                    |            |
| Activity                        | \$ 187,064 |
| Total                           | \$ 187,064 |
| County Match Required: No       |            |
| Independent Audit Required: Yes |            |



## Community Development Block Grant Mitigation Resilient Planning and Public Services (CDBG-MIT PPS) – Community Wildfire Protection Plan Update

### GRANT OVERVIEW (Administered by BU 2910)

The current Mendocino County Community Wildfire Protection Plan (MC CWPP) was created in 2005 and was partially updated in 2015, primarily to bring in newer CAL FIRE planning data. This project will result in updating the MC CWPP with new priorities, focusing on emerging at-risk communities, and updating the information available to provide a roadmap for more effective countywide wildfire readiness. The plan will serve the critical function of helping to renew agency collaborations and ensure the availability of information and currently relevant plans. The plan will include data analysis of high-priority mitigation efforts to prioritize projects across the County. It will identify future projects and include plans and processes for maintaining priority projects. The project is countywide and will benefit all areas and populations, including low-and moderate-income (LMI) persons. Further potentially catastrophic wildfires are to be expected in upcoming years.

### GRANT INFORMATION

- Grant Inception Date: 09/21/2022
- Current Grant Period: 08/17/2022 – 06/25/2025
- Source of Funds: Housing and Urban Development (HUD) to CA Department of Housing and Community Development (HCD) to Community Development Block Grant (CDBG)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

#### Revenue

|               |                   |
|---------------|-------------------|
| Grant Revenue | \$ <u>160,000</u> |
| Total         | \$ 160,000        |

#### Expenditures

|          |                   |
|----------|-------------------|
| Activity | \$ <u>160,000</u> |
| Total    | \$ 160,000        |

County Match Required: No

Independent Audit Required: Yes

EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer





## Fuels Reduction and Community Preparedness

### GRANT OVERVIEW (Administered by BU 2910)

Through the Department of Forestry and Fire Protection (CalFIRE), Mendocino County is working on a multi-faceted project that will implement roadside fuel reduction in critical locations in the Covelo and Laytonville areas, complete CEQA analysis for five future fuel reduction projects to streamline and accelerate future implementation activities, fund the existing Mendocino County community chipper days program for an additional three years and develop a preliminary design for an emergency evacuation route serving three single-access subdivisions east of Ukiah in the WUI: Deerwood Estates, El Dorado Estates, and Vichy Springs and the Guidiville Rancheria. This project will treat approximately 66.2 acres of vegetation via roadside fuel reduction, protecting approximately 100-150 homes and other structures. The community chipper program will provide curbside chipping to County residents free of charge.

### GRANT INFORMATION

- Grant Inception Date: 06/01/2022
- Current Grant Period: 09/29/2022 – 03/15/2026
- Source of Funds: Department of Forestry and Fire Protection (CalFIRE)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

#### Revenue

|               |              |
|---------------|--------------|
| Grant Revenue | \$ 1,894,185 |
| Total         | \$ 1,894,185 |

#### Expenditures

|                              |              |
|------------------------------|--------------|
| Salaries & Employee Benefits | \$ 38,637    |
| Services & Supplies          | 1,652,600    |
| Indirect Cost (12%)          | 202,948      |
| Total                        | \$ 1,894,185 |

County Match Required: No

Independent Audit Required: No



# Hazard Mitigation Grant Program (HMGP) Orr Springs Road Fuels Reduction, Phase 1

## GRANT OVERVIEW (Administered by BU 2910)

The purpose of the Hazard Mitigation Grant Program (HMGP) is to help communities implement hazard mitigation measures to reduce the risk of loss of life and property from future disasters. The mitigation action of this project is to reduce hazardous fuels along Orr Springs Road and Comptche-Ukiah Road. The project activities will consist of using mechanized and non-mechanized hand tools, tow-behind woodchippers, and potentially a masticator to clear fuels within thirty feet from the edge of both road alignments. Fuel-clearing activities intend to provide safe ingress and egress routes for residents in wildfires and other hazardous situations. This project will allow firefighting personnel to access the area during fire events, improving response and suppression efforts.

### GRANT INFORMATION

- Grant Inception Date: 10/18/2022
- Current Grant Period: 11/04/2022 – 11/04/2024
- Source of Funds: Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: This grant was awarded an additional separate allotment of funding specific to the County staff costs for administrative & management support.

### GRANT BUDGET

| Revenue                          |                   |
|----------------------------------|-------------------|
| Grant - Phase 1 Project          | \$ 119,977        |
| County Match - Phase 1 Project   | \$ 39,993         |
| Grant - Phase 1 Management Costs | \$ <u>7,999</u>   |
| Total                            | \$ 167,969        |
| Expenditures                     |                   |
| Salaries & Employee Benefits     | \$ 12,479         |
| Services & Supplies              | \$ <u>155,490</u> |
| Total                            | \$ 167,969        |

County Match Required: Yes  
Independent Audit Required: No



## Hazard Mitigation Grant Program (HMGP) Critical Generators Mitigation Project, Phase I

### GRANT OVERVIEW (Administered by BU 2910)

The purpose of the Hazard Mitigation Grant Program (HMGP) is to help communities implement hazard mitigation measures to reduce the risk of loss of life and property from future disasters. This project proposes the installation of adequately sized generators at a variety of County facilities which are critical for emergency responses, especially during disaster situations. Each of these facilities houses either 1) microwave equipment which enables radio communications, 2) IT equipment which allows for internet connectivity and access to data servers, 3) law enforcement operations, 4) fiber optic lines allowing for high-speed internet connectivity at all County facilities, or 5) the County Emergency Operations Center (EOC).

### GRANT INFORMATION

- Grant Inception Date: 07/18/2022
- Current Grant Period: 08/10/2022 – 03/31/2025
- Source of Funds: Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

#### Revenue

|               |               |
|---------------|---------------|
| Grant Revenue | \$ 80,285     |
| County Match  | <u>26,762</u> |
| Total         | \$ 107,047    |

#### Expenditures

|                              |               |
|------------------------------|---------------|
| Salaries & Employee Benefits | \$ 12,387     |
| Services & Supplies          | <u>94,660</u> |
| Total                        | \$ 107,047    |

County Match Required: Yes

Independent Audit Required: No





# Hazard Mitigation Grant Program (HMGP) - Emergency Warning Siren Feasibility and Installation Project, Phase I

## GRANT OVERVIEW (Administered by BU 2910)

The purpose of the Hazard Mitigation Grant Program (HMGP) is to help communities implement hazard mitigation measures to reduce the risk of loss of life and property from future disasters. The Early Warning Sirens project will conduct a feasibility study to determine the siren type, mounting requirements, power sources, coordination with existing alert systems, and effective locations for installing early warning sirens at locations recommended in the feasibility study. Preliminary analysis and budgeting anticipate the installation of four sirens within the Redwood Valley-Capella Fire District. The project will be completed in two phases.

### GRANT INFORMATION

- Grant Inception Date: 09/13/2021
- Current Grant Period: 12/07/2021 – 12/31/2024
- Source of Funds: Federal Emergency Management Agency (FEMA) Non-federal Share sourced from the PG&E Settlement Funds
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

| Revenue                         |               |
|---------------------------------|---------------|
| Grant Phase I                   | \$ 33,141     |
| Non-federal Share               | <u>11,407</u> |
| Total                           | \$ 44,188     |
| Expenditures                    |               |
| Salaries & Employee Benefits    | \$ 11,400     |
| Services & Supplies             | <u>32,788</u> |
| Total                           | \$ 44,188     |
| County Match Required: Yes      |               |
| Independent Audit Required: Yes |               |



## Hazard Mitigation Grant Program (HMGP) - Redwood Complex Ignition-Resistant Construction, Phase II Batch 1 & 2

### GRANT OVERVIEW (Administered by BU 2910)

The purpose of the Hazard Mitigation Grant Program (HMGP) is to help communities implement hazard mitigation measures to reduce the risk of loss of life and property from future disasters. The Redwood Complex Ignition-Resistant Construction project is a rebate program intended to incentivize homeowners to replace flammable roofing with non-flammable materials to improve community resiliency in the face of wildfire and prevent loss of life and property. Specifically, homeowners shall be eligible for partial reimbursement of roofing and vents if their home is located in the high or very high fire hazard severity zone (FHSZ) as designated by the California Department of Forestry and Fire Protection (CAL FIRE). The County of Mendocino has completed Phase I and is currently in Phase II, which is delivered in two separate batches of funding.

### GRANT INFORMATION

- Grant Inception Date: 11/02/2022
- Current Grant Period: 08/25/2022 – 06/30/2026
- Source of Funds: Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP)
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

#### Revenue

|               |                |
|---------------|----------------|
| Grant Batch 1 | \$ 395,234     |
| Grant Batch 2 | 1,518,953      |
| County Match  | <u>638,063</u> |
| Total         | \$ 2,552,250   |

#### Expenditures

|                              |                  |
|------------------------------|------------------|
| Salaries & Employee Benefits | \$ 44,280        |
| Services & Supplies          | <u>2,507,970</u> |
| Total                        | \$ 2,552,250     |

County Match Required: Yes

Independent Audit Required: No



BU 0711 - Vehicle Replacement Fund

BUDGET UNIT OVERVIEW

Historically, the Vehicle Replacement Fund was replenished throughout the fiscal year from per-mile charges for the use of virtually all vehicles maintained by the General Services Agency Fleet Division. Mileage costs were based on vehicle category and were intended to generate sufficient funds to replace vehicles. Replacement costs were estimated on the basis of the current year State contract pricing, less the salvage value of the vehicle being replaced. In recent years, funding has been allocated through the budget process for replacement of specific vehicle types. In Fiscal Year 2021-22, the Board of Supervisors directed the General Services Agency to re-institute a replacement program based on current industry standards. In addition, the General Services Agency presented a program by which the County utilizes Enterprise Fleet Management’s lease program. This program will allow the County to standardize the fleet with a focus on hybrid and alternative fuel technologies in an effort to reduce both fuel costs and the County’s carbon footprint. Decisions regarding prioritization of vehicles for replacement are made by the General Services Agency Director and approved by the Chief Executive Officer and Board of Supervisors prior to vehicles being purchased.

| Mendocino County Replacement Program |                   |                 |
|--------------------------------------|-------------------|-----------------|
| Vehicle Type                         | Replacement Miles | Replacement Age |
| Mid-size Sedan Hybrid                | 100,000           | 5               |
| Full-size Sedan                      | 100,000           | 5               |
| Police Cruiser/Pursuit               | 90,000            | 4               |
| 4x4, 1/2 & 1 Ton Pick-Up, Vans, SUV  | 90,000            | 7               |

- Continue to recommend vehicles for replacement based on the program adopted by the Board in October 2021.

ACCOMPLISHMENTS IN FY 2023-24

- Purchased, installed and obtained vehicle data and utilization metrics from a telematic vehicle tracking software, in 125 vehicles belonging to various County departments.
- 24 Surplus vehicles sold, due to age or excess.

GOALS FOR FY 2024-25

- Continue to implement the Enterprise Fleet Management lease program.

SUMMARY OF MAJOR ACCOUNTS

As the vehicle fleet ages, maintenance costs increase. Re-establishment of the vehicle replacement fund program is recommended for certain vehicle categories. Continuing evaluation and department recommendations of under-utilized vehicles for re-issue or surplus. Evaluation and data to be utilized for recommendations of Enterprise Fleet Lease Program.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.



## BU 0713 - General Liability Insurance - Risk Management

### BUDGET UNIT OVERVIEW

The Risk Management Division identifies and measures all risks (uncertainty of loss) of the County of Mendocino by developing and implementing appropriate techniques for assessing and resolving these exposures via risk assumption, risk reduction, risk retention, risk transfer or the purchase of insurance. The County of Mendocino is self-insured for liability insurance. Included in this budget unit are insurance requirements for all liability, property (including fire, flood and select buildings for earthquake), medical malpractice, crime and bond. The County's Safety Officer is responsible for all inspections of County buildings, Cal OSHA required safety trainings, evaluation of departmental safety programs, investigation of accidents for cause and recommended remediation, evaluation of the County's level of compliance with Cal OSHA regulations, and recommending changes in the County's Safety Manual.

#### PROGRAM OVERVIEW

- Authorized Driver Program
- Claims Investigation & Processing
- Facility Safety Inspections
- Incident/Accident Investigation
- Insurance Programs
- Threat Assessments
- Tort Litigation Management & Administration
- Safety Education

#### ACCOMPLISHMENTS IN FY 2023-24

- Completed County insurance renewals for General Liability, Primary Workers Compensation, Excess Workers Compensation, Airport, Watercraft, Pollution, Cyber, Property and Crime and Bond.
- Completed facilities inspections.
- Started CPR and First Aid training.
- Revised Workplace Violence Policy.

#### GOALS FOR FY 2024-25

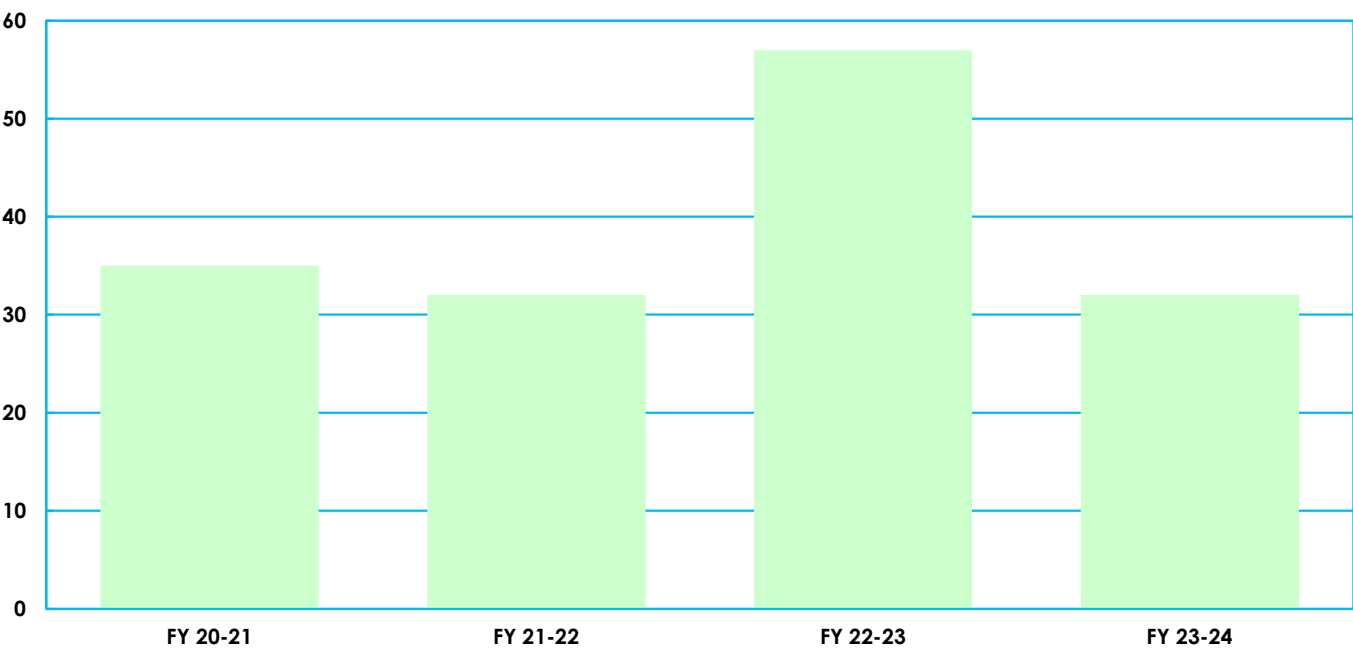
- Evaluate Countywide loss trends.
- Pursue reimbursements for excess claims.
- Continue to provide trainings on loss prevention and safety.
- Hold CPR, Fire Extinguisher and First Aid training.
- Continue advantageous early settlement negotiations and minimize claims filings.

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 0713 - General Liability Insurance-Risk Management

## PERFORMANCE INDICATORS

General Liability Claims Filed



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

Acct. 6401 Revenue from all departments for insurance services.

### Services & Supplies

- Acct. 2101 Insurance premiums.
- Acct. 2183 Legal fees paid to County Counsel.

### Other Charges

Acct. 3320 Payment of damages to claimants.

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.

**BUDGET UNIT DETAIL Schedule 9**

| <b>Fund: 1100 County General</b>              | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   | <b>Change from</b> |
|-----------------------------------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>   | <b>Actuals</b>   | <b>Estimated</b> | <b>Adopted</b>   | <b>Prior Year</b>  |
| <b>Operating Revenues</b>                     |                  |                  |                  |                  |                    |
| 824100 Interest                               | 8,658            | 4,221            | 10,000           | 10,000           | -                  |
| 824101 Change in Fair Value Investment        | -                | (1,173)          | -                | -                | -                  |
| 825810 Other Govt Aid                         | 42,009           | -                | -                | -                | -                  |
| 826401 I.S.F. Services                        | 2,803,280        | 3,422,752        | 4,065,749        | 4,815,892        | (750,143)          |
| 827700 Other                                  | -                | 7                | -                | -                | -                  |
| 827802 Operating Transfer In                  | -                | 4,775            | -                | -                | -                  |
| <b>Total Operating Revenues</b>               | <b>2,853,947</b> | <b>3,430,581</b> | <b>4,075,749</b> | <b>4,825,892</b> | <b>(750,143)</b>   |
| <b>Operating Expenses</b>                     |                  |                  |                  |                  |                    |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                  |                  |                  |                    |
| 861011 Regular Employees                      | 81,919           | 107,162          | 102,109          | 105,406          | (3,297)            |
| 861012 Extra Help                             | -                | -                | -                | -                | -                  |
| 861013 Overtime Reg Emp                       | 258              | -                | -                | -                | -                  |
| 861021 Co Cont Retirement                     | 23,045           | 24,320           | 24,172           | 35,565           | (11,393)           |
| 861022 Co Cont OASDI                          | 3,952            | 4,232            | 6,308            | 6,535            | (227)              |
| 861023 Co Cont Medicare                       | 1,190            | 1,275            | 1,475            | 1,528            | (53)               |
| 861024 Co Cont Retire Incr                    | 4,321            | 2,612            | 2,545            | 9,605            | (7,060)            |
| 861030 Co Cont Health Ins                     | 5,305            | 6,180            | 5,940            | 7,103            | (1,163)            |
| 861031 Co Cont Unemp Ins                      | 108              | 123              | 300              | 300              | -                  |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>120,098</b>   | <b>145,904</b>   | <b>142,849</b>   | <b>166,042</b>   | <b>(23,193)</b>    |
| <b>Services &amp; Supplies</b>                |                  |                  |                  |                  |                    |
| 862060 Communications                         | 440              | 534              | 1,000            | 1,000            | -                  |
| 862101 Insurance - General                    | 1,899,758        | 2,521,239        | 3,169,900        | 3,896,850        | (726,950)          |
| 862120 Maintenance - Equipment                | -                | 150              | -                | -                | -                  |
| 862150 Memberships                            | 660              | 671              | 500              | 500              | -                  |
| 862170 Office Expense                         | 3,848            | 7,285            | 2,500            | 2,500            | -                  |
| 862183 Legal Fees                             | 487,609          | 348,243          | 400,000          | 400,000          | -                  |
| 862187 Education & Training                   | 175              | -                | 1,500            | 1,500            | -                  |
| 862230 Info Tech Equip                        | 3,206            | 2,543            | 3,500            | 3,500            | -                  |
| 862233 Veh Collision Repair                   | 34,866           | 34,866           | 32,000           | 32,000           | -                  |
| 862250 Trans/Travel                           | 133              | 3,080            | 1,000            | 1,000            | -                  |
| 862253 Travel Out of County                   | -                | 156              | 1,000            | 1,000            | -                  |
| <b>Total Services &amp; Supplies</b>          | <b>2,430,695</b> | <b>2,918,766</b> | <b>3,612,900</b> | <b>4,339,850</b> | <b>(726,950)</b>   |
| <b>Other Charges</b>                          |                  |                  |                  |                  |                    |
| 863320 Judgement/Damages                      | 650,135          | 764,591          | 320,000          | 320,000          | -                  |
| <b>Total Other Charges</b>                    | <b>650,135</b>   | <b>764,591</b>   | <b>320,000</b>   | <b>320,000</b>   | <b>-</b>           |
| <b>Total Operating Expenses</b>               | <b>3,200,928</b> | <b>3,829,260</b> | <b>4,075,749</b> | <b>4,825,892</b> | <b>(750,143)</b>   |
| <b>Net Operating Expense (Income)</b>         | <b>346,981</b>   | <b>398,678</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>           |
| <b>Change in Net Assets - Loss (Gain)</b>     | <b>346,981</b>   | <b>398,678</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>           |
| <b>Net Assets - Beginning Balance</b>         | <b>(265,115)</b> | <b>(265,115)</b> | <b>81,866</b>    | <b>81,866</b>    | <b>-</b>           |
| <b>Net Assets - Ending Balance</b>            | <b>81,866</b>    | <b>81,866</b>    | <b>81,866</b>    | <b>81,866</b>    | <b>-</b>           |



BU 0714 - Workers' Compensation

BUDGET UNIT OVERVIEW

This budget unit is responsible for the County’s Return to Work and Workers’ Compensation programs, assisting injured employees in their expeditious return to work, accommodating, when reasonable, permanent medical restrictions; minimizing the County’s exposure to Workers’ Compensation claims; providing accountability for funds expended in returning injured employees to either their usual and customary duties or modified/ alternative work; and providing referrals to other resources if reasonable accommodation cannot be provided.

PROGRAM OVERVIEW

- Return to Work Program
- Ergonomics

GOALS FOR FY 2024-25

- Meet quarterly with Workers’ Compensation TPA to review claims
- Review claims trends to determine department needs and possible trainings
- Research available programs to streamline the County’s Workers’ Compensation program to reduce overhead costs
- Update policies and procedures manuals

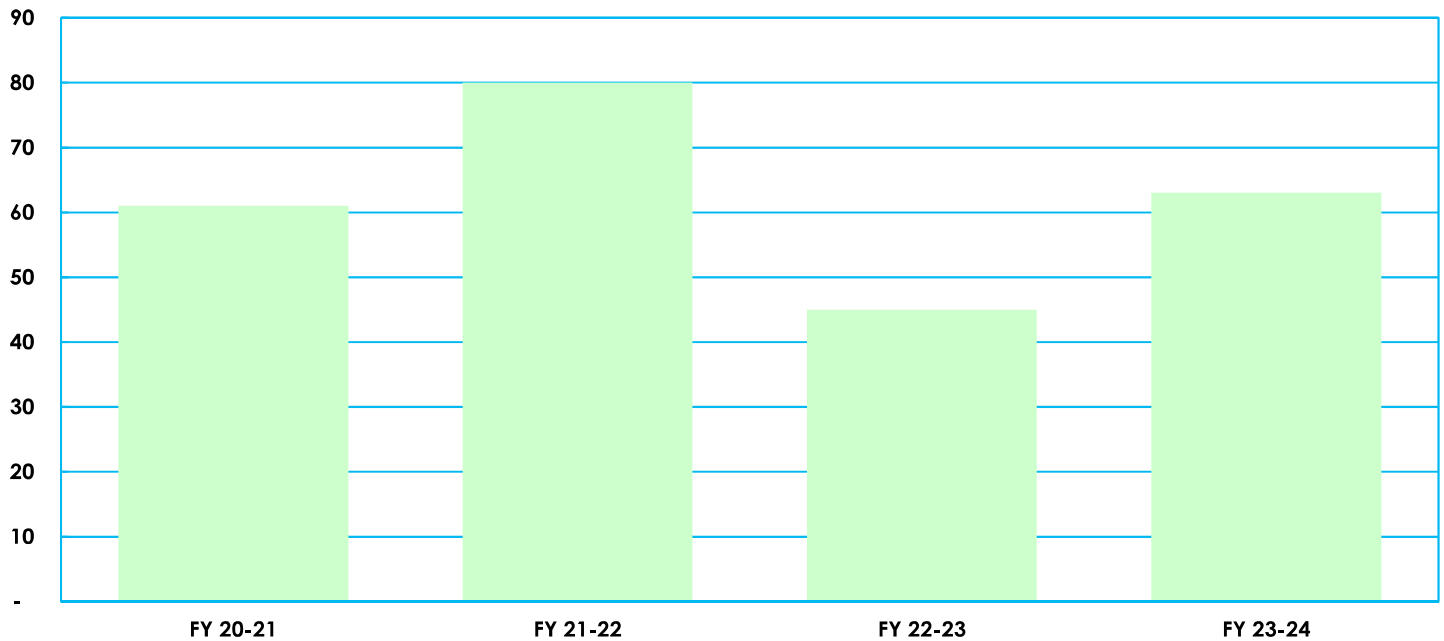
ACCOMPLISHMENTS IN FY 2023-24

- Met with Workers’ Compensation Third Party Administrator (TPA) to review claims.
- Provided temporary modified duty accommodation for employees.
- Purchased loss prevention equipment for various departments.
- Assisted Employees with TPA issues.



## PERFORMANCE INDICATORS

## Workers' Comp Claims Filed



## SUMMARY OF MAJOR ACCOUNTS

## Revenues

Acct. 6401 Revenue from all departments for insurance services.

## Services &amp; Supplies

Acct. 2102 Insurance premiums.

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes.

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 0714 - Workers' Compensation

## BUDGET UNIT DETAIL Schedule 9

| Fund: 1100 County General                     | 2021-22     | 2022-23     | 2023-24     | 2024-25     | Change from |
|-----------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Financing Sources and Uses                    | Actuals     | Actuals     | Estimated   | Adopted     | Prior Year  |
| <b>Operating Revenues</b>                     |             |             |             |             |             |
| 824100 Interest                               | 4,471       | 2,505       | 3,000       | 3,000       | -           |
| 824101 Change in Fair Value Investment        | -           | (6,496)     | -           | -           | -           |
| 825810 Other Government Agency Aid            | -           | 58,323      | -           | -           | -           |
| 826401 I.S.F. Services                        | 4,499,538   | 5,103,079   | 4,503,715   | 4,903,560   | (399,845)   |
| 827802 Oper Transfer In                       | -           | 3,311       | -           | -           | -           |
| <b>Total Operating Revenues</b>               | 4,504,009   | 5,160,721   | 4,506,715   | 4,906,560   | (399,845)   |
| <b>Operating Expenses</b>                     |             |             |             |             |             |
| <b>Salaries &amp; Employee Benefits</b>       |             |             |             |             |             |
| 861011 Regular Employees                      | 76,285      | 79,236      | 98,098      | 98,098      | -           |
| 861013 Overtime Reg Emp                       | 289         | -           | -           | -           | -           |
| 861021 Co Cont Retirement                     | 21,003      | 21,648      | 24,302      | 24,302      | -           |
| 861022 Co Cont OASDI                          | 3,642       | 3,787       | 6,484       | 6,484       | -           |
| 861023 Co Cont Medicare                       | 1,117       | 1,171       | 1,516       | 1,516       | -           |
| 861024 Co Cont Retire Incr                    | 4,065       | 2,484       | 2,606       | 2,606       | -           |
| 861030 Co Cont Health Ins                     | 3,968       | 4,336       | 6,784       | 6,784       | -           |
| 861031 Co Cont Unemp Ins                      | -           | -           | 250         | 250         | -           |
| 861035 Co Cont Workers Comp                   | -           | -           | -           | 2,000       | (2,000)     |
| <b>Total Salaries &amp; Employee Benefits</b> | 110,369     | 112,661     | 140,040     | 142,040     | (2,000)     |
| <b>Services &amp; Supplies</b>                |             |             |             |             |             |
| 862060 Communications                         | 440         | 487         | 1,000       | 1,000       | -           |
| 862102 Workers Comp                           | 4,750,141   | 5,098,541   | 4,344,155   | 4,742,000   | (397,845)   |
| 862170 Office Expense                         | 4,160       | 1,386       | 3,520       | 3,520       | -           |
| 862187 Education & Training                   | 175         | -           | 1,000       | 1,000       | -           |
| 862189 Prof/Spec Svcs - Other                 | 27,249      | 31,945      | 15,000      | 15,000      | -           |
| 862230 Info Tech Equipment                    | -           | 2,196       | -           | -           | -           |
| 862239 Spec Dept Expense                      | 4,833       | 2,110       | -           | -           | -           |
| 862250 Trans/Travel                           | -           | -           | 1,000       | 1,000       | -           |
| 862253 Travel Out of County                   | -           | -           | 1,000       | 1,000       | -           |
| <b>Total Services &amp; Supplies</b>          | 4,786,999   | 5,136,665   | 4,366,675   | 4,764,520   | (397,845)   |
| <b>Total Operating Expenses</b>               | 4,897,368   | 5,249,326   | 4,506,715   | 4,906,560   | (399,845)   |
| <b>Net Operating Expense (Income)</b>         | 393,359     | 88,605      | -           | -           | -           |
| <b>Change in Net Assets - Loss (Gain)</b>     | 393,359     | 88,605      | -           | -           | -           |
| <b>Net Assets - Beginning Balance</b>         | (1,672,201) | (1,672,201) | (1,278,842) | (1,278,842) | -           |
| <b>Net Assets - Ending Balance</b>            | (1,278,842) | (1,583,596) | (1,278,842) | (1,278,842) | -           |



## BU 0715 - Health Insurance

### BUDGET UNIT OVERVIEW

The Executive Office manages the Mendocino County Employee Health Benefits Plan. The medical and pharmacy benefits are fully-funded through the PRISMHealth program. The dental benefits are self-funded through a Delta Dental plan and vision benefits are fully insured through Vision Service Plan. The dental and vision benefit rates are negotiated and supported by the PRISMHealth program.

The Employee Health Insurance budget also includes the Employee Assistance Program (EAP), a Wellness program, Life and Accidental Death and Dismemberment Insurance, and a Section 125 Plan (tax-deferred, flexible spending cafeteria plan).

On January 1, 2023, the Mendocino County Employee Health Benefits Plan became a member of PRISMHealth, the PRISM Employee Health Benefits Pool. Membership in the pool provides all members with better premium rates as the pool is able to negotiate with carriers based on a large number of covered lives.

#### PROGRAM OVERVIEW

- Health Insurance - BU 0715

#### ACCOMPLISHMENTS IN FY 2023-24

- Successfully implemented three (3) new medical plan designs, including a high deductible health plan (HDHP).
- Successfully implemented a voluntary health savings account (HSA) for employees enrolled in the HDHP.
- Successfully implemented a voluntary “buy up” category for dental and vision benefits.
- Successfully executed a supplemental Life and AD&D insurance open enrollment period.
- Successfully prepared and delivered Affordable Care Act forms 1094 and 1095 to County employees, COBRA participants, the State of California and the IRS in compliance with State and Federal regulations.

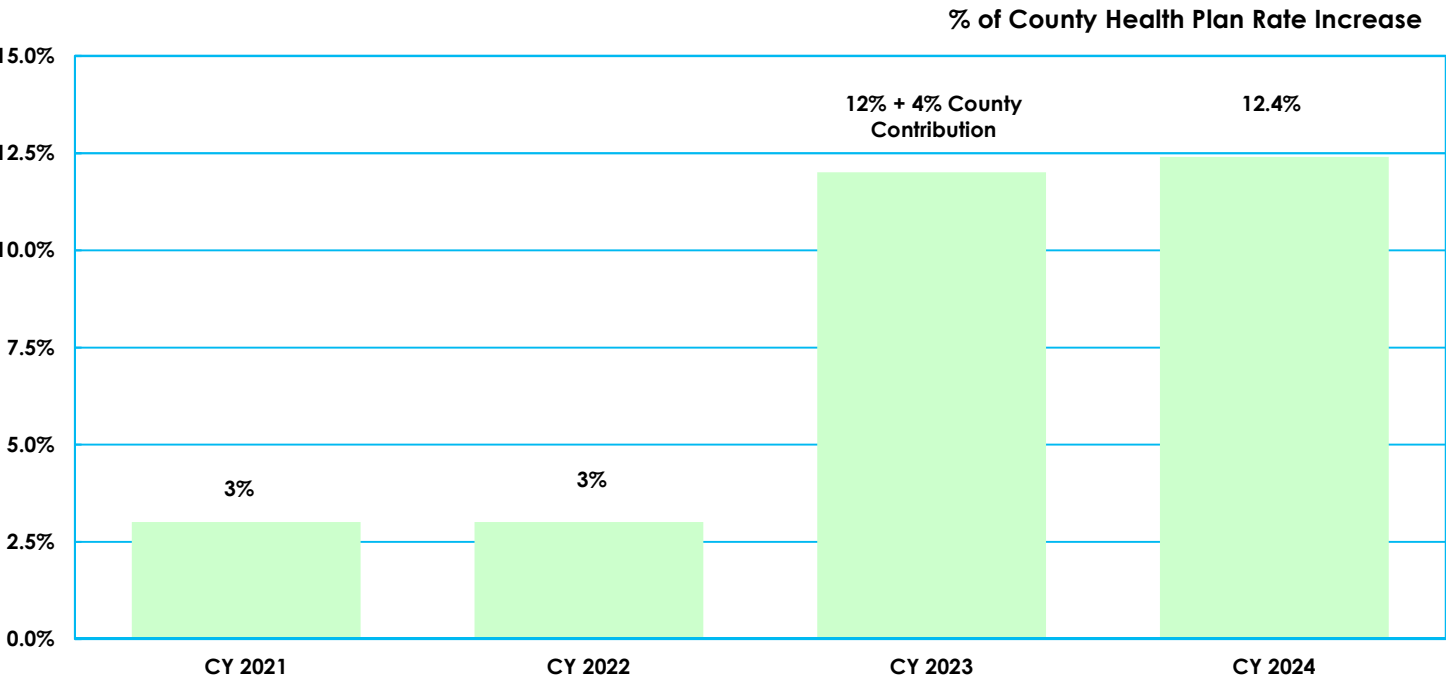
#### GOALS FOR FY 2024-25

- Continue to research new benefit ideas for the employee health benefits plan.
- Continue quarterly Health Benefits Committee Meetings.
- Continue with Virtual Open Enrollment Fairs.
- Create and present virtual webinars highlighting employee medical plans and voluntary benefits.
- Continue to promote and increase the use of Telemedicine.

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 0715 - Health Insurance

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

Acct. 6401 Revenue from all departments for insurance services.

### Services & Supplies

- Acct. 2189 Professional services provided by third party administrators and broker services.
- Acct. 2239 Claims costs.

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

**BUDGET UNIT DETAIL Schedule 9**

| <b>Fund: 1100 County General</b>              | <b>2021-22</b>    | <b>2022-23</b>     | <b>2023-24</b>    | <b>2024-25</b>    | <b>Change from</b> |
|-----------------------------------------------|-------------------|--------------------|-------------------|-------------------|--------------------|
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>    | <b>Actuals</b>     | <b>Estimated</b>  | <b>Adopted</b>    | <b>Prior Year</b>  |
| <b>Operating Revenues</b>                     |                   |                    |                   |                   |                    |
| 824100 Interest                               | (35,658)          | (64,888)           | -                 | -                 | -                  |
| 824101 Change in Fair Value Investment        | -                 | (24,397)           | -                 | -                 | -                  |
| 827700 Other                                  | -                 | 47,519             | -                 | -                 | -                  |
| 826401 I.S.F. Services                        | 17,747,093        | 20,330,558         | 18,689,203        | 19,909,187        | (1,219,984)        |
| 827802 Oper Transfer In                       | 1,318,569         | 4,190,821          | 1,825,761         | -                 | 1,825,761          |
| <b>Total Operating Revenues</b>               | <b>19,030,005</b> | <b>24,479,614</b>  | <b>20,514,964</b> | <b>19,909,187</b> | <b>605,777</b>     |
| <b>Operating Expenses</b>                     |                   |                    |                   |                   |                    |
| <b>Salaries &amp; Employee Benefits</b>       |                   |                    |                   |                   |                    |
| 861011 Regular Employees                      | 345,055           | 332,569            | 338,630           | 355,416           | (16,786)           |
| 861013 Overtime Reg Emp                       | 3,629             | 82                 | -                 | -                 | -                  |
| 861021 Co Cont Retirement                     | 112,007           | 107,395            | 122,021           | 121,596           | 425                |
| 861022 Co Cont OASDI                          | 17,989            | 17,924             | 19,173            | 44,831            | (25,658)           |
| 861023 Co Cont Medicare                       | 4,820             | 4,612              | 4,484             | 5,154             | (670)              |
| 861024 Co Cont Retire Incr                    | 21,710            | 11,688             | 11,464            | 36,419            | (24,955)           |
| 861030 Co Cont Health Ins                     | 34,346            | 39,692             | 44,597            | 67,774            | (23,177)           |
| 861031 Co Cont Unemp Ins                      | 163               | 82                 | -                 | -                 | -                  |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>539,719</b>    | <b>514,044</b>     | <b>540,369</b>    | <b>631,190</b>    | <b>(90,821)</b>    |
| <b>Services &amp; Supplies</b>                |                   |                    |                   |                   |                    |
| 862060 Communications                         | 252               | -                  | 1,500             | -                 | 1,500              |
| 862101 Insurance - General                    | 1,528,656         | 756,859            | -                 | -                 | -                  |
| 862170 Office Expense                         | 10,476            | 3,782              | 5,000             | 1,000             | 4,000              |
| 862187 Education & Training                   | 2,580             | 175                | 1,500             | 1,500             | -                  |
| 862189 Prof/Spec Svcs - Other                 | 581,857           | 311,151            | 62,340            | 13,367            | 48,973             |
| 862239 Spec Dept Expense                      | 16,092,265        | 18,558,639         | 19,426,580        | 18,728,059        | 698,521            |
| 862250 Trans/Travel                           | -                 | 240                | 500               | 500               | -                  |
| 862253 Travel Out of County                   | -                 | 64                 | 500               | 500               | -                  |
| <b>Total Services &amp; Supplies</b>          | <b>18,216,086</b> | <b>19,630,910</b>  | <b>19,497,920</b> | <b>18,744,926</b> | <b>752,994</b>     |
| <b>Expend Transfer &amp; Reimb</b>            |                   |                    |                   |                   |                    |
| 865802 Oper Transfer Out                      | 351,165           | 393,624            | 476,675           | 500,098           | (23,423)           |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>351,165</b>    | <b>393,624</b>     | <b>476,675</b>    | <b>500,098</b>    | <b>(23,423)</b>    |
| <b>Total Operating Expenses</b>               | <b>19,106,970</b> | <b>20,538,579</b>  | <b>20,514,964</b> | <b>19,876,214</b> | <b>638,750</b>     |
| <b>Net Operating Expense (Income)</b>         | <b>76,966</b>     | <b>(3,941,035)</b> | <b>-</b>          | <b>(32,973)</b>   | <b>32,973</b>      |
| <b>Change in Net Assets - Loss (Gain)</b>     | <b>76,966</b>     | <b>(3,941,035)</b> | <b>-</b>          | <b>(32,973)</b>   | <b>32,973</b>      |
| <b>Net Assets - Beginning Balance</b>         | <b>3,674,315</b>  | <b>3,674,315</b>   | <b>3,713,825</b>  | <b>3,713,825</b>  | <b>-</b>           |
| <b>Net Assets - Ending Balance</b>            | <b>3,713,825</b>  | <b>3,713,825</b>   | <b>3,713,825</b>  | <b>3,680,852</b>  | <b>32,973</b>      |



# BU 0717 - Information Technology Replacement

## BUDGET UNIT OVERVIEW

This budget unit, established in FY 2000-01, currently provides funding for the following:

An Enterprise Internal Service Fund, established in FY 2021-22, which accounts for annual reoccurring expenses and equipment replacement based on the replacement cycles for County Enterprise systems.

Public Safety Microwave/Radio Communications Cost Recovery, established in FY 2021-22, which accounts for the annual cost share of departments and agencies utilizing the system. These costs are comprised of equipment, site leases, utilities, labor, tower inspections, facilities related capital equipment, and ongoing maintenance.

One-time funding commitments for technology infrastructure and enterprise initiatives defined in the Information Technology Master Plan. The Information Technology Master Plan initiatives currently include sections for sections for Best Practices, Departmental Applications and Systems, IT Infrastructure, IT Operations, IT Security, Geographic Information System (GIS), and Telecommunications.

**PROGRAM OVERVIEW**

- Information Technology Master Plan Initiative Funding
- Enterprise Internal Service Fund
- Public Safety Microwave/Radio Communications Cost Recovery

**ACCOMPLISHMENTS IN FY 2023-24**

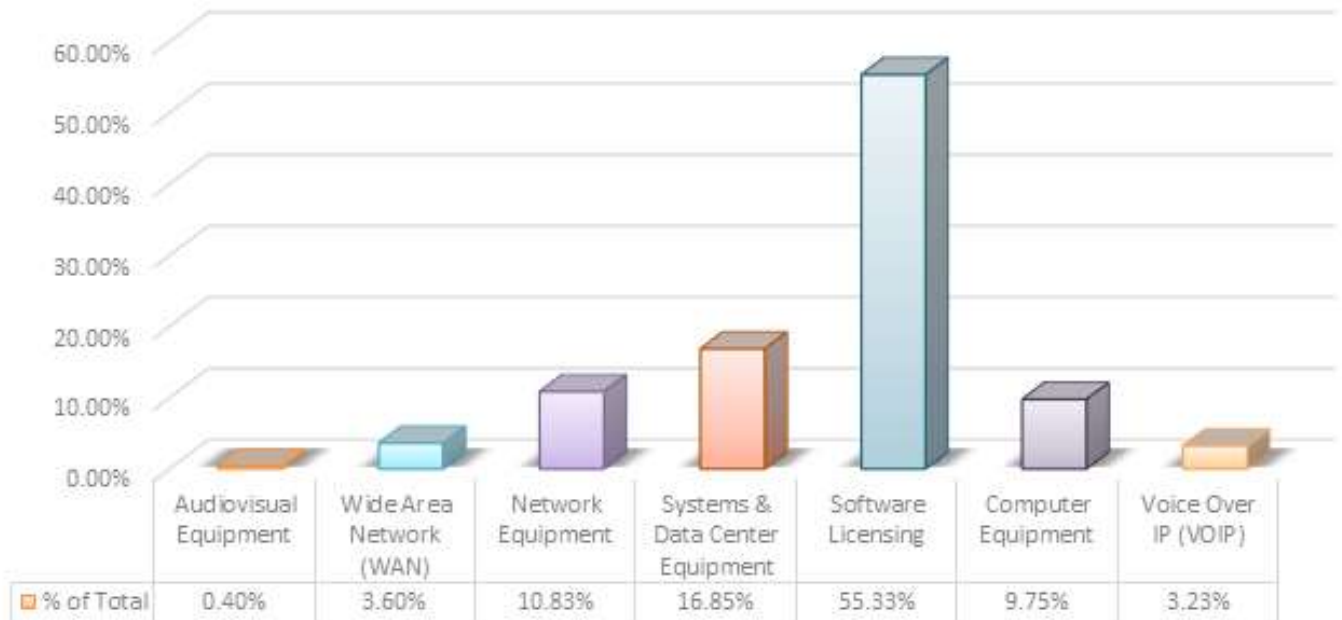
- Telecom Audit – Cost saving measures
- Completion of Phase 1b Repeaters
- ITSF streamlining and cost savings
- Implementation for Cybersecurity areas of focus including improved backup and resiliency, robust disaster recovery tools, and cyber threat detection

**GOALS FOR FY 2024-25**

- Complete Phase II Telecommunication Restructure
- Complete Phase III Radio Replacement for the Public Safety Microwave Radio Communications Network
- Co911 Bunker & Dispatch Console
- Deprecation and modernization of legacy systems (AS400, internally created applications, etc.)

## PERFORMANCE INDICATORS

FY 24-25 ITSF Allocations by Category



## SUMMARY OF MAJOR ACCOUNTS

## Revenues

|            |                                                                                                                    |
|------------|--------------------------------------------------------------------------------------------------------------------|
| Acct. 6392 | Enterprise Internal Service Fund and Public Safety Microwave/Radio Communications Cost Recovery annual allocations |
| Acct. 7802 | Oper Transfer In                                                                                                   |

## Services &amp; Supplies

|            |                                                                                                                                                                   |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 2061 | Enterprise Internal Service Fund communications expenses and Public Safety Microwave/Radio Communications Cost Recovery Leases                                    |
| Acct. 2189 | Professional Services                                                                                                                                             |
| Acct. 2227 | Enterprise Internal Service Fund Software-Long Term                                                                                                               |
| Acct. 2230 | Enterprise Internal Service Fund Computer Replacement                                                                                                             |
| Acct. 2239 | Enterprise Internal Service Fund, Public Safety Microwave/Radio Communications Cost Recovery, and Information Technology Master Plan project and program expenses |

## CHANGES IN BUDGET FROM PRIOR YEAR

The Information Technology Replacement budget includes additional funding for the Enterprise Internal Service Fund and Public Safety Microwave/Radio Communications Cost Recovery based on annual allocations assigned to departments and agencies included in these programs. No additional one-time funding has been budgeted for Information Technology initiatives. Existing carry forward funding has been allocated for the programs within this budget.

# EXECUTIVE OFFICE

DARCIE ANTLE, Chief Executive Officer  
BU 0717 - Information Technology Replacement

| BUDGET UNIT DETAIL Schedule 9             |             |             |             |             |             |
|-------------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Fund: 1100 County General                 | 2021-22     | 2022-23     | 2023-24     | 2024-25     | Change from |
| Financing Sources and Uses                | Actuals     | Actuals     | Estimated   | Adopted     | Prior Year  |
| <b>Operating Revenues</b>                 |             |             |             |             |             |
| 823110 Criminal Justice Constr            | -           | -           | -           | -           | -           |
| 824100 Interest                           | 52,973      | 107,722     | 53,000      | 70,000      | (17,000)    |
| 824101 Change in Fair Value Investment    | -           | (10,792)    | -           | -           | -           |
| 827707 Donation                           | -           | -           | -           | -           | -           |
| 826392 Data Processing                    | 2,510,091   | 3,192,947   | 3,543,623   | 1,383,917   | 2,159,706   |
| 827802 Oper Transfer In                   | 2,502,765   | 293,603     | 1,328,344   | 1,161,696   | 166,648     |
| <b>Total Operating Revenues</b>           | 5,065,829   | 3,583,480   | 4,924,967   | 2,615,613   | 2,309,354   |
| <b>Operating Expenses</b>                 |             |             |             |             |             |
| <b>Services &amp; Supplies</b>            |             |             |             |             |             |
| 862061 Comm Lease                         | 309,970     | 138,570     | 346,968     | 333,212     | 13,756      |
| 862062 Comm Microwave                     | 2,019       | 2,309       | 2,440       | 900         | 1,540       |
| 862120 Maint - Equip                      | 1,181,866   | 1,186,368   | 25,057      | -           | 25,057      |
| 862170 Office Expense                     | -           | -           | -           | -           | -           |
| 862189 Prof & Spec Scvs - Other           | -           | 163,400     | 788,365     | 215,000     | 573,365     |
| 862216 Interest Expense - Leases          | -           | 31,123      | -           | -           | -           |
| 862218 Debt Service Int - SBIT            | -           | 43,318      | -           | -           | -           |
| 862227 Software-Long Term                 | -           | -           | 1,422,497   | 908,855     | 513,642     |
| 862228 Software-Short Term                | -           | -           | 244,118     | 261,686     | (17,568)    |
| 862229 Software-Maintenance               | -           | -           | 476,742     | 149,968     | 326,774     |
| 862230 Info Tech Equip                    | 118,569     | 399,787     | 362,447     | 242,126     | 120,321     |
| 862239 Spec Dept Expense                  | 1,638,090   | 2,121,572   | 5,543,622   | 2,579,490   | 2,964,132   |
| <b>Total Services &amp; Supplies</b>      | 3,250,513   | 4,086,447   | 9,212,256   | 4,691,237   | 4,521,019   |
| <b>Fixed Assets</b>                       |             |             |             |             |             |
| 864370 Equipment                          | -           | -           | -           | -           | -           |
| <b>Total Fixed Assets</b>                 | -           | -           | -           | -           | -           |
| <b>Other Charges</b>                      |             |             |             |             |             |
| 863361 Amort Exp - Lease Structure        | -           | 6,623       | -           | -           | -           |
| 863370 Depreciation Expense               | -           | 207,289     | -           | -           | -           |
| 863371 Amort Exp - Lease Asset Eq         | -           | 13,773      | -           | -           | -           |
| 863381 Amort Exp - Lease Asset Other      | -           | 172,433     | -           | -           | -           |
| 863391 Amort Exp - SBITA                  | -           | 740,913     | -           | -           | -           |
| <b>Total Other Charges</b>                | -           | 1,141,031   | -           | -           | -           |
| <b>Expend Transfer &amp; Reimb</b>        |             |             |             |             |             |
| 865802 Oper Transfer Out                  | -           | 80,000      | -           | -           | -           |
| <b>Total Expend Transfer &amp; Reimb</b>  | -           | 80,000      | -           | -           | -           |
| <b>Total Operating Expenses</b>           | 3,250,513   | 5,307,478   | 9,212,256   | 4,691,237   | 4,521,019   |
| <b>Net Operating Expense (Income)</b>     | (1,815,315) | 1,723,998   | 4,287,289   | 2,075,624   | 2,211,665   |
| <b>Change in Net Assets - Loss (Gain)</b> | (1,815,315) | 1,723,998   | 4,287,289   | 2,075,624   | 2,211,665   |
| <b>Net Assets - Beginning Balance</b>     | (6,880,041) | (6,880,041) | (8,335,719) | (4,424,377) | (3,911,342) |
| <b>Net Assets - Ending Balance</b>        | (8,335,719) | (8,335,719) | (4,424,377) | (2,348,753) | (2,075,624) |



| INDEX              |              |     |
|--------------------|--------------|-----|
| Department Summary |              | 345 |
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*The mission of The University of California Cooperative Extension (UCCE) is to serve California through the creation, development and application of knowledge in agriculture, natural and human resources to improve the quality of life for all Californians. In Mendocino County the mission is achieved by providing University of California academics that extend research-based information in plant and animal agriculture, natural resource management, nutrition and consumer sciences, community, youth and human development.*

## DEPARTMENT SUMMARY

|                                     | FY 21-22 | FY 22-23 | FY 23-24  | FY 24-25 | Change from |
|-------------------------------------|----------|----------|-----------|----------|-------------|
|                                     | Actuals  | Actuals  | Estimated | Adopted  | Prior Year  |
| <b>Revenues - All Funds</b>         |          |          |           |          |             |
| Revenues                            | -        | -        | -         | -        | -           |
| Total Operating Transfers In        | -        | 13,115   | -         | -        | -           |
| <b>Total Revenues</b>               | -        | 13,115   | -         | -        | -           |
| <b>Appropriations - All Funds</b>   |          |          |           |          |             |
| Total Salaries & Employee Benefits  | 135,619  | 190,850  | 218,888   | 271,808  | (52,920)    |
| Total Services and Supplies         | 38,429   | 41,025   | 68,611    | 43,148   | 25,463      |
| Total Other Charges                 | -        | -        | -         | -        | -           |
| Total Fixed Assets                  | -        | -        | -         | -        | -           |
| <b>Total Operating Expenditures</b> | 174,048  | 231,874  | 287,499   | 314,957  | (27,457)    |
| Total Intrafund Transfers           | -        | -        | -         | -        | -           |
| Total Operating Transfers Out       | -        | -        | -         | -        | -           |
| <b>Total Transfers &amp; Reimb.</b> | -        | -        | -         | -        | -           |
| <b>Total Net Appropriations</b>     | 174,048  | 231,874  | 287,499   | 314,957  | (27,457)    |
| <b>NCC/Use of Fund Balance</b>      | 174,048  | 218,759  | 287,499   | 314,957  | (27,457)    |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 6210 Farm Advisor          | 314,957         | -               | 314,957           |
| <b>Total: General Fund</b> | 314,957         | -               | 314,957           |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| N/A                        | -               | -               | -                 |
| <b>Total: Other Funds</b>  | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>    | 314,957         | -               | 314,957           |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Farm Advisor               | 3     | 3     | 3     |
| <b>Total: General Fund</b> | 3     | 3     | 3     |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| -                          | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 3     | 3     | 3     |

JOHN HARPER, Director



BU 6210 - Farm Advisor

DEPARTMENT OVERVIEW

The University of California Cooperative Extension (UCCE) is the public outreach arm of the UC Division of Agriculture and Natural Resources (UCANR). Its academic Advisors and Specialists develop and extend research-based information to local agencies, industries, and the public. UCANR is the only locally based agency with the sole mission of sustaining a vital economy, environment, and community by developing and providing information on management practices pertaining to crop and animal agriculture, home horticulture, natural resources, youth development and consumer sciences.

UCCE programs operate through a partnership of county government and UCANR, with support from the USDA and external funding sources. Backed by the resources of the entire UC system, our educational programs use applied research to solve community problems. We conduct research and educational programs in cooperation with local clientele; consult with individuals and organizations on a variety of topics through meetings, phone contacts, and in-person visits; create and produce outreach materials, including newsletters, leaflets, and digital media and social mass media; and conduct informational seminars and workshops. UCCE has been actively involved in serving the people of Mendocino County for over one hundred (100) years. Our website is <https://cemendocino.ucanr.edu/> and our email is [cemendocino@ucanr.edu](mailto:cemendocino@ucanr.edu).

County funding for UCCE Farm Advisor is provided 100% through the general fund. The County of Mendocino’s support leverages a 1:11-dollar ratio. The salaries of all UC academic advisors assigned to Mendocino County are fully paid by UC and UCANR covers 100% of 4-H Community Education Specialist and Forest Outreach Community Education Specialist Representative’s salary. The County of Mendocino has not been able to provide any funding support for the Master Gardener Program Coordinator since funding cuts in FY2019/2020 they are providing a county paid FTE to absorb the position and role.

PROGRAM OVERVIEW

- Dairy Cattle and Goats
- Food Systems
- Forests and Wildland Ecology
- Natural Resources
- Master Gardener Program
- Pomology
- Viticulture and Plant Science
- 4-H Youth Development
- Commercial cattle and sheep
- Diversified Agriculture
- Community Development
- California Naturalist Program

GOALS FOR FY 2024-25

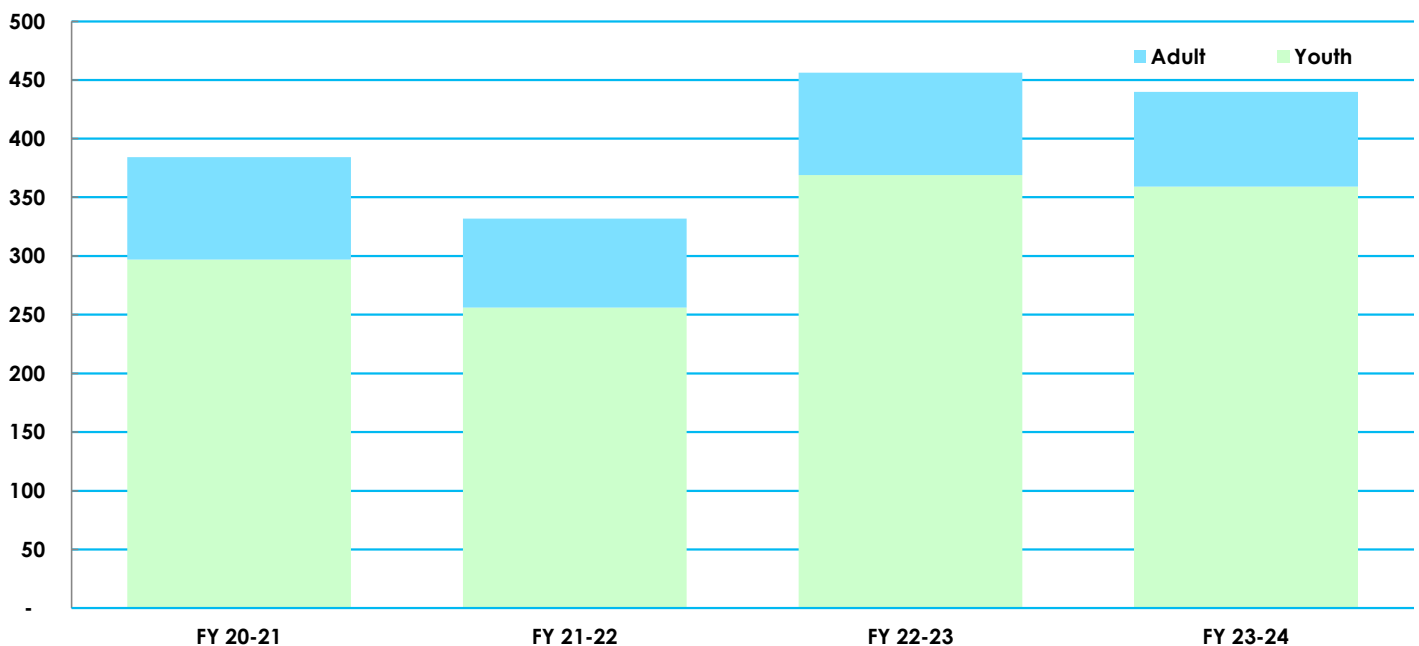
- Continue to research the use of prescribed burning as a management tool and how it can be used to help landowners and stewards achieve goals and objectives.
- Continue to study forest health issues to help landowners and managers improve forest health and work towards implementing sustainable forest management that helps address an increase in wildfire risk and severity and climate change.
- Continue to research the use of prescribed burning as a management tool and how it can be used to help landowners and stewards achieve goals and objectives
- Water Advisor efforts will include the development of a Water Well Monitoring Program for the Ukiah Valley Basin, in support of the Ukiah Valley GSA's forthcoming initiatives. Will provide technical expertise as part of the Technical Advisory Group tasked with updating the Mendocino County Coastal Groundwater Study and Development Guidelines.
- Establish new funded viticulture research projects with Mendocino County in addition to maintain a cordial and helpful relationship with grape commodity groups.

## ACCOMPLISHMENTS IN FY 2023-24

- Continued to expand and build capacity of the Mendocino County Prescribed Burn Association (PBA) by securing a grant, adding members, hosting events, collaborating on projects, and hosting prescribed burns.
- Continued to research impacts of wildfire and develop post-fire management best practices.
- Expanded community resilience. Food Systems Advisor Julia Van Soelen Kim launched a new \$1.5 million regional project to establish the North Coast Emergency Food System Partnership. This multi-year project seeks to increase the local food system's preparedness, recovery, and resilience to disasters and expand community resilience.
- North Coast IPM Advisor Launched monthly PCA Breakfast meetings in 2023 with Viticulture Advisor. Tailgate talk covering vineyard leafhoppers.
- Diversified Agriculture Advisor collaborating with Emeritus Advisor on Pear Rootstocks field trials.
- Increased educational and extension event offerings to grape grower clientele.
- Completed data collection on a major study addressing climate resilience in vineyards.
- Sheep Shearing School was a success with twenty-six (26) students attending and graduating

## PERFORMANCE INDICATORS

### 4-H Enrollment



## SUMMARY OF MAJOR ACCOUNTS

### Services & Supplies

- |            |                                                                                                                                                           |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 2170 | Printer supplies, mail services, photo copies, office supplies, office equipment and other miscellaneous office expenses.                                 |
| Acct. 2150 | Mileage expenses for Advisors and the Agriculture Technician, who cover the county visiting clients, projects and travel to Davis for training as needed. |
| Acct. 2060 | Communications expenses for office and Advisors cell phones.                                                                                              |

# FARM ADVISOR

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JOHN HARPER, Director

BU 6210 - Farm Advisor

## CHANGES IN BUDGET FROM PRIOR YEAR

The 2023/2024 UC Cooperative Extension/Farm Advisor budget is again being held to no growth and we are not sure how we will be able to meet our net county cost. Salary/benefits and travel expenditures continue to be the area of most expense for the department. While this budget is lean and our expenditures are over budget for FY2022/2023, we managed to still meet our Net County Costs with savings within our salaries due to a current vacancy of a Staff Assistant II position. The 2022/23 budget was decreased by 3% reduction from prior fiscal year, and it was a decision from the County Executive Office and Budget Team. We had to absorb the increasing cost to move two (2) storage sheds currently on County property, to cover the cost of the Enterprise Internal Service Fund (ISF), staff salaries as we were fully staff and no longer had any current vacancy to fill, and support two (2) new advisors for our county. Our budget has been reduced on an average of 5% over the past five (5) fiscal years.

We have seen an increase in our clientele's participation because we are back to post Covid face to face visits and programs or classes with farmers, ranchers, and volunteers. Virtual programs, visits or classes are still a challenge in our community because of the spotty internet service throughout the rural and coastal areas of the county.

UC ANR successfully hired the Water Quality, Quantity and Climate Change Advisor, Laura Garza. The Cultural Burning and Indigenous Land Stewardship, Cultural Prescribed Burning Advisor and the Soils Water Advisor are under recruitment and will be on the team soon. Vertebrate Pest Management, 4-H Regional One Supervisor, Community Education Specialist III, and Post Fire Forest Resilience SRA2 will be filled this fiscal year 2023/2024 by UCANR. Placing additional budgetary needs for travel and supplies.

UCANR's Integrated Vineyard Systems Area Advisor and Diversified Agricultural Systems Area Advisor are actively developing their programs supporting Mendocino's important crops. Our department has filled the Ag Tech position with the County of Mendocino which is essential to supporting the research and education programs.

| BUDGET UNIT DETAIL Schedule 9                 |  | Function: Education |            | Activity: Agricultural Education |                        |
|-----------------------------------------------|--|---------------------|------------|----------------------------------|------------------------|
| Fund: 1100 County General                     |  | 2021-22             | 2022-23    | 2023-24                          | 2024-25                |
| Financing Sources and Uses                    |  | Actuals             | Actuals    | Estimated                        | Adopted                |
|                                               |  |                     |            |                                  | Change from Prior Year |
| <b>Revenues</b>                               |  |                     |            |                                  |                        |
| 827700 Other                                  |  | -                   | -          | -                                | -                      |
| 827802 Operating Transfer In                  |  | -                   | 13,115.00  | -                                | -                      |
| <b>Total Revenues</b>                         |  | -                   | 13,115.00  | -                                | -                      |
| <b>Salaries &amp; Employee Benefits</b>       |  |                     |            |                                  |                        |
| 861011 Regular Employees                      |  | 85,774.70           | 118,353.43 | 142,458.00                       | 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              |
| 861022 Co Cont OASDI                          |  | 5,230.10            | 7,222.79   | 9,443.00                         | 9,544.00               |
| 861023 Co Cont Medicare                       |  | 1,223.19            | 1,694.75   | 2,208.00                         | 2,232.00               |
| 861024 Co Cont Retire Incr                    |  | 3,531.47            | 2,140.14   | 9,844.00                         | 11,284.00              |
| 861030 Co Cont Health Ins                     |  | 10,831.14           | 16,516.04  | 9,475.00                         | 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                  |
| <b>Total Salaries &amp; Employee Benefits</b> |  | 135,619.15          | 190,849.67 | 218,888.00                       | 271,808.28             |
| <b>Services &amp; Supplies</b>                |  |                     |            |                                  |                        |
| 862060 Communications                         |  | 6,928.97            | 7,013.92   | 17,500.00                        | 8,640.00               |
| 862101 Insurance - General                    |  | 2,975.00            | 3,681.00   | 4,322.00                         | 5,355.75               |
| 862120 Maint - Equip                          |  | 341.63              | 181.69     | 800.00                           | 800.00                 |
| 862150 Memberships                            |  | 749.88              | 179.88     | 900.00                           | 645.00                 |
| 862170 Office Expense                         |  | 6,041.03            | 3,000.79   | 5,495.00                         | 5,495.00               |
| 862189 Prof/Spec Svcs - Other                 |  | -                   | -          | 4,900.00                         | 4,900.00               |
| 862230 Info Tech Equip                        |  | 5,727.33            | 3,635.92   | 8,734.43                         | 1,664.00               |
| 862239 Spec Dept Expense                      |  | 2,215.76            | 6,789.72   | 2,500.00                         | 2,500.00               |
| 862250 Trans/Travel                           |  | 12,925.53           | 16,541.88  | 21,460.00                        | 12,648.50              |
| 862253 Travel Out of County                   |  | 523.38              | -          | 2,000.00                         | 500.00                 |
| <b>Total Services &amp; Supplies</b>          |  | 38,428.51           | 41,024.80  | 68,611.43                        | 43,148.25              |
| <b>Fixed Assets</b>                           |  |                     |            |                                  |                        |
| 864360 Structures & Improvements              |  | -                   | -          | -                                | -                      |
| <b>Total Fixed Assets</b>                     |  | -                   | -          | -                                | -                      |
| <b>Expend Transfer &amp; Reimb</b>            |  |                     |            |                                  |                        |
| 865802 Oper Transfer Out                      |  | -                   | -          | -                                | -                      |
| <b>Total Expend Transfer &amp; Reimb</b>      |  | -                   | -          | -                                | -                      |
| <b>Total Net Appropriations</b>               |  | 174,048             | 231,874    | 287,499                          | 314,957                |
| <b>NCC/Use of Fund Balance</b>                |  | 174,048             | 218,759    | 287,499                          | 314,957                |





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## GRAND JURY

---

MARY LEITTEM-THOMAS, Foreperson



*The mission of the Grand Jury is to examine and comment on the quality of life within the county as it is affected by local government agencies and actions.*

## DEPARTMENT SUMMARY

|                                     | FY 21-22 | FY 22-23 | FY 23-24  | FY 24-25 | Change from |
|-------------------------------------|----------|----------|-----------|----------|-------------|
|                                     | Actuals  | Actuals  | Estimated | Adopted  | Prior Year  |
| <b>Revenues - All Funds</b>         |          |          |           |          |             |
| Revenues                            | -        | -        | -         | -        | -           |
| Total Operating Transfers In        | -        | -        | -         | -        | -           |
| <b>Total Revenues</b>               | -        | -        | -         | -        | -           |
| <b>Appropriations - All Funds</b>   |          |          |           |          |             |
| Total Salaries & Employee Benefits  | -        | -        | -         | -        | -           |
| Total Services and Supplies         | 62,595   | 49,387   | 62,062    | 63,752   | (1,690)     |
| Total Other Charges                 | -        | -        | -         | -        | -           |
| Total Fixed Assets                  | -        | -        | -         | -        | -           |
| <b>Total Operating Expenditures</b> | 62,595   | 49,387   | 62,062    | 63,752   | (1,690)     |
| Total Intrafund Transfers           | -        | -        | -         | -        | -           |
| Total Operating Transfers Out       | -        | -        | -         | -        | -           |
| <b>Total Transfers &amp; Reimb.</b> | -        | -        | -         | -        | -           |
| <b>Total Net Appropriations</b>     | 62,595   | 49,387   | 62,062    | 63,752   | (1,690)     |
| <b>NCC/Use of Fund Balance</b>      | 62,595   | 49,387   | 62,062    | 63,752   | (1,690)     |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 2060 Grand Jury            | 63,752          | -               | 63,752            |
| <b>Total: General Fund</b> | 63,752          | -               | 63,752            |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| N/A                        | -               | -               | -                 |
| <b>Total: Other Funds</b>  | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>    | 63,752          | -               | 63,752            |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| -                          | -     | -     | -     |
| <b>Total: General Fund</b> | -     | -     | -     |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| -                          | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | -     | -     | -     |

GRAND JURY

MARY LEITTEM-THOMAS, Foreperson

The Superior Court of  
California  
Mendocino County

BU 2060 - Grand Jury

DEPARTMENT OVERVIEW

In order to inform the citizens of Mendocino County about public entities, the Grand Jury conducts periodic reviews and investigations, responds to citizen complaints, publishes written reports of its findings and recommendations, and receives responses.

The 19 members serve for one year and are empowered to investigate the operations of county, city, and district governments, to provide civil oversight of local government, and to respond to citizen complaints. To qualify as Grand Jurors, applicants must be United States citizens, 18 years or older, and have been residing in Mendocino County for more than one year.

While the Board of Supervisors has no direct oversight of the Grand Jury, the County is required to provide funds for Grand Jury operations. The County also provides office space for the jurors in the County Administration Center.

SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

|            |                                                                                                                                                                                                                                                                                            |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 2110 | Jurors' per-diem compensation for mileage and meals. Jurors receive \$25 per day for one full panel meeting each month. Jurors also receive \$10 per regular committee meeting. There are currently eight committees that meet approximately once per week, eleven months out of the year. |
| Acct. 2170 | Internet access.                                                                                                                                                                                                                                                                           |
| Acct. 2187 | Training to provide the knowledge and skills required to perform basic civil oversight functions as grand jurors.                                                                                                                                                                          |
| Acct. 2189 | Expert witnesses.                                                                                                                                                                                                                                                                          |
| Acct. 2190 | Distribution of reports to the public for increased government transparency.                                                                                                                                                                                                               |
| Acct. 2250 | In County travel for jurors' attendance at full panel and committee meetings.                                                                                                                                                                                                              |

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

| BUDGET UNIT DETAIL Schedule 9 |         |         | Function: Public Protection |         | Activity: Judicial |
|-------------------------------|---------|---------|-----------------------------|---------|--------------------|
| Fund: 1100 County General     | 2021-22 | 2022-23 | 2023-24                     | 2024-25 | Change from        |
| Financing Sources and Uses    | Actuals | Actuals | Estimated                   | Adopted | Prior Year         |
| Services & Supplies           |         |         |                             |         |                    |
| 862060 Communications         | 736     | 613     | 900                         | 975     | (75)               |
| 862101 Insurance - General    | 4,244   | 5,149   | 3,892                       | 5,082   | (1,190)            |
| 862110 Jury & Witness Expense | 14,536  | 20,695  | 31,000                      | 25,000  | 6,000              |
| 862170 Office Expense         | 4,921   | 2,545   | 2,500                       | 2,425   | 75                 |
| 862187 Education & Training   | 1,900   | 3,380   | 5,070                       | 3,200   | 1,870              |
| 862190 Publ & Legal No        | 15      | -       | 100                         | 100     | -                  |
| 862210 Rents & Leases         | -       | 170     | -                           | -       | -                  |
| 862230 Info Tech Equip        | 26,815  | 1,908   | 2,000                       | 2,500   | (500)              |
| 862239 Spec Dept Exp          | 53      | 102     | 100                         | 970     | (870)              |
| 862250 Trans/Travel           | 9,374   | 14,825  | 15,000                      | 22,000  | (7,000)            |
| 862253 Travel Out of County   | -       | -       | 1,500                       | 1,500   | -                  |
| Total Services & Supplies     | 62,595  | 49,387  | 62,062                      | 63,752  | (1,690)            |
| Total Net Appropriations      | 62,595  | 49,387  | 62,062                      | 63,752  | (1,690)            |
| NCC/Use of Fund Balance       | 62,595  | 49,387  | 62,062                      | 63,752  | (1,690)            |

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| BU 1715            | Willits Branch Library Roof, Alternative Energy Panels, and Battery Back-Up Grant | 365 |



*The mission of the Mendocino County Library is to enrich lives through free and equitable access to materials and programs centered on education, culture, and entertainment.*

## DEPARTMENT SUMMARY

|                                     | FY 20-21         | FY 21-22         | FY 22-23         | FY 23-24         | Change from        |
|-------------------------------------|------------------|------------------|------------------|------------------|--------------------|
|                                     | Actuals          | Actuals          | Estimated        | Adopted          | Prior Year         |
| <b>Revenues - All Funds</b>         |                  |                  |                  |                  |                    |
| Revenues                            | 2,663,215        | 3,182,660        | 3,044,194        | 3,041,194        | (3,000)            |
| Total Operating Transfers In        | 1,407,423        | 1,584,854        | 1,464,282        | 2,009,647        | (545,365)          |
| <b>Total Revenues</b>               | <b>4,070,638</b> | <b>4,767,514</b> | <b>4,508,476</b> | <b>5,050,841</b> | <b>(542,365)</b>   |
| <b>Appropriations - All Funds</b>   |                  |                  |                  |                  |                    |
| Total Salaries & Employee Benefits  | 2,681,545        | 3,070,582        | 3,186,706        | 3,639,791        | 453,085            |
| Total Services and Supplies         | 1,298,728        | 1,431,196        | 1,687,764        | 1,678,009        | (9,755)            |
| Total Other Charges                 | -                | -                | -                | -                | -                  |
| Total Fixed Assets                  | 16,740           | 66,546           | 5,000            | 0                | (5,000)            |
| <b>Total Operating Expenditures</b> | <b>3,997,012</b> | <b>4,568,324</b> | <b>4,886,278</b> | <b>6,068,880</b> | <b>(1,182,602)</b> |
| Total Intrafund Transfers           | -                | -                | -                | -                | -                  |
| Total Operating Transfers Out       | 48,013           | 470,394          | -                | -                | -                  |
| <b>Total Transfers &amp; Reimb.</b> | <b>48,013</b>    | <b>470,394</b>   | <b>-</b>         | <b>-</b>         | <b>-</b>           |
| <b>Total Net Appropriations</b>     | <b>4,045,026</b> | <b>5,038,718</b> | <b>4,879,470</b> | <b>5,317,800</b> | <b>438,330</b>     |
| <b>NCC/Use of Fund Balance</b>      | <b>(25,612)</b>  | <b>271,205</b>   | <b>370,994</b>   | <b>266,959</b>   | <b>(104,035)</b>   |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.         | Revenues         | NCC               |
|----------------------------|------------------|------------------|-------------------|
| 6110 Library               | 5,317,800        | 5,050,841        | 266,959           |
| <b>Total: General Fund</b> | <b>5,317,800</b> | <b>5,050,841</b> | <b>266,959</b>    |
| <b>OTHER FUNDS</b>         | <b>Approps.</b>  | <b>Revenues</b>  | <b>Use of FBA</b> |
| -                          | -                | -                | -                 |
| <b>Total: Other Funds</b>  | <b>-</b>         | <b>-</b>         | <b>-</b>          |
| <b>TOTAL: ALL FUNDS</b>    | <b>5,317,800</b> | <b>5,050,841</b> | <b>266,959</b>    |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY       | FY       | FY          |
|----------------------------|----------|----------|-------------|
| Dept. Programs             | 22-23    | 23-24    | 24-25       |
| Library                    | -        | -        | 34.5        |
| <b>Total: General Fund</b> | <b>-</b> | <b>-</b> | <b>34.5</b> |
| <b>OTHER FUNDS</b>         |          |          |             |
| <b>Dept. Programs</b>      |          |          |             |
| -                          | -        | -        | -           |
| <b>Total: Other Funds</b>  | <b>-</b> | <b>-</b> | <b>-</b>    |
| <b>TOTAL: ALL FUNDS</b>    | <b>-</b> | <b>-</b> | <b>34.5</b> |



BU 6110 - Library

BUDGET UNIT OVERVIEW

The Mendocino County Library is funded primarily by property taxes and 60% of the Measure O Sales and Use Tax; the other 40% is designated for capital investments in budget unit 1715. Budget Unit 6110 is the operating budget to provide our communities with equal access to dynamic library branches and the Bookmobile that offer physical materials including books, movies, and music, as well as digital resources, and social and educational connections. Organized by information professionals, the Library provides intellectual and cultural opportunities to enrich and educate the community through programs and events and supports literacy and learning to advance our society. Mendocino County has six Library branches, a Bookmobile, and an Outreach Van so that even the most isolated of locations can be served.

PROGRAM OVERVIEW

- Six Branch Libraries
- Bookmobile
- Outreach Services

GOALS FOR FY 2024-25

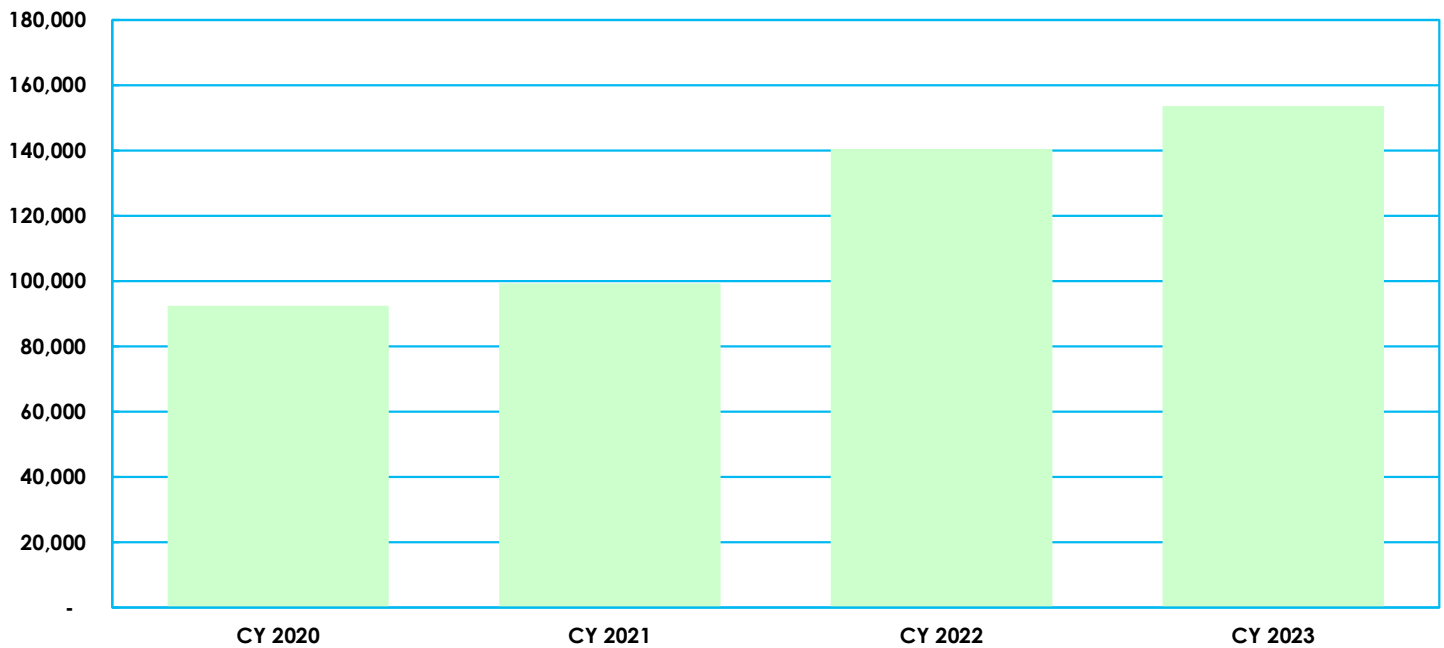
- Provide a kids’ technology program at each branch and the Bookmobile
- Work towards an additional branch being RFID operative
- Start planning for Bookmobile replacement or addition
- Review completed feasibility study for Ukiah branch

ACCOMPLISHMENTS IN FY 2023-24

- Reinstituted an annual all-staff training day
- Hosted four county-wide programs
- Started Library-by-Mail for homebound patrons
- Technology skills trainings for staff provided at each branch



## PERFORMANCE INDICATORS

Digital Library Check-Outs  
(eBooks, eAudiobooks, digital videos & music)

## SUMMARY OF MAJOR ACCOUNTS

## Revenues

|            |                             |
|------------|-----------------------------|
| Acct. 1500 | Measure O sales tax revenue |
| Acct. 7802 | Property Tax                |

## Services &amp; Supplies

|            |                                                                                                           |
|------------|-----------------------------------------------------------------------------------------------------------|
| Acct. 2090 | Custodial services and garbage collection                                                                 |
| Acct. 2189 | Material delivery, circulation and catalog system, Information Services reimbursement, and security guard |
| Acct. 2194 | A-87 Costs                                                                                                |
| Acct. 2228 | Software Short-Term                                                                                       |
| Acct. 2230 | Info Tech Equipment                                                                                       |
| Acct. 2239 | Library materials, books, periodicals, downloadable materials, digital databases, and program expenses    |
| Acct. 2260 | Utilities                                                                                                 |

## CHANGES IN BUDGET FROM PRIOR YEAR

- Decrease of sales tax revenue resulting from directing 40% of the Measure O sales tax into the capital investment fund - new budget unit 1715.
- Expenses – increase in salaries and benefits due to expected classification updates. Increase in A-87 expenses. Decrease in Communications, Microwave, and Enterprise expenses.

# LIBRARY

MELLISA HANNUM, Director

BU 6110 - Library

| BUDGET UNIT DETAIL Schedule 9                 |                     | Function: General Government |                     | Activity: Legislative & Administrative |                     |
|-----------------------------------------------|---------------------|------------------------------|---------------------|----------------------------------------|---------------------|
| Fund: 1100 County General                     |                     | 2021-22                      | 2022-23             | 2023-24                                | 2024-25             |
| Financing Sources and Uses                    |                     | Actuals                      | Actuals             | Estimated                              | Adopted             |
| Change from                                   |                     |                              |                     |                                        |                     |
| Prior Year                                    |                     |                              |                     |                                        |                     |
| <b>Revenues</b>                               |                     |                              |                     |                                        |                     |
| 821500 Sales & Use Tax                        | 2,579,035.85        | 3,070,185.25                 | 2,964,323.00        | 2,980,024.00                           | (15,701.00)         |
| 824100 Interest                               | 16,895.88           | 30,023.14                    | 15,000.00           | 30,000.00                              | (15,000.00)         |
| 824101 Change in Fair Value Investment        | -                   | (9,210.58)                   | -                   | -                                      | -                   |
| 825496 State Library Grant                    | 27,600.48           | 33,040.00                    | 29,873.00           | -                                      | 29,873.00           |
| 825670 Federal Other Revenue                  | -                   | 34,355.96                    | 8,998.00            | -                                      | 8,998.00            |
| 826370 Library Services                       | 18,917.88           | 16,613.97                    | 15,000.00           | 18,400.00                              | (3,400.00)          |
| 827600 Other Sales                            | 4,369.67            | 6,537.84                     | 5,000.00            | 6,720.00                               | (1,720.00)          |
| 827707 Donation                               | 1,693.72            | 1,113.99                     | 6,000.00            | 6,050.00                               | (50.00)             |
| 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                           | (545,365.00)        |
| <b>Total Revenues</b>                         | <b>4,070,637.92</b> | <b>4,767,513.57</b>          | <b>4,508,476.00</b> | <b>5,050,841.00</b>                    | <b>(542,365.00)</b> |
| <b>Salaries &amp; Employee Benefits</b>       |                     |                              |                     |                                        |                     |
| 861011 Regular Employees                      | 1,620,773.85        | 1,876,907.28                 | 1,952,734.00        | 2,205,774.00                           | (253,040.00)        |
| 861012 Extra Help                             | 48,761.02           | 67,185.00                    | 40,000.00           | 40,000.00                              | -                   |
| 861013 Overtime Reg Emp                       | 9,069.87            | 6,770.80                     | 5,000.00            | 10,000.00                              | (5,000.00)          |
| 861021 Co Cont Retirement                     | 520,983.78          | 605,198.07                   | 621,377.00          | 631,959.00                             | (10,582.00)         |
| 861022 Co Cont OASDI                          | 89,745.50           | 103,177.43                   | 107,582.00          | 136,755.00                             | (29,173.00)         |
| 861023 Co Cont Medicare                       | 23,335.67           | 27,156.15                    | 27,321.00           | 31,983.00                              | (4,662.00)          |
| 861024 Co Cont Retire Incr                    | 73,525.17           | 36,816.91                    | 35,371.00           | 152,711.00                             | (117,340.00)        |
| 861030 Co Cont Health Ins                     | 226,087.89          | 312,130.17                   | 367,912.00          | 400,585.00                             | (32,673.00)         |
| 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                              | (615.00)            |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>2,681,544.75</b> | <b>3,070,581.81</b>          | <b>3,186,706.00</b> | <b>3,639,791.00</b>                    | <b>(453,085.00)</b> |
| <b>Services &amp; Supplies</b>                |                     |                              |                     |                                        |                     |
| 862060 Communications                         | 49,064.40           | 34,602.22                    | 50,000.00           | 41,902.00                              | 8,098.00            |
| 862062 Comm Microwave                         | 6,769.36            | 7,041.16                     | 7,253.00            | -                                      | 7,253.00            |
| 862090 Household Expense                      | 129,485.49          | 124,558.04                   | 112,000.00          | 123,985.00                             | (11,985.00)         |
| 862101 Insurance - General                    | 41,675.00           | 37,287.00                    | 40,885.00           | 51,410.00                              | (10,525.00)         |
| 862120 Maint - Equip                          | 7,551.45            | 9,402.75                     | 20,000.00           | 22,000.00                              | (2,000.00)          |
| 862130 Maint - Strc/Impr/Grnds                | 73,850.04           | 85,049.30                    | 65,000.00           | 83,000.00                              | (18,000.00)         |
| 862150 Memberships                            | 1,450.00            | 1,879.00                     | 1,500.00            | 2,000.00                               | (500.00)            |
| 862170 Office Expense                         | 32,646.81           | 31,340.19                    | 35,000.00           | 12,900.00                              | 22,100.00           |
| 862185 Medical/Dental Svcs                    | 57,779.00           | 51,783.00                    | 1,000.00            | 2,000.00                               | (1,000.00)          |
| 862187 Education & Training                   | 2,174.58            | 2,656.56                     | 5,000.00            | 2,950.00                               | 2,050.00            |
| 862189 Prof/Spec Svcs - Other                 | 221,394.67          | 294,445.12                   | 311,000.00          | 354,100.00                             | (43,100.00)         |
| 862190 Publ/Legal Notice                      | 534.24              | 843.10                       | 800.00              | 1,500.00                               | (700.00)            |
| 862194 A-87 Costs                             | 249,399.00          | 148,017.00                   | 465,215.00          | 367,432.00                             | 97,783.00           |
| 862210 Rents & Leases - Bldg Grnds            | 41,701.46           | 34,330.39                    | 46,000.00           | 49,948.00                              | (3,948.00)          |
| 862215 Debt Service - Leases                  | -                   | 46,209.84                    | -                   | -                                      | -                   |
| 862216 Interest Expense - Leases              | -                   | 665.95                       | -                   | -                                      | -                   |
| 862227 Software-Long Term                     | -                   | -                            | 5,000.00            | 5,500.00                               | (500.00)            |
| 862228 Software-Short Term                    | -                   | 4,080.63                     | 60,000.00           | 102,181.00                             | (42,181.00)         |

| BUDGET UNIT DETAIL Schedule 9              |                  | Function: General Government |                  | Activity: Legislative & Administrative |                    |
|--------------------------------------------|------------------|------------------------------|------------------|----------------------------------------|--------------------|
| <b>Fund: 1100 County General</b>           | <b>2021-22</b>   | <b>2022-23</b>               | <b>2023-24</b>   | <b>2024-25</b>                         | <b>Change from</b> |
| <b>Financing Sources and Uses</b>          | <b>Actuals</b>   | <b>Actuals</b>               | <b>Estimated</b> | <b>Adopted</b>                         | <b>Prior Year</b>  |
| <b>Services &amp; Supplies (Continued)</b> |                  |                              |                  |                                        |                    |
| 862229 Software-Maintenance                | -                | 5,472                        | 5,000            | 4,000                                  | 1,000              |
| 862230 Info Tech Equip                     | 99,431           | 136,894                      | 129,659          | 96,276                                 | 33,383             |
| 862239 Spec Dept Expense                   | 199,307          | 263,883                      | 218,452          | 200,000                                | 18,452             |
| 862250 Trans/Travel                        | 11,216           | 18,971                       | 20,000           | 20,900                                 | (900)              |
| 862253 Travel Out of County                | 198              | 943                          | 3,000            | 15,000                                 | (12,000)           |
| 862260 Utilities                           | 73,100           | 90,843                       | 86,000           | 119,025                                | (33,025)           |
| <b>Total Services &amp; Supplies</b>       | <b>1,298,728</b> | <b>1,431,196</b>             | <b>1,687,764</b> | <b>1,678,009</b>                       | <b>9,755</b>       |
| <b>Fixed Assets</b>                        |                  |                              |                  |                                        |                    |
| 864370 Equipment                           | 16,740           | 66,546                       | 5,000            | -                                      | 5,000              |
| <b>Total Fixed Assets</b>                  | <b>16,740</b>    | <b>66,546</b>                | <b>5,000</b>     | <b>-</b>                               | <b>5,000</b>       |
| <b>Expend Transfer &amp; Reimb</b>         |                  |                              |                  |                                        |                    |
| 865802 Oper Transfer Out                   | 48,013           | 470,394                      | -                | -                                      | -                  |
| <b>Total Expend Transfer &amp; Reimb</b>   | <b>48,013</b>    | <b>470,394</b>               | <b>-</b>         | <b>-</b>                               | <b>-</b>           |
| <b>Total Net Appropriations</b>            | <b>4,045,026</b> | <b>5,038,718</b>             | <b>4,879,470</b> | <b>5,317,800</b>                       | <b>(438,330)</b>   |
| <b>NCC/Use of Fund Balance</b>             | <b>(25,612)</b>  | <b>271,205</b>               | <b>370,994</b>   | <b>266,959</b>                         | <b>104,035</b>     |





## BU 1715 - Capital Investments - Library

### BUDGET UNIT OVERVIEW

The Capital Investments- Library budget unit is funded by 40% of the Library's Measure O sales tax. Capital investment funds include expenditures to improve existing facilities, acquire needed equipment, or acquire software for the benefit of the Library's long-term growth. Funds directed to a specific branch or project may be carried over to subsequent fiscal years to allow for accrual of sufficient funds for major capital expenditures. The Mendocino County Library Advisory Board shall determine a fair and equitable distribution of funds to all areas of the County. Proceeds from this tax shall be allocated by the Board of Supervisors acting in consideration of recommendations of the Mendocino County Library Advisory Board.

#### PROGRAM OVERVIEW

- Capital improvements
- Equipment upgrades
- Software upgrades

#### ACCOMPLISHMENTS IN FY 2023-24

- Made progress on the RFPs for the Willits Roof, Alternative Energy Panel and Battery Back-up Project
- Completed small project at Ukiah Branch for electrical improvement.

#### GOALS FOR FY 2024-25

- Complete the Willits Roof, Alternative Energy Panel and Battery Back-up Project
- Complete Feasibility study for Ukiah Main Branch
- Complete Willits interior refresh/remodel design phase
- UMMARY OF MAJOR ACCOUNTS
- Revenues
- Acct. 4200 Revenue from Mendocino College for classroom rentals
- Services & Supplies
- Acct. 2101 Insurance for Museum
- Acct. 2260 Utilities

#### SUMMARY OF MAJOR ACCOUNTS

##### Revenues

Acct. 4200 Revenue from Mendocino College for classroom rentals

##### Services & Supplies

Acct. 2101 Insurance for Museum

Acct. 2260 Utilities

#### CHANGES IN BUDGET FROM PRIOR YEAR

This is a new Budget Unit which didn't previously exist.

| BUDGET UNIT DETAIL Schedule 9            |         | Function: General Government |             | Activity: Legislative & Administrative |             |
|------------------------------------------|---------|------------------------------|-------------|----------------------------------------|-------------|
| Fund: 1100 County General                | 2021-22 | 2022-23                      | 2023-24     | 2024-25                                | Change from |
| Financing Sources and Uses               | Actuals | Actuals                      | Estimated   | Adopted                                | Prior Year  |
| <b>Revenues</b>                          |         |                              |             |                                        |             |
| 821500 Sales & Use Tax                   | -       | -                            | 1,976,216   | 1,986,682                              | (10,466)    |
| 824101 Change in Fair Value Investments  | -       | -                            | -           | -                                      | -           |
| 825496 State Library Grant               | -       | -                            | 247,040     | 247,040                                | -           |
| 827802 Operating Transfer In             | -       | 469,466                      | -           | -                                      | -           |
| <b>Total Revenues</b>                    | -       | 469,466                      | 2,223,256   | 2,233,722                              | (10,466)    |
| <b>Services &amp; Supplies</b>           |         |                              |             |                                        |             |
| 862189 Prof/Spec Svcs - Other            | -       | -                            | -           | 100,000                                | (100,000)   |
| <b>Total Services &amp; Supplies</b>     | -       | -                            | -           | 100,000                                | (100,000)   |
| <b>Fixed Assets</b>                      |         |                              |             |                                        |             |
| 864355 Leasehold Improvements            | -       | -                            | 6,808       | -                                      | 6,808       |
| 864360 Structures & Improvements         | -       | -                            | -           | 624,080                                | (624,080)   |
| 864370 Equipment                         | -       | -                            | -           | 27,000                                 | (27,000)    |
| <b>Total Fixed Assets</b>                | -       | -                            | 6,808       | 651,080                                | (644,272)   |
| <b>Expend Transfer &amp; Reimb</b>       |         |                              |             |                                        |             |
| 865802 Oper Transfer Out                 | -       | -                            | 494,080     | -                                      | 494,080     |
| <b>Total Expend Transfer &amp; Reimb</b> | -       | -                            | 494,080     | -                                      | 494,080     |
| <b>Total Net Appropriations</b>          | -       | -                            | 500,888     | 751,080                                | (250,192)   |
| <b>NCC/Use of Fund Balance</b>           | -       | (469,466)                    | (1,722,368) | (1,482,642)                            | (239,726)   |



# Willits Branch Library Roof, Alternative Energy Panels, and Battery Back-Up

## GRANT OVERVIEW (Administered by BU 1715)

The Willits Branch of the Mendocino County Library's roof needs replacement. The new roof, alternative energy panels, and battery backup will protect the branch from inclement weather and support the community during emergencies such as fires and PSPS events which are regular occurrences in Mendocino County. The California State Library Building Forward, Library Infrastructure Grant pays for 50% of the expenses up to \$247,040 and the Capital Investment account pays for the other 50% and any additional expenses.

### GRANT INFORMATION

- Grant Inception Date: October 19, 2022
- Current Grant Period: Fiscal Year 2025
- Source of Funds: California State Library
- Continuity of Grant: Multi-year until completion or until March, 2026, whichever is sooner.
- Grant Restrictions and Provisions: Non-allowable expenses: bidding/advertising, book drops if not directly attached or built into the library building, book lockers, community engagement, planning meetings, or workshops, costs incurred outside of the grant period, entertainment or meals, escalation in addition to the project contingency, establishment of a reserve fund, exterior elements not attached to building, including but not limited to: electric vehicle charging stations, security cameras and/or lighting not directly attached to building, federal or state taxes, furniture, costs directly related to unallowable project components, grant writing, fundraising, or lobbying, indirect costs, moving or storage costs, operation and ongoing maintenance – including extended warranties, computers, servers, books, AV equipment/systems, televisions, vehicles, automatic book sorting systems, and self-check machines

### GRANT BUDGET

| Revenue                          |            |
|----------------------------------|------------|
| Anticipated Fund Balance Forward | \$ 247,040 |
| Grant Revenue                    | \$ 247,040 |
| Total                            | \$ 494,080 |
| Expenditures                     |            |
| Salaries & Employee Benefits     | \$ 1,194   |
| Services & Supplies              | \$ 0       |
| Total                            | \$ 1,194   |
| County Match Required: Yes       |            |
| Independent Audit Required: Yes  |            |

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| BU 7110            | Museum | 369 |





*The mission of the Mendocino County Museum is to preserve and interpret its collections to educate and inspire awareness of the diverse peoples, communities, and history of Mendocino County. As a vibrant social, cultural, and educational center, we are committed to public service, engagement, integrity, diversity, responsibility, and education, strengthening our community and enhancing the wellbeing of all County residents and visitors.*

## DEPARTMENT SUMMARY

|                                     | FY 21-22 | FY 22-23 | FY 23-24  | FY 24-25 | Change from |
|-------------------------------------|----------|----------|-----------|----------|-------------|
|                                     | Actuals  | Actuals  | Estimated | Adopted  | Prior Year  |
| <b>Revenues - All Funds</b>         |          |          |           |          |             |
| Revenues                            | 32,667   | 54,820   | 58,500    | 54,813   | 3,687       |
| Total Operating Transfers In        | -        | 18,332   | -         | -        | -           |
| <b>Total Revenues</b>               | 32,667   | 73,152   | 58,500    | 54,813   | 3,687       |
| <b>Appropriations - All Funds</b>   |          |          |           |          |             |
| Total Salaries & Employee Benefits  | 381,443  | 345,639  | 391,674   | 314,303  | 77,371      |
| Total Services and Supplies         | 199,487  | 151,536  | 165,531   | 107,339  | 58,192      |
| Total Other Charges                 | -        | -        | -         | -        | -           |
| Total Fixed Assets                  | -        | -        | -         | -        | -           |
| <b>Total Operating Expenditures</b> | -        | -        | -         | -        | -           |
| Total Intrafund Transfers           | -        | -        | -         | -        | -           |
| Total Operating Transfers Out       | -        | -        | -         | -        | -           |
| <b>Total Transfers &amp; Reimb.</b> | -        | -        | -         | -        | -           |
| <b>Total Net Appropriations</b>     | 580,930  | 497,175  | 557,205   | 421,642  | 135,563     |
| <b>NCC/Use of Fund Balance</b>      | 548,263  | 424,023  | 498,705   | 366,829  | 131,876     |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 7110 Museum                | 421,642         | 54,813          | 366,829           |
| <b>Total: General Fund</b> | 421,642         | 54,813          | 366,829           |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| -                          | -               | -               | -                 |
| <b>Total: Other Funds</b>  | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>    | 421,642         | 54,813          | 366,829           |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Museum                     | -     | -     | 4     |
| <b>Total: General Fund</b> | -     | -     | 4     |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| -                          | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | -     | -     | 4     |



BU 7110 - Museum

DEPARTMENT OVERVIEW

The Mendocino County Museum is charged with preserving and interpreting its museum collections for the purpose of educating and inspiring awareness of the peoples, communities, and history of Mendocino County for the enjoyment and benefit of County residents and visitors.

The Museum actively manages the collections, responsibly caring for the resources entrusted to us, for current and future generations. The Museum prepares and presents compelling and relevant exhibits and educational programming benefiting County residents and visitors.

PROGRAM OVERVIEW

- Museum
- Museum Exhibits
- Archives
- Special Events
- Community Programs

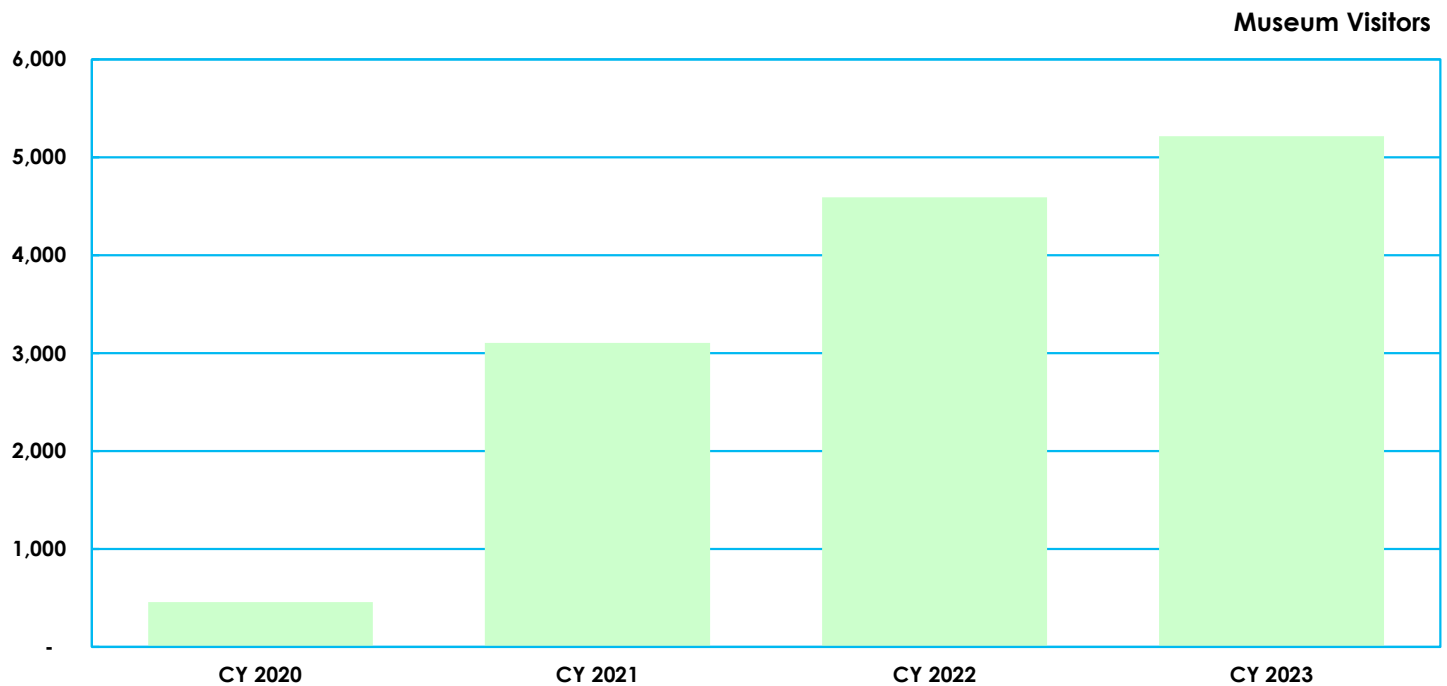
GOALS FOR FY 2023-24

- Continue effort to transition the Museum to a non-profit model of operation
- Maintain excellent community programming
- Present two special traveling exhibits

ACCOMPLISHMENTS IN FY 2022-23

- Presented two popular traveling exhibits
- Created a successful docent program
- Published a Financial Support and Museum Endowment webpage
- Implemented energy reduction measures resulting in decreased costs
- Initiated research to identify alternative funding models

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

## Revenues

Acct. 4200 Revenue from Mendocino College for classroom rentals

## Services &amp; Supplies

Acct. 2101 Insurance for Museum

Acct. 2189 Department services and contracts

Acct. 2239 Core collections care and museum work through contracts with conservators, interns, archivists, program coordinators, etc.

Acct. 2260 Funding for utilities

## CHANGES IN BUDGET FROM PRIOR YEAR

- Increased revenue due to interest from Community Foundation of Mendocino County Museum Endowment Account
- Reduced salary and benefits by minimizing reliance on extra-help and overtime
- Decreased liability insurance

# MUSEUM

KAREN MATTSON, Museum Administrator

BU 7110 - Museum

| BUDGET UNIT DETAIL Schedule 9                  |         | Function: General Government |         | Activity: Legislative & Administrative |         |
|------------------------------------------------|---------|------------------------------|---------|----------------------------------------|---------|
| Fund: 1100 County General                      |         | 2021-22                      | 2022-23 | 2023-24                                | 2024-25 |
| Financing Sources and Uses                     |         | Actuals                      | Actuals | Estimated                              | Adopted |
| Change from                                    |         | Prior Year                   |         |                                        |         |
| Revenues                                       |         |                              |         |                                        |         |
| 824110 Endowment Fund                          | -       | -                            | 3,000   | 9,000                                  | (6,000) |
| 824200 Rent/Concession                         | 16,407  | 20,369                       | 23,480  | 24,293                                 | (813)   |
| 826375 Parks & Rec Fee                         | 1,890   | -                            | -       | -                                      | -       |
| 826390 Other Charges                           | 1,990   | 286                          | 1,500   | 1,000                                  | 500     |
| 827700 Other                                   | 4,547   | 10,286                       | 12,520  | 12,520                                 | -       |
| 827707 Donation                                | 7,833   | 23,880                       | 18,000  | 8,000                                  | 10,000  |
| 827802 Operating Transfer In                   | -       | 18,332                       | -       | -                                      | -       |
| Total Revenues                                 | 32,667  | 73,152                       | 58,500  | 54,813                                 | 3,687   |
| Salaries & Employee Benefits                   |         |                              |         |                                        |         |
| 861011 Regular Employees                       | 226,068 | 219,135                      | 239,061 | 180,852                                | 58,209  |
| 861012 Extra Help                              | 20,316  | 17,789                       | 30,000  | 22,200                                 | 7,800   |
| 861013 Overtime Reg Emp                        | 5,417   | 1,037                        | 2,500   | 6,090                                  | (3,590) |
| 861021 Co Cont Retirement                      | 77,081  | 69,217                       | 79,814  | 52,850                                 | 26,964  |
| 861022 Co Cont OASDI                           | 13,711  | 12,251                       | 13,486  | 11,211                                 | 2,275   |
| 861023 Co Cont Medicare                        | 3,537   | 3,413                        | 3,435   | 2,322                                  | 1,113   |
| 861024 Co Cont Retire Incr                     | 9,983   | 3,476                        | 3,801   | 11,738                                 | (7,937) |
| 861030 Co Cont Health Ins                      | 24,744  | 19,023                       | 19,401  | 26,882                                 | (7,481) |
| 861031 Co Cont Unemp Ins                       | 231     | 134                          | -       | -                                      | -       |
| 861035 Co Cont Workers Comp                    | 355     | 165                          | 176     | 158                                    | 18      |
| Total Salaries & Employee Benefits             | 381,443 | 345,639                      | 391,674 | 314,303                                | 77,371  |
| Services & Supplies                            |         |                              |         |                                        |         |
| 862060 Communications                          | 2,363   | 1,287                        | 720     | 805                                    | (85)    |
| 862062 Comm Microwave                          | 1,015   | 1,056                        | 1,088   | -                                      | 1,088   |
| 862090 Household Expense                       | 2,503   | 1,223                        | 1,200   | 250                                    | 950     |
| 862101 Insurance - General                     | 41,081  | 46,844                       | 50,694  | 42,647                                 | 8,047   |
| 862130 Maintenance - Structures & Improvements | -       | -                            | -       | -                                      | -       |
| 862150 Memberships                             | 210     | 168                          | 168     | 168                                    | -       |
| 862170 Office Expense                          | 8,057   | 3,516                        | 2,200   | 1,275                                  | 925     |
| 862187 Education & Training                    | 702     | -                            | 750     | 250                                    | 500     |
| 862189 Prof/Spec Svcs - Other                  | 67,343  | 25,405                       | 28,250  | 1,800                                  | 26,450  |
| 862190 Publ/Legal Notice                       | 552     | -                            | -       | -                                      | -       |
| 862228 Software - Short Term                   | -       | -                            | -       | 100                                    | (100)   |
| 862229 Software Maintenance                    | -       | -                            | 800     | 920                                    | (120)   |
| 862230 Info Tech Equip                         | 8,190   | 12,831                       | 18,771  | -                                      | 18,771  |
| 862239 Spec Dept Expense                       | 22,052  | 8,580                        | 10,000  | 5,000                                  | 5,000   |
| 862250 Trans/Travel                            | 488     | 284                          | 250     | 500                                    | (250)   |
| 862253 Travel Out of County                    | -       | -                            | 250     | -                                      | 250     |
| 862260 Utilities                               | 44,930  | 50,343                       | 50,390  | 53,624                                 | (3,234) |
| Total Services & Supplies                      | 199,487 | 151,536                      | 165,531 | 107,339                                | 58,192  |
| Total Fixed Assets                             | -       | -                            | -       | -                                      | -       |
| Total Expend Transfer & Reimb                  | -       | -                            | -       | -                                      | -       |
| Total Net Appropriations                       | 580,930 | 497,175                      | 557,205 | 421,642                                | 135,563 |
| NCC/Use of Fund Balance                        | 548,263 | 424,023                      | 498,705 | 366,829                                | 131,876 |

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*The mission of the Human Resources Department is to provide a full-range of human resource services, focused on quality, customer service and efficiency. The Human Resources Department strives for consistent application of Human Resources rules and regulations, continuous program improvement, and the promotion of communication and collaboration in the workplace.*

## DEPARTMENT SUMMARY

|                                     | FY 21-22         | FY 22-23         | FY 23-24           | FY 24-25         | Change from      |
|-------------------------------------|------------------|------------------|--------------------|------------------|------------------|
|                                     | Actuals          | Actuals          | Estimated          | Adopted          | Prior Year       |
| <b>Revenues - All Funds</b>         |                  |                  |                    |                  |                  |
| Revenues                            | 60,973           | 63,215           | 160,000            | 303,849          | (143,849)        |
| Total Operating Transfers In        | 351,165          | 464,663          | 476,675            | 500,098          | (23,423)         |
| <b>Total Revenues</b>               | <b>412,138</b>   | <b>527,879</b>   | <b>636,675</b>     | <b>803,947</b>   | <b>(167,272)</b> |
| <b>Appropriations - All Funds</b>   |                  |                  |                    |                  |                  |
| Total Salaries & Employee Benefits  | 2,079,782        | 2,273,966        | 2,457,587          | 2,268,385        | 189,202          |
| Total Services and Supplies         | 574,719          | 880,324          | 871,665            | 864,160          | 7,505            |
| Total Other Charges                 | -                | -                | -                  | -                | -                |
| Total Fixed Assets                  | -                | -                | -                  | -                | -                |
| <b>Total Operating Expenditures</b> | <b>2,654,501</b> | <b>3,154,290</b> | <b>3,329,252</b>   | <b>3,132,545</b> | <b>196,707</b>   |
| Total Intrafund Transfers           | (832,364)        | (863,089)        | (1,067,513)        | -                | 1,067,513        |
| Total Operating Transfers Out       | -                | -                | -                  | -                | -                |
| <b>Total Transfers &amp; Reimb.</b> | <b>(832,364)</b> | <b>(863,089)</b> | <b>(1,067,513)</b> | <b>-</b>         | <b>1,067,513</b> |
| <b>Total Net Appropriations</b>     | <b>1,822,137</b> | <b>2,291,201</b> | <b>2,261,739</b>   | <b>3,132,545</b> | <b>(870,806)</b> |
| <b>NCC/Use of Fund Balance</b>      | <b>1,409,999</b> | <b>1,763,322</b> | <b>1,625,064</b>   | <b>2,328,598</b> | <b>(703,534)</b> |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.          | Revenues          | NCC              |
|----------------------------|-------------------|-------------------|------------------|
| 1320 Human Resources       | 2,627,747         | 299,149           | 2,328,598        |
| 4025 Employee Wellness     | 504,798           | 504,798           | -                |
| <b>Total: General Fund</b> | <b>3,132,545</b>  | <b>803,947</b>    | <b>2,328,598</b> |
| OTHER FUNDS                | Approps.          | Revenues          | Use of FBA       |
| 0715 Health Insurance      | 19,876,214        | 19,909,187        | (32,973)         |
| 0716 Retiree Health Ins    | -                 | -                 | -                |
| <b>Total: Other Funds</b>  | <b>19,876,214</b> | <b>19,909,187</b> | <b>(32,973)</b>  |
| <b>TOTAL: ALL FUNDS</b>    | <b>23,008,759</b> | <b>20,713,134</b> | <b>2,295,625</b> |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY        | FY        | FY        |
|----------------------------|-----------|-----------|-----------|
| Dept. Programs             | 22-23     | 23-24     | 24-25     |
| Human Resources            | 19        | 18        | 16        |
| Employee Wellness          | 2         | 2         | 2         |
| <b>Total: General Fund</b> | <b>21</b> | <b>20</b> | <b>18</b> |
| OTHER FUNDS                |           |           |           |
| Dept. Programs             |           |           |           |
| N/A                        | -         | -         | -         |
| <b>Total: Other Funds</b>  | <b>-</b>  | <b>-</b>  | <b>-</b>  |
| <b>TOTAL: ALL FUNDS</b>    | <b>21</b> | <b>20</b> | <b>18</b> |





BU 1320 - Human Resources

DEPARTMENT OVERVIEW

Human Resources (HR) is the County's centralized personnel department providing guidance and assistance to the public, the Chief Executive Officer, the Board of Supervisors, County employees, and twenty-two County departments in Human Resources matters. HR oversees talent management, talent acquisition and employee development, administration of the County's Civil Service System, the classification and compensation plan, and a county-wide employee training program. HR maintains official employment records including personnel files, electronic employment and payroll status records, and manages employee leave under the Family Medical Leave Act (FMLA), and the California Family Rights Act (CFRA). HR is responsible for oversight and compliance with Americans with Disabilities Act (ADA), the California Fair Employment and Housing Act (FEHA), and the Equal Opportunity Employment Commission (EEOC).

The Human Resource Director serves as Secretary to the Civil Service Commission, Equal Opportunity (EEO) Officer, ADA/FEHA Compliance Officer, and is authorized by the Board of Supervisors as their representative in Labor Negotiations/Labor Relations.

PROGRAM OVERVIEW

- Human Resources - BU 1320
- Employee Wellness - BU 4025

GOALS FOR FY 2024-25

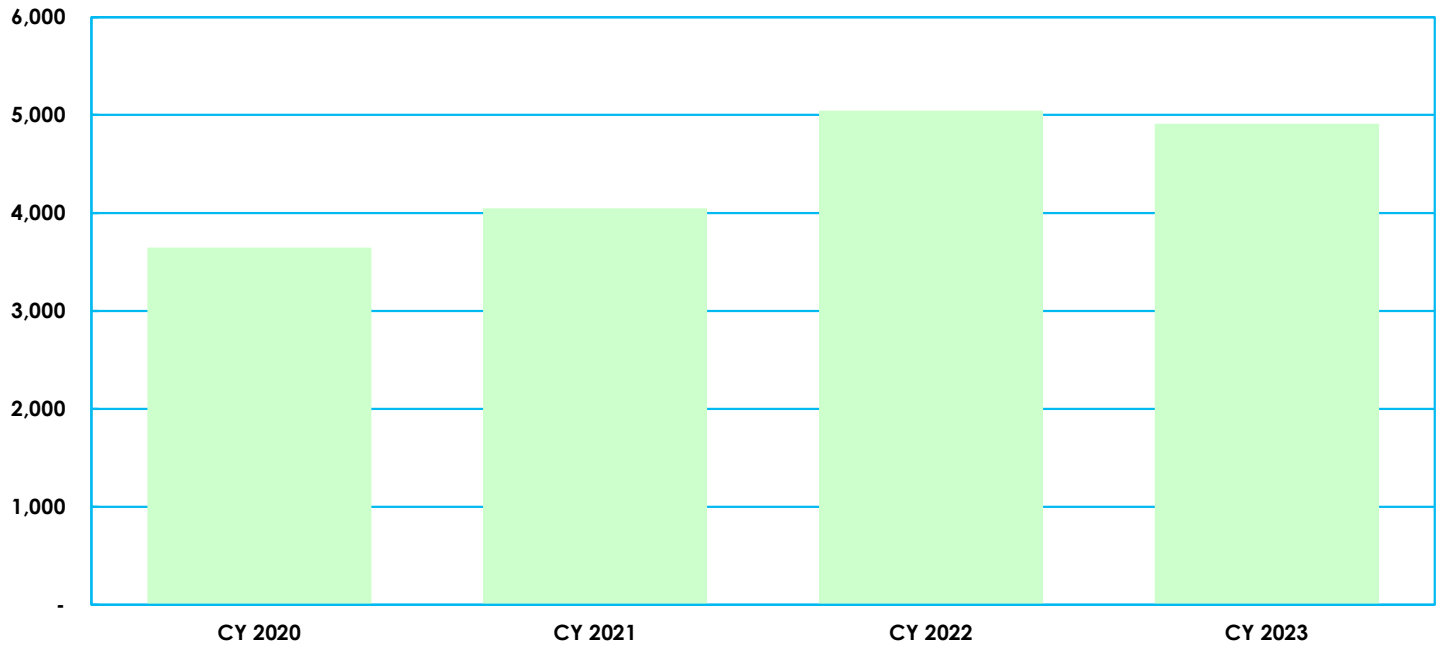
- Ensure HR policies are current, relevant and complaint
- Implement metrics tracking system for recruitment and classifications.
- Implement technology solutions to improve HR service delivery.

ACCOMPLISHMENTS IN FY 2023-24

- During Calendar Year 2022, HR processed 1,636 Personnel Transactions, 246 new hires, 255 separations; 694 staffing requisitions; conducted 520 recruitments; screened 4,909 employment applications; conducted 389 employment exams; prepared 468 certifications with 134 augmented; responded to 88 applicant appeals.
- Implemented regular trainings to provide education and awareness of personnel resources and practices for all staff.
- Conducted countywide salary study including total compensation.
- Received and processed 291 requests for leave and 11 ADA requests for accommodation.
- County-wide Training Program: 199 Employees participated in 18 Virtual Workforce Development trainings, a total of 375 times (seats filled) during FY 2023/24 (July 2023 to March 2024). An additional 108 "On-Demand" courses were completed through Target/Vector Solutions online (151 times) by a total of 66 employees, in the areas of leadership, technical skills and professional development skills.

## PERFORMANCE INDICATORS

Number of Applicants Processed



## SUMMARY OF MAJOR ACCOUNTS

### Services & Supplies

|            |                                                                                                                                                                                  |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 2101 | Insurance Premiums.                                                                                                                                                              |
| Acct. 2189 | Labor negotiations, Civil Service Commission, Volunteer program through North Coast Opportunities (NCO), County staff development trainings, leadership and succession planning. |
| Acct. 2190 | Purchase of publications and recruitment advertising.                                                                                                                            |
| Acct. 2239 | Countywide training workshops/expenses.                                                                                                                                          |

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

# HUMAN RESOURCES

CHERIE JOHNSON, Director  
BU 1320 - Human Resources

| BUDGET UNIT DETAIL Schedule 9                 |           | Function: General Government |             | Activity: Legislative & Administrative |             |
|-----------------------------------------------|-----------|------------------------------|-------------|----------------------------------------|-------------|
| Fund: 1100 County General                     |           | 2021-22                      | 2022-23     | 2023-24                                | 2024-25     |
| Financing Sources and Uses                    |           | Actuals                      | Actuals     | Estimated                              | Adopted     |
| Change from                                   |           |                              |             |                                        |             |
| Prior Year                                    |           |                              |             |                                        |             |
| <b>Revenues</b>                               |           |                              |             |                                        |             |
| 826390 Other Charges                          | 60,523    | 63,215                       | -           | 299,149                                | (299,149)   |
| 827600 Other Sales                            | 450       | -                            | -           | -                                      | -           |
| 827700 Other                                  | -         | -                            | 160,000     | -                                      | 160,000     |
| 827802 Oper Transfer In                       | -         | 64,892                       | -           | -                                      | -           |
| <b>Total Revenues</b>                         | 60,973    | 128,107                      | 160,000     | 299,149                                | (139,149)   |
| <b>Salaries &amp; Employee Benefits</b>       |           |                              |             |                                        |             |
| 861011 Regular Employees                      | 1,211,508 | 1,333,687                    | 1,414,297   | 1,287,552                              | 126,745     |
| 861012 Extra Help                             | 1,219     | -                            | -           | -                                      | -           |
| 861013 Overtime Reg Emp                       | 509       | 60                           | -           | -                                      | -           |
| 861021 Co Cont Retirement                     | 407,492   | 472,075                      | 442,357     | 411,973                                | 30,384      |
| 861022 Co Cont OASDI                          | 72,693    | 81,048                       | 93,193      | 76,729                                 | 16,464      |
| 861023 Co Cont Medicare                       | 17,019    | 19,039                       | 21,795      | 17,945                                 | 3,850       |
| 861024 Co Cont Retire Incr                    | 62,679    | 33,378                       | 103,663     | 99,329                                 | 4,334       |
| 861030 Co Cont Health Ins                     | 118,494   | 143,857                      | 164,939     | 144,270                                | 20,669      |
| 861031 Co Cont Unemp Ins                      | 2,366     | 2,572                        | -           | -                                      | -           |
| 861035 Co Cont Workers Comp                   | 8,951     | 8,034                        | 5,040       | 5,120                                  | (80)        |
| <b>Total Salaries &amp; Employee Benefits</b> | 1,902,929 | 2,093,749                    | 2,245,284   | 2,042,918                              | 202,366     |
| <b>Services &amp; Supplies</b>                |           |                              |             |                                        |             |
| 862060 Communications                         | 1,388     | 1,435                        | 1,500       | 240                                    | 1,260       |
| 862101 Insurance - General                    | 5,175     | 185,544                      | 242,231     | 233,054                                | 9,177       |
| 862150 Memberships                            | -         | -                            | -           | -                                      | -           |
| 862170 Office Expense                         | 57,274    | 29,530                       | 37,101      | 30,000                                 | 7,101       |
| 862187 Education & Training                   | 4,915     | 250                          | 3,000       | 3,200                                  | (200)       |
| 862189 Prof/Spec Svcs - Other                 | 286,035   | 389,582                      | 241,640     | 253,515                                | (11,875)    |
| 862190 Publ/Legal Notice                      | 20,239    | 1,946                        | 25,000      | 25,000                                 | -           |
| 862230 Info Tech Equipment                    | -         | -                            | -           | -                                      | -           |
| 862239 Spec Dept Expense                      | 19,242    | 51,200                       | 56,321      | 36,320                                 | 20,001      |
| 862250 Trans/Travel                           | 400       | 798                          | 500         | 2,500                                  | (2,000)     |
| 862253 Travel Out of County                   | -         | -                            | -           | 1,000                                  | (1,000)     |
| <b>Total Services &amp; Supplies</b>          | 394,669   | 660,284                      | 607,293     | 584,829                                | 22,464      |
| <b>Fixed Assets</b>                           |           |                              |             |                                        |             |
| 864360 Structures & Improvements              | -         | -                            | -           | -                                      | -           |
| <b>Total Fixed Assets</b>                     | -         | -                            | -           | -                                      | -           |
| <b>Expend Transfer &amp; Reimb</b>            |           |                              |             |                                        |             |
| 865380 Intrafund Transfers                    | (826,627) | (863,089)                    | (1,067,513) | -                                      | (1,067,513) |
| <b>Total Expend Transfer &amp; Reimb</b>      | (826,627) | (863,089)                    | (1,067,513) | -                                      | (1,067,513) |
| <b>Total Net Appropriations</b>               | 1,470,972 | 1,890,944                    | 1,785,064   | 2,627,747                              | (842,683)   |
| <b>NCC/Use of Fund Balance</b>                | 1,409,999 | 1,762,837                    | 1,625,064   | 2,328,598                              | (703,534)   |

## BU 4025 - Employee Wellness



### BUDGET UNIT OVERVIEW

The Human Resources Department is charged with administering the Mendocino County Working on Wellness (MCWOW) program and the Employee Assistance Program (EAP). The MCWOW program provides opportunities for wellness for all employees and their insured family members through access to health promotion, education, assessments, activities and support, with a goal to help participants take responsibility for healthy lifestyle behaviors and choices leading toward high level wellness and reduced health care costs. EAP services are provided by a vendor who offers counseling and referral services with the goal to provide assistance to employees for work related or personal issues that may impact job performance.

#### PROGRAM OVERVIEW

- Mendocino County Working on Wellness Program
- Employee Assistance Program

#### GOALS FOR FY 2024-25

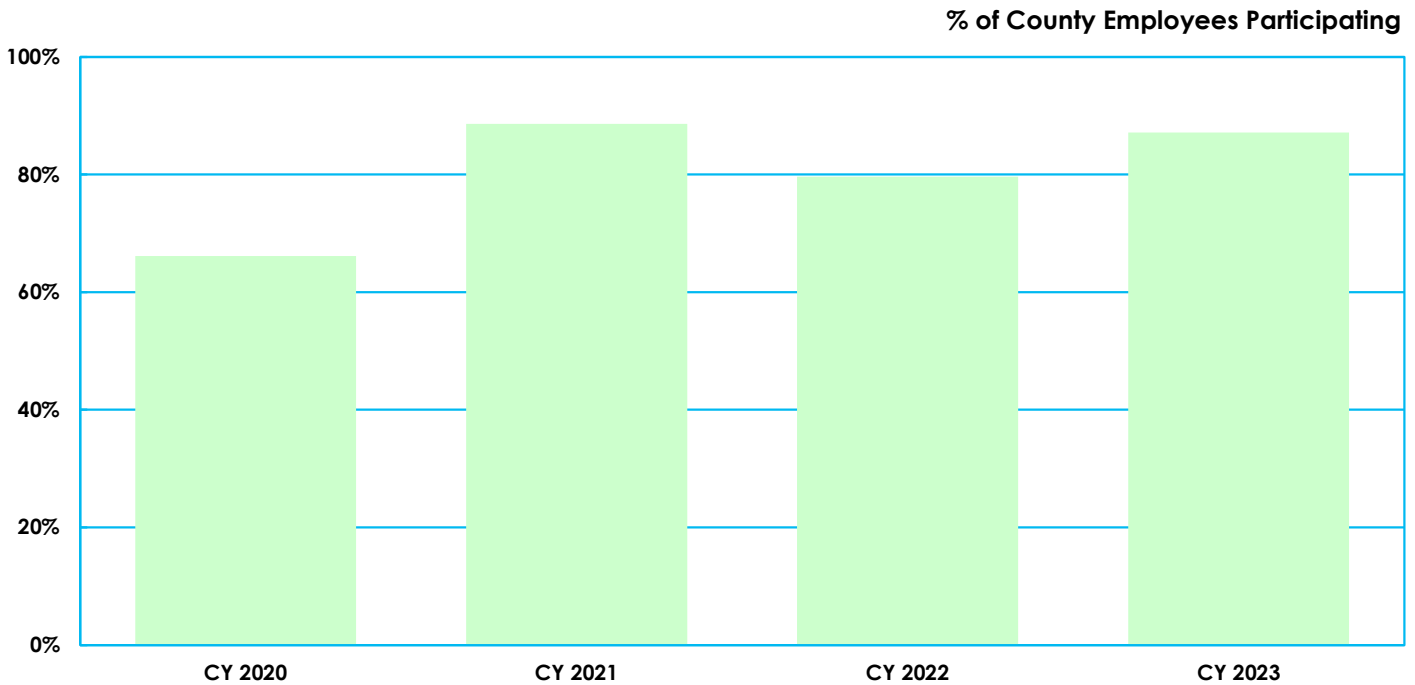
- Increase participation amongst employees covered on the health plan to 88%
- Increase Biometric Screening participation to 63%
- Increase percentage of participants completing the incentive program to 49%
- Apply for 2024 American Heart Association Workplace Health Achievement Recognition Award
- Launch a communication campaign regarding 'Bluezones approved worksite' certification

#### ACCOMPLISHMENTS IN FY 2023-24

- Received the Silver 2023 American Heart Association Workplace Health Achievement Recognition Award.
- Became an approved Bluezones Worksite
- Expanded Virgin Pulse and MCWOW benefits to include Spouses & Domestic Partners
- Increased participation in county-wide wellness challenges from 25.6% to 35.3%
- From a group of 177 high-risk participants, over 80% improved their LDL and cholesterol to low or moderate levels, and more than half lowered their blood pressure and triglycerides to similar levels.

## BU 4025 - Employee Wellness

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

## Services &amp; Supplies

- Acct. 2187 Staff training and educational materials.
- Acct. 2189 Education programming; wellness vendors, biometric screenings, health reports, and booklets.

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes in budget from the previous fiscal year.

# HUMAN RESOURCESHUMAN RESOURCES

CHERIE JOHNSON, Director

BU 4025 - Employee Wellness

| BUDGET UNIT DETAIL Schedule 9                 |                |                | Function: Health & Sanitation |                | Activity: Health   |
|-----------------------------------------------|----------------|----------------|-------------------------------|----------------|--------------------|
| <b>Fund: 1100 County General</b>              | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b>                | <b>2024-25</b> | <b>Change from</b> |
| <b>Financing Sources and Uses</b>             | <b>Actuals</b> | <b>Actuals</b> | <b>Estimated</b>              | <b>Adopted</b> | <b>Prior Year</b>  |
| <b>Revenues</b>                               |                |                |                               |                |                    |
| 827700 Other                                  | -              | -              | -                             | 4,700          | (4,700)            |
| 827802 Oper Transfer In                       | 351,165        | 399,771        | 476,675                       | 500,098        | (23,423)           |
| <b>Total Revenues</b>                         | <b>351,165</b> | <b>399,771</b> | <b>476,675</b>                | <b>504,798</b> | <b>(28,123)</b>    |
| <b>Salaries &amp; Employee Benefits</b>       |                |                |                               |                |                    |
| 861011 Regular Employees                      | 113,718        | 106,184        | 128,051                       | 132,978        | (4,927)            |
| 861013 Overtime Reg Emp                       | 55             | -              | -                             | -              | -                  |
| 861021 Co Cont Retirement                     | 38,031         | 41,109         | 46,106                        | 44,566         | 1,540              |
| 861022 Co Cont OASDI                          | 6,848          | 6,362          | 7,324                         | 8,244          | (920)              |
| 861023 Co Cont Medicare                       | 1,602          | 1,488          | 1,713                         | 1,928          | (215)              |
| 861024 Co Cont Retire Incr                    | 7,444          | 3,430          | 3,540                         | 11,611         | (8,071)            |
| 861030 Co Cont Health Ins                     | 9,001          | 21,419         | 25,513                        | 25,931         | (418)              |
| 861031 Co Cont Unemp Ins                      | 54             | 82             | -                             | -              | -                  |
| 861035 Co Cont Workers Comp                   | 101            | 144            | 56                            | 209            | (153)              |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>176,853</b> | <b>180,217</b> | <b>212,303</b>                | <b>225,467</b> | <b>(13,164)</b>    |
| <b>Services &amp; Supplies</b>                |                |                |                               |                |                    |
| 862060 Communications                         | 335            | 307            | 500                           | 500            | -                  |
| 862101 Insurance - General                    | 225            | 424            | 371                           | 432            | (61)               |
| 862140 Med Dntl & Lab Supls                   | -              | -              | -                             | -              | -                  |
| 862150 Membership                             | -              | -              | 450                           | 2,472          | (2,022)            |
| 862170 Office Expense                         | 8,782          | 13,768         | 8,000                         | 8,000          | -                  |
| 862187 Education & Training                   | -              | -              | 500                           | 2,000          | (1,500)            |
| 862189 Prof/Spec Svcs - Other                 | 169,240        | 138,165        | 243,328                       | 257,850        | (14,522)           |
| 862217 Debt Service Principal                 | -              | 64,037         | -                             | -              | -                  |
| 862218 Debt Service Int - SBIT                | -              | 947            | -                             | -              | -                  |
| 862230 Info Tech Equip                        | -              | -              | -                             | -              | -                  |
| 862239 Spec Dept Expense                      | 918            | 2,243          | 10,723                        | 6,077          | 4,646              |
| 862250 Trans/Travel                           | 550            | 149            | 500                           | 500            | -                  |
| 862253 Travel Out of County                   | -              | -              | -                             | 1,500          | (1,500)            |
| <b>Total Services &amp; Supplies</b>          | <b>180,050</b> | <b>220,039</b> | <b>264,372</b>                | <b>279,331</b> | <b>(14,959)</b>    |
| <b>Expend Transfer &amp; Reimb</b>            |                |                |                               |                |                    |
| 865380 Intrafund Transfer                     | (5,737)        | -              | -                             | -              | -                  |
| 865802 Oper Transfer Out                      | -              | -              | -                             | -              | -                  |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>(5,737)</b> | <b>-</b>       | <b>-</b>                      | <b>-</b>       | <b>-</b>           |
| <b>Total Net Appropriations</b>               | <b>351,165</b> | <b>400,256</b> | <b>476,675</b>                | <b>504,798</b> | <b>(28,123)</b>    |
| <b>NCC/Use of Fund Balance</b>                | <b>-</b>       | <b>485</b>     | <b>-</b>                      | <b>-</b>       | <b>-</b>           |

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*The mission of the Mendocino County Planning and Building Services department is to strive to effectively manage existing and future development by facilitating the availability of adequate services and facilities, advocating the wise use of natural resources, promoting an awareness and consideration of cultural resources, and facilitating the protection and enhancement of the quality of life in Mendocino County.*



# PLANNING AND BUILDING SERVICES

JULIA KROG, Planning and Building Director

## DEPARTMENT SUMMARY

|                                     | FY 21-22  | FY 22-23  | FY 23-24  | FY 24-25  | Change from |
|-------------------------------------|-----------|-----------|-----------|-----------|-------------|
|                                     | Actuals   | Actuals   | Estimated | Adopted   | Prior Year  |
| <b>Revenues - All Funds</b>         |           |           |           |           |             |
| Revenues                            | 3,906,967 | 4,844,413 | 5,048,038 | 5,381,204 | (333,166)   |
| Total Operating Transfers In        | 20,600    | 245,319   | 25,000    | 33,000    | (8,000)     |
| <b>Total Revenues</b>               | 3,927,568 | 5,089,732 | 5,073,038 | 5,414,204 | (341,166)   |
| <b>Appropriations - All Funds</b>   |           |           |           |           |             |
| Total Salaries & Employee Benefits  | 5,566,781 | 6,321,501 | 6,639,263 | 6,367,800 | 271,463     |
| Total Services and Supplies         | 984,024   | 1,058,174 | 1,772,180 | 2,558,581 | (786,401)   |
| Total Other Charges                 | -         | -         | -         | -         | -           |
| Total Fixed Assets                  | -         | -         | -         | 23,000    | (23,000)    |
| <b>Total Operating Expenditures</b> | 6,550,805 | 7,379,676 | 8,411,443 | 8,949,381 | (537,938)   |
| Total Intrafund Transfers           | (22,219)  | (46,841)  | -         | -         | -           |
| Total Operating Transfers Out       | 12,000    | 49,324    | 25,000    | 33,000    | (8,000)     |
| <b>Total Transfers &amp; Reimb.</b> | (10,219)  | 2,483     | 25,000    | 33,000    | (8,000)     |
| <b>Total Net Appropriations</b>     | 6,540,586 | 7,382,158 | 8,436,443 | 8,982,381 | (545,938)   |
| <b>NCC/Use of Fund Balance</b>      | 2,613,018 | 2,292,426 | 3,363,405 | 3,568,177 | (204,773)   |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 2851 Planning & Building   | 8,096,564       | 5,051,500       | 3,045,064         |
| <b>Total: General Fund</b> | 8,096,564       | 5,051,500       | 3,045,064         |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| 2840 Fish & Game Comm      | 29,817          | 34,798          | (4,981)           |
| 2852 Plan & Bldg Special   | 856,000         | 327,906         | 528,094           |
| 0413 Workforce Investmt    | -               | -               | -                 |
| <b>Total: Other Funds</b>  | 885,847         | 362,704         | 523,113           |
| <b>TOTAL: ALL FUNDS</b>    | 8,982,411       | 5,414,204       | 3,568,177         |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Planning & Bldg Services   | 59.5  | 60.5  | 54.5  |
| <b>Total: General Fund</b> | 59.5  | 60.5  | 54.5  |
| <b>OTHER FUNDS</b>         |       |       |       |
| <b>Dept. Programs</b>      |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 59.5  | 60.5  | 54.5  |

# PLANNING AND BUILDING SERVICES

JULIA KROG, Planning and Building Director



## BU 2851 - Planning and Building Services

### DEPARTMENT OVERVIEW

The Department of Planning and Building Services comprises 3 primary functional service areas: planning, building and code enforcement. The department's responsibilities encompass the administration, implementation, and enforcement of state and local building construction regulations in the unincorporated area of the County, as well as in the cities of Fort Bragg and Point Arena via a contractual agreement. The Department processes applications including but not limited to business licenses, coastal development permits, use permits, variances, General Plan amendments, rezoning, agricultural preserves, subdivisions, boundary line adjustments, certificates of compliance, and film permits. Additionally, the department pursues grant opportunities related to planning, building, and housing.

Within these functional areas:

- **The Planning Division** is responsible for preparing, updating, and implementing plans and regulations that guide local development. These include the County General Plan, Ukiah Municipal Airport Land Use Compatibility Plan, Inland & Coastal Zoning Code, Building Code, Subdivision Ordinances, and Surface Mining Act regulations, ensuring compliance with state requirements. Additionally, it oversees the issuance of discretionary permits and offers services such as mapping/cartography, GIS, addressing, and census data.
- **The Building Division** is responsible for issuing construction permits, overseeing Flood Plain policy, reviewing permits for stormwater runoff compliance, and enforcing additional green building codes.
- **The Code Enforcement Division** safeguards the health and welfare of the community by responding to citizen complaints, conducting Cannabis enforcement, managing the Abandoned Vehicle Abatement Program, as well as nuisance abatement projects.

### PROGRAM OVERVIEW

- Planning and Building Services – BU 2851
- Planning and Building Special Fund – BU 2852
- Fish and Game Commission – BU 2840

### ACCOMPLISHMENTS IN FY 2023-24

- CalApp - SolarApp+ Implementation
- Class K amendments for structures under 2,000 sq. ft.
- County LCP update grant work
- Began digitization of records
- Began work on improving operational efficiency via

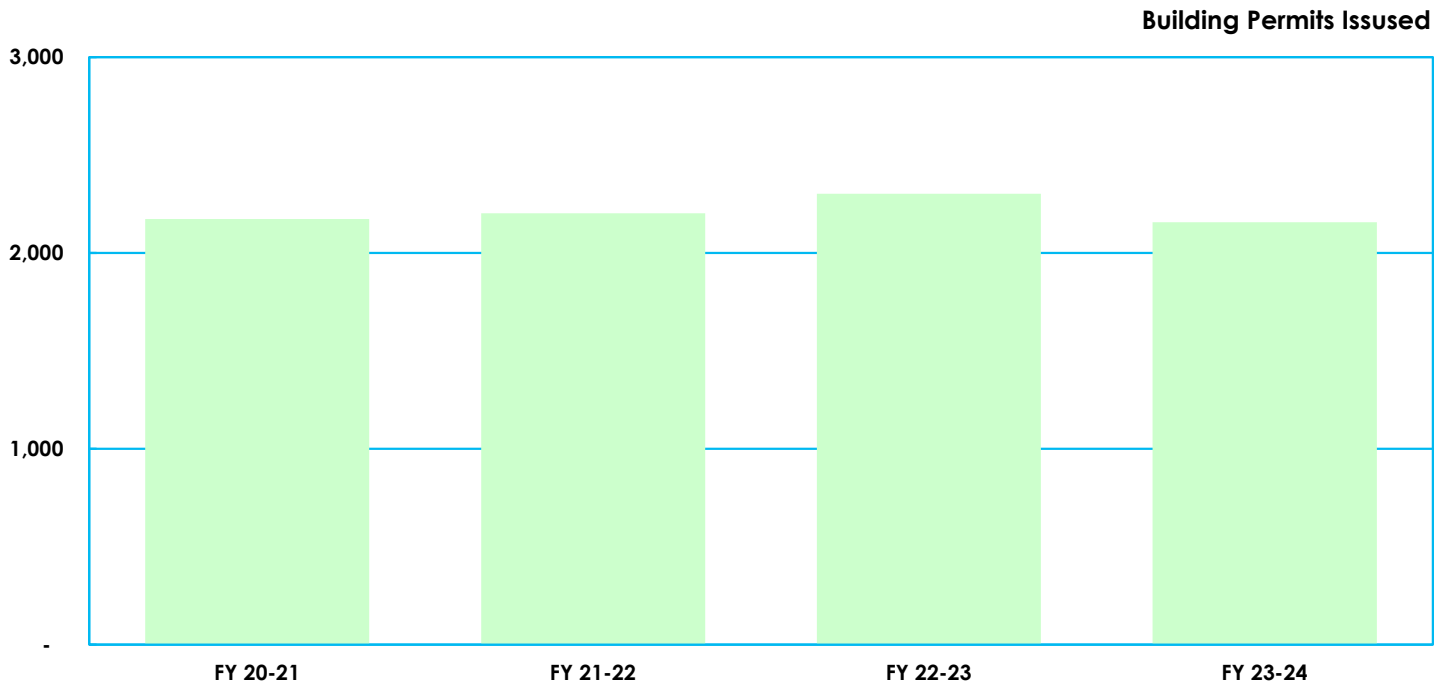
### GOALS FOR FY 2024-25

- Improve processing times for building permits and discretionary permits
- LCP Update grant continued work
- Update SMARA ordinance
- Continue with digitization of records
- Conduct code investigations consistent with BOS direction

# PLANNING AND BUILDING SERVICES

JULIA KROG, Planning and Building Director  
BU 2851 - Planning and Building Services

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

|            |                                                                                                                                                                              |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 2600 | Fees collected from Mendocino Historical Review Board applications.                                                                                                          |
| Acct. 3300 | Investigative fees, reinstatement fees, double fees, and funds transfers from the Nuisance Abatement Trust Account for nuisance abatement activities, training, & equipment. |
| Acct. 5490 | Revenue from California DMV for operation of Abandoned Vehicle Abatement (AVA) Program.                                                                                      |
| Acct. 6390 | Fees collected from business licenses, Local Coastal Program (LCP) permit review, and witness fees.                                                                          |
| Acct. 7600 | Fees collected for maps, copies, and other reference materials.                                                                                                              |
| Acct. 7802 | Funds transfers for State mandated education and training costs.                                                                                                             |

### Services & Supplies

|            |                                                                                                                                                                                                                                                                                                                                                                                                    |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 2189 | Includes Planning Commissioner per diem costs and contracts for: CEQA review, mine/quarry inspections, professional services for automated permitting, plan check services, Broadband representation, Housing Element implementation, Ukiah Valley Area Plan Implementation, General Plan Implementation, Update and Implementation of the Affordable Housing Plan, and update to the Zoning Code. |
| Acct. 2239 | Includes abatement of nuisance properties, permit/project refunds, field staff kits, recruitment advertising, and furniture replacement.                                                                                                                                                                                                                                                           |

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

# PLANNING AND BUILDING SERVICES

JULIA KROG, Planning and Building Director  
BU 2851 - Planning and Building Services

| BUDGET UNIT DETAIL Schedule 9                 |                  | Function: Public Protection |                  | Activity: Other Protection |                  |
|-----------------------------------------------|------------------|-----------------------------|------------------|----------------------------|------------------|
| Fund: 1100 County General                     | 2021-22          | 2022-23                     | 2023-24          | 2024-25                    | Change from      |
| Financing Sources and Uses                    | Actuals          | Actuals                     | Estimated        | Adopted                    | Prior Year       |
| <b>Revenues</b>                               |                  |                             |                  |                            |                  |
| 822204 Cannabis Facility Bus. Lic.            | 8,420            | 3,789                       | 3,000            | 3,500                      | (500)            |
| 822250 Mobile Hm Setup Fee                    | 27,478           | 14,446                      | 15,000           | 15,000                     | -                |
| 822300 Constr Permit                          | 1,364,729        | 1,577,686                   | 1,630,000        | 1,650,000                  | (20,000)         |
| 822500 Zoning Permit                          | 241,322          | 157,897                     | 200,000          | 150,000                    | 50,000           |
| 822600 Other Permit                           | 9,374            | 26,712                      | 39,000           | 38,000                     | 1,000            |
| 822605 Variance/Use Permit                    | 163,362          | 268,022                     | 276,000          | 240,000                    | 36,000           |
| 822609 Coastal Zone Permit                    | 219,295          | 267,366                     | 225,000          | 245,000                    | (20,000)         |
| 823300 Forfeiture & Penalty                   | 132,335          | 428,561                     | 129,000          | 75,000                     | 54,000           |
| 825490 State Other                            | -                | -                           | 650,000          | 1,608,000                  | (958,000)        |
| 825810 Other Govt Aid                         | -                | -                           | -                | -                          | -                |
| 826180 Planning/Engineering                   | 101,909          | 69,234                      | 65,000           | 80,000                     | (15,000)         |
| 826184 Environ Impact Report                  | 32,371           | 79,140                      | 65,000           | 75,000                     | (10,000)         |
| 826185 General Plan Amend                     | 2,491            | -                           | 6,000            | 15,000                     | (9,000)          |
| 826186 Other Permit Fee                       | 39,306           | 35,822                      | 39,000           | 32,000                     | 7,000            |
| 826187 Abandoned Veh Abate                    | 76,222           | 48,810                      | 40,000           | -                          | 40,000           |
| 826188 Gen Plan Maint                         | 323,244          | 373,373                     | 290,000          | 70,000                     | 220,000          |
| 826390 Other Charges                          | 805,224          | 1,150,827                   | 650,000          | 712,000                    | (62,000)         |
| 827600 Other Sales                            | 8,105            | 10,099                      | 11,000           | 10,000                     | 1,000            |
| 827700 Other                                  | 2,436            | -                           | -                | -                          | -                |
| 827802 Operating Transfer In                  | 20,600           | 245,319                     | 25,000           | 33,000                     | (8,000)          |
| <b>Total Revenues</b>                         | <b>3,578,223</b> | <b>4,757,102</b>            | <b>4,358,000</b> | <b>5,051,500</b>           | <b>(693,500)</b> |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                             |                  |                            |                  |
| 861011 Regular Employees                      | 3,424,637        | 3,942,853                   | 3,991,920        | 3,636,274                  | 355,646          |
| 861012 Extra Help                             | 8,987            | 16,559                      | 11,227           | 19,939                     | (8,712)          |
| 861013 Overtime Reg Emp                       | 10,104           | 16,761                      | 15,000           | 6,000                      | 9,000            |
| 861021 Co Cont Retirement                     | 1,189,309        | 1,366,340                   | 1,505,305        | 1,172,462                  | 332,843          |
| 861022 Co Cont OASDI                          | 201,198          | 231,110                     | 255,581          | 225,449                    | 30,132           |
| 861023 Co Cont Medicare                       | 47,798           | 55,547                      | 59,936           | 52,997                     | 6,939            |
| 861024 Co Cont Retire Incr                    | 174,701          | 92,014                      | 106,384          | 284,716                    | (178,332)        |
| 861030 Co Cont Health Ins                     | 484,510          | 582,382                     | 682,704          | 555,353                    | 127,351          |
| 861031 Co Cont Unemp Ins                      | 7,725            | 7,195                       | -                | -                          | -                |
| 861035 Co Cont Workers Comp                   | 17,810           | 10,742                      | 11,206           | 10,512                     | 694              |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>5,566,781</b> | <b>6,321,501</b>            | <b>6,639,263</b> | <b>5,963,702</b>           | <b>675,561</b>   |
| <b>Services &amp; Supplies</b>                |                  |                             |                  |                            |                  |
| 862060 Communications                         | 14,785           | 15,963                      | 13,400           | 14,000                     | (600)            |
| 862050 Clothing & Personal Items              | -                | -                           | -                | 3,000                      | (3,000)          |
| 862062 Comm Microwave                         | 4,400            | 4,577                       | 4,714            | -                          | 4,714            |
| 862101 Insurance - General                    | 33,893           | 36,597                      | 34,050           | 199,462                    | (165,412)        |
| 862120 Maint - Equip                          | 83,695           | 158,271                     | 148,991          | -                          | 148,991          |
| 862150 Memberships                            | 1,865            | 3,250                       | 4,200            | 4,000                      | 200              |
| 862170 Office Expense                         | 91,985           | 72,235                      | 69,000           | 65,000                     | 4,000            |
| 862187 Education & Training                   | 18,162           | 37,709                      | 63,000           | 47,500                     | 15,500           |
| 862189 Prof/Spec Svcs - Other                 | 447,360          | 462,333                     | 766,000          | 1,667,000                  | (901,000)        |

# PLANNING AND BUILDING SERVICES

JULIA KROG, Planning and Building Director  
BU 2851 - Planning and Building Services

| BUDGET UNIT DETAIL Schedule 9 (Cont.)    |           | Function: Public Protection |           |           | Activity: Other Protection |
|------------------------------------------|-----------|-----------------------------|-----------|-----------|----------------------------|
| Fund: 1100 County General                | 2020-21   | 2021-22                     | 2022-23   | 2023-24   | Change from                |
| Financing Sources and Uses               | Actuals   | Actuals                     | Estimated | Adopted   | Prior Year                 |
| 862190 Publ/Legal Notice                 | 16,987    | 18,162                      | 15,000    | 17,000    | (2,000)                    |
| 862210 Rent/Lease - Bldg Grnds           | -         | 1,080                       | 1,080     | 2,900     | (1,820)                    |
| 862228 Software - Short Term             | -         | -                           | 14,807    | 1,000     | 13,807                     |
| 862229 Software - Maintenance            | -         | -                           | 50,000    | -         | 50,000                     |
| 862230 Info Tech Equip                   | 11,600    | 27,941                      | 9,800     | 2,000     | 7,800                      |
| 862239 Spec Dept Expense                 | 28,504    | 54,115                      | 10,100    | 15,000    | (4,900)                    |
| 862250 Trans/Travel                      | 91,399    | 87,475                      | 66,000    | 80,000    | (14,000)                   |
| 862253 Travel Out of County              | 4,690     | 9,170                       | 5,000     | 15,000    | (10,000)                   |
| <b>Total Services &amp; Supplies</b>     | 849,325   | 988,877                     | 1,275,142 | 2,132,862 | (857,720)                  |
| <b>Fixed Assets</b>                      |           |                             |           |           |                            |
| 864370 Equipment                         | -         | -                           | -         | -         | -                          |
| <b>Total Fixed Assets</b>                | -         | -                           | -         | -         | -                          |
| <b>Expend Transfer &amp; Reimb</b>       |           |                             |           |           |                            |
| 865380 Intrafund Transfers               | (22,219)  | (46,841)                    | -         | -         | -                          |
| 865802 Oper Transfer Out                 | -         | 37,324                      | -         | -         | -                          |
| <b>Total Expend Transfer &amp; Reimb</b> | (22,219)  | (9,517)                     | -         | -         | -                          |
| <b>Total Net Appropriations</b>          | 6,393,887 | 7,300,861                   | 7,914,405 | 8,096,564 | (182,160)                  |
| <b>NCC/Use of Fund Balance</b>           | 2,815,664 | 2,543,759                   | 3,556,405 | 3,045,064 | 511,340                    |



BU 2840 - Fish and Game Commission

BUDGET UNIT OVERVIEW

The primary responsibility of the Fish and Game Commission is to advise the Board on fish, game, and wildlife matters when those matters are referred to them. The Commission is further charged with keeping informed and, from time to time, reporting to the Board on the status of fish, game, and wildlife in the County and to identify threats to their continued health and well-being.

The County of Mendocino has a Fish and Wildlife Propagation Fund, which represents a portion of fines imposed by the Superior Court of Mendocino County for Fish and Game violations (CA Fish and Game Code § 12009- 13003).

County Code CHapter 2.50 specifies that the Commission shall recommend to the Board expenditures from this fund, consistent with requirements of CA Fish and Game Code § 13100- 13104.

The Commission promotes full understanding and trust through effective communication and transparency, provides technical analyses and funding recommendations to the Board of Supervisors, and encourages the public to participate in activities of the Fish and Game Commission.

**PROGRAM OVERVIEW**

- Grant Solicitation & Review
- Advisory Services
- Support Services

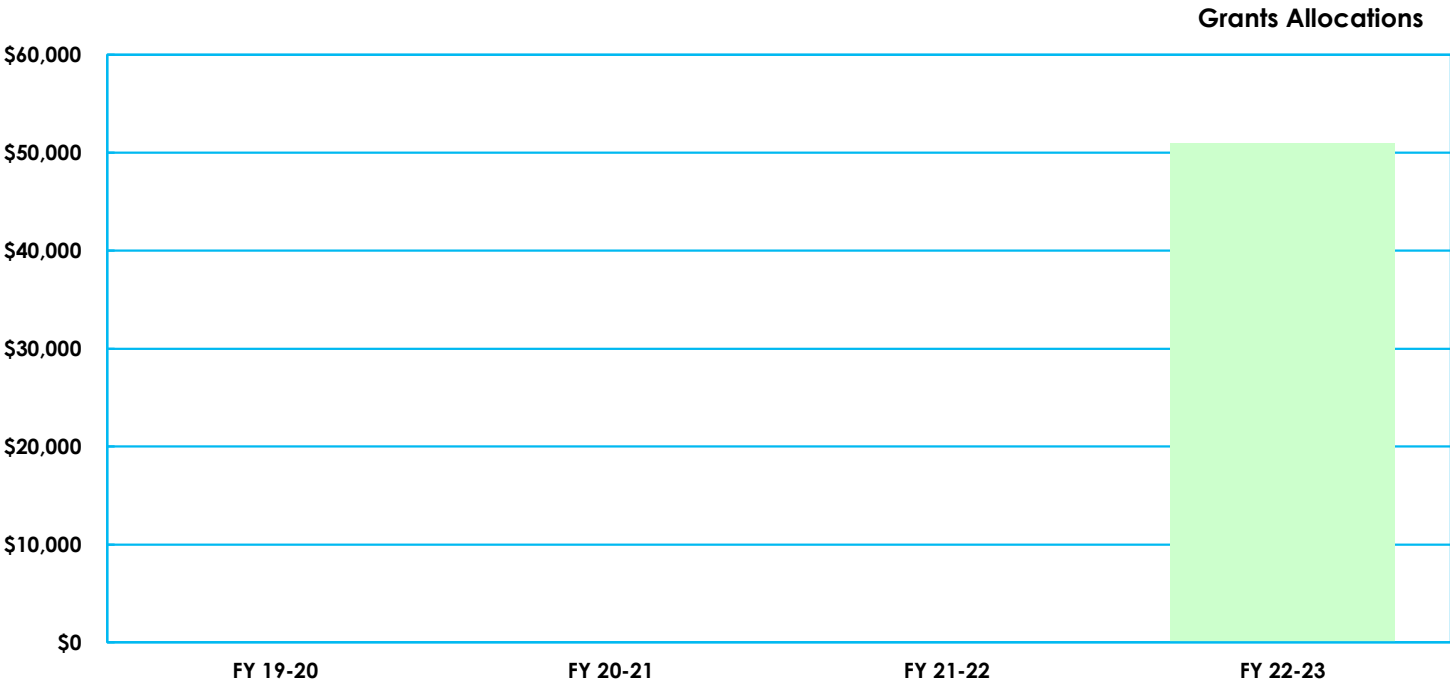
GOALS FOR FY 2024-25

- Continue to support public education and research through the Commission website and public lecture service.
- Continue to support community-based activities to improve fish and wildlife habitat and propagation.
- Continue efforts to increase public participation in Commission meetings and initiatives.
- Continue to represent the County, within and outside the County, at meetings, conferences, and public hearings, and with regulatory agencies, relating to fish and wildlife.
- Continue the allocation of collected fines and forfeitures in the form of grants to local community-based organizations to benefit fish and wildlife, and/or improve facilities related to wildlife activities.

ACCOMPLISHMENTS IN FY 2023-24

- Supported public education and research through the Commission website and public events.
- Supported community-based activities to improve fish and wildlife habitat and propagation.
- Continued efforts to increase public participation in Commission meetings and initiatives.
- Represented the County, within and outside the County, at meetings, conferences, and public hearings, and with regulatory agencies, relating to fish and wildlife.
- Awarded \$51,000 in propagation grant funds in support of wildlife activities in Mendocino County.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

|                     |                                                                                                                                         |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| Revenues            |                                                                                                                                         |
| Acct. 3200          | Fines imposed by the Superior Court of Mendocino County for fish and game violations.<br>(CA Fish and Game Code Sections 12009 – 13003) |
| Services & Supplies |                                                                                                                                         |
| Acct. 2239          | Special community projects recommended by the Commission and approved by the Board of Supervisors.                                      |
| Acct. 2250          | Commissioners travel to meetings.                                                                                                       |

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

# PLANNING AND BUILDING SERVICES

JULIA KROG, Director  
BU 2840 - Fish and Game Commission

| BUDGET UNIT DETAIL Schedule 9          |         | Function: Public Protection |         |           | Activity: Other Protection |             |
|----------------------------------------|---------|-----------------------------|---------|-----------|----------------------------|-------------|
| Fund: 1206 Fish & Game                 |         | 2021-22                     | 2022-23 | 2023-24   | 2024-25                    | Change from |
| Financing Sources and Uses             |         | Actuals                     | Actuals | Estimated | Adopted                    | Prior Year  |
| Revenues                               |         |                             |         |           |                            |             |
| 823200 Other Court Fine                | 5,460   | 5,476                       | 57,866  | 4,500     | 53,366                     |             |
| 824100 Interest                        | 969     | 1,931                       | 900     | 1,200     | (300)                      |             |
| 824101 Change in Fair Value Investment | -       | (842)                       | -       | -         | -                          |             |
| 826390 Other Charges                   | -       | -                           | 51,000  | 29,098    | 21,902                     |             |
| 827400 Prior Year Revenue              | -       | -                           | -       | -         | -                          |             |
| Total Revenues                         | 6,428   | 6,564                       | 109,766 | 34,798    | 74,968                     |             |
| Salaries & Employee Benefits           |         |                             |         |           |                            |             |
| 861011 Regular Employees               | -       | -                           | -       | 2,475     | (2,475)                    |             |
| 861012 Extra Help                      | -       | -                           | -       | -         | -                          |             |
| 861013 Overtime Reg Emp                | -       | -                           | -       | -         | -                          |             |
| 861021 Co Cont Retirement              | -       | -                           | -       | 834       | (834)                      |             |
| 861022 Co Cont OASDI                   | -       | -                           | -       | 153       | (153)                      |             |
| 861023 Co Cont Medicare                | -       | -                           | -       | 36        | (36)                       |             |
| 861024 Co Cont Retire Incr             | -       | -                           | -       | 223       | (223)                      |             |
| 861030 Co Cont Health Ins              | -       | -                           | -       | 376       | (376)                      |             |
| 861031 Co Cont Unemp Ins               | -       | -                           | -       | -         | -                          |             |
| 861035 Co Cont Workers Comp            | -       | -                           | -       | -         | -                          |             |
| Total Salaries & Employee Benefits     | -       | -                           | -       | 4,098     | (4,098)                    |             |
| Services & Supplies                    |         |                             |         |           |                            |             |
| 862060 Communications                  | 237     | -                           | 450     | 400       | 50                         |             |
| 862101 Insurance - General             | 12      | 87                          | 16      | 19        | (3)                        |             |
| 862170 Office Expense                  | 964     | 545                         | 100     | 100       | -                          |             |
| 862189 Prof/Spec Svcs - Other          | -       | -                           | 7,000   | -         | 7,000                      |             |
| 862239 Spec Dept Expense               | 450     | -                           | 102,000 | 25,000    | 77,000                     |             |
| 862250 Trans/Travel                    | 491     | 1,028                       | 200     | 200       | -                          |             |
| 862253 Trans/Travel Out of County      | -       | -                           | -       | -         | -                          |             |
| Total Services & Supplies              | 2,154   | 1,660                       | 109,766 | 25,719    | 84,047                     |             |
| Expend Transfer & Reimb                |         |                             |         |           |                            |             |
| 865802 Oper Transfer Out               | -       | -                           | -       | -         | -                          |             |
| Total Expend Transfer & Reimb          | -       | -                           | -       | -         | -                          |             |
| Total Net Appropriations               | 2,154   | 1,660                       | 109,766 | 29,817    | 79,949                     |             |
| NCC/Use of Fund Balance                | (4,274) | (4,904)                     | -       | (4,981)   | 4,981                      |             |





## BU 2852 - Planning and Building Services - Special Funds

### BUDGET UNIT OVERVIEW

The Planning and Building Services Special Fund was established for multi-year projects and programs. These include:

- **Micrographics/Document Imaging Fund.** A fee has been established to cover the cost of storing development-related files and records. It is used to convert paper documents to an electronic format for ease of access and storage.
- **Continuing Education and Training Fund (AB 717).** Planning and Building Services collect a special fee on all building permits to cover the cost of continuing education and training mandated by the State under Assembly Bill 717 (1996) and Health & Safety Code §18949.29.
- **Environmental Impact Report (EIR) Fund.** The California Environmental Quality Act (CEQA) requires completion of an EIR to analyze the potential impacts of certain projects. Planning and Building Services contracts with outside consultants for the preparation of

### PROGRAM OVERVIEW

- Micrographics / Document Imaging Fund
- Continuing Education and Training Fund (AB717)
- Environmental impact Report Fund

### ACCOMPLISHMENTS IN FY 2022-23

- **Achieved multiple residential, commercial, and specialty certifications for our in-house building inspectors:** Our Building Official and Senior Building Inspectors have successfully completed a range of certifications including those focused on residential, commercial, and specialized construction, enhancing their expertise and capabilities in ensuring compliance and safety across various types of building projects
- **Efficient utilization of Scanning and Digitization Funds:** We are committed to maximizing the effective use of funds allocated for scanning and digitization projects, enhancing the accessibility and efficiency of our document management processes.

### GOALS FOR FY 2024-25

- Continue building inspection staff education and training
- Train building inspectors for Storm Water inspections in compliance with the National Pollution Discharge and Elimination Systems (NPDES) Program and code enforcement for illicit discharge inspections
- Continued and efficient utilization of scanning and digitization funds
- Re-initiate EIR work on Vineyard Crossing

# PLANNING AND BUILDING SERVICES

JULIA KROG, Director

BU 2852 - Planning and Building Services- Special Fund

| BUDGET UNIT DETAIL Schedule 9          |           | Function: Public Protection |           |           | Activity: Other Protection |             |
|----------------------------------------|-----------|-----------------------------|-----------|-----------|----------------------------|-------------|
| Fund: 1222 General Plan Update         |           | 2021-22                     | 2022-23   | 2023-24   | 2024-25                    | Change from |
| Financing Sources and Uses             |           | Actuals                     | Actuals   | Estimated | Adopted                    | Prior Year  |
| Revenues                               |           |                             |           |           |                            |             |
| 824100 Interest                        | 15,343    | 32,522                      | 12,000    | 19,100    | (7,100)                    |             |
| 824101 Change in Fair Value Investment | -         | 3,761                       | -         | -         | -                          |             |
| 826184 Environ Impact Report           | 39,972    | 40,000                      | 100,000   | -         | 100,000                    |             |
| 826260 Micrographic Fee                | 198,404   | 154,440                     | 412,272   | 170,000   | 242,272                    |             |
| 826264 AB717 Educ/Training             | 88,837    | 88,792                      | 80,000    | 85,000    | (5,000)                    |             |
| 826284 SB 1186 Fee                     | -         | -                           | 500       | 100       | 400                        |             |
| 826390 Other Charges                   | 360       | 320                         | 500       | 300       | 200                        |             |
| 827700 Other                           | -         | 6,231                       | -         | 53,406    | (53,406)                   |             |
| Total Revenues                         | 342,916   | 326,066                     | 605,272   | 327,906   | 277,366                    |             |
| Salaries & Employee Benefits           |           |                             |           |           |                            |             |
| 861011 Regular Employees               | -         | -                           | -         | 243,410   | (243,410)                  |             |
| 861012 Extra Help                      | -         | -                           | -         | -         | -                          |             |
| 861013 Overtime Reg Emp                | -         | -                           | -         | -         | -                          |             |
| 861021 Co Cont Retirement              | -         | -                           | -         | 78,484    | (78,484)                   |             |
| 861022 Co Cont OASDI                   | -         | -                           | -         | 15,091    | (15,091)                   |             |
| 861023 Co Cont Medicare                | -         | -                           | -         | 3,548     | (3,548)                    |             |
| 861024 Co Cont Retire Incr             | -         | -                           | -         | 19,059    | (19,059)                   |             |
| 861030 Co Cont Health Ins              | -         | -                           | -         | 40,408    | (40,408)                   |             |
| 861031 Co Cont Unemp Ins               | -         | -                           | -         | -         | -                          |             |
| 861035 Co Cont Workers Comp            | -         | -                           | -         | -         | -                          |             |
| Total Salaries & Employee Benefits     | -         | -                           | -         | 400,000   | (400,000)                  |             |
| Services & Supplies                    |           |                             |           |           |                            |             |
| 862187 Education & Training            | 1,631     | 13,582                      | -         | -         | -                          |             |
| 862189 Prof/Spec Svcs - Other          | 83,198    | 54,054                      | 162,272   | 345,000   | (182,728)                  |             |
| 862227 Software - Long Term            | -         | -                           | -         | 52,000    | (52,000)                   |             |
| 862228 Software - Short Term           | -         | -                           | -         | 3,000     | (3,000)                    |             |
| 862239 Spec Dept Expense               | 47,371    | -                           | 225,000   | -         | 225,000                    |             |
| 862253 Travel Out of County            | 345       | -                           | -         | -         | -                          |             |
| Total Services & Supplies              | 132,545   | 67,637                      | 387,272   | 400,000   | (12,728)                   |             |
| Fixed Assets                           |           |                             |           |           |                            |             |
| 864360 Structures & Improvements       | -         | -                           | -         | 15,000    | (15,000)                   |             |
| 864370 Equipment                       | -         | -                           | -         | 8,000     | (8,000)                    |             |
| Total Fixed Assets                     | -         | -                           | -         | 23,000    | (23,000)                   |             |
| Expend Transfer & Reimb                |           |                             |           |           |                            |             |
| 865802 Oper Transfer Out               | 12,000    | 12,000                      | 25,000    | 33,000    | (8,000)                    |             |
| Total Expend Transfer & Reimb          | 12,000    | 12,000                      | 25,000    | 33,000    | (8,000)                    |             |
| Total Net Appropriations               | 144,545   | 79,637                      | 412,272   | 856,000   | (443,728)                  |             |
| NCC/Use of Fund Balance                | (198,372) | (246,429)                   | (193,000) | 528,094   | (721,094)                  |             |



# Local Coastal Program LCP-22-06 Grant

## GRANT OVERVIEW (Administered by BU 2851)

Mendocino County Local Coastal Program Update.

The goal of the project is to improve local coastal planning in Mendocino County to better address coastal resiliency and climate change adaptation by updating technical studies, descriptions, policies, maps, and the implementation plan for the Local Coastal Program (LCP) to adapt to the impacts of climate change, sea level rise, and associated coastal hazards.

The primary objectives of this LCP update are to develop an understanding of the existing conditions and evaluate current water/sewer capacity, circulation/transportation, agricultural resources, coastal access/visitor serving facilities, rare plant/natural communities, and visual resources and recommend updated goals, policies and objectives based on the evaluations.

The update will allow updated sections to integrate relevant information from the proposed Sea Level Rise Resiliency Analysis (under separate grant).

### GRANT INFORMATION

- Grant Inception Date: 2/22/2023
- Current Grant Period: 2/22/2023 - 12/31/2026
- Source of Funds: California Coastal Commission
- Continuity of Grant: One time allocation
- Grant Restrictions and Provisions: N/A

### GRANT BUDGET

| Revenue                         |              |
|---------------------------------|--------------|
| Grant Revenue                   | \$ 2,177,399 |
| Total                           | \$ 2,177,399 |
| Expenditures                    |              |
| Salaries & Employee Benefits    | \$ 900,578   |
| Services & Supplies             | 1,460,463    |
| Overhead/Indirect               | 16,358       |
| Total                           | \$ 2,377,399 |
| County Match Required: Yes      |              |
| Independent Audit Required: Yes |              |



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*The mission of Public Health is to safeguard and promote the health and wellness of the people of Mendocino County.*

## DEPARTMENT SUMMARY

|                                     | FY 21-22           | FY 22-23           | FY 23-24          | FY 24-25          | Change from        |
|-------------------------------------|--------------------|--------------------|-------------------|-------------------|--------------------|
|                                     | Actuals            | Actuals            | Estimated         | Adopted           | Prior Year         |
| <b>Revenues - All Funds</b>         |                    |                    |                   |                   |                    |
| Revenues                            | 11,321,123         | 9,723,166          | 10,699,707        | 5,872,476         | 4,827,231          |
| Total Operating Transfers In        | 1,920,503          | 5,120,459          | 4,423,447         | 6,841,370         | (2,417,923)        |
| <b>Total Revenues</b>               | <b>13,241,626</b>  | <b>14,843,625</b>  | <b>15,123,154</b> | <b>12,713,846</b> | <b>2,409,308</b>   |
| <b>Appropriations - All Funds</b>   |                    |                    |                   |                   |                    |
| Total Salaries & Employee Benefits  | 5,964,155          | 6,856,536          | 8,038,183         | 6,633,800         | 1,404,383          |
| Total Services and Supplies         | 8,115,139          | 9,057,463          | 7,801,674         | 5,094,959         | 2,706,715          |
| Total Other Charges                 | 1,046,929          | 1,987,903          | 1,460,500         | 1,308,370         | 152,130            |
| Total Fixed Assets                  | -                  | -                  | -                 | -                 | -                  |
| <b>Total Operating Expenditures</b> | <b>15,126,223</b>  | <b>17,901,903</b>  | <b>17,300,357</b> | <b>13,037,129</b> | <b>4,263,228</b>   |
| Total Intrafund Transfers           | (3,217,779)        | (5,388,921)        | (3,395,828)       | (670,301)         | (2,725,527)        |
| Total Operating Transfers Out       | 2,039,459          | 2,783,453          | 4,098,542         | 3,771,222         | 327,320            |
| <b>Total Transfers &amp; Reimb.</b> | <b>(1,178,320)</b> | <b>(2,605,469)</b> | <b>702,714</b>    | <b>3,100,921</b>  | <b>(2,398,207)</b> |
| <b>Total Net Appropriations</b>     | <b>13,947,903</b>  | <b>15,296,435</b>  | <b>18,003,071</b> | <b>16,138,050</b> | <b>1,865,021</b>   |
| <b>NCC/Use of Fund Balance</b>      | <b>706,277</b>     | <b>452,810</b>     | <b>2,879,917</b>  | <b>3,424,204</b>  | <b>(544,287)</b>   |



# BU 4010 - Public Health Administration

## DEPARTMENT OVERVIEW

Mendocino County Public Health Administration supports, coordinates, and maximizes the collaborative outcomes of the many public health functions of the Public Health Department. Public Health Administration works to ensure services covering health monitoring, disease outbreak response, emergency preparedness, disease prevention, and health promotion. Public Health Administration assesses current conditions identified by, and develops plans to address issues identified through, (1) the Community Health Needs Assessment (CHNA), (2) the Community Health Improvement Plan (CHIP) and (3) Quality Assurance plans including the Accreditation process. Public Health Administration works with local for-profit and non-profit businesses to seek out and maximize fruitful partnerships while avoiding duplicative services in a shared effort to make Mendocino as healthy a place to live as possible. Due to the challenges of the COVID pandemic response nationwide, there is increased recognition of the importance of a strong Public Health infrastructure; Public Health Administration will seek every opportunity to find additional grant funding to improve and expand services to promote health and prevent disease throughout Mendocino County.

**PROGRAM OVERVIEW**

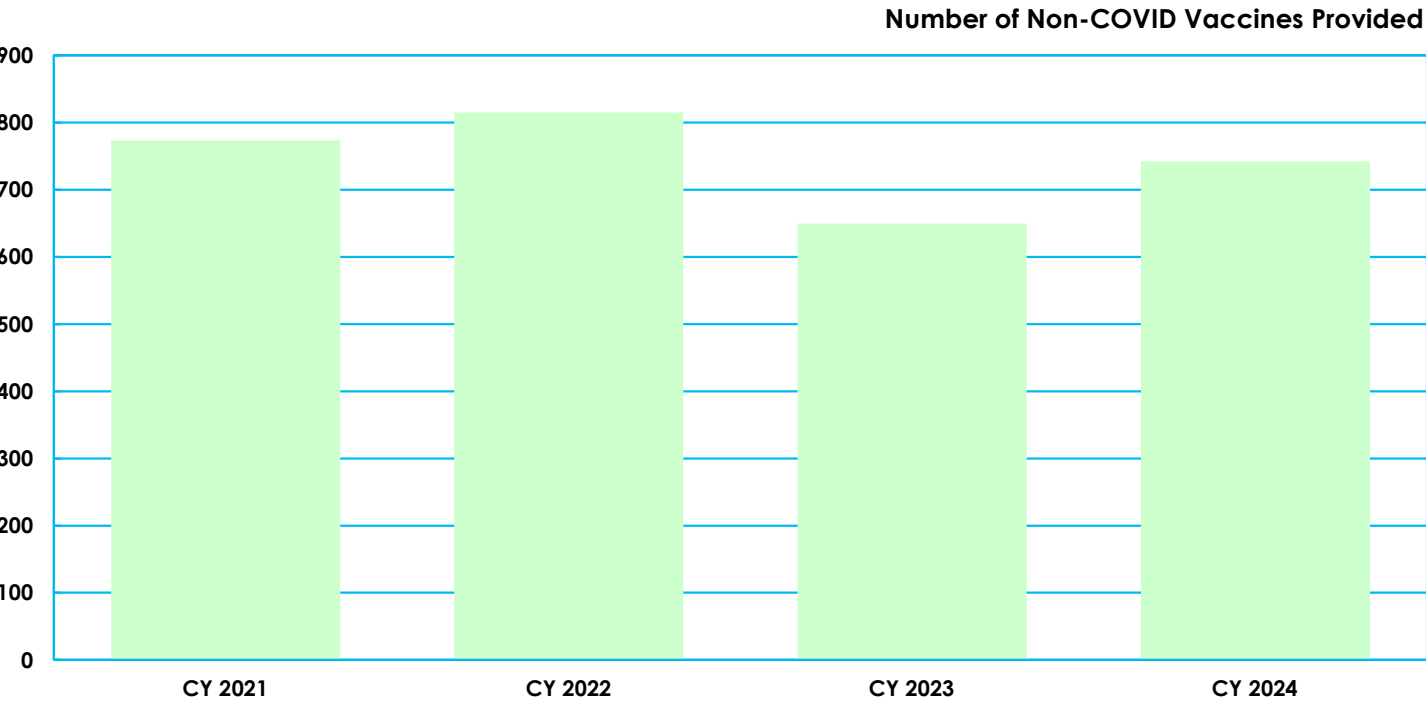
- Fiscal Management, Communications, Staff Resources, and Administration
- Healthy Kids Mendocino Car Seat Program
- Public Health Accreditation
- Supplemental Nutrition Assistance Program (SNAP)- Education – Grant
- Epidemiology and Laboratory Capacity (ELC) Enhancing Detection – Grant
- Epidemiology and Laboratory Capacity (ELC) Enhancing Detection Expansion – Grant
- Vital Statistics
- California Equitable Recovery Initiative (CERI) – Grant
- Future of Public Health (FoPH) – Grant
- Medi-Cal Administrative Activities (MAA)
- Medical Marijuana Program
- Oral Health Program (OHP)- Grant
- Tobacco Retail Licensing (TRL)
- Epidemiology Program

- GOALS FOR FY 2024-25**
- Continue promoting health equality with a focus on eliminating disparities and improving the health of Mendocino County residents.
  - Continue to strengthen relations with local agencies and community partners.
  - Continue to apply for grant funding opportunities to support, enhance, and improve health for all Mendocino County residents.
  - Continue development of the Public Health Equity program.

- ACCOMPLISHMENTS IN FY 2023-24**
- Continued to evaluate and apply for grant funding opportunities to support, enhance, and improve health for all Mendocino County residents.
  - Continued collaboration with local agencies and community partners to address health inequities in Mendocino County.
  - Continued working towards meeting the standards for achieving accreditation.
  - Developed and implemented internal and external communication process.
  - Implementation of Public Health Equity program.



PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

- Acct. 5341 State Sales Tax revenue distributed for State-mandated programs.
- Acct. 5670 Federal grant for prevention services provided by Community Wellness.
- Acct. 7801 State grants for prevention services provided by Community Wellness.

Services & Supplies

- Acct. 2189 Contract for Public Health Officer and/or Deputy Public Health Officer.
- Acct. 2239 HHSA administration costs.

Expenditure Transfer & Reimbursement

- Acct. 5380 Intrafund transfer of administration costs for over 50 programs and grants.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

# PUBLIC HEALTH

BU 4010 - Public Health Administration

| BUDGET UNIT DETAIL Schedule 9                 |                  |                  | Function: Health & Sanitation |                  | Activity: Health   |
|-----------------------------------------------|------------------|------------------|-------------------------------|------------------|--------------------|
| <b>Fund: 1100 County General</b>              | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>                | <b>2024-25</b>   | <b>Change from</b> |
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>   | <b>Actuals</b>   | <b>Estimated</b>              | <b>Adopted</b>   | <b>Prior Year</b>  |
| <b>Revenues</b>                               |                  |                  |                               |                  |                    |
| 823204 Misc Court Fine                        | 452              | 10,813           | 750                           | 567              | 183                |
| 825341 Realignment Hlth Svcs                  | 752,982          | 277,118          | 1,687,451                     | -                | 1,687,451          |
| 825490 State Other                            | -                | 321,422          | 1,019,685                     | 890,920          | 128,765            |
| 825670 Federal Other                          | 130,014          | 1,748,796        | 396,103                       | 391,748          | 4,355              |
| 825810 Other Govt Agency Aid                  | -                | -                | 1,100                         | -                | 1,100              |
| 826263 Health - Vital Stats                   | 60,174           | 62,606           | 60,000                        | 50,000           | 10,000             |
| 826390 Other Charges                          | 326,837          | 430,730          | 509,655                       | 258,109          | 251,546            |
| 827600 Other Sales                            | 5,142            | 97               | 2,000                         | 200              | 1,800              |
| 827700 Other                                  | -                | -                | -                             | -                | -                  |
| 827801 Grant Revenue                          | 4,082,661        | 12,135           | -                             | -                | -                  |
| 827802 Operating Transfer In                  | 395,438          | 1,317,552        | 1,624,781                     | 2,456,813        | (832,032)          |
| <b>Total Revenues</b>                         | <b>5,753,700</b> | <b>4,181,269</b> | <b>5,301,525</b>              | <b>4,048,357</b> | <b>1,253,168</b>   |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                  |                               |                  |                    |
| 861011 Regular Employees                      | 1,856,105        | 2,217,361        | 2,147,909                     | 1,718,392        | 429,517            |
| 861012 Extra Help                             | 480,248          | 228,153          | 85,312                        | 17,126           | 68,186             |
| 861013 Overtime Reg Emp                       | 241,367          | 64,602           | 13,000                        | -                | 13,000             |
| 861021 Co Cont Retirement                     | 604,458          | 719,216          | 782,220                       | 547,214          | 235,006            |
| 861022 Co Cont OASDI                          | 117,985          | 129,341          | 135,610                       | 111,709          | 23,901             |
| 861023 Co Cont Medicare                       | 36,554           | 35,538           | 31,701                        | 26,375           | 5,326              |
| 861024 Co Cont Retire Incr                    | 85,311           | 42,922           | 43,600                        | 124,888          | (81,288)           |
| 861030 Co Cont Health Ins                     | 194,916          | 253,273          | 318,563                       | 290,225          | 28,338             |
| 861031 Co Cont Unemp Ins                      | 2,920            | 3,101            | -                             | -                | -                  |
| 861035 Co Cont Workers Comp                   | 23,939           | 22,038           | 25,014                        | 61,747           | (36,733)           |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>3,643,803</b> | <b>3,715,546</b> | <b>3,582,929</b>              | <b>2,897,676</b> | <b>685,253</b>     |
| <b>Services &amp; Supplies</b>                |                  |                  |                               |                  |                    |
| 862060 Communications                         | 33,883           | 46,005           | 28,750                        | 19,253           | 9,497              |
| 862062 Comm Microwave                         | 338              | 352              | 363                           | 348              | 15                 |
| 862080 Food                                   | -                | -                | -                             | -                | -                  |
| 862090 Household Expense                      | -                | -                | -                             | 1,500            | (1,500)            |
| 862101 Insurance - General                    | 39,856           | 155,338          | 221,515                       | 284,941          | (63,426)           |
| 862109 Insurance - Other                      | 19,906           | 14,324           | 25,000                        | 25,000           | -                  |
| 862120 Maint - Equip                          | -                | -                | -                             | -                | -                  |
| 862130 Maint - Strc Impr & Grnds              | -                | -                | -                             | -                | -                  |
| 862150 Memberships                            | 33,269           | 8,148            | 42,100                        | 22,000           | 20,100             |
| 862170 Office Expense                         | 34,915           | 21,692           | 28,430                        | 17,644           | 10,786             |
| 862185 Medical & Dental Svcs                  | -                | -                | -                             | -                | -                  |
| 862187 Education & Training                   | 581              | 6,093            | 9,500                         | 3,871            | 5,629              |
| 862189 Prof/Spec Svcs - Other                 | 1,277,287        | 637,763          | 564,380                       | 369,471          | 194,909            |
| 862190 Publ/Legal Notice                      | 9,212            | 6,436            | 3,500                         | -                | 3,500              |
| 862194 A-87 Costs                             | -                | -                | 750,000                       | 482,265          | 267,735            |
| 862210 Rent/Lease - Bldg Grnds                | -                | -                | -                             | -                | -                  |
| 862228 Software - Short Term                  | -                | -                | 1,500                         | -                | 1,500              |
| <b>862230 Info Tech Equip</b>                 | <b>151,300</b>   | <b>122,762</b>   | <b>96,053</b>                 | <b>68,948</b>    | <b>27,105</b>      |

| BUDGET UNIT DETAIL Schedule 9 (Cont.)    |                    | Function: Health & Sanitation |                    |                  | Activity: Health   |
|------------------------------------------|--------------------|-------------------------------|--------------------|------------------|--------------------|
| <b>Fund: 1100 County General</b>         | <b>2021-22</b>     | <b>2022-23</b>                | <b>2023-24</b>     | <b>2024-25</b>   | <b>Change from</b> |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b>     | <b>Actuals</b>                | <b>Estimated</b>   | <b>Adopted</b>   | <b>Prior Year</b>  |
| 862239 Spec Dept Expense                 | 2,278,972          | 2,516,037                     | 1,654,446          | 532,483          | 1,121,963          |
| 862250 Trans/Travel                      | 19,669             | 8,941                         | 5,728              | 2,050            | 3,678              |
| 862253 Travel Out of County              | 2,478              | 6,949                         | 22,747             | 11,750           | 10,997             |
| 862260 Utilities                         | 16,835             | 22,128                        | 18,350             | 17,888           | 462                |
| <b>Total Services &amp; Supplies</b>     | <b>3,918,501</b>   | <b>3,572,968</b>              | <b>3,472,362</b>   | <b>1,859,412</b> | <b>1,612,950</b>   |
| <b>Expend Transfer &amp; Reimb</b>       |                    |                               |                    |                  |                    |
| 865380 Intrafund Transfer                | (1,942,043)        | (3,442,559)                   | (1,753,766)        | (671,953)        | (1,081,813)        |
| 865802 Oper Transfer Out                 | 116,313            | 56,770                        | -                  | -                | -                  |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>(1,825,729)</b> | <b>(3,385,789)</b>            | <b>(1,753,766)</b> | <b>(671,953)</b> | <b>(1,081,813)</b> |
| <b>Total Net Appropriations</b>          | <b>5,736,575</b>   | <b>3,902,725</b>              | <b>5,301,525</b>   | <b>4,085,135</b> | <b>1,216,390</b>   |
| <b>NCC/Use of Fund Balance</b>           | <b>(17,126)</b>    | <b>(278,544)</b>              | <b>-</b>           | <b>36,778</b>    | <b>(36,778)</b>    |



Oral Health Program



GRANT OVERVIEW (Administered by BU 4010)

The Oral Health Program is funded from Proposition 56, the California Healthcare, Research and Prevention Tobacco Tax Act of 2016 (Prop 56) for the purpose and goal of educating about oral health, dental disease prevention, and linkage to treatment of dental disease including dental disease caused by the use of cigarettes and other tobacco products. Program goals include education, dental disease prevention, linkages to treatment, surveillance, and case management. These activities will improve the oral health of Mendocino County residents.

GRANT INFORMATION

- Grant Inception Date: January 1, 2018
- Current Grant Period: July 1, 2023 – June 30, 2024
- Source of Funds: California Healthcare, Research and Prevention Tobacco Tax Act of 2016, Proposition 56
- Continuity of Grant: Year 2 of Approved 5-Year Grant Cycle
- Grant Restrictions and Provisions: This grant allows for our CDPH 25% indirect cost rate to cover PH overhead expenses.

GRANT BUDGET

|                                                          |                   |
|----------------------------------------------------------|-------------------|
| <b>Revenue</b>                                           |                   |
| Grant Revenue                                            | \$ <u>167,026</u> |
| Total                                                    | \$ 167,026        |
| <b>Expenditures</b>                                      |                   |
| Salaries & Employee Benefits                             | \$ 92,888         |
| Services & Supplies                                      | <u>74,138</u>     |
| Total                                                    | \$ 167,026        |
| County Match Required: No                                |                   |
| Independent Audit Required: No                           |                   |
| This grant is included in Budget Unit: 4010's Schedule 9 |                   |

| EMPLOYEES              | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|------------------------|------------------------|--------------|--------------|
| Sr. Program Specialist | .75 FTE                | 100%         | 0%           |
| Program Specialist II  | .10 FTE                | 100%         | 0%           |
|                        |                        |              |              |



Future of Public Health

GRANT OVERVIEW (Administered by BU 4010)

Allocated to support the public health infrastructure at the state and local levels. The Future of Public Health (FoPH) initiative aims at transforming and modernizing California to be able to handle public health threats. The COVID-19 pandemic highlighted the critical role of public health systems, but also their understaffing, inadequate Information Technology (IT) systems, and lab capacity. Therefore, California has adopted a modified foundational public health framework addressing six (6) key service areas:

- Workforce Development, Recruitment, and Training
- Emergency Preparedness and Response
- IT, Data Science, and Informatics
- Communications, Public Education, Engagement, and Behavior Change
- Community Partnerships
- Community Health Improvement

GRANT INFORMATION

- Grant Inception Date: July 1, 2022
- Current Grant Period: July 1, 2023 – June 30, 2024
- Source of Funds: Budget Act of 2023 for budget year 2023-2024
- Continuity of Grant: Ongoing Annual Allocation
- Grant Restrictions and Provisions: 70% of funding is required to be used to support recruitment of new permanent LHJ staff supporting PH staff. Funding may be used to supplement, but not supplant.

GRANT BUDGET

| Revenue                          |                |
|----------------------------------|----------------|
| Anticipated Fund Balance Forward | \$ 128,765     |
| Grant Revenue                    | <u>723,894</u> |
| Total                            | \$ 852,659     |
| Expenditures                     |                |
| Salaries & Employee Benefits     | \$ 549,055     |
| Services & Supplies              | <u>303,604</u> |
| Total                            | \$ 852,659     |
| County Match Required: No        |                |
| Independent Audit Required: No   |                |

| EMPLOYEES                      | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|--------------------------------|------------------------|--------------|--------------|
| Sr. Department Analyst         | .90 FTE                | 100%         | 0%           |
| Program Administrator          | .75 FTE                | 100%         | 0%           |
| Sr. Program Manager            | 1.0 FTE                | 100%         | 0%           |
| Community Health Worker II- XH | 1.0 FTE                | 100%         | 0%           |
| Program Administrator          | .75 FTE                | 100%         | 0%           |
| Department Analyst II          | .10 FTE                | 100%         | 0%           |
| Administrative Assistant       | 1.0 FTE                | 100%         | 0%           |



# California Equitable Recovery Initiative (CERI)

## GRANT OVERVIEW (Administered by BU 4010)

The California Equitable Recovery Initiative (CERI) which is being funded by the Centers for Disease Control and Prevention (CDC) National Initiative to Address COVID-19 Health Disparities Among Populations at High-Risk and Underserved, Including Racial and Ethnic Minority Populations and Rural Communities grant. These funds are intended to address COVID-19 and advance health equity (e.g., through strategies, interventions, and services that consider systemic barriers and potentially discriminatory practices that have put certain groups at higher risk for diseases like COVID-19) for disproportionately impacted racial and ethnic groups, rural populations, those experiencing socioeconomic disparities, and other underserved communities within state and local health jurisdictions.

### GRANT INFORMATION

- Grant Inception Date: September 1, 2021
- Current Grant Period: July 1, 2023 – May 31, 2024
- Source of Funds: Coronavirus Response and Relief Supplemental Appropriations Act of 2021
- Continuity of Grant: Allocation period of September 1, 2021-May 31, 2024
- Grant Restrictions and Provisions: Funds may not be used for research, clinical care, furniture, or equipment.

### GRANT BUDGET

#### Revenue

|                                  |    |          |
|----------------------------------|----|----------|
| Anticipated Fund Balance Forward | \$ | 54,218   |
| Grant Revenue                    |    | <u>0</u> |
| Total                            | \$ | 54,218   |

#### Expenditures

|                              |    |               |
|------------------------------|----|---------------|
| Salaries & Employee Benefits | \$ | 35,055        |
| Services & Supplies          |    | <u>19,163</u> |
| Total                        | \$ | 54,218        |

County Match Required: No

Independent Audit Required: No

| EMPLOYEES             | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|-----------------------|------------------------|--------------|--------------|
| Program Administrator | .25 FTE                | 100%         | 0%           |
|                       |                        |              |              |



# Epidemiology and Laboratory Capacity (ELC) Expansion

## GRANT OVERVIEW (Administered by BU 4010)

As part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act and Paycheck Protection Program and Health Care Enhancement Act supplements, the Epidemiology and Laboratory Capacity (ELC) awarded approximately \$11 billion in 2020 to help address the domestic response to COVID-19. To provide additional critical support to jurisdictions as they continue to address COVID-19 within their communities, \$19.11 billion from the Coronavirus Response and Relief Supplemental Appropriations Act of 2021, P.L. 116-260, will be provided to ELC recipients. These additional resources, by law, are intended to “prevent, prepare for, and respond to coronavirus” by supporting testing, case investigation and contact tracing, surveillance, containment, and mitigation.

### GRANT INFORMATION

- Grant Inception Date: January 15, 2021
- Current Grant Period: July 1, 2023 – June 30, 2024
- Source of Funds: Source of Funds: Coronavirus Response and Relief Appropriations Act of 2021
- Continuity of Grant: Allocation period of January 15, 2021- June 30, 2024
- Grant Restrictions and Provisions: Allowable costs, with special approval, may include Renovations and minor construction, Leasing/purchasing vehicles, and Stipends/incentives to encourage participation in testing and/or vaccination.

### GRANT BUDGET

| Revenue                          |            |
|----------------------------------|------------|
| Anticipated Fund Balance Forward | \$ 165,064 |
| Grant Revenue                    | \$ 0       |
| Total                            | \$ 165,064 |
| Expenditures                     |            |
| Salaries & Employee Benefits     | \$ 26,901  |
| Services & Supplies              | 138,163    |
| Total                            | \$ 165,064 |
| County Match Required: No        |            |
| Independent Audit Required: No   |            |

| EMPLOYEES              | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|------------------------|------------------------|--------------|--------------|
| Sr. Department Analyst | .1 FTE                 | 100%         | 0%           |
| Department Analyst II  | .1 FTE                 | 100%         | 0%           |
|                        |                        |              |              |





## BU 4016 - Emergency Medical Services

### BUDGET UNIT OVERVIEW

Mendocino County's Emergency Medical Services (EMS) serves in collaboration with Coastal Valleys Emergency Medical Services Agency (CVEMSA), providing oversight and support to emergency service care providers, such as ambulance services and air-ambulance companies.

Together the counties of Mendocino and Sonoma are the Coastal Valley EMS Region, Coastal Valleys EMS Agency as Mendocino County's Local EMS Agency (LEMSA) is responsible for planning, implementing and evaluating the local EMS system; which includes but is not limited to education levels for certifications, monitoring response times by providers, and ambulance inspections.

#### PROGRAM OVERVIEW

- Coastal Valley EMS Region
- Dispatch
- EMS System

#### ACCOMPLISHMENTS IN FY 2022-23

- Collaborated with partners to develop a draft JPA agreement in effort to strengthen the County EMS system.
- Secured agreements to implement the computer-aided dispatch (CAD) integration to link the 9-1-1 system to patient care reports.
- Provided updated guidance to local EMS providers on medication substitution due to shortages of liquid form albuterol.

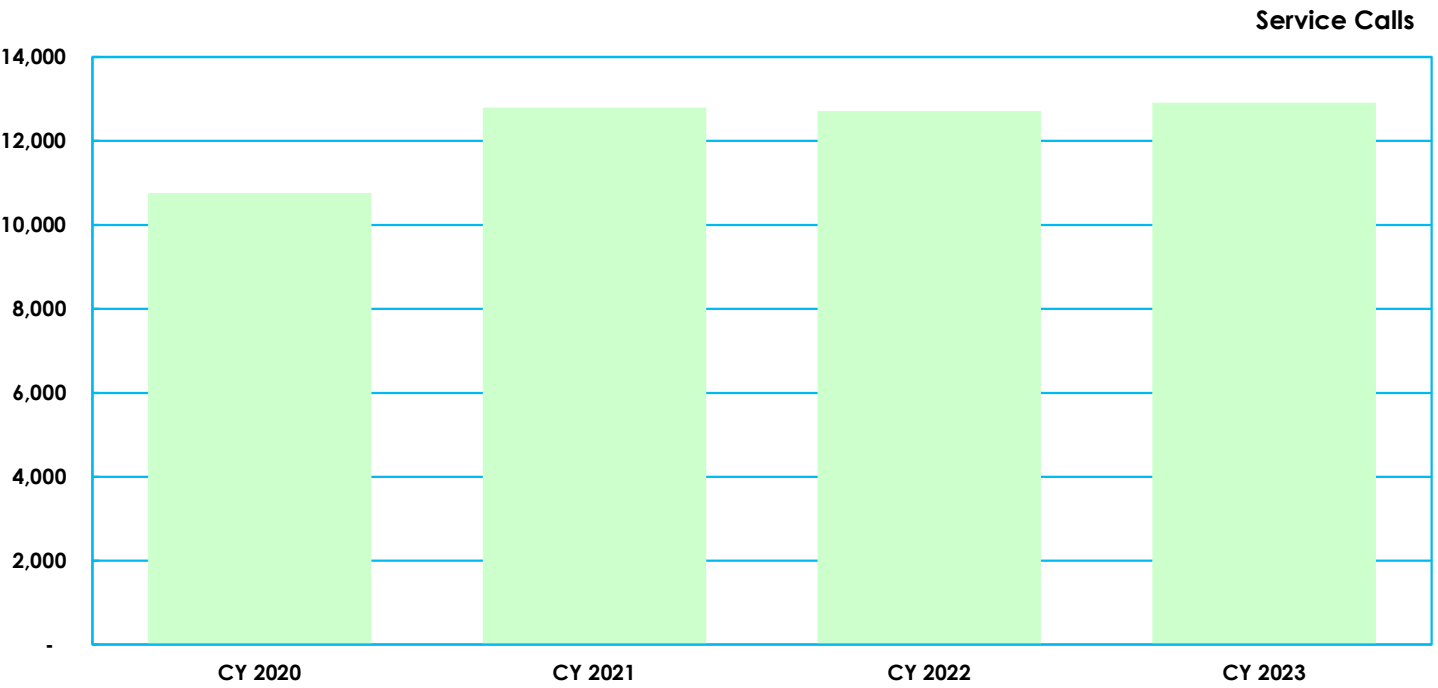
#### GOALS FOR FY 2023-24

- Finalize fiscal evaluation for JPA and based on finding create JPA to best serve Mendocino County Residents.
- Fully implement the CAD integration to provide auto-population of data to occur in real-time.
- The Emergency Medical Care Committee (EMCC) will provide their review and report to the Board of Supervisors.

PUBLIC HEALTH

BU 4016 - Emergency Medical Services

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

|               |                                                                                                           |
|---------------|-----------------------------------------------------------------------------------------------------------|
| Revenues      |                                                                                                           |
| Acct. 3204    | EMS share of revenue received from a \$3 assessment levied on certain Vehicle Code fines and forfeitures. |
| Other Charges |                                                                                                           |
| Acct. 3113    | Payment to CalFire Dispatch.                                                                              |
| Acct. 3280    | Payment to Sonoma County for EMS services.                                                                |

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

**BUDGET UNIT DETAIL Schedule 9**

Function: Health &amp; Sanitation

Activity: Health

| <b>Fund: 1100 County General</b>              | <b>2021-22</b> | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   | <b>Change from</b> |
|-----------------------------------------------|----------------|------------------|------------------|------------------|--------------------|
| <b>Financing Sources and Uses</b>             | <b>Actuals</b> | <b>Actuals</b>   | <b>Estimated</b> | <b>Adopted</b>   | <b>Prior Year</b>  |
| <b>Revenues</b>                               |                |                  |                  |                  |                    |
| 821110 Curr Secured Prop Tax                  | 219,620        | 230,842          | 243,757          | 248,632          | (4,875)            |
| 821120 Curr Unsec Prop Tax                    | 5,547          | 6,298            | 11,662           | 5,000            | 6,662              |
| 821130 Supplemental Roll Tax                  | -              | 2,168            | -                | -                | -                  |
| 821220 Prior Unsec Prop Tax                   | 407            | 72               | 200              | 200              | -                  |
| 821700 Highway Property Rental                | 6              | 6                | -                | -                | -                  |
| 823204 Misc Court Fine                        | -              | -                | -                | -                | -                  |
| 825472 County Hospital                        | -              | -                | 115,000          | -                | 115,000            |
| 825481 Homeowner Exemption                    | 1,528          | 1,713            | 1,500            | 1,500            | -                  |
| 826361 EMS Per Call Fee                       | -              | -                | -                | -                | -                  |
| 826390 Other Charges                          | 36,108         | 128,546          | 231,757          | 93,175           | 138,582            |
| 827700 Other                                  | 295            | 721              | 300              | 300              | -                  |
| 827802 Operating Transfer In                  | -              | 36,269           | -                | 250,000          | (250,000)          |
| <b>Total Revenues</b>                         | <b>263,511</b> | <b>406,636</b>   | <b>604,176</b>   | <b>598,807</b>   | <b>5,369</b>       |
| <b>Salaries &amp; Employee Benefits</b>       |                |                  |                  |                  |                    |
| 861011 Regular Employees                      | -              | -                | 181,040          | 35,202           | 145,838            |
| 861013 Overtime Reg Emp                       | -              | -                | -                | -                | -                  |
| 861021 Co Cont Retirement                     | -              | -                | 54,366           | 11,617           | 42,749             |
| 861022 Co Cont OASDI                          | -              | -                | 11,037           | 2,183            | 8,854              |
| 861023 Co Cont Medicare                       | -              | -                | 2,581            | 510              | 2,071              |
| 861024 Co Cont Retire Incr                    | -              | -                | 11,784           | 2,580            | 9,204              |
| 861030 Co Cont Health Ins                     | -              | -                | 13,679           | 5,536            | 8,143              |
| 861031 Co Cont Unemp Ins                      | -              | -                | -                | -                | -                  |
| 861035 Co Cont Workers Comp                   | -              | -                | -                | -                | -                  |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>-</b>       | <b>-</b>         | <b>274,487</b>   | <b>57,628</b>    | <b>216,859</b>     |
| <b>Services &amp; Supplies</b>                |                |                  |                  |                  |                    |
| 862060 Communications                         | 1,300          | 1,141            | 1,500            | -                | 1,500              |
| 862101 Insurance - General                    | 607            | 731              | 788              | 1,014            | (226)              |
| 862120 Maint Equip                            | -              | -                | -                | -                | -                  |
| 862140 Med Dntl & Lab Supls                   | 1,365          | -                | 7,000            | 7,000            | -                  |
| 862170 Office Expense                         | -              | -                | -                | -                | -                  |
| 862189 Prof/Spec Svcs - Other                 | 8,824          | -                | 250,000          | 250,000          | -                  |
| 862230 Info Tech Equip                        | -              | -                | -                | -                | -                  |
| 862239 Spec Dept Expense                      | 2,197          | 9,898            | 5,000            | 5,000            | -                  |
| 862250 Trans/Travel                           | -              | -                | -                | -                | -                  |
| 862253 Travel Out of County                   | -              | -                | 500              | 500              | -                  |
| 862260 Utilities                              | 407            | 480              | 500              | 500              | -                  |
| <b>Total Services &amp; Supplies</b>          | <b>14,700</b>  | <b>12,250</b>    | <b>265,288</b>   | <b>264,014</b>   | <b>1,274</b>       |
| <b>Other Charges</b>                          |                |                  |                  |                  |                    |
| 863113 Pmt Other Gov Agency                   | 614,218        | 1,027,556        | 917,537          | 704,615          | 212,922            |
| 863119 Supp/Care - Other                      | 2,642          | 4,691            | 24,755           | 24,755           | -                  |
| 863280 Contr Other Agency                     | 284,391        | 668,401          | 378,000          | 414,000          | (36,000)           |
| <b>Total Other Charges</b>                    | <b>901,250</b> | <b>1,700,648</b> | <b>1,320,292</b> | <b>1,143,370</b> | <b>176,922</b>     |
| <b>Total Net Appropriations</b>               | <b>915,950</b> | <b>1,712,898</b> | <b>1,860,067</b> | <b>1,465,012</b> | <b>395,055</b>     |
| <b>NCC/Use of Fund Balance</b>                | <b>652,440</b> | <b>1,306,262</b> | <b>1,255,891</b> | <b>866,205</b>   | <b>389,686</b>     |



# BU 4070 - Hospital and Medical Services Program

## BUDGET UNIT OVERVIEW

The Hospital and Medical Services Program provides funding for participation in the County Medical Services Program (CMSP) serving the County’s medically indigent population. CMSP provides limited-term health coverages for uninsured low-income adults who are not otherwise eligible for other publicly-funded health programs. Mendocino County is one of the 35 primarily rural counties that participate in CMSP to help meet indigent health care obligations under state law.

### GOALS FOR FY 2024-25

### ACCOMPLISHMENTS IN FY 2023-24

- Leverage new CMSP grant funding opportunities to support and enhance the health care safety net.
  - Continue to conduct outreach efforts and provide education to increase CMSP enrollment and enrollee participation in the primary care benefit.
  - Continue to monitor impacts of health care reform and section 17000 obligations under California Welfare and Institutions code.
- Continued to conduct outreach efforts and provide education to increase CMSP enrollment and enrollee participation in the primary care benefit.
  - Continued to monitor impacts of health care reform and section 17000 obligations under California Welfare and Institutions code.

### SUMMARY OF MAJOR ACCOUNTS

#### Other Charges

|                  |                                                                                                                                                                                                     |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 3152, 3154 | Provides payments to hospitals and physicians for uncompensated care from the EMS Trust generated from ambulance franchise holders, vehicle code violations and Tobacco Tax Funds (Proposition 99). |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### CHANGES IN BUDGET FROM PRIOR YEAR

The significant changes in budget from the previous fiscal year are due to moving the Partnership HealthPlan of California Rate Range Intergovernmental Transfer program to its own budget unit 4071.

## BU 4070 - Hospital and Medical Services Program

| BUDGET UNIT DETAIL Schedule 9            |                | Function: Health & Sanitation |                  |                | Activity: Hospital |
|------------------------------------------|----------------|-------------------------------|------------------|----------------|--------------------|
| <b>Fund: 1100 County General</b>         | <b>2021-22</b> | <b>2022-23</b>                | <b>2023-24</b>   | <b>2024-25</b> | <b>Change from</b> |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b> | <b>Actuals</b>                | <b>Estimated</b> | <b>Adopted</b> | <b>Prior Year</b>  |
| <b>Revenues</b>                          |                |                               |                  |                |                    |
| 825473 Non-County Hosp                   | 13,744         | 7,307                         | 40,000           | 40,000         | -                  |
| 825475 EMS - Physician Svcs              | 66,533         | 247,897                       | 238,582          | 263,582        | (25,000)           |
| 825670 Federal Other                     | -              | -                             | -                | -              | -                  |
| 827802 Operating Transfer In             | -              | -                             | -                | -              | -                  |
| <b>Total Revenues</b>                    | <b>80,276</b>  | <b>255,205</b>                | <b>278,582</b>   | <b>303,582</b> | <b>(25,000)</b>    |
| <b>Services &amp; Supplies</b>           |                |                               |                  |                |                    |
| 862060 Communications                    | -              | -                             | -                | -              | -                  |
| 862170 Office Expense                    | -              | -                             | -                | -              | -                  |
| 862189 Prof/Spec Svcs - Other            | -              | -                             | -                | -              | -                  |
| 862239 Spec Dept Expense                 | -              | -                             | 138,582          | 138,582        | -                  |
| 862253 Travel & Trsp Out of Co           | -              | -                             | -                | -              | -                  |
| <b>Total Services &amp; Supplies</b>     | <b>-</b>       | <b>-</b>                      | <b>138,582</b>   | <b>138,582</b> | <b>-</b>           |
| <b>Other Charges</b>                     |                |                               |                  |                |                    |
| 863152 Non-Co Contract Hosp              | -              | 7,307                         | 40,000           | 40,000         | -                  |
| 863154 Physician Svcs - EMS              | 80,276         | 279,948                       | 100,000          | 125,000        | (25,000)           |
| <b>Total Other Charges</b>               | <b>80,276</b>  | <b>287,256</b>                | <b>140,000</b>   | <b>165,000</b> | <b>(25,000)</b>    |
| <b>Expend Transfer &amp; Reimb</b>       |                |                               |                  |                |                    |
| 865380 Intrafund Transfer                | -              | -                             | -                | -              | -                  |
| 865802 Oper Transfer Out                 | -              | -                             | -                | -              | -                  |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>-</b>       | <b>-</b>                      | <b>-</b>         | <b>-</b>       | <b>-</b>           |
| <b>Total Net Appropriations</b>          | <b>80,276</b>  | <b>287,256</b>                | <b>278,582</b>   | <b>303,582</b> | <b>(25,000)</b>    |
| <b>NCC/Use of Fund Balance</b>           | <b>-</b>       | <b>32,051</b>                 | <b>-</b>         | <b>-</b>       | <b>-</b>           |



# BU 4071 - Partnerships for Health (IGT)

## BUDGET UNIT OVERVIEW

The Public Health Agency maximizes realignment funds by participating in the Inter-Governmental Transfer (IGT) opportunity with Partnership HealthPlan of California (PHC) to access additional Medi-Cal funding to provide services to Medi-Cal eligible beneficiaries, enhancing the safety net and strengthening the infrastructure to ensure access and continuity of care for our most vulnerable residents. The leveraging will improve the health and wellbeing of Medi-Cal beneficiaries throughout Mendocino County.

### GOALS FOR FY 2024-25

- Leverage any additional Inter-Governmental Transfer (IGT) opportunities through Partnership HealthPlan of California (PHC).
- Enhance and strengthen the core Public Health Services.
- Continue our collaboration with community partners.
- Continued to leverage IGT funds to enhance program and services to provide continuity of care for Medi-Cal beneficiaries of Mendocino County.

### ACCOMPLISHMENTS IN FY 2023-24

- Provided support for Mendocino County Harm Reduction Plan by providing medical prevention services, needle exchange and treatment referral services to substance users throughout the county.
- Provided support to all Nursing programs and physician related contracted services.
- Continued to leverage IGT funds to enhance program and services to provide continuity of care for Medi-Cal beneficiaries of Mendocino County.

**BUDGET UNIT DETAIL Schedule 9****Function: Health & Sanitation Activity: Hospital**

| <b>Fund: 1226 Intergov Transfer ("IGT")</b>   | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   | <b>Change from</b> |
|-----------------------------------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>   | <b>Actuals</b>   | <b>Estimated</b> | <b>Adopted</b>   | <b>Prior Year</b>  |
| <b>Revenues</b>                               |                  |                  |                  |                  |                    |
| 824101 Change in Fair Value Investment        | -                | (146,026)        | -                | -                | -                  |
| 825341 Realignment Health Services            | 980,087          | -                | 601,741          | -                | 601,741            |
| 825490 State Other                            | -                | -                | 2,500,000        | -                | 2,500,000          |
| 825670 Federal Other                          | 2,446,375        | 4,535,054        | -                | 1,250,000        | (1,250,000)        |
| 826390 Other Charges                          | -                | 4,467            | -                | -                | -                  |
| 827802 Oper Transfer In                       | 442,518          | 1,879,532        | -                | 1,350,000        | (1,350,000)        |
| <b>Total Revenues</b>                         | <b>3,868,980</b> | <b>6,273,027</b> | <b>3,101,741</b> | <b>2,600,000</b> | <b>501,741</b>     |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                  |                  |                  |                    |
| 861011 Regular Employees                      | -                | -                | -                | -                | -                  |
| 861012 Extra Help                             | -                | -                | -                | -                | -                  |
| 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                   | -                | -                | -                | -                | -                  |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>           |
| <b>Services &amp; Supplies</b>                |                  |                  |                  |                  |                    |
| 862189 Prof/Spec Svcs - Other                 | 801,154          | 22,625           | 185,000          | -                | 185,000            |
| 862239 Spec Dept Expense                      | 998,368          | 1,879,532        | 601,741          | 1,350,000        | (748,259)          |
| <b>Total Services &amp; Supplies</b>          | <b>1,799,522</b> | <b>1,902,157</b> | <b>786,741</b>   | <b>1,350,000</b> | <b>(563,259)</b>   |
| <b>Fixed Assets</b>                           |                  |                  |                  |                  |                    |
| 864360 Structure/Improvement                  | -                | -                | -                | -                | -                  |
| 864370 Equipment                              | -                | -                | -                | -                | -                  |
| <b>Total Fixed Assets</b>                     | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>           |
| <b>Expend Transfer &amp; Reimb</b>            |                  |                  |                  |                  |                    |
| 865380 Intrafund Transfer                     | -                | -                | -                | -                | -                  |
| 865802 Oper Transfer Out                      | 1,923,065        | 2,719,680        | 4,098,542        | 3,771,222        | 327,320            |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>1,923,065</b> | <b>2,719,680</b> | <b>4,098,542</b> | <b>3,771,222</b> | <b>327,320</b>     |
| <b>Total Net Appropriations</b>               | <b>1,923,065</b> | <b>2,719,680</b> | <b>4,098,542</b> | <b>3,771,222</b> | <b>327,320</b>     |
| <b>NCC/Use of Fund Balance</b>                | <b>3,722,587</b> | <b>4,621,837</b> | <b>4,885,283</b> | <b>5,121,222</b> | <b>(235,939)</b>   |



# BU 4080 - California Children's Services

## BUDGET UNIT OVERVIEW

California Children’s Services (CCS) strives to assure the health of Mendocino County’s children through access to specialty services for all children and youth up to age 21.

The Child Health and Disability Prevention (CHDP) program helps to prevent and find health problems through regular, no cost health check-ups.

The Health Care Program for Children in Foster Care (HCPFC) program provides health care consultation and health care resource guidance to case workers as well as foster parents to address the health needs of foster children and youth.

**PROGRAM OVERVIEW**

- California Children’s Services (CCS)
- Child Health and Disability Prevention (CHDP) Program will sunset June 30, 2024.
- Health Care Program for Children in Foster Care (HCPFC) Program will transition to “stand-alone” effective July 1, 2024

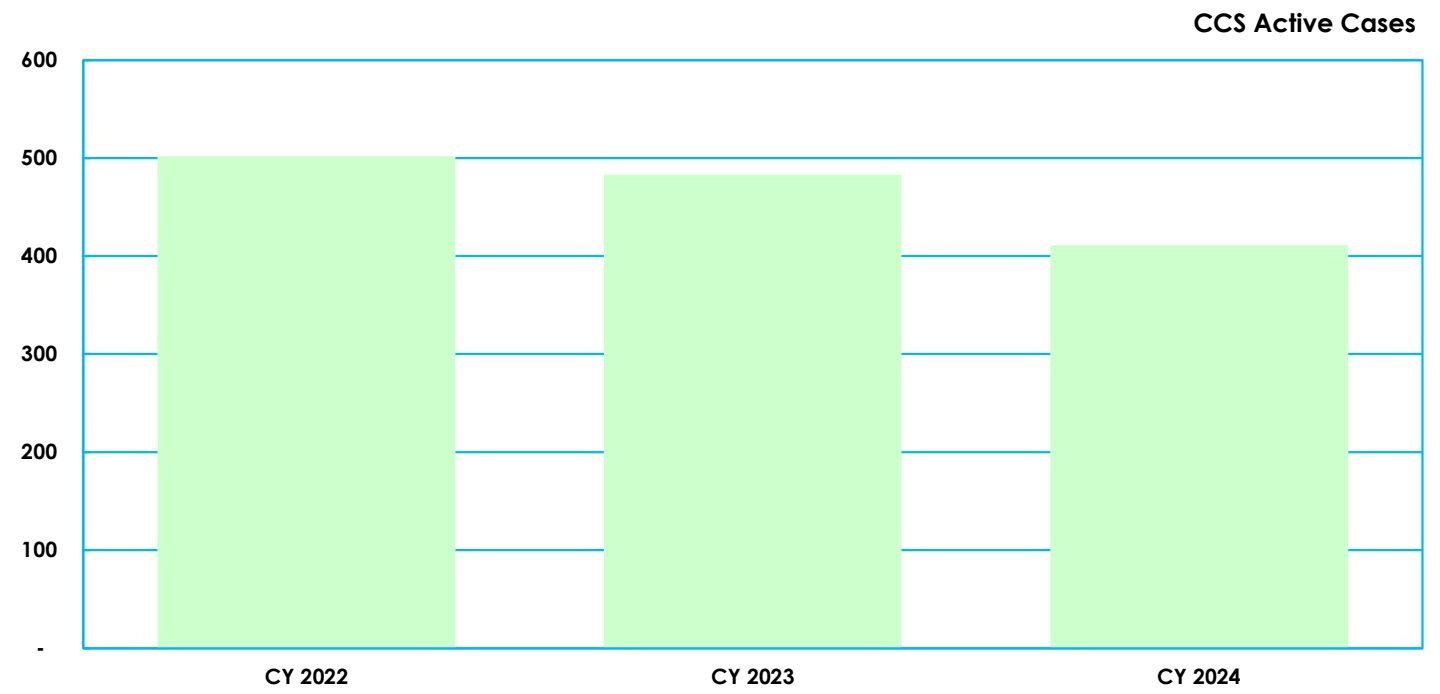
- ACCOMPLISHMENTS IN FY 2023-24**
  - Determined medical, financial, and residential eligibility for children who were referred to CCS.
  - Determined ongoing eligibility for children already enrolled in the program.
  - Provided care coordination to assist families with medical ap-  
pointment scheduling, transportation, and access to diagnos-  
tic and treatment services.
  - Hired physician Medical Consultant.
  - Significantly reduced backlog of annual reviews and pending  
medical eligibility.

### GOALS FOR FY 2024-25

- To determine medical, financial, and residential eligibility for children who are referred to CCS and determine ongoing eli-  
gibility for children already enrolled in the program.
- Provide care coordination to assist families with medical ap-  
pointment scheduling, transportation, and access to diagnos-  
tic and treatment services.
- Meet the medical, dental, mental, and developmental health  
needs of children and youth in court-ordered, out-of-home  
placement or foster care.
- Successful transition of HCPCC to “stand-alone” after sunset  
of CHDP program, July 1, 2024.



PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

|                     |                                                                                              |
|---------------------|----------------------------------------------------------------------------------------------|
| Revenues            |                                                                                              |
| Acct. 5341          | Realignment revenues received directly from the Social Services 1991 Realignment Trust Fund. |
| Services & Supplies |                                                                                              |
| Acct. 2239          | Medical oversight of cases by contracted physician.                                          |

CHANGES IN BUDGET FROM PRIOR YEAR

Services and Supplies – Medical oversight of cases by CCS Medical Consultant.

# PUBLIC HEALTH

BU 4080 - California Children's Services

| BUDGET UNIT DETAIL Schedule 9                 |                |                  | Function: Health & Sanitation |                  | Activity: CCS  |
|-----------------------------------------------|----------------|------------------|-------------------------------|------------------|----------------|
| Fund: 1100 County General                     | 2021-22        | 2022-23          | 2023-24                       | 2024-25          | Change from    |
| Financing Sources and Uses                    | Actuals        | Actuals          | Estimated                     | Adopted          | Prior Year     |
| <b>Revenues</b>                               |                |                  |                               |                  |                |
| 825250 State Aid CCS                          | 477,797        | 340,294          | 379,072                       | -                | 379,072        |
| 825341 Realignment Hlth Svcs                  | 53,522         | -                | 83,597                        | -                | 83,597         |
| 825490 State Other                            | 335,232        | 602,847          | 520,434                       | -                | 520,434        |
| 825670 Federal Other                          | -              | -                | -                             | 578,995          | (578,995)      |
| 826330 CA Children's Svcs                     | -              | -                | -                             | -                | -              |
| 826390 Other Charges                          | 20             | 20               | -                             | -                | -              |
| 827802 Operating Transfer In                  | -              | 404,969          | 707,594                       | 804,269          | (96,675)       |
| <b>Total Revenues</b>                         | <b>866,570</b> | <b>1,348,130</b> | <b>1,690,697</b>              | <b>1,383,264</b> | <b>307,433</b> |
| <b>Salaries &amp; Employee Benefits</b>       |                |                  |                               |                  |                |
| 861011 Regular Employees                      | 450,643        | 492,909          | 695,866                       | 550,443          | 145,423        |
| 861012 Extra Help                             | 40,157         | 116,666          | 158,056                       | 34,104           | 123,952        |
| 861013 Overtime Reg Emp                       | 22,821         | 27,250           | 10,000                        | -                | 10,000         |
| 861021 Co Cont Retirement                     | 158,385        | 176,481          | 253,955                       | 174,618          | 79,337         |
| 861022 Co Cont OASDI                          | 27,973         | 30,462           | 51,853                        | 29,195           | 22,658         |
| 861023 Co Cont Medicare                       | 7,125          | 8,816            | 12,107                        | 7,323            | 4,784          |
| 861024 Co Cont Retire Incr                    | 22,653         | 11,365           | 16,728                        | 41,307           | (24,579)       |
| 861030 Co Cont Health Ins                     | 63,203         | 91,202           | 161,982                       | 135,334          | 26,648         |
| 861031 Co Cont Unemp Ins                      | 1,835          | 925              | -                             | -                | -              |
| 861035 Co Cont Workers Comp                   | 17,410         | 19,209           | 19,013                        | 16,864           | 2,149          |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>812,204</b> | <b>975,285</b>   | <b>1,379,560</b>              | <b>989,188</b>   | <b>390,372</b> |
| <b>Services &amp; Supplies</b>                |                |                  |                               |                  |                |
| 862060 Communications                         | 2,362          | 5,143            | 6,301                         | 5,160            | 1,141          |
| 862101 Insurance - General                    | 3,048          | 3,627            | 4,277                         | 5,261            | (984)          |
| 862109 Insurance Other                        | 995            | 3,070            | 3,538                         | 3,538            | -              |
| 862120 Maintenance-Equipment                  | -              | -                | -                             | -                | -              |
| 862150 Memberships                            | 1,000          | -                | 500                           | -                | 500            |
| 862170 Office Expense                         | 5,589          | 9,199            | 4,050                         | 5,550            | (1,500)        |
| 862185 Medical/Dental Svcs                    | 70             | 170              | -                             | -                | -              |
| 862187 Education & Training                   | -              | -                | 1,500                         | 1,500            | -              |
| 862189 Prof/Spec Svcs - Other                 | 562            | 331              | 51,500                        | 55,000           | (3,500)        |
| 862190 Publ/Legal Notice                      | 2,658          | 2,746            | 1,500                         | 250              | 1,250          |
| 862194 A-87 Costs                             | -              | -                | 70,339                        | 53,024           | 17,315         |
| 862230 Info Tech Equip                        | 14,962         | 16,409           | 14,771                        | 13,786           | 985            |
| 862239 Spec Dept Expense                      | 449,688        | 549,972          | 489,145                       | 243,081          | 246,064        |
| 862250 Trans/Travel                           | -              | 3                | 900                           | 1,000            | (100)          |
| 862253 Travel Out of County                   | 547            | -                | 1,525                         | 1,525            | -              |
| 862260 Utilities                              | 3,833          | 4,985            | 4,700                         | 3,749            | 951            |
| <b>Total Services &amp; Supplies</b>          | <b>485,313</b> | <b>595,655</b>   | <b>654,546</b>                | <b>392,424</b>   | <b>262,122</b> |
| <b>Other Charges</b>                          |                |                  |                               |                  |                |
| 863113 Pmt Other Gov Agency                   | 79             | -                | 208                           | -                | 208            |
| <b>Total Other Charges</b>                    | <b>79</b>      | <b>-</b>         | <b>208</b>                    | <b>-</b>         | <b>208</b>     |

BU 4080 - California Children's Services

**BUDGET UNIT DETAIL Schedule 9**

Function: Health &amp; Sanitation Activity: CCS

| <b>Fund: 1100 County General</b>         | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>   | <b>Change from</b> |
|------------------------------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>Financing Sources and Uses</b>        | <b>Actuals</b>   | <b>Actuals</b>   | <b>Estimated</b> | <b>Adopted</b>   | <b>Prior Year</b>  |
| <b>Expend Transfer &amp; Reimb</b>       |                  |                  |                  |                  |                    |
| 865380 Intrafund Transfer                | (400,264)        | (414,188)        | (312,774)        | 1,652            | (314,426)          |
| 865802 Operating Transfer Out            | 81               | -                | -                | -                | -                  |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>(400,183)</b> | <b>(414,188)</b> | <b>(312,774)</b> | <b>1,652</b>     | <b>(314,426)</b>   |
| <b>Total Net Appropriations</b>          | <b>897,413</b>   | <b>1,156,752</b> | <b>1,721,540</b> | <b>1,383,264</b> | <b>338,276</b>     |
| <b>NCC/Use of Fund Balance</b>           | <b>30,843</b>    | <b>(191,378)</b> | <b>30,843</b>    | <b>-</b>         | <b>30,843</b>      |



BU 0442 - Hospital Preparedness Program

GRANT OVERVIEW

The Hospital Preparedness Program (HPP) supports the County’s collaborative efforts with hospitals, clinics, Skilled Nursing Facilities, Dialysis clinics, Dentists, Veterinary clinics, Pharmacies, and other office-based medical professionals, through the Disaster Healthcare Coalition (DHCC) to enhance preparedness for disasters of any cause or duration. Primary activities include: ensuring that partners understand their roles and the role of Public Health (PH) during emergency health events and declared disasters; mobilizing assistance and support from local, regional, and state partners during disasters; developing plans to address specific types of disasters or emergencies which require specific responses, including infectious disease, chemical, and radiation, and exercise those plans on a regular (at least annual) basis; expanding and increasing communication capacity through multiple modes.

GRANT INFORMATION

- Grant Inception Date: September 2003
- Current Grant Period: July 1, 2023 – June 30, 2024
- Source of Funds: California Department of Public Health
- Continuity of Grant: Year two of approve five-year grant.
- Grant Restrictions and Provisions: This grant allows for indirect or overhead costs; the maximum is 25% of total personnel costs, which is included in the budget.

\*Data provided is from the current approved budget for Fiscal Year 22-23, the State has not yet released final allocations for FY 23-24.

GRANT BUDGET

| Revenue                        |            |
|--------------------------------|------------|
| Grant Revenue                  | \$ 249,242 |
| Total                          | \$ 249,242 |
| Expenditures                   |            |
| Salaries & Employee Benefits   | \$ 97,548  |
| Services & Supplies            | 151,694    |
| Total                          | \$ 249,242 |
| County Match Required: No      |            |
| Independent Audit Required: No |            |

| EMPLOYEES             | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|-----------------------|------------------------|--------------|--------------|
| Program Administrator | .5                     | 100%         | %            |
| Program Specialist I  | .2                     | 100%         | %            |
| Director of Nursing   | .05                    | 100%         | %            |
|                       |                        |              |              |





BU 0453 - Tobacco Education Prop 56

GRANT OVERVIEW

The Tobacco Prevention Program allocation works with youth and adult volunteers to educate the community about tobacco prevention issues. Adult volunteers will participate in mobilization activities that aim to address tobacco and health inequity issues. Youth engagement will include collaborative partnerships with diverse youth and youth-serving organizations to support smoke-free public policy, systems and environmental changes. Activities also include educational services regarding tobacco and secondhand smoke, adoption and implementation of a policy that demonstrably contributes to tobacco product pollution and waste and an increase in cessation opportunities.

GRANT INFORMATION

- Grant Inception Date: January 1, 1990
- Current Grant Period: July 1, 2023 – June .30, 2024
- Source of Funds: Tobacco Tax and Health Promotion Act of 1988 (Prop 56)
- Continuity of Grant: Year 3 of Approved 4-Year Grant Cycle
- Grant Restrictions and Provisions: Prospective payments are considered an advance payment and as such must be deposited into an interest bearing, insured trust account.

GRANT BUDGET

| Revenue                        |            |
|--------------------------------|------------|
| Grant Revenue                  | \$ 150,000 |
| Total                          | \$ 150,000 |
| Expenditures                   |            |
| Salaries & Employee Benefits   | \$ 112,006 |
| Services & Supplies            | 37,994     |
| Total                          | \$ 150,000 |
| County Match Required: No      |            |
| Independent Audit Required: No |            |

| EMPLOYEES              | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|------------------------|------------------------|--------------|--------------|
| Program Specialist II  | .45 FTE                | 100%         | 0%           |
| Sr. Program Specialist | .13 FTE                | 100%         | 0%           |
| Program Specialist II  | .45 FTE                | 100%         | 0%           |
|                        |                        |              |              |



## BU 0454 - Tobacco Education Prop 99

### GRANT OVERVIEW

The Tobacco Prevention Program allocation works with youth and adult volunteers to educate the community about tobacco control issues. Adult volunteers will participate in mobilization activities that aim to address tobacco and health inequity issues. Youth engagement will include collaborative partnerships with diverse youth and youth-serving organizations to support smoke-free public policy, systems and environmental changes. Activities also include educational services regarding tobacco and secondhand smoke, adoption and implementation of a policy that demonstrably contributes to tobacco product pollution and waste and an increase in cessation opportunities.

### GRANT INFORMATION

- Grant Inception Date: January 1, 1990
- Current Grant Period: July 1, 2023 – June 30, 2024
- Source of Funds: The California Healthcare, Research and Prevention Tobacco Tax Act (Prop 99)
- Continuity of Grant: Year 3 of Approved 4-Year Grant Cycle
- Grant Restrictions and Provisions: Prospective payments are considered an advance payment and as such must be deposited into an interest bearing, insured trust account.

### GRANT BUDGET

#### Revenue

|               |                   |
|---------------|-------------------|
| Grant Revenue | \$ <u>150,000</u> |
| Total         | \$ 150,000        |

#### Expenditures

|                              |               |
|------------------------------|---------------|
| Salaries & Employee Benefits | \$ 112,006    |
| Services & Supplies          | <u>37,994</u> |
| Total                        | \$ 150,000    |

County Match Required: No

Independent Audit Required: No

| EMPLOYEES              | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|------------------------|------------------------|--------------|--------------|
| Program Specialist II  | .45 FTE                | 100%         | 0%           |
| Sr. Program Specialist | .13 FTE                | 100%         | 0%           |
| Program Specialist II  | .45 FTE                | 100%         | 0%           |
|                        |                        |              |              |



# BU 4013 - Public Health Nursing

## BUDGET UNIT OVERVIEW

Public Health Nursing safeguards and promotes community health in collaboration with local partners. This unit oversees a range of initiatives, from state-mandated programs to grant-funded projects and discretionary funded efforts, aimed at addressing diverse health needs. Through comprehensive community and individual health assessments, Public Health Nursing identifies priorities and tailors interventions to foster positive behavior change and empower residents to make informed health decisions. Interagency collaboration and emergency preparedness ensure a coordinated and effective response to health challenges and crises, while mandated investigations and surveillance of communicable diseases and immunization efforts protect public health. Additionally, through Maternal Child Adolescent Health (MCAH) and home visiting programs, the unit provides targeted support to vulnerable populations, promoting maternal and child wellness and enhancing access to healthcare resources. By integrating these initiatives, Public Health Nursing supports advancement of community health and resilience, ensuring that all residents have the opportunity to thrive.

**PROGRAM OVERVIEW**

- California Home Visiting Program (CHVP)
- CalWORKS Home Visiting Initiative
- Communicable Disease
- HIV Surveillance
- Immunization
- Maternal Child and Adolescent Health (MCAH)

**ACCOMPLISHMENTS IN FY 2023-24**

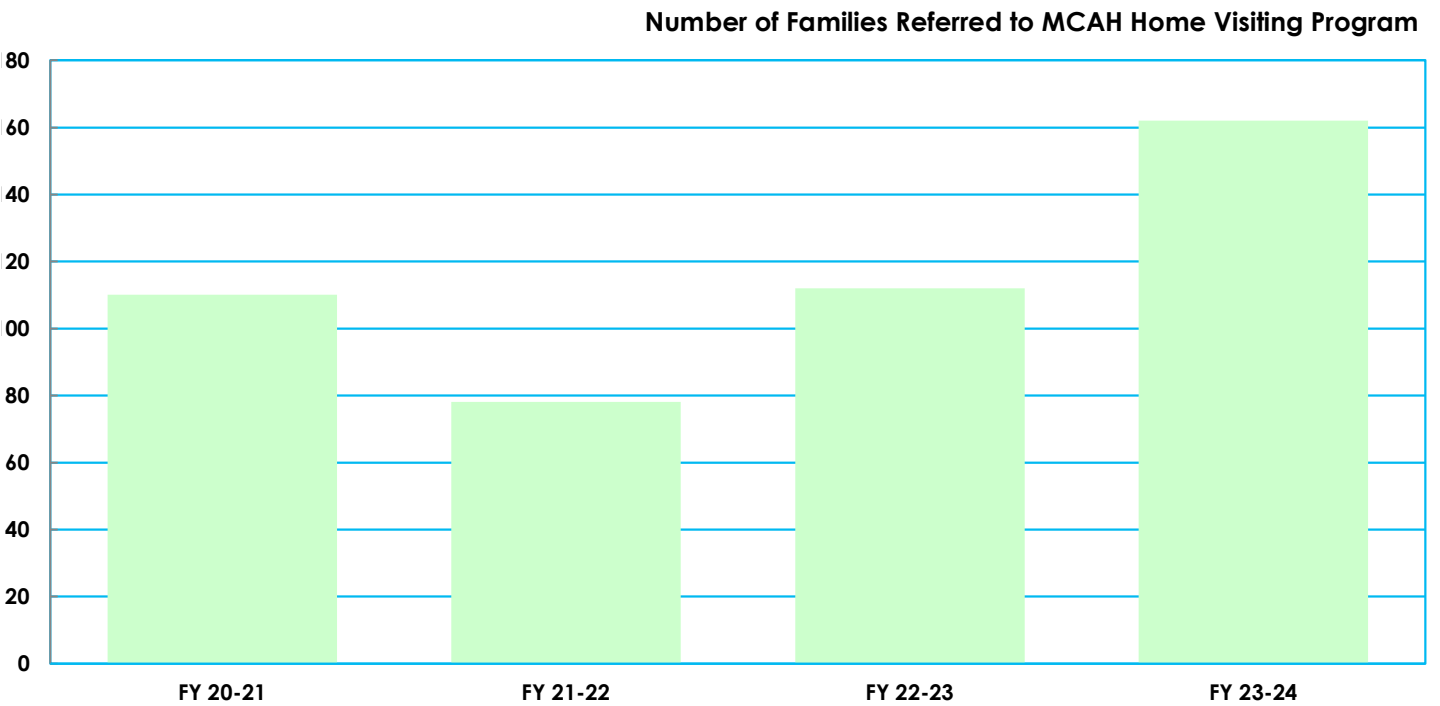
- Secured extended grant funding for CHVP programs through 2028.
- Expanded Home Visiting programs with new staffing and leadership.
- Implemented vaccine clinics at Public Health offices. Offering Covid19; Influenza; MPOX; and TB tests.
- Staff received Syphilis case reporting training from CDPH and improved our average days to close cases.

**GOALS FOR FY 2024-25**

- Continue to leverage new grant funding opportunities to support and enhance program and services.
- Develop concrete referral pathway guide for MCAH Home Visiting programs.
- Increase partnership with local agencies and community partners to improve immunization rates, and referrals to MCAH and Home Visiting programs.
- Expand current Public Health clinics to include billing, charting, and administration of childhood vaccinations.



PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Revenues

- Acct. 5341 State Sales Tax revenue distributed for state mandated programs.
- Acct. 5490 Revenues from other state agencies, including grants.

Services & Supplies

- Acct. 2239 TB related Services & Supplies expenses.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

# PUBLIC HEALTH

BU 4013 - Public Health Nursing

| BUDGET UNIT DETAIL Schedule 9                 |                  |                  | Function: Health & Sanitation |                  | Activity: Health |
|-----------------------------------------------|------------------|------------------|-------------------------------|------------------|------------------|
| Fund: 1100 County General                     | 2021-22          | 2022-23          | 2023-24                       | 2024-25          | Change from      |
| Financing Sources and Uses                    | Actuals          | Actuals          | Estimated                     | Adopted          | Prior Year       |
| <b>Revenues</b>                               |                  |                  |                               |                  |                  |
| 824200 Rent/Concession                        | -                | -                | -                             | -                | -                |
| 825341 Realignment Hlth Svcs                  | 93,306           | -                | 142,769                       | -                | 142,769          |
| 825490 State Other                            | 1,208,222        | 873,802          | 1,851,569                     | 778,386          | 1,073,183        |
| 825670 Federal Other                          | -                | -                | -                             | 1,016,162        | (1,016,162)      |
| 826300 Nursing Fee                            | 530              | 1,550            | 750                           | 2,000            | (1,250)          |
| 826390 Other Charges                          | 22,984           | 20,820           | 11,583                        | -                | 11,583           |
| 827700 Other                                  | 1,000            | 1,050            | 1,000                         | 3,000            | (2,000)          |
| 827707 Donation                               | -                | -                | 100                           | -                | 100              |
| 827801 Grant Revenue                          | -                | -                | 47,590                        | -                | 47,590           |
| 827802 Oper Transfer In                       | 1,082,547        | 1,482,136        | 2,091,072                     | 1,980,288        | 110,784          |
| <b>Total Revenues</b>                         | <b>2,408,589</b> | <b>2,379,359</b> | <b>4,146,433</b>              | <b>3,779,836</b> | <b>366,597</b>   |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                  |                               |                  |                  |
| 861011 Regular Employees                      | 785,255          | 1,288,915        | 1,681,623                     | 1,590,816        | 90,807           |
| 861012 Extra Help                             | 5,424            | 10,424           | -                             | 45,472           | (45,472)         |
| 861013 Overtime Reg Emp                       | 74,631           | 48,971           | 5,000                         | -                | 5,000            |
| 861021 Co Cont Retirement                     | 277,559          | 459,632          | 635,887                       | 492,756          | 143,131          |
| 861022 Co Cont OASDI                          | 50,237           | 79,566           | 106,662                       | 102,100          | 4,562            |
| 861023 Co Cont Medicare                       | 11,828           | 18,759           | 24,925                        | 24,537           | 388              |
| 861024 Co Cont Retire Incr                    | 39,768           | 28,077           | 38,291                        | 110,596          | (72,305)         |
| 861030 Co Cont Health Ins                     | 155,885          | 207,260          | 304,841                       | 320,230          | (15,389)         |
| 861031 Co Cont Unemp Ins                      | 7,256            | 4,208            | -                             | -                | -                |
| 861035 Co Cont Workers Comp                   | 100,306          | 19,893           | 3,978                         | 2,801            | 1,177            |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>1,508,148</b> | <b>2,165,706</b> | <b>2,801,207</b>              | <b>2,689,308</b> | <b>111,899</b>   |
| <b>Services &amp; Supplies</b>                |                  |                  |                               |                  |                  |
| 862060 Communications                         | 15,780           | 14,401           | 15,550                        | 19,060           | (3,510)          |
| 862062 Comm Microwave                         | 2,369            | 2,464            | 2,538                         | 2,436            | 102              |
| 862090 Household Expense                      | 16,841           | 21,911           | 22,000                        | 7,832            | 14,168           |
| 862101 Insurance - General                    | 13,087           | 11,377           | 13,623                        | 15,628           | (2,005)          |
| 862109 Insurance Other                        | 18,225           | 6,589            | 3,000                         | 3,000            | -                |
| 862120 Maint - Equip                          | -                | -                | -                             | -                | -                |
| 862130 Maint Strc/Impr/Grnds                  | 9,650            | 10,776           | 9,500                         | 6,700            | 2,800            |
| 862140 Med Dntl & Lab Supls                   | 5,674            | 33,370           | 35,000                        | 24,381           | 10,619           |
| 862150 Memberships                            | 1,100            | 2,150            | 7,100                         | 7,100            | -                |
| 862170 Office Expense                         | 11,103           | 12,827           | 15,079                        | 14,231           | 848              |
| 862185 Medical/Dental Svcs                    | 1,703            | 293              | 8,000                         | 2,200            | 5,800            |
| 862187 Education & Training                   | 26,951           | 10,947           | 27,760                        | 21,035           | 6,725            |
| 862189 Prof/Spec Svcs - Other                 | 180,888          | 385,667          | 162,255                       | 278,481          | (116,226)        |
| 862190 Publ/Legal Notice                      | 12,029           | 11,055           | 9,000                         | 2,000            | 7,000            |
| 862194 A-87 Costs                             | -                | -                | -                             | 118,495          | (118,495)        |
| 862227 Software - Long Term                   | -                | -                | -                             | 4,988            | (4,988)          |
| 862230 Info Tech Equip                        | 39,182           | 49,739           | 66,486                        | 48,435           | 18,051           |
| 862239 Spec Dept Expense                      | 1,501,602        | 2,343,248        | 2,036,964                     | 444,362          | 1,592,602        |
| 862250 Trans/Travel                           | 22,164           | 30,422           | 17,000                        | 23,000           | (6,000)          |

**BUDGET UNIT DETAIL Schedule 9**

Function: Health &amp; Sanitation

Activity: Health

| <b>Fund: 1100 County General</b>         | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b>   | <b>2024-25</b> | <b>Change from</b> |
|------------------------------------------|----------------|----------------|------------------|----------------|--------------------|
| <b>Financing Sources and Uses</b>        | <b>Actuals</b> | <b>Actuals</b> | <b>Estimated</b> | <b>Adopted</b> | <b>Prior Year</b>  |
| 862253 Travel Out of County              | 473            | 1,383          | 11,800           | 17,934         | (6,134)            |
| 862260 Utilities                         | 18,284         | 25,812         | 21,500           | 29,229         | (7,729)            |
| <b>Total Services &amp; Supplies</b>     | 1,897,103      | 2,974,433      | 2,484,155        | 1,090,527      | 1,393,628          |
| <b>Other Charges</b>                     |                |                |                  |                |                    |
| 863113 Pmt Other Gov Agency              | 65,323         | -              | -                | -              | -                  |
| 863280 Contr Other Agency                | -              | -              | -                | -              | -                  |
| <b>Total Other Charges</b>               | 65,323         | -              | -                | -              | -                  |
| <b>Expend Transfer &amp; Reimb</b>       |                |                |                  |                |                    |
| 865380 Intrafund Transfer                | (875,473)      | (1,532,175)    | (1,329,288)      | -              | (1,329,288)        |
| 865802 Oper Transfer Out                 | -              | 7,002          | -                | -              | -                  |
| <b>Total Expend Transfer &amp; Reimb</b> | (875,473)      | (1,525,172)    | (1,329,288)      | -              | (1,329,288)        |
| <b>Total Net Appropriations</b>          | 2,595,101      | 3,614,966      | 3,956,074        | 3,779,835      | 176,239            |
| <b>NCC/Use of Fund Balance</b>           | 186,512        | 1,235,608      | (190,359)        | (1)            | (190,358)          |



# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director

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*Behavioral Health & Recovery Services' Vision:  
Empowering Recovery, Eliminating Stigma & Discrimination.*

*Commitment Statement:*

*Deliver services in a respectful, responsive, and efficient manner with  
sensitivity to cultural diversity;*

*Educate ourselves, individuals, families and the community about  
mental health, substance use, and the hopeful possibilities of  
treatment and recovery;*

*Offer a culturally competent, gender responsive, trauma informed  
system of care for adults and adolescents while striving to meet  
linguistic challenges; and*

*Utilize holistic, person-centered recovery; promote healthy behaviors  
through prevention and treatment strategies.*

# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director

## DEPARTMENT SUMMARY

|                                     | FY 21-22    | FY 22-23    | FY 23-24    | FY 24-25   | Change from  |
|-------------------------------------|-------------|-------------|-------------|------------|--------------|
|                                     | Actuals     | Actuals     | Estimated   | Adopted    | Prior Year   |
| <b>Revenues - All Funds</b>         |             |             |             |            |              |
| Revenues                            | 44,234,203  | 25,686,763  | 74,017,957  | 47,333,493 | 26,684,464   |
| Total Operating Transfers In        | 425,219     | 14,704,072  | -           | 20,242,330 | (20,242,330) |
| <b>Total Revenues</b>               | 44,659,422  | 40,390,835  | 74,017,957  | 67,575,823 | 6,442,134    |
| <b>Appropriations - All Funds</b>   |             |             |             |            |              |
| Total Salaries & Employee Benefits  | 3,828,957   | 4,496,981   | 8,775,241   | 9,573,459  | (798,218)    |
| Total Services and Supplies         | 5,235,038   | 5,412,937   | 31,318,200  | 22,439,743 | 8,878,457    |
| Total Other Charges                 | 24,262,241  | 24,106,229  | 36,501,330  | 30,490,151 | 6,011,179    |
| Total Fixed Assets                  | 6,738       | 80,498      | 152,589     | -          | 152,589      |
| <b>Total Operating Expenditures</b> | 33,332,975  | 34,096,645  | 76,747,360  | 62,503,353 | 44,244,007   |
| Total Intrafund Transfers           | (433,162)   | (797,530)   | (2,576,268) | -          | 2,576,268    |
| Total Operating Transfers Out       | 2,360,823   | 925,332     | 2,638,927   | 16,981,042 | (14,342,115) |
| <b>Total Transfers &amp; Reimb.</b> | 1,927,661   | 127,802     | 62,659      | 16,981,042 | (16,918,383) |
| <b>Total Net Appropriations</b>     | 35,260,635  | 34,224,447  | 76,810,019  | 79,484,395 | (2,674,376)  |
| <b>NCC/Use of Fund Balance</b>      | (9,398,787) | (6,166,388) | 2,792,062   | 11,908,572 | (9,116,510)  |



BU 4049 - Substance Use Disorder Treatment

BUDGET UNIT OVERVIEW

Behavioral Health and Recovery Services, Substance Use Disorders Treatment (SUDT) provides, arranges, and pays for all medically necessary covered Substance Use Disorders Treatment Services. SUDT assist the individuals of Mendocino County whose lives are impacted by drug and/or alcohol abuse or addiction. Services offered include assessments, treatment planning, crisis counseling, individual counseling, group counseling, and discharge planning. Available treatment programs are Intensive Outpatient Treatment, Outpatient Treatment, Adult Drug Court, Family Dependency Drug Court, Jail-Based Services, Perinatal, Co-Occurring, Adolescent Education, Adolescent Treatment, and Pre-Trial Diversion. SUDT provides assessments and placements to the appropriate level of care, either in house or with Partnership Regional Model providers. Behavioral Health and Recovery Services SUDT strives to help individuals create and maintain a healthy and balanced lifestyle, free of alcohol and drugs. SUDT works to educate staff, individuals, families, and the community about substance use disorders, the impact of abuse and addiction, available treatment options, and recovery. SUDT also strives to manage fiscal resources effectively and responsibly.

PROGRAM OVERVIEW

- Finding Home Grant ended on March 31, 2024
- Health Management Association Grant 2 Ended
- Health Management Association Grant 3 Awarded
- BHRRP SABG CRRSAA Expansion Funds Ended

ACCOMPLISHMENTS IN FY 2023-24

- Expanded capacity to provide hybrid groups to allow for in-person and video conferencing services.
- Expanded prevention and adolescent services.
- Implemented an Intern program with Cal Poly Humboldt through grant funds.
- Enhanced treatment services with new curriculum.
- Expanded education on Medicated Assisted Treatment and the negative and potential lethal impacts of substance mis-use, including hosting a Fentanyl Awareness event

GOALS FOR FY 2024-25

- Continue to expand services in the coastal area.
- Continue to expand prevention and adolescent services.
- Continue to enhance treatment and treatment outcomes for clients and expand education on Medicated Assisted Treatment.
- Continue to educate the community on Narcan and the negative and potential lethal impacts of substance use.
- Create a Juvenile Justice summer program through grant funding.

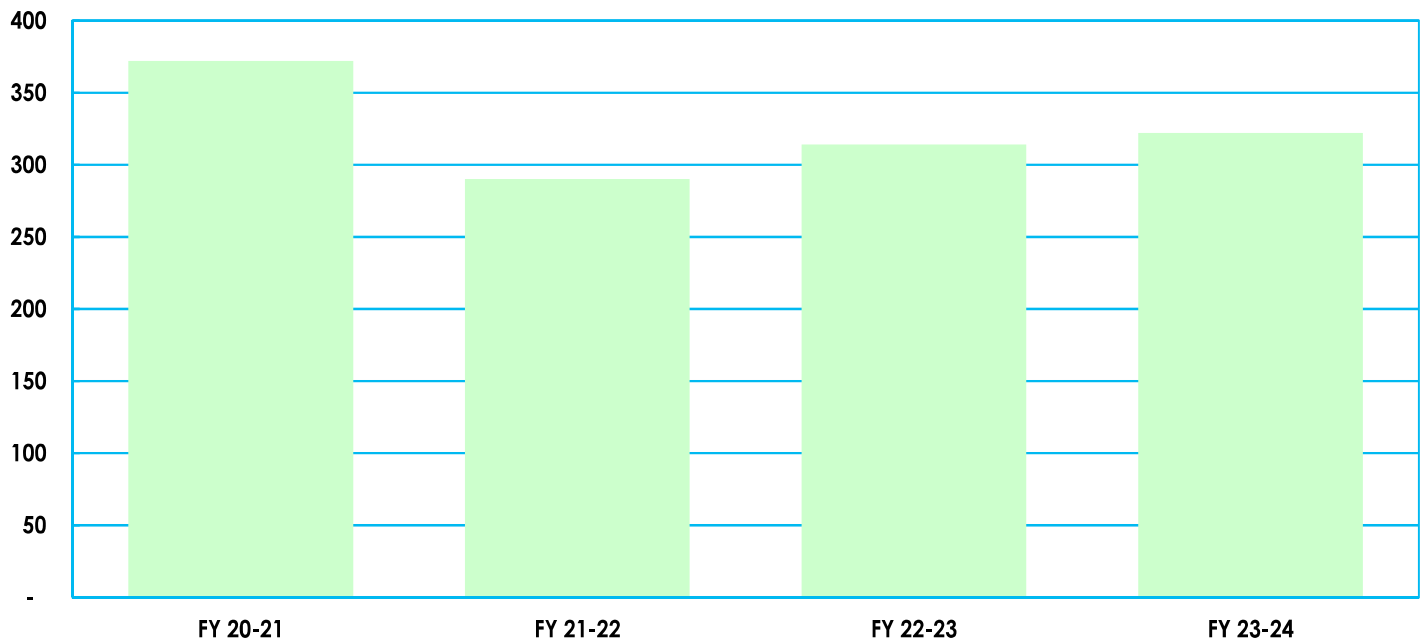


# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director  
BU 4049 - Substance Use Disorder Treatment

## PERFORMANCE INDICATORS

### Individuals Who Accessed Services



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 3206 Court fines.
- Acct. 5393 Substance Abuse Prevention and Treatment (SABG).
- Acct. 7805 Drug Medi-Cal revenue generated by services provided.

### Expenditure Transfer & Reimbursement

- Acct. 5380 Intrafund transfers from Social Services and Probation for staff providing substance use disorder services.

## CHANGES IN BUDGET FROM PRIOR YEAR

Increased revenue and expenses are directly tied to ongoing efforts between Partnership Health Plan (PHP) and Department of Health Care Services (DHCS) to reconcile Indian Health Care Provider (IHCP) payments; there are no major changes outside of this for this budget unit.

# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director  
BU 4049 - Substance Use Disorder Treatment

| BUDGET UNIT DETAIL Schedule 9                 |         |         | Function: Health & Sanitation |            | Activity: Health |
|-----------------------------------------------|---------|---------|-------------------------------|------------|------------------|
| Fund: 1229 Substance Use Disorder Treat.      | 2021-22 | 2022-23 | 2023-24                       | 2024-25    | Change from      |
| Financing Sources and Uses                    | Actuals | Actuals | Estimated                     | Adopted    | Prior Year       |
| <b>Revenues</b>                               |         |         |                               |            |                  |
| 823205 Drug/Alcohol Fine                      | -       | -       | 11,448                        | 11,448     | -                |
| 823206 Co Alcohol Educ                        | -       | -       | 11,347                        | 11,347     | -                |
| 823207 Drug Abuse Educ                        | -       | -       | 2,118                         | 2,118      | -                |
| 824101 Change in Fair Value Investment        | -       | 1,748   | -                             | -          | -                |
| 825342 Realignment Mental Health              | -       | -       | 993,434                       | -          | 993,434          |
| 825344 2011 Realign Pub Safety                | -       | -       | 67,392                        | 71,360     | (3,968)          |
| 825393 State Aid - Drug & Alc                 | -       | -       | 1,765,156                     | 1,765,156  | -                |
| 825490 State Other                            | -       | -       | 17,370,744                    | 10,629,883 | 6,740,861        |
| 825670 Federal Other                          | -       | -       | 892,028                       | 647,168    | 244,860          |
| 826265 Drug Diversion Svc                     | -       | -       | 20,000                        | 15,000     | 5,000            |
| 826348 Driving Under Infl                     | -       | -       | 20,989                        | 20,989     | -                |
| 826390 Other Charges                          | -       | 36,134  | 266,918                       | 606,188    | (339,270)        |
| 827700 Other                                  | -       | -       | -                             | -          | -                |
| 827800 Other                                  | -       | -       | -                             | -          | -                |
| 827802 Operating Transfer In                  | -       | -       | -                             | 1,000,529  | (1,000,529)      |
| 827805 Medi-Cal                               | -       | -       | 478,768                       | 478,768    | -                |
| <b>Total Revenues</b>                         | -       | 37,882  | 21,900,342                    | 15,259,954 | 6,640,388        |
| <b>Salaries &amp; Employee Benefits</b>       |         |         |                               |            |                  |
| 861011 Regular Employees                      | -       | 21,576  | 1,421,214                     | 1,595,910  | (174,696)        |
| 861012 Extra Help                             | -       | 746     | 104,970                       | 1,713      | 103,257          |
| 861013 Overtime Reg Emp                       | -       | -       | -                             | -          | -                |
| 861021 Co Cont Retirement                     | -       | 8,304   | 494,288                       | 495,454    | (1,166)          |
| 861022 Co Cont OASDI                          | -       | 1,285   | 82,651                        | 97,129     | (14,478)         |
| 861023 Co Cont Medicare                       | -       | 311     | 21,421                        | 22,742     | (1,321)          |
| 861024 Co Cont Retire Incr                    | -       | 564     | 53,204                        | 117,480    | (64,276)         |
| 861030 Co Cont Health Ins                     | -       | 3,347   | 230,256                       | 275,616    | (45,360)         |
| 861031 Co Cont Unemp Ins                      | -       | -       | -                             | -          | -                |
| 861035 Co Cont Workers Comp                   | -       | -       | 42,505                        | 27,216     | 15,289           |
| <b>Total Salaries &amp; Employee Benefits</b> | -       | 36,134  | 2,450,509                     | 2,633,260  | (182,751)        |
| <b>Services &amp; Supplies</b>                |         |         |                               |            |                  |
| 862060 Communications                         | -       | -       | 11,141                        | 14,910     | (3,769)          |
| 862062 Comm Microwave                         | -       | -       | 363                           | 363        | -                |
| 862090 Household Expense                      | -       | -       | 4,087                         | 7,316      | (3,229)          |
| 862101 Insurance - General                    | -       | -       | 18,620                        | 22,654     | (4,034)          |
| 862109 Insurance Other                        | -       | -       | 20,618                        | 20,618     | -                |
| 862120 Maintenance-Equipment                  | -       | -       | -                             | -          | -                |
| 862130 Maint Strc/Impr/Grnds                  | -       | -       | 38,833                        | 80,542     | (41,709)         |
| 862140 Med Dntl & Lab Supls                   | -       | -       | -                             | -          | -                |
| 862150 Memberships                            | -       | -       | 15,537                        | 15,798     | (261)            |
| 862170 Office Expense                         | -       | -       | 17,931                        | 16,160     | 1,771            |
| 862185 Medical/Dental Svcs                    | -       | -       | 350                           | 628        | (278)            |
| 862187 Education & Training                   | -       | -       | 395                           | 245        | 150              |
| 862189 Prof/Spec Svcs - Other                 | -       | -       | 18,110,642                    | 12,020,395 | 6,090,247        |
| 862190 Publ/Legal Notice                      | -       | -       | 3,000                         | 3,100      | (100)            |

# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director  
BU 4049 - Substance Use Disorder Treatment

| BUDGET UNIT DETAIL Schedule 9 (Cont.)    |         |         | Function: Health & Sanitation |            | Activity: Health |
|------------------------------------------|---------|---------|-------------------------------|------------|------------------|
| Fund: 1229 Substance Use Disorder Treat. | 2021-22 | 2022-23 | 2023-24                       | 2024-25    | Change from      |
| Financing Sources and Uses               | Actuals | Actuals | Estimated                     | Adopted    | Prior Year       |
| 862194 A-87 Costs                        | -       | -       | -                             | 134,031    | (134,031)        |
| 862230 Info Tech Equip                   | -       | -       | 127,419                       | 127,468    | (49)             |
| 862239 Spec Dept Expense                 | -       | -       | 2,604,524                     | 95,603     | 2,508,921        |
| 862250 Trans/Travel                      | -       | -       | 4,357                         | 7,900      | (3,543)          |
| 862253 Travel Out of County              | -       | -       | 1,250                         | 14,945     | (13,695)         |
| 862260 Utilities                         | -       | -       | 40,200                        | 44,016     | (3,816)          |
| <b>Total Services &amp; Supplies</b>     | -       | -       | 21,019,267                    | 12,626,692 | 8,392,575        |
| <b>Expend Transfer &amp; Reimb</b>       |         |         |                               |            |                  |
| 865380 Intrafund Transfer                | -       | -       | (1,569,434)                   | -          | (1,569,434)      |
| 865802 Oper Transfer Out                 | -       | -       | -                             | -          | -                |
| <b>Total Expend Transfer &amp; Reimb</b> | -       | -       | (1,569,434)                   | -          | (1,569,434)      |
| <b>Total Net Appropriations</b>          | -       | 36,134  | 21,900,342                    | 15,259,952 | 6,640,390        |
| <b>NCC/Use of Fund Balance</b>           | -       | (1,748) | -                             | (2)        | 2                |



BU 4050 - Mental Health Services

BUDGET UNIT OVERVIEW

Mendocino County Behavioral Health and Recovery Services Mental Health Plan (MHP) provides, arranges, and pays for all medically necessary covered Speciality Mental Health Services (SMHS). The MHP serves the people of Mendocino County whose lives are affected by serious and chronic mental illness. Speciality Mental Health Services offers assessments, case management, rehabilitative services, therapy, therapeutic behavioral services, crisis intervention, psychiatric inpatient hospitalization, and medication support services. Individuals served are supported to maximize independent living and to improve quality of life through community-based treatment.

Behavioral Health and Recovery Services MHP strives to deliver services in a respectful, responsive, and efficient manner with sensitivity to cultural diversity. The goal is to educate staff, individuals, families, and the community about mental illness, possibilities of treatment, and recovery. The MHP also strives to manage fiscal resources effectively and responsibly while ensuring that productivity and efficiency are important organizational values.

PROGRAM OVERVIEW

- Access Line
- Behavioral Health Advisory Board
- Dual Response Mobile Crisis
- Lanterman-Petris- Short Conservatorship Case Management
- and Placement
- Jail Discharge Planning for individuals with BH Conditions
- Medication Support Services
- Mental Health CalWORKS
- Mental Health Outpatient Services
- Mental Health Services Probation
- Mobile Outreach & Prevention Services
- Psychiatric Emergency Services & Inpatient Treatment
- Public Conservator Office
- Quality Assurance & Quality Improvement
- Behavioral Health Compliance

GOALS FOR FY 2024-25

- Finalize transition of SMH Providers onto county’s Electronic Health Record.
- Continue to expand and adapt our Mobile Crisis program to meet DHCS requirements.
- Implementation of Care Court, December 2024.
- Implementation of New Medi-Cal Benefits.
- Program preparation and development for expansion of Grave Disability Criteria.

ACCOMPLISHMENTS IN FY 2023-24

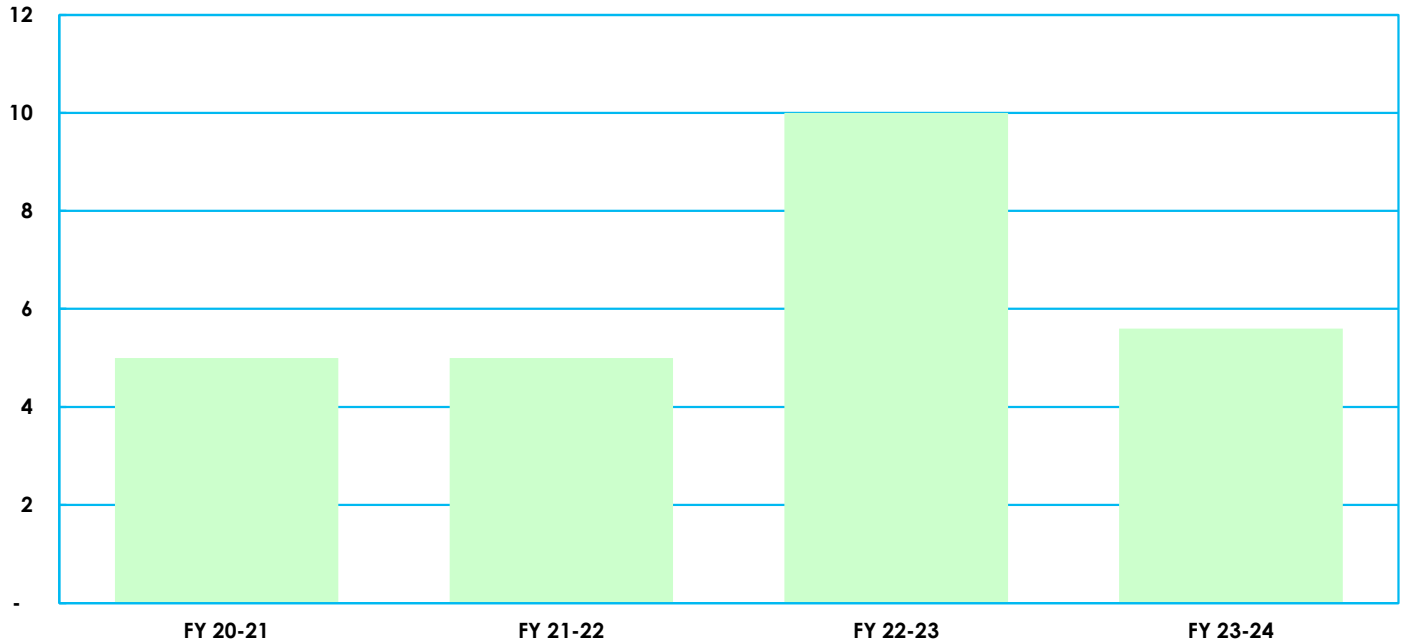
- Successfully implemented CalAIM payment reform.
- Applied for and were awarded over \$14 million in grant funds.
- Implementation of AB2275 Certification Hearing process.
- Implemented an Intern program with Cal Poly Humboldt through grant funds.
- Initiated the process of transitioning all SMH providers onto the county’s Electronic Health Record.

# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director  
BU 4050 - Mental Health Services

## PERFORMANCE INDICATORS

Average Days from Request for Services to Assessment



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 5330 State Sales Tax revenue distribution - Realignment 2011 for community specialty mental health services.
- Acct. 5331 Medi-Cal revenue generated by the ASO's subcontractor network, and County administration.
- Acct. 5342 Realignment 1991 revenue for Mental Health Services, and Mental Health administration.

### Services & Supplies

- Acct. 2189 Provides contract psychiatrists, compliance monitor contract, and administrative contract services provided to the Mental Health Program.

### Other Charges

- Acct. 3162 Provides payment to group homes and adult board and care facilities.
- Acct. 3280 ASO contracts.

### Expenditure Transfer & Reimbursement

- Acct. 5380 Reimbursements from other County departments (Social Services and Probation) for services provided.
- Acct. 5802 Primarily payment of A-87 overhead costs to County General Fund.

## CHANGES IN BUDGET FROM PRIOR YEAR

No Significant change in budget from the previous fiscal year.

# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director  
BU 4050 - Mental Health Services

| BUDGET UNIT DETAIL Schedule 9          |            | Function: Health & Sanitation |            |            | Activity: Mental Health |
|----------------------------------------|------------|-------------------------------|------------|------------|-------------------------|
| Fund: 1221 Mental Health Service       |            | 2021-22                       | 2022-23    | 2023-24    | 2024-25                 |
| Financing Sources and Uses             |            | Actuals                       | Actuals    | Estimated  | Adopted                 |
| Change from                            |            |                               |            |            | Prior Year              |
| Revenues                               |            |                               |            |            |                         |
| 824100 Interest                        | (25,741)   | (5,038)                       | (27,416)   | -          | (27,416)                |
| 824101 Change in Fair Value Investment | -          | 6,205                         | -          | -          | -                       |
| 825330 State Aid Mental Hlth           | 7,840,174  | 66,006                        | 9,130,242  | -          | 9,130,242               |
| 825331 Medi-Cal Mental Hlth            | 8,687,623  | 11,428,167                    | 18,494,603 | 17,824,736 | 669,867                 |
| 825342 Realignment Mental Hlth         | 4,914,869  | 1,813,107                     | 3,579,855  | -          | 3,579,855               |
| 825344 2011 Realign Pub Safety         | 74,111     | -                             | 154,896    | -          | 154,896                 |
| 825490 State Other                     | 1,952,420  | 1,183,488                     | 2,203,228  | 4,226,799  | (2,023,571)             |
| 825670 Federal Other Revenue           | 86,408     | 563,491                       | 618,622    | 700,325    | (81,703)                |
| 825810 Other Govt Agency Aid           | (3,080)    | -                             | -          | -          | -                       |
| 826290 Mental Health Svc               | -          | -                             | -          | -          | -                       |
| 826390 Other Charges                   | 2,097,165  | 1,795,208                     | 2,361,055  | 165,168    | 2,195,887               |
| 827600 Other Sales                     | 70         | -                             | -          | -          | -                       |
| 827700 Other                           | 58,544     | 95,823                        | 100,000    | 100,000    | -                       |
| 827707 Donation                        | -          | -                             | -          | -          | -                       |
| 827800 Other                           | 357,434    | 25,696                        | -          | -          | -                       |
| 827802 Oper Transfer In                | 425,219    | 10,078,546                    | -          | 15,271,666 | (15,271,666)            |
| 827805 Medi-Cal                        | -          | -                             | -          | -          | -                       |
| Total Revenues                         | 26,465,218 | 27,050,699                    | 36,615,085 | 38,288,694 | (1,673,609)             |
| Salaries & Employee Benefits           |            |                               |            |            |                         |
| 861011 Regular Employees               | 1,895,665  | 2,286,027                     | 2,904,439  | 3,024,402  | (119,963)               |
| 861012 Extra Help                      | 21,903     | 47,522                        | 86,018     | 139,588    | (53,570)                |
| 861013 Overtime Reg Emp                | 50,714     | 24,502                        | -          | -          | -                       |
| 861021 Co Cont Retirement              | 659,615    | 804,725                       | 1,048,844  | 964,406    | 84,438                  |
| 861022 Co Cont OASDI                   | 113,951    | 135,656                       | 170,625    | 186,767    | (16,142)                |
| 861023 Co Cont Medicare                | 27,374     | 33,123                        | 43,559     | 45,750     | (2,191)                 |
| 861024 Co Cont Retire Incr             | 103,083    | 63,631                        | 76,709     | 227,762    | (151,053)               |
| 861030 Co Cont Health Ins              | 262,005    | 312,459                       | 453,288    | 606,243    | (152,955)               |
| 861031 Co Cont Unemp Ins               | 4,711      | 4,038                         | -          | -          | -                       |
| 861035 Co Cont Workers Comp            | 45,451     | 27,152                        | 14,099     | 22,999     | (8,900)                 |
| Total Salaries & Employee Benefits     | 3,184,472  | 3,738,834                     | 4,797,581  | 5,217,917  | (420,336)               |
| Services & Supplies                    |            |                               |            |            |                         |
| 862060 Communications                  | 33,285     | 29,190                        | 37,200     | 32,800     | 4,400                   |
| 862080 Food                            | -          | 95                            | 1,000      | 1,000      | -                       |
| 862090 Household Expense               | 42,305     | 3,100                         | 44,420     | 9,829      | 34,591                  |
| 862101 Insurance - General             | 21,800     | 24,182                        | 37,867     | 44,617     | (6,750)                 |
| 862109 Insurance Other                 | 144,736    | 197,182                       | 104,185    | 216,900    | (112,715)               |
| 862120 Maint - Equip                   | -          | -                             | -          | -          | -                       |
| 862130 Maint Strc Impr & Grnds         | 22,372     | 44,972                        | 28,350     | 53,067     | (24,717)                |
| 862150 Memberships                     | 10,016     | 10,316                        | 10,100     | 12,700     | (2,600)                 |
| 862170 Office Expense                  | 24,876     | 24,207                        | 31,350     | 38,150     | (6,800)                 |
| 862182 Data Processing Svcs            | 72,535     | 114,018                       | 87,294     | -          | 87,294                  |
| 862185 Medical/Dental Svcs             | 40,513     | 49,981                        | 64,800     | -          | 64,800                  |
| 862187 Education & Training            | 702        | 2,957                         | 4,400      | 16,750     | (12,350)                |
| 862189 Prof/Spec Svcs - Other          | 252,283    | 317,003                       | 334,952    | 2,506,117  | (2,171,165)             |

# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director  
BU 4050 - Mental Health Services

| BUDGET UNIT DETAIL Schedule 9 (Cont.)    |                   | Function: Health & Sanitation |                   | Activity: Mental Health |                    |
|------------------------------------------|-------------------|-------------------------------|-------------------|-------------------------|--------------------|
| <b>Fund: 1221 Mental Health Service</b>  | <b>2021-22</b>    | <b>2022-23</b>                | <b>2023-24</b>    | <b>2024-25</b>          | <b>Change from</b> |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b>    | <b>Actuals</b>                | <b>Estimated</b>  | <b>Adopted</b>          | <b>Prior Year</b>  |
| 862190 Publ/Legal Notice                 | 2,799             | 3,186                         | 2,814             | -                       | 2,814              |
| 862194 A-87 Costs                        | 492,802           | 207,689                       | 517,442           | 217,820                 | 299,622            |
| 862210 Rent/Lease - Bldg Grnds           | -                 | 30                            | 30                | 360                     | (330)              |
| 862217 Debt Service Principal            | -                 | 108,773                       | -                 | -                       | -                  |
| 862230 Info Tech Equip                   | 103,946           | 11,605                        | 78,799            | 115,959                 | (37,160)           |
| 862239 Spec Dept Expense                 | 895,533           | 1,349,162                     | 3,266,466         | 2,116,784               | 1,149,682          |
| 862250 Trans/Travel                      | 20,898            | 45,241                        | 25,619            | 67,900                  | (42,281)           |
| 862253 Travel Out of County              | 12,665            | 14,985                        | 18,247            | 30,000                  | (11,753)           |
| 862260 Utilities                         | 34,499            | 44,823                        | 36,224            | 42,744                  | (6,520)            |
| <b>Total Services &amp; Supplies</b>     | <b>2,228,564</b>  | <b>2,602,694</b>              | <b>4,731,559</b>  | <b>5,523,497</b>        | <b>(791,938)</b>   |
| <b>Other Charges</b>                     |                   |                               |                   |                         |                    |
| 863113 Pmt Other Gov Agency              | 699,564           | 212,658                       | 9,567,603         | 6,238,658               | 3,328,945          |
| 863115 Service Connected Expen           | -                 | -                             | -                 | -                       | -                  |
| 863162 Residential Care                  | 2,758,553         | 3,235,105                     | 3,635,650         | 3,121,650               | 514,000            |
| 863164 Organizational                    | 156,355           | 14,439,315                    | 10,549,922        | 14,216,836              | (3,666,914)        |
| 863280 Contr to Other Agncs              | 17,730,767        | 3,660,342                     | 4,100,000         | -                       | 4,100,000          |
| <b>Total Other Charges</b>               | <b>21,345,239</b> | <b>21,547,420</b>             | <b>27,853,175</b> | <b>23,577,144</b>       | <b>4,276,031</b>   |
| <b>Fixed Assets</b>                      |                   |                               |                   |                         |                    |
| 864370 Equipment                         | -                 | 80,498                        | 97,889            | -                       | 97,889             |
| <b>Total Fixed Assets</b>                | <b>-</b>          | <b>80,498</b>                 | <b>97,889</b>     | <b>-</b>                | <b>97,889</b>      |
| <b>Expend Transfer &amp; Reimb</b>       |                   |                               |                   |                         |                    |
| 865380 Intrafund Transfer                | (408,838)         | (721,120)                     | (806,157)         | -                       | (806,157)          |
| 865802 Oper Transfer Out                 | 78,615            | 38,927                        | 38,927            | 3,970,135               | (3,931,208)        |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>(330,224)</b>  | <b>(682,193)</b>              | <b>(767,230)</b>  | <b>3,970,135</b>        | <b>(4,737,365)</b> |
| <b>Total Net Appropriations</b>          | <b>26,428,052</b> | <b>27,287,254</b>             | <b>36,712,974</b> | <b>38,288,693</b>       | <b>(1,575,719)</b> |
| <b>NCC/Use of Fund Balance</b>           | <b>(37,166)</b>   | <b>236,555</b>                | <b>97,889</b>     | <b>(1)</b>              | <b>97,890</b>      |



BU 4051 - Mental Health Services Act

BUDGET UNIT OVERVIEW

Mental Health Services Act (MHSA) was designed to provide a wide range of prevention, early intervention, and treatments services that support the continuum of public 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.

MHSA programs are offered to support the continuity of care for specialty mental health services, recognize and provide prevention and early intervention for severe and persistent mental health issues, provide client focused recovery, and improve access for underserved groups. Behavioral Health and Recovery Services MHSA team oversees the facilitation of all community planning processes, monitors the data regarding program services, and works with local providers to ensure MHSA programs promote cultural competency, individual, and family-driven services, and are wellness, recovery, and resilience-focused.

PROGRAM OVERVIEW

- Capital Facilities and Technology Needs
- Community Services and Supports
  - Full Service Partnership (CSS)
  - MHSA Housing Component (CSS)
- Innovation
- Prevention and Early Intervention
- Workforce Education and Training

ACCOMPLISHMENTS IN FY 2023-24

- Presented the third Innovation project to the Mental Health Services Oversight and Accountability Commission.
- Re-established our peer driven Wellness Centers.
- Expanded Cultural Diversity trainings.
- Attended community events to provide education and information on prevention, early intervention, and treatment services for Mental Health.

GOALS FOR FY 2024-25

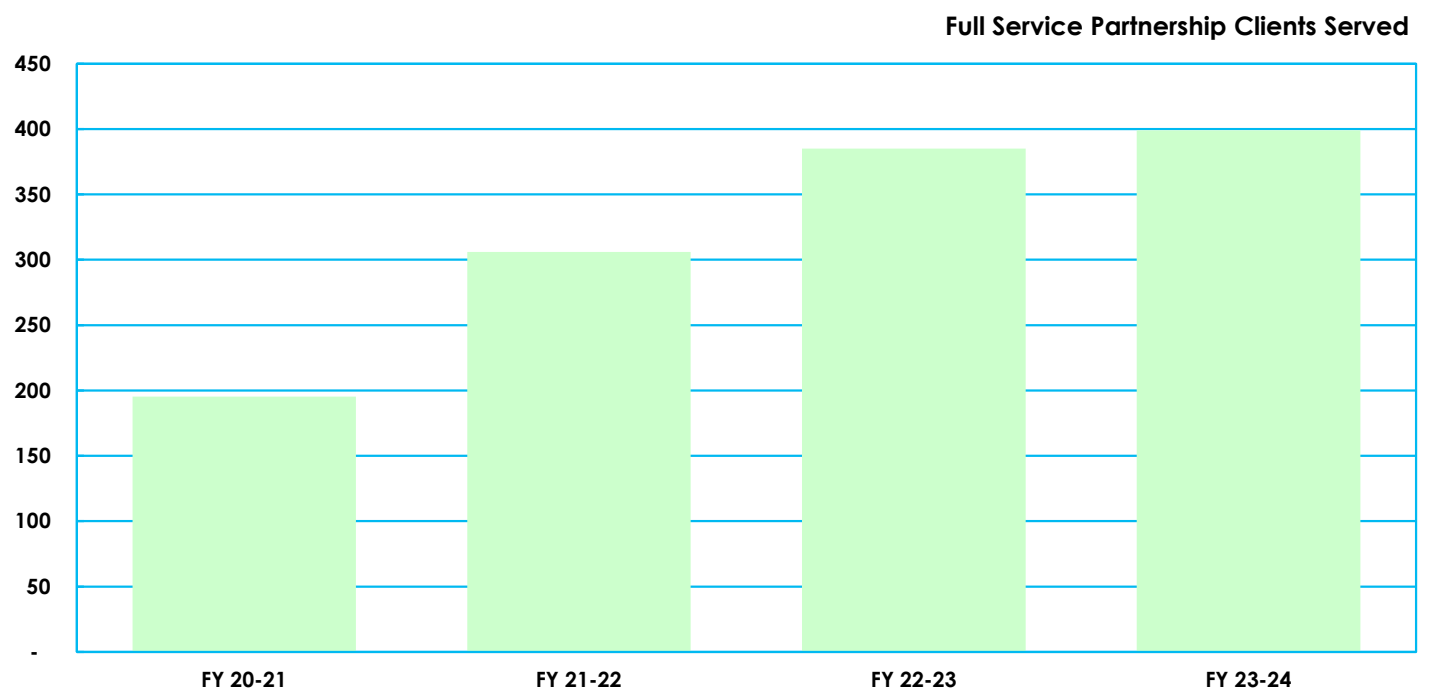
- Present Innovation Project: Native Warm Line to Mental Health Services Oversight & Accountability Commission.
- Transition Wellness Centers to permanent locations.
- Preparation and planning for the transition to Behavioral Health Transformation – Prop 1.
- Expand programming at peer wellness centers.
- Continue to attend community events to provide education and information on prevention, early intervention, and treatment services for Mental Health.



# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director  
BU 4051 - Mental Health Services Act

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Services & Supplies

Acct. 2187 Training of staff, peer support members, parent partners, clients and community members.

## CHANGES IN BUDGET FROM PRIOR YEAR

No Significant change in budget from the previous fiscal year.

# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director  
BU 4051 - Mental Health Services Act

| BUDGET UNIT DETAIL Schedule 9                 |                  | Function: Health & Sanitation |                   |                   | Activity: Mental Health |
|-----------------------------------------------|------------------|-------------------------------|-------------------|-------------------|-------------------------|
| <b>Fund: 1223 Mental Health Service</b>       | <b>2021-22</b>   | <b>2022-23</b>                | <b>2023-24</b>    | <b>2024-25</b>    | <b>Change from</b>      |
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>   | <b>Actuals</b>                | <b>Estimated</b>  | <b>Adopted</b>    | <b>Prior Year</b>       |
| <b>Revenues</b>                               |                  |                               |                   |                   |                         |
| 824100 Interest                               | 66,616           | 136,589                       | 40,000            | 104,000           | (64,000)                |
| 824101 Change in Fair Value Investment        | -                | (31,764)                      | -                 | -                 | -                       |
| 825330 State Aid Mental Hlth                  | 6,901,051        | -                             | 8,900,907         | 7,096,483         | 1,804,424               |
| 826390 Other Charges                          | 162,270          | 190,667                       | 4,496,611         | -                 | 4,496,611               |
| 827802 Oper Transfer In                       | -                | 4,625,527                     | -                 | 3,970,135         | (3,970,135)             |
| <b>Total Revenues</b>                         | <b>7,129,936</b> | <b>4,921,019</b>              | <b>13,437,518</b> | <b>11,170,618</b> | <b>2,266,900</b>        |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                               |                   |                   |                         |
| 861011 Regular Employees                      | 395,382          | 440,482                       | 883,377           | 1,030,932         | (147,555)               |
| 861012 Extra Help                             | -                | -                             | 29,484            | 5,597             | 23,887                  |
| 861013 Overtime Reg Emp                       | 3,050            | -                             | -                 | -                 | -                       |
| 861021 Co Cont Retirement                     | 139,736          | 159,021                       | 326,550           | 320,531           | 6,019                   |
| 861022 Co Cont OASDI                          | 23,685           | 26,247                        | 56,204            | 59,288            | (3,084)                 |
| 861023 Co Cont Medicare                       | 5,539            | 6,139                         | 13,251            | 14,227            | (976)                   |
| 861024 Co Cont Retire Incr                    | 23,796           | 13,318                        | 45,571            | 75,220            | (29,649)                |
| 861030 Co Cont Health Ins                     | 52,949           | 75,293                        | 172,477           | 216,255           | (43,778)                |
| 861031 Co Cont Unemp Ins                      | 217              | 287                           | -                 | -                 | -                       |
| 861035 Co Cont Workers Comp                   | 131              | 241                           | 237               | 232               | 5                       |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>644,485</b>   | <b>721,028</b>                | <b>1,527,151</b>  | <b>1,722,282</b>  | <b>(195,131)</b>        |
| <b>Services &amp; Supplies</b>                |                  |                               |                   |                   |                         |
| 862060 Communications                         | 491              | 1,732                         | 1,080             | 2,200             | (1,120)                 |
| 862080 Food                                   | -                | 276                           | 700               | 700               | -                       |
| 862090 Household Expense                      | -                | -                             | -                 | -                 | -                       |
| 862101 Insurance - General                    | 648              | 1,169                         | 1,368             | 2,172             | (804)                   |
| 862120 Maintenance Equipment                  | -                | -                             | -                 | -                 | -                       |
| 862150 Memberships                            | 7,941            | 7,941                         | 7,941             | 11,066            | (3,125)                 |
| 862170 Office Expense                         | 815              | 2,515                         | 1,500             | 1,600             | (100)                   |
| 862182 Data Processing Svcs                   | -                | -                             | -                 | -                 | -                       |
| 862187 Education & Training                   | 11,310           | 60                            | 10,000            | 10,000            | -                       |
| 862189 Prof/Spec Svcs - Other                 | 968,749          | 828,900                       | 1,756,900         | 2,221,375         | (464,475)               |
| 862194 A-87 Costs                             | 47,472           | 67,659                        | 47,472            | 68,258            | (20,786)                |
| 862210 Rent/Lease - Bldg Grnds                | -                | -                             | -                 | -                 | -                       |
| 862230 Info Tech Equip                        | 8,550            | 14,902                        | 12,308            | 9,846             | 2,462                   |
| 862239 Spec Dept Expense                      | 1,455,607        | 1,238,319                     | 2,362,404         | 630,000           | 1,732,404               |
| 862250 Trans/Travel                           | 684              | 14,346                        | 1,120             | 3,000             | (1,880)                 |
| 862253 Travel Out of County                   | -                | 70                            | 1,500             | 1,500             | -                       |
| <b>Total Services &amp; Supplies</b>          | <b>2,502,266</b> | <b>2,177,887</b>              | <b>4,204,293</b>  | <b>2,961,717</b>  | <b>1,242,576</b>        |
| <b>Other Charges</b>                          |                  |                               |                   |                   |                         |
| 863113 Paymts to Other Govts                  | -                | -                             | -                 | 439,457           | (439,457)               |
| 863164 Organizational                         | -                | 2,269,403                     | 8,445,078         | 6,473,550         | 1,971,528               |
| 863280 Contr to Other Agncs                   | 2,917,001        | 289,407                       | 203,077           | -                 | 203,077                 |
| <b>Total Other Charges</b>                    | <b>2,917,001</b> | <b>2,558,809</b>              | <b>8,648,155</b>  | <b>6,913,007</b>  | <b>1,735,148</b>        |
| <b>Fixed Assets</b>                           |                  |                               |                   |                   |                         |
| 864370 Equipment                              | -                | -                             | 54,700            | -                 | 54,700                  |
| <b>Total Fixed Assets</b>                     | <b>-</b>         | <b>-</b>                      | <b>54,700</b>     | <b>-</b>          | <b>54,700</b>           |

# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director  
BU 4051 - Mental Health Services Act

| BUDGET UNIT DETAIL Schedule 9 (Cont.)    |             | Function: Health & Sanitation |            | Activity: Mental Health |             |
|------------------------------------------|-------------|-------------------------------|------------|-------------------------|-------------|
| Fund: 1223 Mental Health Service         | 2021-22     | 2022-23                       | 2023-24    | 2024-25                 | Change from |
| Financing Sources and Uses               | Actuals     | Actuals                       | Estimated  | Adopted                 | Prior Year  |
| <b>Expend Transfer &amp; Reimb</b>       |             |                               |            |                         |             |
| 865380 Intrafund Transfer                | (24,324)    | (76,410)                      | (200,677)  | -                       | (200,677)   |
| 865802 Oper Transfer Out                 | -           | -                             | -          | 980,907                 | (980,907)   |
| <b>Total Expend Transfer &amp; Reimb</b> | (24,324)    | (76,410)                      | (200,677)  | 980,907                 | (1,181,584) |
| <b>Total Net Appropriations</b>          | 6,039,429   | 5,381,314                     | 14,233,622 | 12,577,913              | 1,655,709   |
| <b>NCC/Use of Fund Balance</b>           | (1,090,507) | 460,295                       | 796,104    | 1,407,295               | (611,191)   |



BU 4052 - Mental Health Treatment Act  
(Measure B)

BUDGET UNIT OVERVIEW

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

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

PROGRAM OVERVIEW

- Behavioral Health Facilities Funding
- Behavioral Health Training Center
- Operations, Services, and Treatment Funding

ACCOMPLISHMENTS IN FY 2023-24

- Made significant progress towards construction of the Psychiatric Health Facility, including completing demolition of the existing structure.
- Applied for and were awarded over \$9.3 million to help offset the costs incurred while constructing the PHF.

GOALS FOR FY 2024-25

- Continue construction of a Psychiatric Health Facility.
- Continue to monitor progress and data of all approved programs.
- Continue to review and make recommendations to the Board of Supervisors on Measure B Funds.
- Continue to provide fiscal oversight of funds and conduct an independent annual audit of expenditures.

# BEHAVIORAL HEALTH AND RECOVERY SERVICES

JENINE MILLER, Behavioral Health Director  
BU 4052 - Mental Health Treatment Act (Measure B)

## BUDGET UNIT DETAIL Schedule 9

Function: Health and Sanitation Activity: Mental Health

| Fund: 1224 Mental Health Treatment            | 2021-22     | 2022-23     | 2023-24   | 2024-25    | Change from |
|-----------------------------------------------|-------------|-------------|-----------|------------|-------------|
| Financing Sources and Uses                    | Actuals     | Actuals     | Estimated | Adopted    | Prior Year  |
| <b>Revenues</b>                               |             |             |           |            |             |
| 821500 Sales & Use Tax                        | 10,618,846  | 8,067,213   | 2,000,000 | 2,407,901  | (407,901)   |
| 824100 Interest                               | 241,639     | 578,779     | 60,000    | 444,656    | (384,656)   |
| 824101 Change in Fair Value Investment        | -           | (349,697)   | -         | -          | -           |
| 824200 Rents & Concess                        | 174         | 1,080       | 2,212     | 2,000      | 212         |
| 826390 Other Charges                          | 203,609     | 83,860      | 2,800     | 2,000      | 800         |
| 827802 Oper Transfer In                       | -           | -           | -         | -          | -           |
| <b>Total Revenues</b>                         | 11,064,268  | 8,381,235   | 2,065,012 | 2,856,557  | (791,545)   |
| <b>Salaries &amp; Employee Benefits</b>       |             |             |           |            |             |
| 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                      | -           | 985         | -         | -          | -           |
| <b>Total Salaries &amp; Employee Benefits</b> | -           | 985         | -         | -          | -           |
| <b>Services &amp; Supplies</b>                |             |             |           |            |             |
| 862060 Communications                         | 1,112       | 4,467       | 4,404     | 4,300      | 104         |
| 862090 Household Expense                      | 99          | 9,415       | 9,600     | 6,941      | 2,659       |
| 862101 Insurance - General                    | 358         | 283         | 686       | 686        | -           |
| 862130 Maint Strc Impr & Grnds                | 498         | 15,584      | 14,400    | 19,324     | (4,924)     |
| 862170 Office Expense                         | 580         | 388         | 1,000     | 1,000      | -           |
| 862187 Education & Training                   | -           | -           | -         | -          | -           |
| 862189 Prof/Spec Svcs - Other                 | 313,520     | 388,245     | 850,000   | 500,000    | 350,000     |
| 862190 Publ/Legal Notice                      | 50          | -           | 200       | 200        | -           |
| 862194 A-87 Costs                             | 18,153      | 67,956      | 20,000    | 341,864    | (321,864)   |
| 862230 Info Tech Equip                        | 5,066       | 4,505       | 1,400     | 1,400      | -           |
| 862239 Spec Dept Expense                      | 157,846     | 135,693     | 451,791   | 444,622    | 7,169       |
| 862250 Trans/Travel                           | 5,725       | -           | 5,000     | 1,000      | 4,000       |
| 862253 Travel Out of County                   | 372         | -           | 1,000     | 1,000      | -           |
| 862260 Utilities                              | 830         | 5,820       | 3,600     | 5,500      | (1,900)     |
| <b>Total Services &amp; Supplies</b>          | 504,208     | 632,355     | 1,363,081 | 1,327,837  | 35,244      |
| <b>Fixed Assets</b>                           |             |             |           |            |             |
| 864360 Structure/Improvement                  | -           | -           | -         | -          | -           |
| 864370 Equipment                              | 6,738       | -           | -         | -          | -           |
| <b>Total Fixed Assets</b>                     | 6,738       | -           | -         | -          | -           |
| <b>Expend Transfer &amp; Reimb</b>            |             |             |           |            |             |
| 865380 Intrafund Transfer                     | -           | -           | -         | -          | -           |
| 865802 Oper Transfer Out                      | 2,282,208   | 886,405     | 2,600,000 | 12,030,000 | (9,430,000) |
| <b>Total Expend Transfer &amp; Reimb</b>      | 2,282,208   | 886,405     | 2,600,000 | 12,030,000 | (9,430,000) |
| <b>Total Net Appropriations</b>               | 2,793,155   | 1,519,745   | 3,963,081 | 13,357,837 | (9,394,756) |
| <b>NCC/Use of Fund Balance</b>                | (8,271,114) | (6,861,490) | 1,898,069 | 10,501,280 | (8,603,211) |



BU 0481 - Mental Health Student Services Act

GRANT OVERVIEW (Administered by BU 4050)

Metal Health Student Services Act (MHSSA) is a competitive grant that Mendocino County was awarded in 2020. The MHSSA funds direct staffing to provide school campus based mental health and prevention services. Mendocino County’s grant proposal was to leverage existing school based mental health services being provided to add peer supports, stigma education and reduction, and reduction of suicidal and other mental health impacts on school outcomes.

GRANT INFORMATION

- Grant Inception Date: 8/18/2020
- Current Grant Period: September 1, 2024 to August 31, 2025
- Source of Funds: Mental Health Services Oversight and Accountability Commission
- Continuity of Grant: Year Five of Grant, Grant extension was processed.
- Grant Restrictions and Provisions: This grant limits overall administrative costs, with the goal that 75% of funding allocated for personnel go to delivering services (as opposed to administration costs). Administration costs shall not exceed fifteen percent (15%) of the total budget grant amount.

GRANT BUDGET

| Revenue                         |            |
|---------------------------------|------------|
| Grant Revenue                   | \$ 738,828 |
| Total                           | \$ 738,828 |
| Expenditures                    |            |
| Salaries & Employee Benefits    | \$ 3,766   |
| Services & Supplies             | 735,062    |
| Total                           | \$ 738,828 |
| County Match Required: No       |            |
| Independent Audit Required: Yes |            |

| EMPLOYEES                    | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|------------------------------|------------------------|--------------|--------------|
| Staff Services Administrator | .03                    | 100%         |              |





*The Mission of the Mendocino County  
Department of Social Services is:*

- *To strengthen and empower individuals and families to achieve self-sufficiency, safety, and improve their quality of life;*
- *To deliver services in a respectful, effective and efficient manner;*
  - *To develop, support, and empower staff, individually and in teams, to be professional, competent and highly skilled;*
- *To promote and maintain effective and productive relationships within the Department, and with other government led entities, our communities, other agencies, voluntary organizations, the business sector and our community*





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## DEPARTMENT SUMMARY

|                                     | FY 21-22    | FY 22-23   | FY 23-24    | FY 24-25    | Change from  |
|-------------------------------------|-------------|------------|-------------|-------------|--------------|
|                                     | Actuals     | Actuals    | Estimated   | Adopted     | Prior Year   |
| <b>Revenues - All Funds</b>         |             |            |             |             |              |
| Revenues                            | 76,971,505  | 2,246,359  | 100,049,903 | 3,033,856   | 97,016,047   |
| Total Operating Transfers In        | 14,008      | 86,143,285 | -           | 92,698,126  | (92,698,126) |
| <b>Total Revenues</b>               | 76,985,513  | 88,389,644 | 100,049,903 | 95,731,982  | 4,317,921    |
| <b>Appropriations - All Funds</b>   |             |            |             |             |              |
| Total Salaries & Employee Benefits  | 35,618,740  | 37,897,508 | 41,621,634  | 41,599,697  | 21,937       |
| Total Services and Supplies         | 8,375,835   | 8,352,277  | 11,151,092  | 9,576,078   | 1,575,014    |
| Total Other Charges                 | 38,404,815  | 40,819,750 | 49,954,618  | 47,335,547  | 2,619,071    |
| Total Fixed Assets                  | -           | 46,600     | 106,933     | 73,792      | 33,141       |
| <b>Total Operating Expenditures</b> | 82,399,389  | 87,116,134 | 102,834,277 | 98,585,114  | 4,249,163    |
| Total Intrafund Transfers           | (1,405,584) | (889,432)  | (2,661,504) | (2,727,682) | (66,178)     |
| Total Operating Transfers Out       | 305,674     | 3,039,167  | 427,832     | 210,832     | 217,000      |
| <b>Total Transfers &amp; Reimb.</b> | (1,099,910) | 2,149,735  | (2,233,672) | (2,516,850) | (283,178)    |
| <b>Total Net Appropriations</b>     | 81,299,480  | 89,265,869 | 100,600,605 | 96,068,264  | 4,532,341    |
| <b>NCC/Use of Fund Balance</b>      | 4,313,966   | 876,225    | 550,702     | 336,282     | 214,420      |



# BU 5010 - Social Services: Employment and Family Assistance Services

## BUDGET UNIT OVERVIEW

Social Services Budget Unit 5010 is comprised of the key service areas of Employment and Family Assistance Services (EFAS), Family and Children’s Services and Adult and Aging Services.

Budget Unit 5010-Employment and Family Assistance Services (EFAS) administers State and Federal mandated public assistance programs that address the County’s health and welfare needs. The programs included in this Division are CalWORKs, CalWORKs Job Services, CalFresh, Medi-Cal, and County Medical Services Program (CMSP). Specific eligibility requirements include, but are not limited to, and applicant’s age, citizenship status, income, and resources. The California Work Opportunity and Responsibility to Kids (CalWORKs) program provides services and cash aid to eligible families with children in the home. CalWORKs Job Services arranges employment training and addresses barriers for families on the path to self-sufficiency. CalFresh is a supplemental program to increase access to healthy food options. Medi-Cal/County Medical Services Program provides health insurance to families and individuals.

**PROGRAM OVERVIEW**

- Advocacy and Collaboration Team-Outreach
- CalFresh
- CalWORKs
- CalWORKs Job Services:
  - CalWORKs Housing Support
  - Expanded Subsidized Employment
  - Family Stabilization
- County Medical Services Program (CMSP)
- Medi-Cal

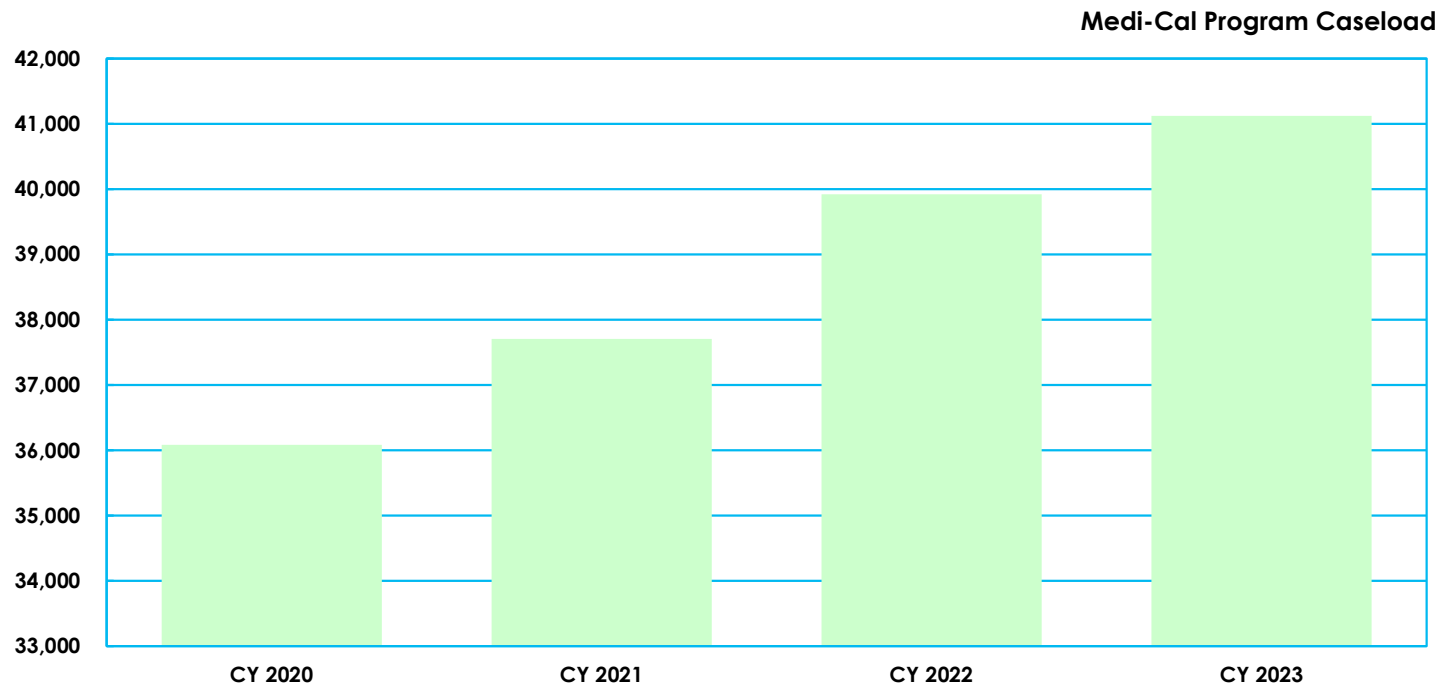
**ACCOMPLISHMENTS IN FY 2023-24**

- Operated two separate Disaster Calfresh campaigns in response to winter storm food loss.
- Successfully implemented the Cal-AIM 90-day pre-release Medi-Cal application process for justice-involved individuals, partnering with Mendocino County Sheriff’s Office and Probation.

## GOALS FOR FY 2024-25

- Reach the State goal of 80 percent timeliness in completion of Medi-Cal redeterminations.
- Increase housing stability for CalWORKs Housing Support Program by promoting access to voucher programs.
- Provide outreach to all CalFresh households who fail to return periodic reports to avoid administrative discontinuances.

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

- Acct. 2182 Live Scan (fingerprinting), statistical, and program and software licensing.
- Acct. 2189 Investigations, ergonomic evaluations, and fit-for-duty exams.
- Acct. 2239 Agency administration and Language Line services.

Other Charges

- Acct. 3132 Contracted services for CalFresh Outreach and Nutritional Education for EFAS.
- Acct. 3135 Transportation and supportive services for CalWORKs clients.
- Acct. 3138 Contracted services to assist CalWORKs clients in returning to the workforce.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.

BU 5010 - Social Services:  
Family and Children's Services



BUDGET UNIT OVERVIEW

Family and Children’s Services provides protective services to ensure the safety of children from abuse and neglect. These services include investigation of child abuse, neglect allegations, as well as assistance to families to remain together or to reunify. The program includes services to children in foster care, group home care, and guardianship care.

**PROGRAM OVERVIEW**

- Child Abuse Hotline
- Emergency Response
- Family Dependency Drug Court
- Family Maintenance
- Family Reunifications
- Foster Care Eligibility Administration
- Independent Living Skills
- Interstate Compact on the Placement of Children Administration
- Permanency Placement
- Probate Guardianships for Non-relatives
- Quality Assurance/Case Reviews
- Resource Family Approval
- Step-Parent Adoptions
- Supportive Transition
- Ukiah and Willits Family Resource Centers
- Wraparound Services
- Family Urgent Response Services

**GOALS FOR FY 2024-25**

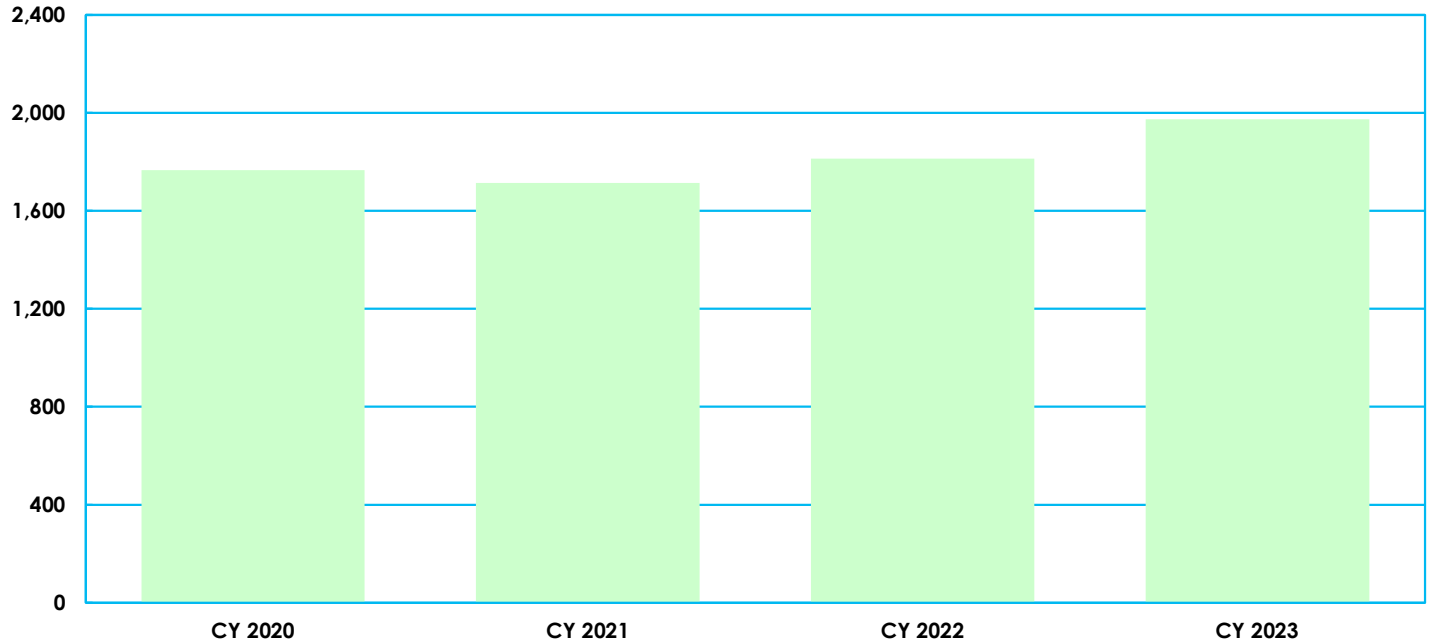
- Ensure Social Workers are completing timely data entry into CWS/CMS for referrals and cases.
- Re-build our internal training program to support training for new staff as well as support advanced training for experienced staff to build overall workforce capacity to implement new laws, regulations, and mandates.
- Finalize and implement our Family First Prevention Services Comprehensive Prevention Plan with the Cahto Tribe of the Laytonville Rancheria.
- Have all procedures reviewed and updated to ensure they are reflective of current state laws and regulations.
- Foster Care Eligibility Unit will start preparing for major foster care rate structure reform that will begin in 2026 if legislation passes in the 2024/25 State Budget.

**ACCOMPLISHMENTS IN FY 2023-24**

- Encouraged and supported staff development through access to higher education opportunities for employees who are working on their Bachelor and Master Degrees in Social Work.
- Implemented Dual Jurisdiction Protocol with Juvenile Probation to serve youth who are involved in both Family & Children’s Services and Juvenile Justice.
- Held our first resource parent and foster youth holiday party since the Covid-19 shut down in 2020.

PERFORMANCE INDICATORS

Unduplicated Number Of Children with Allegations of Abuse/Neglect Reported to the Child Abuse Hotline



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

- Acct. 2182 Live Scan (fingerprinting), statistical, and program and software licensing.
- Acct. 2189 Investigations, ergonomic evaluations, and fit-for-duty exams.
- Acct. 2239 Agency administration and Language Line services.

Other Charges

- Acct. 3112 Services provided to foster children and potential foster children to prevent or mitigate time spent in out-of-home placement.
- Acct. 3126 Services provided to teen parents to help them finish school.
- Acct. 3133 Emergency shelter for high needs children.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.



# BU 5010 - Social Services: Adult and Aging Services

## BUDGET UNIT OVERVIEW

The Adult and Aging Services division administers a range of state, federal, and local programs to address the County’s health and welfare needs for older adults, adults with disabilities, and residents in long-term care facilities throughout the State. Programs within Adult and Aging Services include Adult Protective Services (APS), Veterans’ Services, and Public Administrator/Public Guardian. APS helps elder adults (60 years and older) and dependent adults (18-59 who are disabled), when these adults are unable to meet their own needs, or are victims of abuse, neglect, or exploitation. APS investigates reports of abuse of elders and dependent adults who live in private homes, apartments, hotels, hospitals, or who are, or soon will be, experiencing homelessness. Veterans’ Services provides intensive case management to eligible veterans pursuing benefits they are entitled to receive from the U.S. Department of Veteran Affairs (VA). Public Administrator/Public Guardian initiates the court process to invoke probate conservatorship, handles the affairs of individuals who die without family to administer their estates, and provides case management for conserved persons with severe disabilities.

**PROGRAM OVERVIEW**

- Adult Protective Services (APS)
- Veterans Services
- Public Administrator/Public Guardian (PAPG)
- Home-Housing Options for Mendocino Continuum of Care (HOME)
- In-Home Supportive Services-BU 5170
- Quality Assurance/Public Authority-BU 5170
- General Assistance/General Relieve/Long-Term Medi-Cal Care-BU 5190

**GOALS FOR FY 2024-25**

- Conduct enhanced outreach to community members about Elder and Dependent Adult Abuse and reporting, using community events, advertisements, social media, and printed materials.
- Establish a VA telehealth option at the Fort Bragg Veterans Services Office.
- Provide new employees with mandated reporter training during department new employee orientation.
- Strengthen existing homeless services and projects; seek new permanent housing solutions countywide; coordinate implementation of the CoC's Strategic Plan to Address Homelessness.

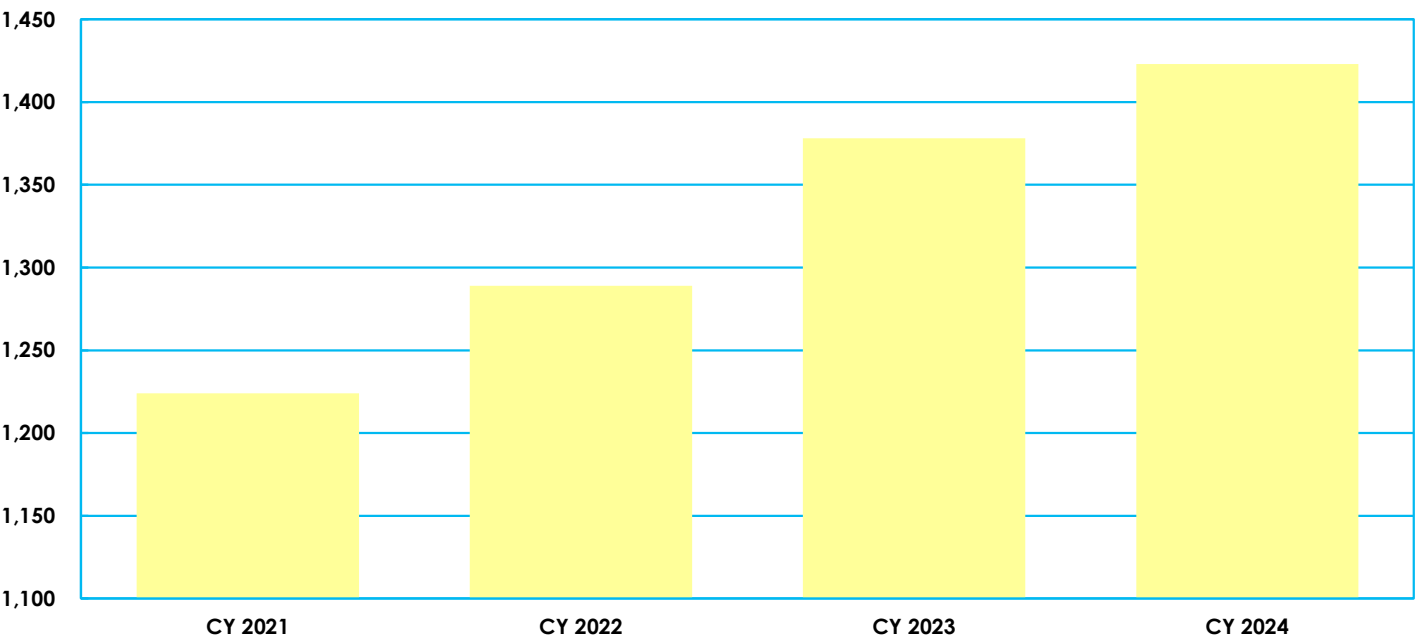
**ACCOMPLISHMENTS IN FY 2023-24**

- Utilized Home Safe funding; assisted 17 clients by procuring housing for homeless individuals or allowing for retention of existing housing to avoid homelessness.
- Updated the Public Guardian/Public Authority fee schedule.
- Employed an Adult Protective Services on-line reporting option.



PERFORMANCE INDICATORS

Reported Cases of Elder Abuse



SUMMARY OF MAJOR ACCOUNTS

Services & Supplies

- Acct. 2182 Live Scan (fingerprinting), statistical, and program and software licensing.
- Acct. 2189 Investigations, ergonomic evaluations, and fit-for-duty exams.
- Acct. 2239 Agency administration and Language Line services.

Other Charges

- Acct. 3115 Senior Center contracted services for outreach, transportation, and services provided to keep senior citizens safely in their homes.
- Acct. 3140 Services provided to assist In-Home Supportive Services clients.

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.

# SOCIAL SERVICES

## BU 5010 - Social Services Administration

| BUDGET UNIT DETAIL Schedule 9                 |            | Function: Health & Sanitation |            | Activity: Mental Health |              |
|-----------------------------------------------|------------|-------------------------------|------------|-------------------------|--------------|
| Fund: 1100 County General                     | 2021-22    | 2022-23                       | 2023-24    | 2024-25                 | Change from  |
| Financing Sources and Uses                    | Actuals    | Actuals                       | Estimated  | Adopted                 | Prior Year   |
| <b>Revenues</b>                               |            |                               |            |                         |              |
| 823300 Forfeiture & Penalty                   | -          | -                             | 7,000      | 7,000                   | -            |
| 824200 Rent/Concession                        | (3,012)    | 89,736                        | -          | 110,000                 | (110,000)    |
| 825150 Motor Vehicle in Lieu                  | 909,337    | 909,337                       | 909,337    | 909,337                 | -            |
| 825210 State Welfare Admin                    | 8,514,403  | 5,320                         | 10,240,514 | -                       | 10,240,514   |
| 825341 Realignment Hlth Svcs                  | 7,652,362  | -                             | 5,705,493  | -                       | 5,705,493    |
| 825343 Realignment Pub Assist                 | 5,370,217  | -                             | 2,220,412  | -                       | 2,220,412    |
| 825470 State Aid Veterans                     | 99,406     | 123,278                       | 98,979     | 85,944                  | 13,035       |
| 825490 State Other                            | 17,405     | -                             | -          | -                       | -            |
| 825510 Federal Welfare Admin                  | 15,938,694 | -                             | 23,151,283 | -                       | 23,151,283   |
| 825520 Health Related Funds                   | 10,182,982 | -                             | 17,754,920 | -                       | 17,754,920   |
| 826230 Estate Fee - Pub Admin                 | 6,517      | 1,020                         | 60,000     | 60,000                  | -            |
| 826380 Collection Fee                         | 41,243     | 54,034                        | 55,000     | 55,000                  | -            |
| 826390 Other Charges                          | 882,607    | 706,972                       | 1,469,609  | 1,250,000               | 219,609      |
| 826391 Conservator Svc Fee                    | 20,935     | -                             | 72,000     | 72,000                  | -            |
| 827400 Prior Year Revenue                     | -          | 4                             | -          | -                       | -            |
| 827700 Other                                  | (13,904)   | -                             | -          | -                       | -            |
| 827802 Oper Transfer In                       | 14,008     | 53,845,667                    | -          | 55,955,268              | (55,955,268) |
| <b>Total Revenues</b>                         | 49,633,199 | 55,735,368                    | 61,744,547 | 58,504,549              | 3,239,998    |
| <b>Salaries &amp; Employee Benefits</b>       |            |                               |            |                         |              |
| 861011 Regular Employees                      | 20,206,940 | 21,655,190                    | 23,773,666 | 23,001,998              | 771,668      |
| 861012 Extra Help                             | 140,669    | 228,249                       | 160,000    | 250,000                 | (90,000)     |
| 861013 Overtime Reg Emp                       | 1,267,245  | 1,319,202                     | 850,000    | 850,000                 | -            |
| 861021 Co Cont Retirement                     | 7,275,307  | 7,779,985                     | 8,929,697  | 7,831,164               | 1,098,533    |
| 861022 Co Cont OASDI                          | 1,270,247  | 1,359,729                     | 1,473,595  | 1,426,039               | 47,556       |
| 861023 Co Cont Medicare                       | 300,183    | 323,376                       | 344,631    | 333,509                 | 11,122       |
| 861024 Co Cont Retire Incr                    | 1,200,889  | 649,058                       | 662,065    | 2,001,338               | (1,339,273)  |
| 861030 Co Cont Health Ins                     | 2,858,039  | 3,385,607                     | 4,230,868  | 4,826,243               | (595,375)    |
| 861031 Co Cont Unemp Ins                      | 59,213     | 37,776                        | 37,776     | 37,776                  | -            |
| 861035 Co Cont Workers Comp                   | 1,040,008  | 1,159,336                     | 1,159,336  | 1,041,630               | 117,706      |
| <b>Total Salaries &amp; Employee Benefits</b> | 35,618,740 | 37,897,508                    | 41,621,634 | 41,599,697              | 21,937       |
| <b>Services &amp; Supplies</b>                |            |                               |            |                         |              |
| 862060 Communications                         | 379,792    | 274,394                       | 428,300    | 293,300                 | 135,000      |
| 862062 Comm Microwave                         | 34,185     | 35,558                        | 36,625     | 35,144                  | 1,481        |
| 862090 Household Expense                      | 646,858    | 679,255                       | 749,708    | 748,192                 | 1,516        |
| 862101 Insurance - General                    | 445,193    | 497,767                       | 497,767    | 676,085                 | (178,318)    |
| 862109 Insurance - Other                      | -          | -                             | -          | -                       | -            |
| 862110 Jury/Witness Expense                   | -          | -                             | 1,000      | 1,000                   | -            |
| 862120 Maint - Equip                          | 62,040     | 131,288                       | 91,000     | 101,000                 | (10,000)     |
| 862130 Maint Strc/Impr/Grnds                  | 150,312    | 183,615                       | 205,000    | 205,000                 | -            |
| 862150 Memberships                            | 39,839     | 48,765                        | 47,500     | 52,500                  | (5,000)      |
| 862170 Office Expense                         | 374,266    | 430,635                       | 476,026    | 485,000                 | (8,974)      |
| 862171 Paper Supplies                         | 23,511     | 30,634                        | 40,000     | 42,500                  | (2,500)      |
| 862172 Office Exp - Fedex/UPS                 | 12,254     | 14,547                        | 17,000     | 20,000                  | (3,000)      |
| 862181 Auditing/Fiscal Svc                    | 19,300     | 17,300                        | 20,000     | 20,000                  | -            |

| BUDGET UNIT DETAIL Schedule 9 (Cont.)    |                    | Function: Health & Sanitation |                    | Activity: Mental Health |                        |
|------------------------------------------|--------------------|-------------------------------|--------------------|-------------------------|------------------------|
| Fund: 1100 County General                |                    | 2021-22                       | 2022-23            | 2023-24                 | 2024-25                |
| Financing Sources and Uses               | Actuals            | Actuals                       | Estimated          | Adopted                 | Change from Prior Year |
| 862182 Data Processing Svcs              | 409,958            | 173,503                       | 551,000            | 364,035                 | 186,965                |
| 862183 Legal Fees                        | -                  | 83,847                        | 30,000             | 42,000                  | (12,000)               |
| 862185 Medical/Dental Svcs               | 4,699              | 6,714                         | 15,500             | 12,000                  | 3,500                  |
| 862187 Education & Training              | 81,640             | 45,917                        | 149,200            | 93,400                  | 55,800                 |
| 862188 Printing                          | 112,813            | 62,818                        | 180,000            | 25,000                  | 155,000                |
| 862189 Prof/Spec Svcs - Other            | 61,258             | 79,220                        | 212,653            | 223,000                 | (10,347)               |
| 862190 Publ/Legal Notice                 | 24,377             | 35,462                        | 41,000             | 41,000                  | -                      |
| 862194 A-87 Costs                        | 1,500,000          | 1,500,000                     | 2,683,022          | 2,719,333               | (36,311)               |
| 862200 Rent/Lease - Equip                | 4,988              | 4,988                         | 10,000             | 15,000                  | (5,000)                |
| 862210 Rent/Lease - Bldg Grnds           | 166,682            | 107,588                       | 301,500            | 300,500                 | 1,000                  |
| 862215 Debt Service - Leases             | -                  | 135,697                       | -                  | -                       | -                      |
| 862216 Interest Expense - Leases         | -                  | 39,303                        | -                  | -                       | -                      |
| 862217 Debt Service Principal            | -                  | 24,000                        | -                  | -                       | -                      |
| 862230 Info Tech Equip                   | 689,469            | 933,360                       | 1,333,112          | 792,593                 | 540,519                |
| 862239 Spec Dept Expense                 | 2,259,899          | 1,389,025                     | 1,610,000          | 545,064                 | 1,064,936              |
| 862250 Trans/Travel                      | 203,615            | 264,904                       | 350,000            | 350,000                 | -                      |
| 862253 Travel Out of County              | 161,385            | 172,712                       | 325,000            | 375,000                 | (50,000)               |
| 862260 Utilities                         | 240,066            | 306,336                       | 350,000            | 455,000                 | (105,000)              |
| <b>Total Services &amp; Supplies</b>     | <b>8,108,399</b>   | <b>7,709,151</b>              | <b>10,751,913</b>  | <b>9,032,646</b>        | <b>1,719,267</b>       |
| <b>Other Charges</b>                     |                    |                               |                    |                         |                        |
| 863112 Pmt to Private Inst               | (30,695)           | -                             | 1,386,851          | 1,397,682               | (10,831)               |
| 863115 Svc Connected Exp                 | 848,663            | 1,047,050                     | 584,729            | 655,500                 | (70,771)               |
| 863116 Child Care Svcs - MOE             | 161,933            | 258,745                       | 455,327            | 495,327                 | (40,000)               |
| 863118 Family Svcs                       | 3,377,221          | 4,149,433                     | 5,145,664          | 5,326,845               | (181,181)              |
| 863121 Independent Living                | 31,444             | 40,886                        | 65,000             | 65,000                  | -                      |
| 863126 Cal-Learn Prog Svcs               | 840                | 480                           | 10,000             | 10,000                  | -                      |
| 863131 Family Preservation               | 15,263             | -                             | 260,433            | 260,433                 | -                      |
| 863132 Family Track                      | 568,371            | 617,594                       | 505,000            | 300,000                 | 205,000                |
| 863133 Office of Educ Contract           | 555,631            | 411,347                       | 410,400            | 410,400                 | -                      |
| 863135 Job Alliance Prog Svc             | 1,092,278          | 1,465,837                     | 1,810,000          | 678,477                 | 1,131,523              |
| 863138 Welfare to Work 15%               | 381,753            | 351,811                       | 868,288            | 687,000                 | 181,288                |
| 863140 IHSS - PA                         | 3,269              | 9,578                         | 25,200             | 28,600                  | (3,400)                |
| <b>Total Other Charges</b>               | <b>7,005,970</b>   | <b>8,352,760</b>              | <b>11,526,892</b>  | <b>10,315,264</b>       | <b>1,211,628</b>       |
| <b>Fixed Assets</b>                      |                    |                               |                    |                         |                        |
| 864360 Structure/Improvement             | -                  | -                             | 106,933            | -                       | 106,933                |
| 864370 Equipment                         | -                  | 46,600                        | -                  | 73,792                  | (73,792)               |
| <b>Total Fixed Assets</b>                | <b>-</b>           | <b>46,600</b>                 | <b>106,933</b>     | <b>73,792</b>           | <b>33,141</b>          |
| <b>Expend Transfer &amp; Reimb</b>       |                    |                               |                    |                         |                        |
| 865380 Intrafund Transfer                | (1,405,584)        | (889,432)                     | (2,661,504)        | (2,727,682)             | 66,178                 |
| 865802 Oper Transfer Out                 | 305,674            | 2,639,167                     | 427,832            | 210,832                 | 217,000                |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>(1,099,910)</b> | <b>1,749,735</b>              | <b>(2,233,672)</b> | <b>(2,516,850)</b>      | <b>283,178</b>         |
| <b>Total Net Appropriations</b>          | <b>49,633,199</b>  | <b>55,755,754</b>             | <b>61,773,700</b>  | <b>58,504,549</b>       | <b>3,269,151</b>       |
| <b>NCC/Use of Fund Balance</b>           | <b>-</b>           | <b>20,386</b>                 | <b>29,153</b>      | <b>-</b>                | <b>29,153</b>          |





## BU 5130 - CalWORKs/Foster Care/Adoptions

### BUDGET UNIT OVERVIEW

CalWORKs, Foster Care, and Adoption services are mandated and primarily funded by the Federal and State governments to provide financial support to children and their families. CalWORKs is a public assistance program that provides cash aid and services to eligible families with children in the home. Specific eligibility requirements include, but are not limited to, an applicant's age, citizenship status, income and resources. Families that apply and qualify for ongoing assistance receive money each month to help pay for housing, utilities, food, and other necessary expenses.

Foster care and adoption payment programs provide direct payments to foster care providers and adoptive parents to assist with the care of children placed in their homes. Foster care payments are made to licensed foster families, relative caregivers, non-relative extended family members, or residential facilities where a child has been placed by Family and Children's Services or by Juvenile Probation under a Juvenile Court order. Aid to adoptive parents are payments made to families who have adopted children through the foster care program.

#### PROGRAM OVERVIEW

- Adoptions
- Approve Relative Caregivers
- CalWORKs
- Foster Care
- KinGAP

#### GOALS FOR FY 2024-25

- Strengthen partnership between CalWORKs and Family and Children's Services to implement the Linkages program to improve family outcomes and maximize resources available to support families.
- Ensure cross-training of Foster Care Eligibility staff to provide continuity of services.
- Increase home-based foster care placements to support foster youth permanency and reduce costs of high level placements.
- Decrease CalWORKs sanction rate to 30% and increase participation of Welfare-to-Work mandatory recipients.

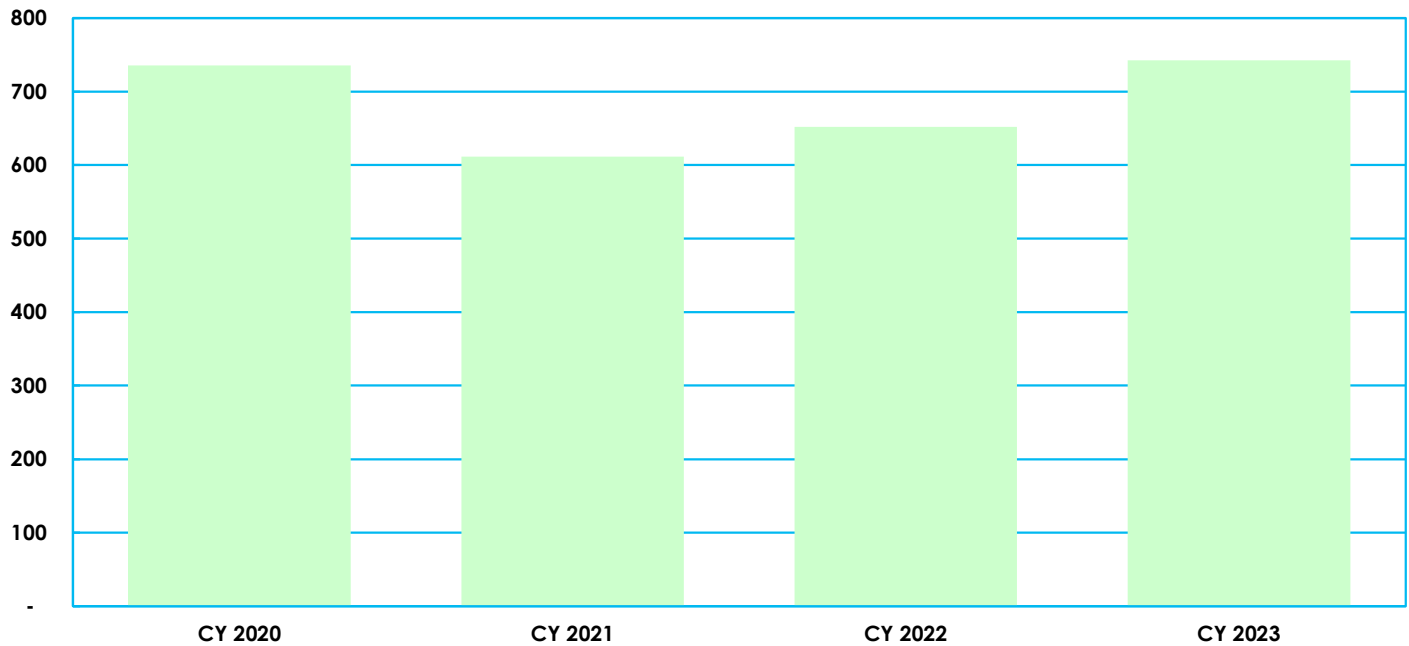
# SOCIAL SERVICES

BU 5130 - CalWORKs/Foster Care/Adoptions

| BUDGET UNIT DETAIL Schedule 9            |            | Function: Public Assistance |            | Activity: Aid Programs |              |
|------------------------------------------|------------|-----------------------------|------------|------------------------|--------------|
| Fund: 1100 County General                | 2021-22    | 2022-23                     | 2023-24    | 2024-25                | Change from  |
| Financing Sources and Uses               | Actuals    | Actuals                     | Estimated  | Adopted                | Prior Year   |
| <b>Revenues</b>                          |            |                             |            |                        |              |
| 825241 State AFDC                        | 3,825,669  | -                           | 5,406,490  | -                      | 5,406,490    |
| 825341 Realignment Hlth Svcs             | 5,012,843  | -                           | 11,683,225 | -                      | 11,683,225   |
| 825343 Realignment Pub Assist            | 4,404,422  | -                           | 3,253,279  | -                      | 3,253,279    |
| 825541 Federal AFDC                      | 10,158,797 | -                           | 11,246,142 | -                      | 11,246,142   |
| 827700 Other                             | -          | -                           | -          | -                      | -            |
| 827802 Operating Transfer In             | -          | 26,233,786                  | -          | 30,188,052             | (30,188,052) |
| <b>Total Revenues</b>                    | 23,401,731 | 26,233,786                  | 31,589,136 | 30,188,052             | 1,401,084    |
| <b>Other Charges</b>                     |            |                             |            |                        |              |
| 863111 Pub Assistance Pmt                | 6,139,471  | 7,524,119                   | 8,394,660  | 9,281,856              | (887,196)    |
| 863115 Svc Connected Exp                 | -          | -                           | -          | -                      | -            |
| 863122 Aid Adopted Children              | 7,824,920  | 8,829,730                   | 9,025,440  | 8,870,304              | 155,136      |
| 863127 Foster Care Payment               | 11,178,627 | 9,552,197                   | 14,169,036 | 12,035,892             | 2,133,144    |
| <b>Total Other Charges</b>               | 25,143,017 | 25,906,046                  | 31,589,136 | 30,188,052             | 1,401,084    |
| <b>Expend Transfer &amp; Reimb</b>       |            |                             |            |                        |              |
| 865802 Oper Transfer Out                 | -          | 400,000                     | -          | -                      | -            |
| <b>Total Expend Transfer &amp; Reimb</b> | -          | 400,000                     | -          | -                      | -            |
| <b>Total Net Appropriations</b>          | 25,143,017 | 26,306,046                  | 31,589,136 | 30,188,052             | 1,401,084    |
| <b>NCC/Use of Fund Balance</b>           | 1,741,286  | 72,260                      | -          | -                      | -            |

## PERFORMANCE INDICATORS

Average CalWORKs Cases per Month



## SUMMARY OF MAJOR ACCOUNTS

## Revenues

|            |                                                    |
|------------|----------------------------------------------------|
| Acct. 5341 | State Realignment Health Services 2011 Realignment |
| Acct. 5343 | Realignment Public Assistant 1991 Realignment      |

## Other Charges

|            |                                                                                                                                                                                        |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 3111 | Public Assistance entitlement payments to CalWORKs clients.                                                                                                                            |
| Acct. 3115 | Reimburses Budget Unit 5010- <i>Social Services</i> for services provided to foster children and potential foster children to prevent or mitigate time spent in out-of-home placement. |
| Acct. 3122 | Entitlement payments to adoptive parents.                                                                                                                                              |
| Acct. 3127 | Entitlement payments to foster care parents, foster family homes, foster family agencies, and group homes.                                                                             |

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.



BU 5170 - In-Home Supportive Services

BUDGET UNIT OVERVIEW

In-Home Supportive Services (IHSS) administers public assistance programs to assist aged or disabled individuals to remain in their homes; disabled children with extraordinary need may also be eligible for IHSS. The IHSS program is comprised of four parts, determining eligibility and required levels of care, the Public Authority, Quality Assurance and Program Integrity. The Public Authority works to provide orientations and caregiver referrals as well as ensuring all required background clearances and processes are followed. The Public Authority also maintains a registry to refer IHSS care providers seeking work to IHSS recipients in need of assistance. The Quality Assurance team assists and supports the IHSS staff to authorize and provide IHSS services in a uniform, effective, and accurate manner for the benefit of program recipient. The final component of the IHSS program is Program Integrity, this unit manages all IHSS fraud complaints received against providers and/or recipients. The unit works with the Special Investigation Unit (SIU) to help prevent and investigate fraud, recover overpayments and educate the recipients and providers on how to avoid fraudulent activities. The In-Home Supportive Services programs are administered in compliance with state, federal and local programs that address the County’s health

PROGRAM OVERVIEW

- In-Home Supportive Services - BU 5170
- Program Integrity
- Public Authority
- Quality Assurance

ACCOMPLISHMENTS IN FY 2023-24

- Awarded certificate of achievement from California Department of Social Services for achieving 95.7% compliance rate for timely reassessments.
- Enrolled 35 IHSS Providers into the emergency back-up provider registry.
- Transitioned to a web-based independent provider enrollment center resulting in an increase in an increase of 197 new IHSS providers.

GOALS FOR FY 2024-25

- Continue to achieve 95% or better compliance rate for timely reassessments and timely completion of home visits/processing of new applications.
- Provide quarterly Quality Assurance training to IHSS staff based on areas of improvement identified through case reviews and shared best practices.
- Identify work efficiencies that will assist IHSS staff overcome challenges with staffing shortages and program expansion.
- Enhance Public Authority registry provider recruitment efforts by participating in job fairs, posting flyers, and social media engagement.



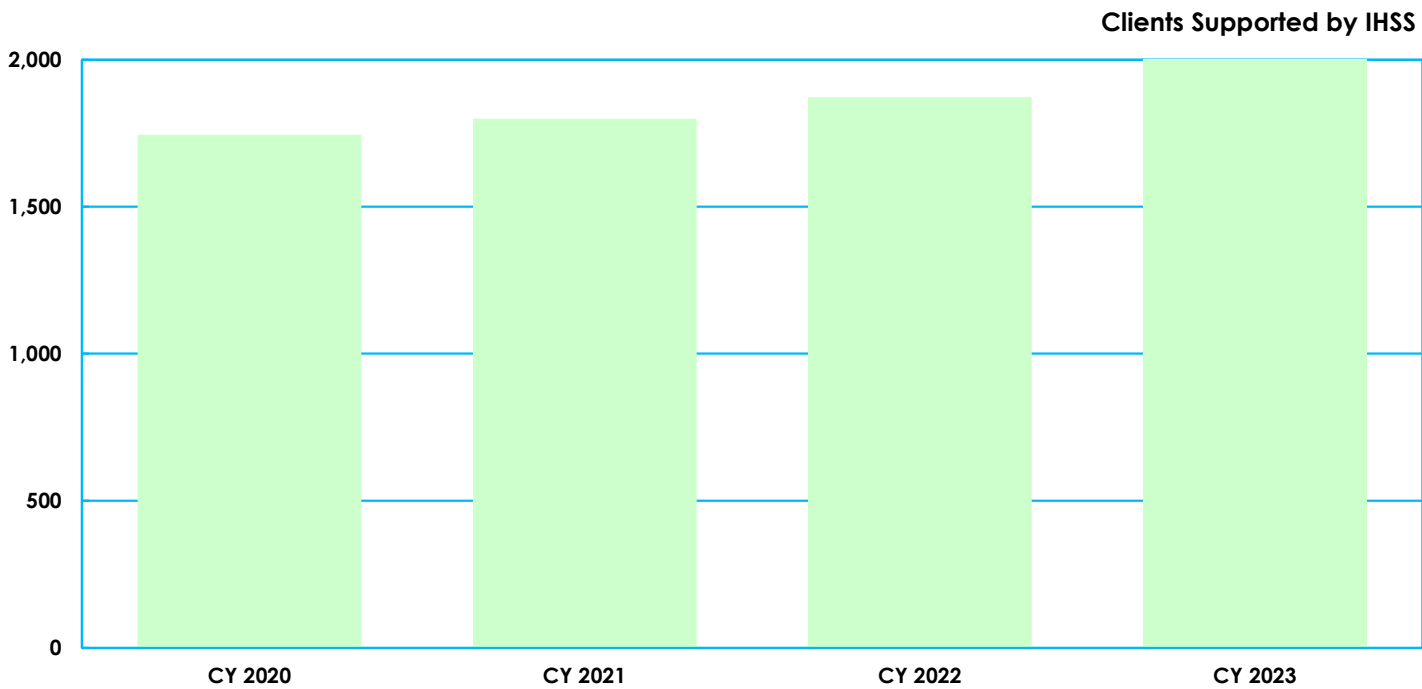
## BU 5170 - In-Home Supportive Services

| BUDGET UNIT DETAIL Schedule 9        |                  | Function: General Government |                  | Activity: Legislative & Administrative |                  |
|--------------------------------------|------------------|------------------------------|------------------|----------------------------------------|------------------|
| Fund: 1100 County General            |                  | 2021-22                      | 2022-23          | 2023-24                                | 2024-25          |
| Financing Sources and Uses           |                  | Actuals                      | Actuals          | Estimated                              | Adopted          |
| Change from                          |                  |                              |                  |                                        | Prior Year       |
| <b>Revenues</b>                      |                  |                              |                  |                                        |                  |
| 825210 State Welfare Admin           | 96,760           | 161,659                      | 165,000          | 216,716                                | (51,716)         |
| 825343 Realignment Pub Assist        | 3,695,633        | -                            | 6,297,698        | -                                      | 6,297,698        |
| 825510 Federal Welfare Admin         | 95,666           | 160,297                      | 165,000          | 216,716                                | (51,716)         |
| 827802 Operating Transfer In         | -                | 6,063,832                    | -                | 6,554,806                              | (6,554,806)      |
| <b>Total Revenues</b>                | <b>3,888,059</b> | <b>6,385,789</b>             | <b>6,627,698</b> | <b>6,988,238</b>                       | <b>(360,540)</b> |
| <b>Services &amp; Supplies</b>       |                  |                              |                  |                                        |                  |
| 862165 Year End Admin Adj - Auditor  | -                | 278,489                      | -                | -                                      | -                |
| 862187 Education & Training          | -                | -                            | -                | 10,000                                 | (10,000)         |
| 862189 Prof/Spec Svcs - Other        | 190,109          | 276,002                      | 335,000          | 433,432                                | (98,432)         |
| 862239 Spec Dept Expense             | 5,000            | -                            | -                | -                                      | -                |
| <b>Total Services &amp; Supplies</b> | <b>195,109</b>   | <b>554,490</b>               | <b>335,000</b>   | <b>443,432</b>                         | <b>(108,432)</b> |
| <b>Other Charges</b>                 |                  |                              |                  |                                        |                  |
| 863139 In Home Supp Svcs             | 5,827,299        | 6,062,973                    | 6,302,698        | 6,554,806                              | (252,108)        |
| <b>Total Other Charges</b>           | <b>5,827,299</b> | <b>6,062,973</b>             | <b>6,302,698</b> | <b>6,554,806</b>                       | <b>(252,108)</b> |
| <b>Total Net Appropriations</b>      | <b>6,022,408</b> | <b>6,617,464</b>             | <b>6,637,698</b> | <b>6,998,238</b>                       | <b>(360,540)</b> |
| <b>NCC/Use of Fund Balance</b>       | <b>2,134,349</b> | <b>231,675</b>               | <b>10,000</b>    | <b>10,000</b>                          | <b>-</b>         |

# SOCIAL SERVICES

BU 5170 - In-Home Supportive Services

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 5210 State revenue provided for state mandated program.
- Acct. 5343 State Sales Tax revenue distributed for state mandated programs.
- Acct. 5510 Federal revenue provided for federally mandated entitlement program.

### Other Charges

- Acct. 3139 State mandated Maintenance of Effort (MOE).

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.



# BU 5190 - General Assistance

## BUDGET UNIT OVERVIEW

General Assistance/General Relief (GA/GR) administers public assistance programs to assist individuals meeting criteria to engage in employment opportunities or obtain long-term disability support. This program works in collaboration with the CalFresh and Medi-Cal programs to meet the needs of the qualified individuals. The GA/GR program is administered in compliance with Welfare and Institutions Code 17000, as well as local guidelines, in an effort to address the county’s health and welfare needs for qualified individuals. The GA/GR administers the Housing Disability Advocacy Program (HDAP). HDAP provides access to transitional housing, temporary housing, and permanent housing.

**PROGRAM OVERVIEW**

- General Assistance / General Relief
- Housing and Disability Advocacy Program

- GOALS FOR FY 2024-25**
- Streamline payment process for landlords and property managers electing to house HDAP recipients
  - Implement plan to transition HDAP recipients to a self-sustainable living situation
  - Finalize the General Assistance manual to align with current Welfare and Institution Codes

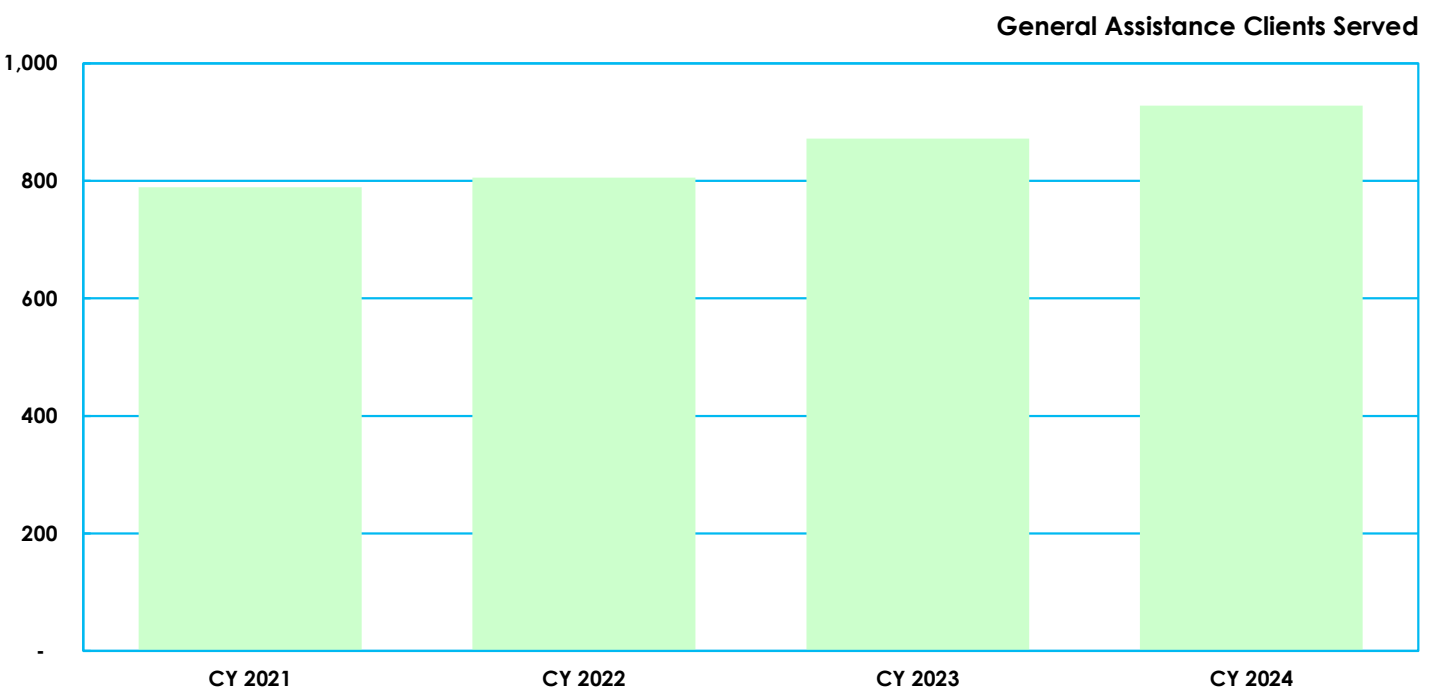
- ACCOMPLISHMENTS IN FY 2023-24**
- Screened 928 applications and granted 114
  - Provided HDAP services to 19 community members; secured permanent housing for 8 and temporary housing for 11
  - Enrolled 128 clients into our Employment and Training program resulting in 57 clients obtaining permanent employment

# SOCIAL SERVICES

BU 5190 - General Assistance

| BUDGET UNIT DETAIL Schedule 9    |         | Function: Public Assistance |           |         | Activity: General Relief |  |
|----------------------------------|---------|-----------------------------|-----------|---------|--------------------------|--|
| Fund: 1100 County General        | 2021-22 | 2022-23                     | 2023-24   | 2024-25 | Change from              |  |
| Financing Sources and Uses       | Actuals | Actuals                     | Estimated | Adopted | Prior Year               |  |
| Revenues                         |         |                             |           |         |                          |  |
| 822600 Other Permit              | 2,164   | 2,076                       | -         | -       | -                        |  |
| 827704 General Relief Refund     | 60,360  | 32,626                      | 88,522    | 51,143  | 37,379                   |  |
| 827802 Operating Transfer In     | -       | -                           | -         | -       | -                        |  |
| Total Revenues                   | 62,524  | 34,702                      | 88,522    | 51,143  | 37,379                   |  |
| Services & Supplies              |         |                             |           |         |                          |  |
| 862186 Indigent Burial           | 72,327  | 88,635                      | 64,179    | 100,000 | (35,821)                 |  |
| 862189 Prof/Spec Svcs - Other    | -       | -                           | -         | -       | -                        |  |
| 862239 Spec Dept Expense         | -       | -                           | -         | -       | -                        |  |
| Total Services & Supplies        | 72,327  | 88,635                      | 64,179    | 100,000 | (35,821)                 |  |
| Other Charges                    |         |                             |           |         |                          |  |
| 863112 Pmt to Private Inst       | 343,793 | 371,698                     | 388,292   | 65,025  | 323,267                  |  |
| 863115 Service Connected Expense | -       | -                           | -         | 30,000  | (30,000)                 |  |
| 863119 Supp/Care - Other         | 36,014  | 57,226                      | 73,800    | 91,200  | (17,400)                 |  |
| 863124 GR-SSI-SSP Applicants     | 48,723  | 69,046                      | 73,800    | 91,200  | (17,400)                 |  |
| Total Other Charges              | 428,529 | 497,970                     | 535,892   | 277,425 | 258,467                  |  |
| Total Net Appropriations         | 500,856 | 586,605                     | 600,071   | 377,425 | 222,646                  |  |
| NCC/Use of Fund Balance          | 438,332 | 551,903                     | 511,549   | 326,282 | 185,267                  |  |

PERFORMANCE INDICATORS



SUMMARY OF MAJOR ACCOUNTS

|               |                                                                                                                                                                                                                                     |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Revenues      |                                                                                                                                                                                                                                     |
| Acct. 7704    | Provides retroactive recoupment from Social Security for General Assistance applicants when determined eligible for SSI/SSP [Supplemental Security Income(Federal share)/State Supplementary Payment (State share)] benefits.       |
| Other Charges |                                                                                                                                                                                                                                     |
| Acct. 3112    | Provides funding for shelter contracts with Ford Street Project, Hospitality House and Willits Community Service. Also provides for food and nutrition contracts with Plowshares, Mendo Food and Nutrition and Willits Daily Bread. |
| Acct. 3119    | Support and care of General Relief clients.                                                                                                                                                                                         |
| Acct. 3124    | SSI/SSP pending support and care.                                                                                                                                                                                                   |

CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.





# BU 4073 - Transitional Housing-Project Homekey

## GRANT OVERVIEW

In August, 2020, the County of Mendocino submitted a successful application to the Project Homekey program for the purposes of securing transitional and permanent housing opportunities for households that are homeless or at-risk-of homelessness. In November, 2020, the County of Mendocino purchased the Best Western Orchard Inn motel located at 555 South Orchard Avenue in Ukiah, California. The property includes 56 rooms that were converted into studios or consolidated into two-room units suitable for larger families. Phase 1 of the remodel process included renovation of the lobby area, new flooring, and installation of kitchenettes in 30 of the units. Phase 2 of the remodel project, completed in November 2022, included rehabilitation and kitchenette installation in the remaining units. In March, 2021, the County entered into a Property Management Agreement with Rural Communities Housing Development Corporation for facility management of the project. Live Oak Apartments opened for residency in April of 2021. As of July 1, 2024, the project has provided transitional or permanent housing to 128 individuals previously experiencing homelessness, including 80 adults and 48 children. All resident households contribute 30% of their monthly income toward rent. The project utilizes a tenant selection process that prioritizes households that include veterans, seniors, families with children, former foster youth, people with complex medical conditions, and people experiencing severe mental illness.

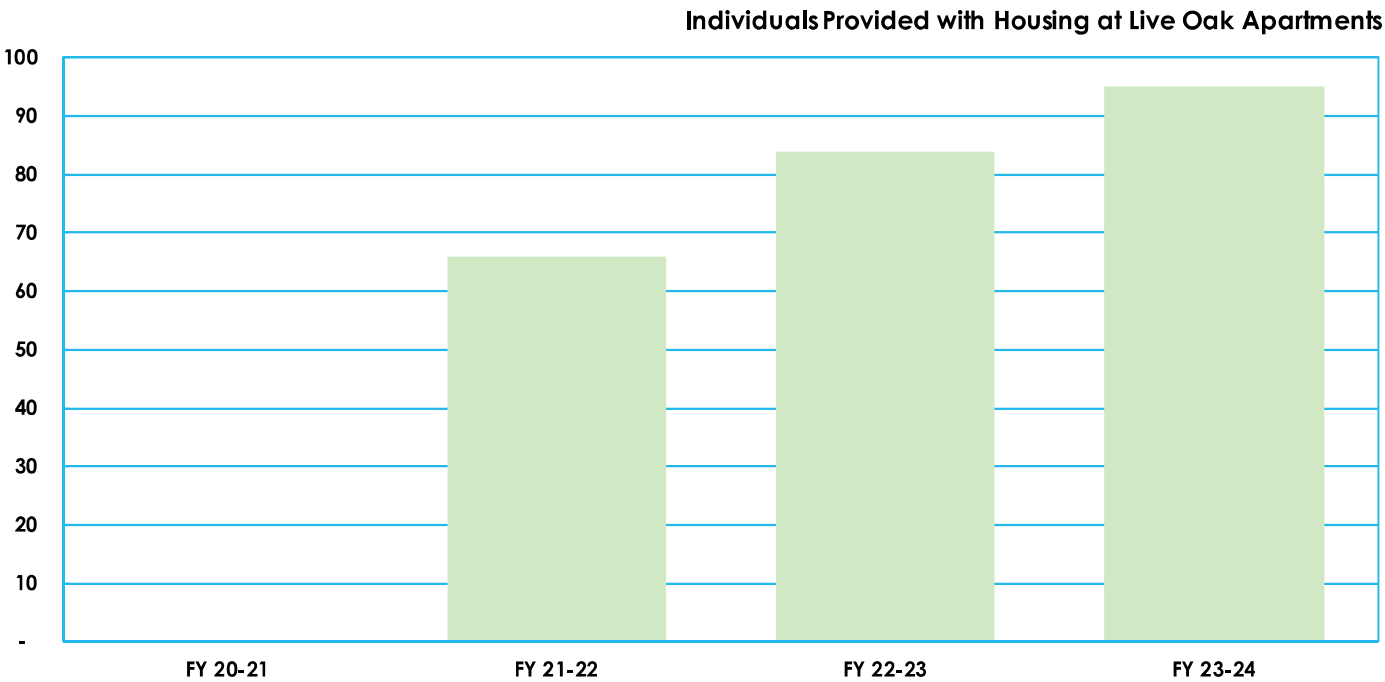
### GOALS FOR FY 2024-25

- Maximize the opportunity to provide sustainable housing for up to 49 households experiencing or at-risk of homelessness.
- Finalize a funding sustainability plan with a goal of at least 75% of residents achieving full rental self-sufficiency through rental assistance and tenant contribution.
- Provide supportive, creative, and responsive services to households living in Live Oak Apartments that will ensure that these households permanently recover from homelessness and achieve full self-sufficiency.

### ACCOMPLISHMENTS IN FY 2023-24

- In FY 2023-2024, the project achieved full occupancy readiness of all 49 units, following the successful completion of Phase 2 of the remodel work. The project has also continued to benefit from a steady upward trajectory in residents securing rental assistance vouchers that provide full rental income for the units. Over 50% of units sustain full rent through tenant contribution and rental subsidy from a variety of programs. The project continues to maintain a long waiting list of over 100 households.

## PERFORMANCE INDICATORS



# SOCIAL SERVICES ADMINISTRATION

BU 4073 - Transitional Housing-Project Homekey

| BUDGET UNIT DETAIL Schedule 9                 |         | Function: General Government |         | Activity: Legislative & Administrative |           |
|-----------------------------------------------|---------|------------------------------|---------|----------------------------------------|-----------|
| Fund: 1100 County General                     |         | 2021-22                      | 2022-23 | 2023-24                                | 2024-25   |
| Financing Sources and Uses                    |         | Actuals                      | Actuals | Estimated                              | Adopted   |
| Change from                                   |         |                              |         |                                        |           |
| Prior Year                                    |         |                              |         |                                        |           |
| <b>Revenues</b>                               |         |                              |         |                                        |           |
| 825490 State Other                            | -       | 344,638                      | 400,000 | 692,392                                | (292,392) |
| 826390 Other Charges                          | 213,809 | 57,544                       | 40,000  | -                                      | 40,000    |
| 827801 Grant Revenue                          | -       | -                            | -       | -                                      | -         |
| 827802 Oper Transfer In                       | -       | 296,824                      | -       | 300,000                                | (300,000) |
| <b>Total Revenues</b>                         | 213,809 | 699,006                      | 440,000 | 992,392                                | (552,392) |
| <b>Salaries &amp; Employee Benefits</b>       |         |                              |         |                                        |           |
| 861011 Regular Employees                      | 69,457  | 121,233                      | 122,380 | 140,620                                | (18,240)  |
| 861012 Extra Help                             | 36,727  | 8,397                        | 33,600  | 24,273                                 | 9,327     |
| 861013 Overtime Reg Emp                       | 977     | 559                          | -       | 1,500                                  | (1,500)   |
| 861021 Co Cont Retirement                     | 22,893  | 41,912                       | 44,546  | 48,275                                 | (3,729)   |
| 861022 Co Cont OASDI                          | 4,261   | 7,352                        | 9,615   | 8,718                                  | 897       |
| 861023 Co Cont Medicare                       | 1,534   | 1,841                        | 2,248   | 2,039                                  | 209       |
| 861024 Co Cont Retire Incr                    | 2,863   | 2,005                        | 2,044   | 14,807                                 | (12,763)  |
| 861030 Co Cont Health Ins                     | 4,093   | 11,538                       | 8,975   | 25,947                                 | (16,972)  |
| 861031 Co Cont Unemp Ins                      | -       | 82                           | -       | -                                      | -         |
| 861035 Co Cont Workers Comp                   | -       | -                            | -       | -                                      | -         |
| <b>Total Salaries &amp; Employee Benefits</b> | 142,806 | 194,918                      | 223,408 | 266,179                                | (42,771)  |
| <b>Services &amp; Supplies</b>                |         |                              |         |                                        |           |
| 862060 Communications                         | 363     | 652                          | 1,000   | 1,000                                  | -         |
| 862090 Household Expense                      | -       | -                            | -       | -                                      | -         |
| 862101 Insurance - General                    | -       | -                            | -       | -                                      | -         |
| 862109 Insurance - Other                      | -       | -                            | -       | -                                      | -         |
| 862120 Maint - Equipment                      | -       | -                            | -       | -                                      | -         |
| 862130 Maint - Strc Impr                      | -       | -                            | -       | -                                      | -         |
| 862170 Office Expense                         | 568     | 285                          | 2,500   | 2,500                                  | -         |
| 862187 Education & Training                   | -       | -                            | -       | -                                      | -         |
| 862189 Prof/Spec Svcs - Other                 | 516,194 | 433,693                      | 509,000 | 46,000                                 | 463,000   |
| 862190 Publ & Legal Notice                    | -       | -                            | -       | -                                      | -         |
| 862194 A-87 Costs                             | -       | -                            | -       | 15,000                                 | (15,000)  |
| 862230 Info Tech Equip                        | 1,000   | -                            | -       | -                                      | -         |
| 862239 Spec Dept Expense                      | 128,842 | 198,033                      | 211,285 | 224,707                                | (13,422)  |
| 862250 Trans/Travel                           | 1,428   | 27                           | 1,000   | 500                                    | 500       |
| 862253 Travel Out of County                   | -       | 120                          | -       | 4,000                                  | (4,000)   |
| 862260 Utilities                              | -       | -                            | 3,600   | -                                      | 3,600     |
| <b>Total Services &amp; Supplies</b>          | 648,394 | 632,810                      | 728,385 | 293,707                                | 434,678   |
| <b>Expend Transfer &amp; Reimb</b>            |         |                              |         |                                        |           |
| 865380 Intrafund Transfer                     | -       | (67,226)                     | -       | -                                      | -         |
| 865802 Oper Transfer Out                      | -       | -                            | -       | 300,000                                | (300,000) |
| <b>Total Expend Transfer &amp; Reimb</b>      | -       | (67,226)                     | -       | 300,000                                | (300,000) |
| <b>Total Net Appropriations</b>               | 791,200 | 760,503                      | 951,793 | 859,886                                | 91,907    |
| <b>NCC/Use of Fund Balance</b>                | 577,390 | 61,496                       | 511,793 | (132,506)                              | 644,299   |





# BU 5020 - Social Services Administration

## DEPARTMENT OVERVIEW

The Health and Human Services Agency (HHSA) returned to three departments in June of 2022.

Budget Unit 5020 will remain in effect to cover cross department expenses as required for expenditures that are dispersed over future fiscal years. All other costs have been incorporated in the respective department’s budget.

### PROGRAM OVERVIEW

- Administration - HHSA

### CHANGES IN BUDGET FROM PRIOR YEAR

This program has closed out and will only reflect prior fiscal year information.

| DEPARTMENT SUMMARY                  |                    |                    |                    |          |                    |
|-------------------------------------|--------------------|--------------------|--------------------|----------|--------------------|
|                                     | FY 21-22           | FY 22-23           | FY 23-24           | FY 24-25 | Change from        |
| Revenues - All Funds                | Actuals            | Actuals            | Estimated          | Adopted  | Prior Year         |
| Revenues                            | 146,136,941        | 157,188,226        | 153,485,112        | -        | 153,485,112        |
| Total Operating Transfers In        | 2,175,822          | 1,183,902          | 3,415,853          | -        | 3,415,853          |
| <b>Total Revenues</b>               | <b>148,312,763</b> | <b>158,372,128</b> | <b>156,900,965</b> | <b>-</b> | <b>156,900,965</b> |
| <b>Appropriations - All Funds</b>   |                    |                    |                    |          |                    |
| Total Salaries & Employee Benefits  | 51,403,688         | 61,268,962         | 61,042,381         | -        | 61,042,381         |
| Total Services and Supplies         | 30,141,328         | 31,842,602         | 26,897,635         | -        | 26,897,635         |
| Total Other Charges                 | 65,617,356         | 70,430,582         | 78,201,934         | -        | 78,201,934         |
| Total Fixed Assets                  | 13,042             | 258,000            | 268,929            | -        | 268,929            |
| <b>Total Operating Expenditures</b> | <b>147,175,414</b> | <b>163,800,146</b> | <b>166,410,879</b> | <b>-</b> | <b>166,410,879</b> |
| Total Intrafund Transfers           | (7,200,051)        | (7,409,310)        | (7,284,865)        | -        | 7,284,865          |
| Total Operating Transfers Out       | 4,728,832          | 6,724,676          | 7,255,301          | -        | 7,255,301          |
| <b>Total Transfers &amp; Reimb.</b> | <b>(2,471,218)</b> | <b>(684,634)</b>   | <b>(29,564)</b>    | <b>-</b> | <b>29,564</b>      |
| <b>Total Net Appropriations</b>     | <b>144,704,196</b> | <b>163,115,512</b> | <b>166,381,315</b> | <b>-</b> | <b>166,381,315</b> |
| <b>NCC/Use of Fund Balance</b>      | <b>(3,608,568)</b> | <b>4,743,384</b>   | <b>9,480,350</b>   | <b>-</b> | <b>9,480,350</b>   |

# SOCIAL SERVICES ADMINISTRATION

BU 5020 - Social Services Administration

## BUDGET UNIT DETAIL Schedule 9

Function: Public Assistance Activity: Administration

| Fund: 1100 County General                     | 2021-22     | 2022-23  | 2023-24   | 2024-25 | Change from |
|-----------------------------------------------|-------------|----------|-----------|---------|-------------|
| Financing Sources and Uses                    | Actuals     | Actuals  | Estimated | Adopted | Prior Year  |
| <b>Revenues</b>                               |             |          |           |         |             |
| 826390 Other Charges                          | 21,975      | 5,388    | -         | -       | -           |
| 827802 Operating Transfer In                  | 5,557       | -        | -         | -       | -           |
| <b>Total Revenues</b>                         | 27,532      | 5,388    | -         | -       | -           |
| <b>Salaries &amp; Employee Benefits</b>       |             |          |           |         |             |
| 861011 Regular Employees                      | 294,371     | 886      | -         | -       | -           |
| 861012 Extra Help                             | -           | -        | -         | -       | -           |
| 861013 Overtime Reg Emp                       | 6,648       | -        | -         | -       | -           |
| 861021 Co Cont Retirement                     | 98,097      | 292      | -         | -       | -           |
| 861022 Co Cont OASDI                          | 17,368      | 55       | -         | -       | -           |
| 861023 Co Cont Medicare                       | 4,146       | 13       | -         | -       | -           |
| 861024 Co Cont to Ret Increment               | 16,437      | 36       | -         | -       | -           |
| 861030 Co Cont Health Ins                     | 43,399      | 31       | -         | -       | -           |
| 861031 Co Cont Unemp Ins                      | 3,496       | 2,436    | 2,436     | -       | 2,436       |
| 861035 Co Cont Workers Comp                   | 49,752      | 59,306   | 59,306    | -       | 59,306      |
| <b>Total Salaries &amp; Employee Benefits</b> | 533,714     | 63,054   | 61,742    | -       | 61,742      |
| <b>Services &amp; Supplies</b>                |             |          |           |         |             |
| 862060 Communications                         | 1,229       | 151      | -         | -       | -           |
| 862090 Household Expense                      | -           | -        | -         | -       | -           |
| 862101 Insurance - General                    | 3,677       | 1,254    | 1,254     | -       | 1,254       |
| 862120 Maintenance - Equip                    | -           | -        | -         | -       | -           |
| 862130 Maint Strc/Impr/Grnds                  | -           | -        | -         | -       | -           |
| 862150 Memberships                            | -           | -        | -         | -       | -           |
| 862170 Office Expense                         | 1,155       | 1,177    | -         | -       | -           |
| 862171 Paper Supplies                         | -           | -        | -         | -       | -           |
| 862181 Auditing/Fiscal Svc                    | -           | -        | -         | -       | -           |
| 862182 Data Processing Svcs                   | -           | -        | -         | -       | -           |
| 862183 Legal Fees                             | -           | -        | -         | -       | -           |
| 862187 Education & Training                   | 2,583       | -        | -         | -       | -           |
| 862188 Printing                               | -           | -        | -         | -       | -           |
| 862189 Prof/Spec Svcs - Other                 | 308,119     | -        | -         | -       | -           |
| 862190 Publ/Legal Notice                      | 2           | -        | -         | -       | -           |
| 862210 Rent/Lease - Bldg Grnds                | -           | -        | -         | -       | -           |
| 862230 INFO TECH EQUIP                        | 26,821      | -        | -         | -       | -           |
| <b>862239 Spec Dept Expense</b>               | 146,551     | -        | -         | -       | -           |
| 862250 Trans/Travel                           | 4,993       | -        | -         | -       | -           |
| 862253 Travel Out of County                   | -           | -        | -         | -       | -           |
| 862260 Utilities                              | -           | -        | -         | -       | -           |
| <b>Total Services &amp; Supplies</b>          | 495,128     | 2,583    | 1,254     | -       | 1,254       |
| <b>Expend Transfer &amp; Reimb</b>            |             |          |           |         |             |
| 865380 Intrafund Transfer                     | (1,001,310) | (60,249) | (62,996)  | -       | (62,996)    |
| 865802 Oper Transfer Out                      | -           | -        | -         | -       | -           |
| <b>Total Expend Transfer &amp; Reimb</b>      | (1,001,310) | (60,249) | (62,996)  | -       | (62,996)    |
| <b>Total Net Appropriations</b>               | 27,532      | 5,388    | -         | -       | -           |
| <b>NCC/Use of Fund Balance</b>                | -           | -        | -         | -       | -           |



*The mission of the Mendocino County Probation Department, as an integral part of the criminal justice system, is to promote public safety by reducing criminal behavior and its impact upon the community.*

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# PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer

## DEPARTMENT SUMMARY

|                                     | FY 21-22  | FY 22-23  | FY 23-24   | FY 24-25   | Change from |
|-------------------------------------|-----------|-----------|------------|------------|-------------|
|                                     | Actuals   | Actuals   | Estimated  | Adopted    | Prior Year  |
| <b>Revenues - All Funds</b>         |           |           |            |            |             |
| Revenues                            | 4,856,781 | 3,256,458 | 6,176,519  | 5,389,896  | 3,543,066   |
| Total Operating Transfers In        | -         | 2,449,652 | 681,616    | 4,315,395  | (3,633,779) |
| <b>Total Revenues</b>               | 4,856,781 | 5,706,110 | 6,858,135  | 6,701,868  | (90,713)    |
| <b>Appropriations - All Funds</b>   |           |           |            |            |             |
| Total Salaries & Employee Benefits  | 7,003,320 | 7,406,749 | 7,762,268  | 8,758,684  | (996,416)   |
| Total Services and Supplies         | 1,637,098 | 1,949,742 | 2,656,264  | 2,688,624  | (32,360)    |
| Total Other Charges                 | 117,423   | 48,306    | -          | -          | -           |
| Total Fixed Assets                  | -         | 179,308   | 193,175    | -          | 193,175     |
| <b>Total Operating Expenditures</b> | 8,757,841 | 9,584,106 | 10,611,707 | 11,447,308 | (835,601)   |
| Total Intrafund Transfers           | (210,432) | (261,434) | (328,527)  | (380,496)  | (51,969)    |
| Total Operating Transfers Out       | -         | -         | 509,820    | 779,209    | (269,389)   |
| <b>Total Transfers &amp; Reimb.</b> | (210,432) | (261,434) | 181,293    | 398,713    | (217,420)   |
| <b>Total Net Appropriations</b>     | 8,547,409 | 9,322,672 | 10,793,000 | 11,846,021 | (1,053,021) |
| <b>NCC/Use of Fund Balance</b>      | 3,690,628 | 3,616,562 | 3,934,865  | 4,897,173  | (962,308)   |

## SUMMARY BY PROGRAM

| GENERAL FUND                      | Approps.        | Revenues        | NCC               |
|-----------------------------------|-----------------|-----------------|-------------------|
| 2560 Probation                    | 7,602,777       | 5,259,905       | 2,342,872         |
| 2550 Juvenile Hall                | 4,048,258       | 1,441,963       | 2,606,295         |
| <b>Total: General Fund</b>        | 11,651,035      | 6,701,868       | 4,949,167         |
| <b>OTHER FUNDS</b>                | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| 2561 Juvenile Justice Crime Prev. | 194,986         | 246,980         | (51,994)          |
| <b>Total: Other Funds</b>         | 194,986         | 246,980         | (51,994)          |
| <b>TOTAL: ALL FUNDS</b>           | 11,846,021      | 6,948,848       | 4,897,173         |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Juvenile Hall              | 24    | 26    | 20    |
| Probation                  | 50    | 52    | 47    |
| <b>Total: General Fund</b> | 74    | 78    | 67    |
| <b>OTHER FUNDS</b>         |       |       |       |
| <b>Dept. Programs</b>      |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 74    | 78    | 67    |



DEPARTMENT OVERVIEW

The Probation Department is an integral part of the criminal justice system and its primary focus is to promote public safety by providing opportunity and accountability in an effort to reduce criminal behavior and its impact upon the community. Probation officers supervise both adult and juvenile offenders granted probation by the courts. In 2011, the Probation Department also assumed responsibility for supervising specified parolees from the California Department of Corrections and Rehabilitation as a result of the Public Safety Realignment Act (Assembly Bill 109); specifically, offenders released on to Post-Release Community Supervision and Mandatory Supervision. In 2021, the Probation Department became further responsible for the implementation of and operation of a pretrial release program that provides an assessment to the Court about risk for releasing individuals and, if released, a means to provide oversight and accountability. The department’s services to the community include identifying criminogenic needs and recommending sanctions to the court, enforcing court orders, assisting with victim restoration, and providing corrective and rehabilitative assistance to individuals in conflict with the law. The Department works together with law enforcement agencies, schools, community-based organizations, and the citizens of Mendocino County to form productive partnerships to ensure long-term public safety, offender rehabilitation, and the protections of victim’s rights.

PROGRAM OVERVIEW

- Adult & Juvenile Supervision
- Adult & Juvenile Rehabilitative Treatment
- Adult & Juvenile Court Investigations
- Adult Pretrial Release Program

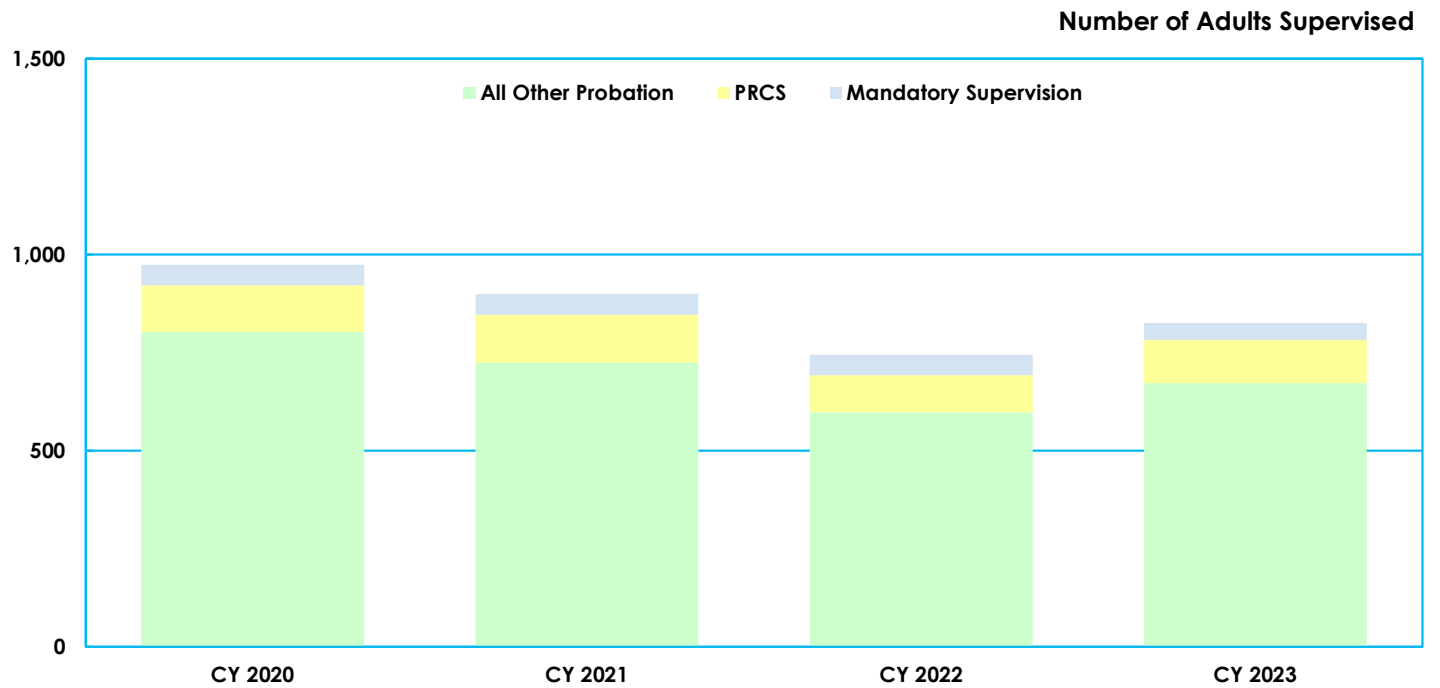
GOALS FOR FY 2024-25

- Complete implementation of new case management system to replace existing system which is no longer supported
- Transition Restorative Youth Justice Court from Prop 64 grant funded program to Probation Department funded program
- Continue to be responsive to multiple legislative changes affecting both Probation and Juvenile Hall

ACCOMPLISHMENTS IN FY 2023-24

- Acquisition completed and system conversion commenced for new case management system to replace existing system which is no longer supported
- MOU with Social Services executed resulting in Mendocino now being a Dual Jurisdiction County creating a more coordinated and integrated service delivery by the child welfare and juvenile justice systems
- Relocated Willits Probation office to the Willits Justice Center allowing for improved law enforcement collaboration and a centralized location
- Installation of Hirsch Lock system for the Adult Pretrial building to improve safety and security of facility
- Responsive to multiple legislative changes affecting both Probation and Juvenile Hall

PERFORMANCE INDICATORS





# PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer

## SUMMARY OF MAJOR ACCOUNTS

### Revenues

Acct. 5490 Revenue from other State funding sources, including Juvenile Probation Activities (JPA) funding, Probation incentive funding per SB 678 Pre-Trial Release Funds, and Juvenile Justice Crime Prevention Act (JJCPA) to fund the GREAT, IMPACT, Anger Management and Boy's Council programs.

### Services & Supplies

Acct. 2189 Contract services with GEO Reentry Services to operate the Day Reporting Center; contracts with Mendocino County Youth Project to conduct drug and alcohol programs; and other professional services as required.

Acct. 2239 Court ordered psychological evaluations and drug testing, and other departmental expenses.

## CHANGES IN BUDGET FROM PRIOR YEAR

Revenues: Lower primarily due to Prop 64 Grant Revenue reduction due to grant ending in October 2024 and Pretrial Release One-Time funding from the courts expiring on June 30, 2024. Series 1000: Increase in salary and benefit costs due to approved salary adjustments. No change in staffing levels. Series 2000: Overall change less than 1% decrease in costs. Series 4000: Decrease due to no new planned equipment expenditures for the year. Series 5000: Decrease in Operating Transfer Out due to no new one-time projects for the year; increase in Intrafund Transfers due to higher reimbursed costs from CSOC funds.

BU 2560 - Probation

| BUDGET UNIT DETAIL Schedule 9    |           | Function: Public Protection |           |           | Activity: Detention |             |
|----------------------------------|-----------|-----------------------------|-----------|-----------|---------------------|-------------|
| Fund: 1100 County General        |           | 2021-22                     | 2022-23   | 2023-24   | 2024-25             | Change from |
| Financing Sources and Uses       |           | Actuals                     | Actuals   | Estimated | Adopted             | Prior Year  |
| Revenues                         |           |                             |           |           |                     |             |
| 821510 Sales Tax - Public Safety | 1,091,249 | 998,923                     | 948,487   | 903,000   | 45,487              |             |
| 823110 Crim Just Const Fund      | 22,400    | 24,160                      | 20,000    | 20,000    | -                   |             |
| 823204 Misc Court Fine           | 4,841     | 4,121                       | 2,500     | 2,500     | -                   |             |
| 823310 Asset Forfeiture          | -         | -                           | -         | -         | -                   |             |
| 825341 Realignment Hlth Svcs     | 91,002    | -                           | 91,002    | -         | 91,002              |             |
| 825344 2011Realignment Pub Sfty  | 1,348,806 | -                           | 1,732,232 | -         | 1,732,232           |             |
| 825398 SB90 Reimb                | 7,609     | 10,561                      | -         | -         | -                   |             |
| 825489 State Youthful Offender   | 388,180   | -                           | 474,538   | -         | 474,538             |             |
| 825490 State Other               | 1,105,024 | 1,861,712                   | 2,041,137 | 1,420,973 | 620,164             |             |
| 825518 Title IV-E                | 103,934   | -                           | 75,000    | -         | 75,000              |             |
| 826118 Cite Process Fee          | 95        | 5                           | -         | -         | -                   |             |
| 826226 Adult Prob Supervision    | (485)     | (823)                       | -         | -         | -                   |             |
| 826227 Adult Prob Diversion      | 627       | -                           | -         | -         | -                   |             |
| 826228 Adult Prob Pre-Sentence   | 532       | -                           | -         | -         | -                   |             |
| 826268 Work Furlough             | -         | -                           | -         | -         | -                   |             |
| 826385 Drug Testing Prog         | 7,442     | -                           | -         | -         | -                   |             |
| 826390 Other Charges             | 8,796     | 250                         | -         | -         | -                   |             |
| 826399 Collection Service        | 3         | (2)                         | -         | -         | -                   |             |
| 827400 Prior Year Revenue        | -         | 85                          | -         | -         | -                   |             |
| 827700 Other                     | 1,096     | 3,010                       | 5,000     | -         | 5,000               |             |
| 827707 Donation                  | -         | -                           | -         | -         | -                   |             |

# PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer  
BU 2560 - Probation

## BUDGET UNIT DETAIL Schedule 9 (Cont.)

Function: Public Protection Activity: Detention

| Fund: 1100 County General                     | 2021-22   | 2022-23   | 2023-24   | 2024-25   | Change from |
|-----------------------------------------------|-----------|-----------|-----------|-----------|-------------|
| Financing Sources and Uses                    | Actuals   | Actuals   | Estimated | Adopted   | Prior Year  |
| 827711 Civil Assmt PC1214.1                   | -         | -         | -         | -         | -           |
| 827802 Oper Transfer In                       | -         | 2,125,535 | 325,619   | 2,913,432 | (2,587,813) |
| <b>Total Revenues</b>                         | 4,181,151 | 5,027,537 | 5,715,515 | 5,259,905 | 455,610     |
| <b>Salaries &amp; Employee Benefits</b>       |           |           |           |           |             |
| 861011 Regular Employees                      | 2,881,372 | 3,068,675 | 3,251,048 | 3,488,404 | (237,356)   |
| 861012 Extra Help                             | 13,851    | 29,020    | 25,000    | 25,000    | -           |
| 861013 Overtime Reg Emp                       | 26,749    | 82,072    | 45,000    | 35,000    | 10,000      |
| 861021 Co Cont Retirement                     | 1,247,502 | 1,349,644 | 992,632   | 1,179,188 | (186,556)   |
| 861022 Co Cont OASDI                          | 171,846   | 186,395   | 208,689   | 216,159   | (7,470)     |
| 861023 Co Cont Medicare                       | 40,524    | 44,353    | 48,806    | 50,554    | (1,748)     |
| 861024 Co Cont Retire Incr                    | 139,034   | (22,484)  | 269,096   | 337,273   | (68,177)    |
| 861030 Co Cont Health Ins                     | 380,736   | 446,421   | 501,435   | 639,136   | (137,701)   |
| 861031 Co Cont Unemp Ins                      | 4,462     | 2,936     | -         | -         | -           |
| 861035 Co Cont Workers Comp                   | 72,966    | 145,265   | 139,815   | 140,308   | (493)       |
| <b>Total Salaries &amp; Employee Benefits</b> | 4,979,042 | 5,332,297 | 5,481,521 | 6,111,022 | (629,501)   |
| <b>Services &amp; Supplies</b>                |           |           |           |           |             |
| 862050 Clothing & Personal                    | 3,802     | 6,499     | 1,500     | 1,500     | -           |
| 862060 Communications                         | 12,885    | 19,683    | 19,400    | 21,800    | (2,400)     |
| 862062 Comm Microwave                         | 1,692     | 1,760     | 1,813     | -         | 1,813       |
| 862101 Insurance - General                    | 142,305   | 153,777   | 196,761   | 273,837   | (77,076)    |
| 862120 Maint - Equip                          | -         | -         | 1,000     | -         | 1,000       |
| 862150 Memberships                            | 3,677     | 4,999     | 4,325     | 5,155     | (830)       |
| 862170 Office Expense                         | 48,944    | 38,682    | 40,000    | 32,000    | 8,000       |
| 862187 Education & Training                   | 11,979    | 29,553    | 34,000    | 32,000    | 2,000       |
| 862189 Prof/Spec Svcs - Other                 | 748,879   | 929,846   | 1,150,649 | 982,050   | 168,599     |
| 862190 Publ & Legal Notices                   | 2,811     | 76        | -         | -         | -           |
| 862200 Rent/Lease - Equip                     | -         | -         | -         | -         | -           |
| 862227 Software - Long Term                   | -         | -         | -         | 135,000   | (135,000)   |
| 862230 Info Tech Equipment                    | 5,420     | 2,036     | 5,000     | 5,000     | -           |
| 862232 Law Enf Supply & Svcs                  | 28,006    | 33,195    | 31,916    | 30,948    | 968         |
| 862239 Spec Dept Expense                      | 158,133   | 174,028   | 205,451   | 56,218    | 149,233     |
| 862250 Trans/Travel                           | 38,279    | 55,890    | 64,944    | 43,020    | 21,924      |
| 862253 Travel Out of County                   | 8,400     | 11,432    | 10,000    | 10,000    | -           |
| <b>Total Services &amp; Supplies</b>          | 1,215,213 | 1,461,456 | 1,766,759 | 1,628,528 | 138,231     |
| <b>Fixed Assets</b>                           |           |           |           |           |             |
| 864360 Structure/Improvement                  | -         | -         | -         | -         | -           |
| 864370 Equipment                              | -         | 52,764    | 149,138   | -         | 149,138     |
| <b>Total Fixed Assets</b>                     | -         | 52,764    | 149,138   | -         | 149,138     |
| <b>Expend Transfer &amp; Reimb</b>            |           |           |           |           |             |
| 865380 Intrafund Transfer                     | (100,782) | (85,710)  | (123,893) | (136,773) | 12,880      |
| 865802 Operating Transfer Out                 | -         | -         | 148,230   | -         | 148,230     |
| <b>Total Expend Transfer &amp; Reimb</b>      | (100,782) | (85,710)  | 24,337    | (136,773) | 161,110     |
| <b>Total Net Appropriations</b>               | 6,093,473 | 6,760,806 | 7,421,755 | 7,602,777 | (181,022)   |
| <b>NCC/Use of Fund Balance</b>                | 1,912,322 | 1,733,270 | 1,706,240 | 2,342,872 | (636,632)   |



BU 2550 - Juvenile Hall

BUDGET UNIT OVERVIEW

The Mendocino County Juvenile Hall provides for the physical and emotional care of incarcerated youth in Mendocino County pursuant to California Code of Regulations, Title 15 and Title 24 standards. The Juvenile Hall is a 42-bed rated facility but is currently staffed and operated on a 20-bed maximum occupancy based on forecasted needs. Youth are detained in the Juvenile Hall pending their Juvenile Court Hearings, while serving court-ordered commitments, or awaiting out-of-home placement in a foster/STRTP, camp or other institution. Effective July 1, 2021, court-ordered commitments also include juveniles who previously would have been ordered to serve their sentence at California State Division of Juvenile Justice (DJJ), which, due to the passage of Senate Bill 823, have been realigned to county custody. The Juvenile Hall provides food, clothing, and personal hygiene items, as well as medical, psychiatric and dental services to detained youth. Among the number of other programs and services provided are: Mendocino County Office of Education (MCOE); Boys Council; Anger Management/Moral Reconation Therapy/Cognitive Behavior Therapy; Aikido/Meditation; Substance Use Disorders Treatment (SUDT); Alcoholics/Narcotics Anonymous; and religious services.

**PROGRAM OVERVIEW**

- Youth Corrections
- Health Services
- Rehabilitative/Treatment Services
- Education & Vocational Services

GOALS FOR FY 2024-25

- Continue implementation of SB823 facility and programming plans including replacement of damaged basketball concrete pad & hoops in North Quad
- Implementation of CalAIM (California Advancing and Innovating Medi-Cal) requirements
- Implementation of Rising Scholars dual enrollment program (High School/College) in partnership with Mendocino Community College. Programming to include:
  - o Introduction of a Culinary Program utilizing the Juvenile Hall kitchen
  - o Reintroduction of Garden Program
- Implement new training program for new employees to provide more comprehensive, consistent, and trackable training
- Create leadership opportunities for staff through duty assignments, training, and projects

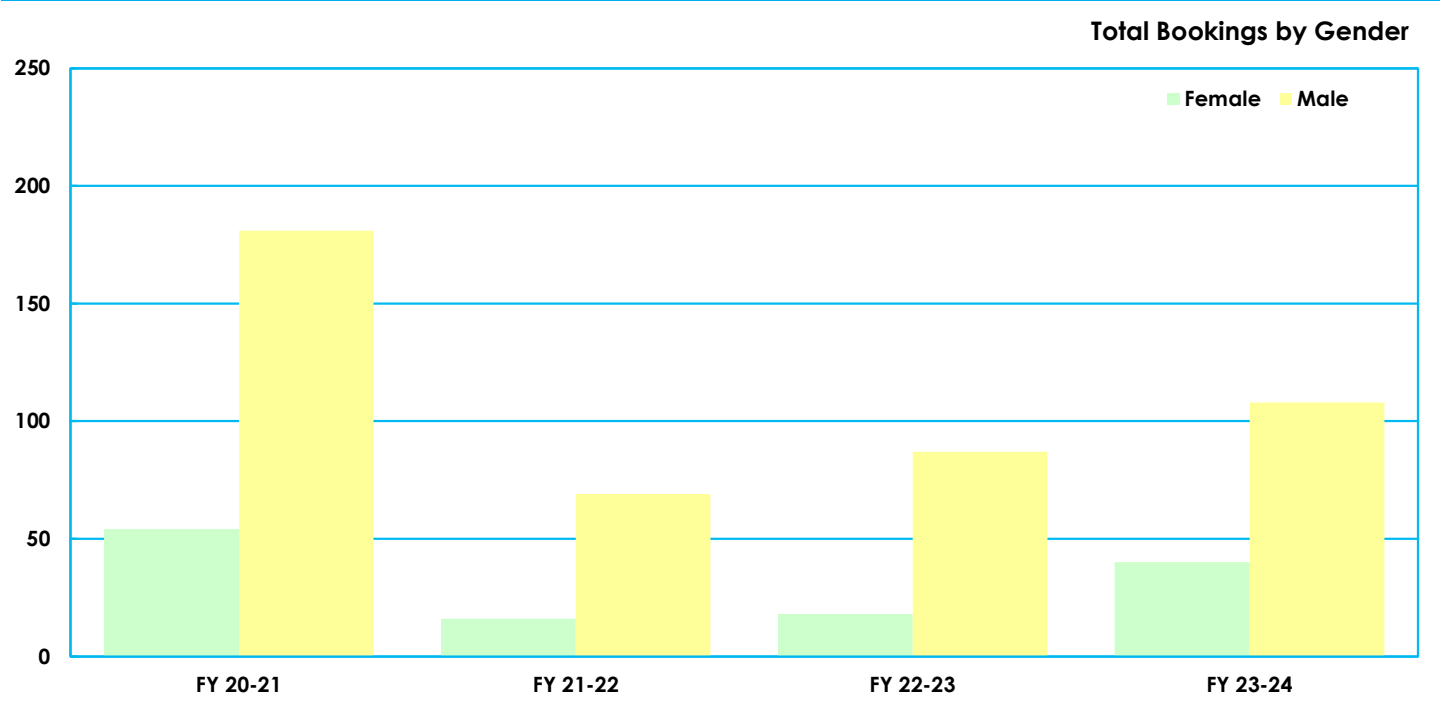
ACCOMPLISHMENTS IN FY 2023-24

- New youth programs introduced: Art & Movement Therapy and WRAP (Wellness Recovery Action Plan)
- Continued updating of video surveillance system to expand surveillance area and further replacement of out-of-date cameras
- Acquired new electric vehicle for meal transportation between the Jail and Juvenile Hall
- Completed update of Juvenile Hall policies utilizing Lexipol system

# PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer  
BU 2550 - Juvenile Hall

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 5489 Youthful Offender Block Grant funds, to be used to fund counseling services provided by the Mendocino County Youth Project and for other youth programs.
- Acct. 5490 State grant revenue for Youth Program & Facilities Grant, JPA Growth Funds.

### Services & Supplies

- Acct. 2090 Laundry, maintenance and cleaning supplies required in the operation of Juvenile Hall.
- Acct. 2189 Contracted counseling services provided by the Mendocino County Youth Project. Preemployment screening for corrections counselors.
- Acct. 2239 Drug testing supplies, document shredding services, other special expenses.

### Expenditure Transfer & Reimbursement

- Acct. 5380 Reimbursement from Health and Human Services Agency-Social Services Branch Supportive and Therapeutic Options Program (S.T.O.P.) funding for counseling services provided under contract with the Mendocino County Youth Project.

## CHANGES IN BUDGET FROM PRIOR YEAR

Revenues: Higher due to anticipated revenue from state funding sources for costs associated with SB823 implementation as well as increased JPA Growth Fund claimable costs. Series 1000 increased due to approved salary adjustments. No change in staffing levels. Series 2000 increased due to anticipated costs for out of county housing for SB823 youth, continued facility improvements for SB823 compliance, increased costs for medical and dental services, as well as increased food costs. Series 4000: Decreased due to no planned equipment expenditures for FY24-25. Series 5000: Increased costs due to continuing SB823 facility improvement costs.

# PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer  
BU 2550 - Juvenile Hall

| BUDGET UNIT DETAIL Schedule 9                 |                  |                  | Function: Public Protection |                  | Activity: Detention |
|-----------------------------------------------|------------------|------------------|-----------------------------|------------------|---------------------|
| Fund: 1100 County General                     | 2021-22          | 2022-23          | 2023-24                     | 2024-25          | Change from         |
| Financing Sources and Uses                    | Actuals          | Actuals          | Estimated                   | Adopted          | Prior Year          |
| <b>Revenues</b>                               |                  |                  |                             |                  |                     |
| 825464 State Brkfst/Lunch Prog                | -                | -                | -                           | -                | -                   |
| 825489 State Youthful Offender                | 185,124          | -                | 304,377                     | -                | 304,377             |
| 825490 State Other                            | 250,000          | 103,571          | 235,266                     | -                | 235,266             |
| 826346 Support in Juv Hall                    | -                | -                | -                           | -                | -                   |
| 826390 Other Charges                          | -                | 525              | -                           | 40,000           | (40,000)            |
| 827400 Prior Year Revenue                     | -                | 299              | -                           | -                | -                   |
| 827802 Operating Transfer In                  | -                | 324,117          | 355,997                     | 1,401,963        | (1,045,966)         |
| <b>Total Revenues</b>                         | <b>435,124</b>   | <b>428,512</b>   | <b>895,640</b>              | <b>1,441,963</b> | <b>(546,323)</b>    |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                  |                             |                  |                     |
| 861011 Regular Employees                      | 1,012,703        | 1,040,176        | 1,320,169                   | 1,396,525        | (76,356)            |
| 861012 Extra Help                             | 107,443          | 95,307           | 110,000                     | 110,000          | -                   |
| 861013 Overtime Reg Emp                       | 79,608           | 133,002          | 75,000                      | 90,000           | (15,000)            |
| 861021 Co Cont Retirement                     | 452,625          | 458,604          | 340,243                     | 457,264          | (117,021)           |
| 861022 Co Cont OASDI                          | 65,648           | 71,155           | 63,856                      | 86,259           | (22,403)            |
| 861023 Co Cont Medicare                       | 16,976           | 18,075           | 14,934                      | 20,174           | (5,240)             |
| 861024 Co Cont Retire Incr                    | 29,226           | (38,088)         | 76,272                      | 107,723          | (31,451)            |
| 861030 Co Cont Health Ins                     | 93,182           | 96,102           | 126,310                     | 239,426          | (113,116)           |
| 861031 Co Cont Unemp Ins                      | 6,627            | 6,270            | -                           | -                | -                   |
| 861035 Co Cont Workers Comp                   | 160,239          | 193,849          | 153,963                     | 140,291          | 13,672              |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>2,024,277</b> | <b>2,074,453</b> | <b>2,280,747</b>            | <b>2,647,662</b> | <b>(366,915)</b>    |
| <b>Services &amp; Supplies</b>                |                  |                  |                             |                  |                     |
| 862050 Clothing/Pers Items                    | 11,132           | 12,641           | 8,000                       | 8,000            | -                   |
| 862060 Communications                         | 7,157            | 7,375            | 7,944                       | 8,100            | (156)               |
| 862080 Food                                   | 16,608           | 20,392           | 21,000                      | 51,600           | (30,600)            |
| 862090 Household Expense                      | 29,705           | 35,913           | 37,576                      | 33,557           | 4,019               |
| 862101 Insurance - General                    | 16,731           | 19,886           | 21,896                      | 27,614           | (5,718)             |
| 862120 Maint - Equip                          | 2,455            | 847              | 2,500                       | 2,500            | -                   |
| 862130 Maint - Strc/Impr/Grnds                | -                | 6,067            | 1,000                       | 1,000            | -                   |
| 862140 Med Dentl & Lab Supls                  | 13,558           | 12,914           | 12,200                      | 13,500           | (1,300)             |
| 862150 Memberships                            | 2,500            | -                | 1,500                       | -                | 1,500               |
| 862160 Misc Expense                           | -                | 516              | 500                         | 600              | (100)               |
| 862170 Office Expense                         | 9,337            | 5,189            | 8,700                       | 6,200            | 2,500               |
| 862185 Medical/Dental Svcs                    | 141,323          | 139,591          | 163,616                     | 218,104          | (54,488)            |
| 862187 Education & Training                   | 6,652            | 15,630           | 9,000                       | 9,000            | -                   |
| 862189 Prof/Spec Svcs - Other                 | 99,137           | 116,251          | 357,394                     | 635,294          | (277,900)           |
| 862190 Publ/Legal Notice                      | 1,488            | 225              | -                           | -                | -                   |
| 862229 Software - Maintenance                 | -                | -                | -                           | 500              | (500)               |
| 862230 Info Tech Equip                        | -                | 10,012           | 2,500                       | 2,500            | -                   |
| 862232 Law Enf Supply & Svcs                  | 503              | 372              | 19,123                      | 1,500            | 17,623              |
| 862239 Spec Dept Expense                      | 62,702           | 83,879           | 204,233                     | 39,910           | 164,323             |
| 862250 Trans/Travel                           | 896              | 586              | 10,824                      | 617              | 10,207              |
| 862253 Travel Out of County                   | -                | -                | -                           | -                | -                   |
| <b>Total Services &amp; Supplies</b>          | <b>421,885</b>   | <b>488,287</b>   | <b>889,506</b>              | <b>1,060,096</b> | <b>(170,590)</b>    |

# PROBATION DEPARTMENT

IZEN LOCATELLI, Chief Probation Officer  
BU 2550 - Juvenile Hall

| BUDGET UNIT DETAIL Schedule 9 (Cont.) |           | Function: Public Protection |           | Activity: Detention |             |
|---------------------------------------|-----------|-----------------------------|-----------|---------------------|-------------|
| Fund: 1100 County General             | 2021-22   | 2022-23                     | 2023-24   | 2024-25             | Change from |
| Financing Sources and Uses            | Actuals   | Actuals                     | Estimated | Adopted             | Prior Year  |
| Fixed Assets                          |           |                             |           |                     |             |
| 864370 Equipment                      | -         | 126,544                     | 44,037    | -                   | 44,037      |
| Total Fixed Assets                    | -         | 126,544                     | 44,037    | -                   | 44,037      |
| Expend Transfer & Reimb               |           |                             |           |                     |             |
| 865380 Intrafund Transfer             | (109,650) | (175,724)                   | (204,634) | (243,723)           | 39,089      |
| 865802 Operating Transfer Out         | -         | -                           | 262,426   | 584,223             | (321,797)   |
| Total Expend Transfer & Reimb         | (109,650) | (175,724)                   | 57,792    | 340,500             | (282,708)   |
| Total Net Appropriations              | 2,336,513 | 2,513,559                   | 3,272,082 | 4,048,258           | (776,176)   |
| NCC/Use of Fund Balance               | 1,901,389 | 2,085,047                   | 2,376,442 | 2,606,295           | (229,853)   |



BU 2561 - Juvenile Justice Crime Prevention Act (JJCPA) Grant

GRANT OVERVIEW

This annual allocation, which is included in the County realignment revenue, is used to fund several programs within the Juvenile Probation Division to provide early intervention & prevention services to youth at-risk of entering or re-entering the criminal justice system. In 2023-24, the GREAT (Gang Resistance And Education Training) program, in collaboration with Ukiah Unified School District and Ukiah Police Department, and the IMPACT Program (a physical training, goal setting and motivational program for high-risk juvenile offenders, which includes Behavioral Cognitive Therapy) both had significant increases in program activities from prior years. Staffing issues at Probation continue to affect our ability to allocate necessary staff to fully facilitate both programs. As we continue to resolve our staffing issues in 2024-25, we anticipate the continued expansion of both the GREAT and IMPACT programs. The Probation Department continues to work with Mendocino County Youth Project (MCYP) to deliver community intervention, prevention, education, and treatment to the youth in our community. In FY2023-24 Probation and MCYP restructured the deliverable services to be more responsive to the needs of youth. While we have continued the Passages services to provide dual diagnosis counseling services, the programming has expanded to now also include Youth Success Coaching, Life Skills Training, Positive Parenting Program, Wellness Recovery Action Plan (WRAP), Substance Use Disorder Treatment, and Anger Management. In 2024-25 we are also utilizing funds to continue the operation of the Restorative Justice Youth Court in collaboration with Redwood Community Services. This program was launched in March 2022 through a Proposition 64 grant which runs through October 2024. JJCPA enables us to continue this program seamlessly into FY2024-25. These programs are all components of the County’s Juvenile Justice Consolidated Plan approved by the Juvenile Justice Coordinating Council.

GRANT INFORMATION

- Grant Inception Date: July 1, 2001
- Current Grant Period: July 1, 2023 – June 30, 2025
- Source of Funds: Juvenile Justice funding included in realignment
- Continuity of Grant: On-going annual allocations
- Grant Restrictions and Provisions: This grant allows for indirect or overhead costs, and the budget includes the maximum amount.

GRANT BUDGET

| Revenue                                                  |                |
|----------------------------------------------------------|----------------|
| Anticipated Fund Balance Forward                         | \$ 934,003     |
| Grant Revenue                                            | <u>246,980</u> |
| Total                                                    | \$ 1,180,983   |
| Expenditures                                             |                |
| Salaries & Employee Benefits                             | \$ 74,553      |
| Services & Supplies                                      | <u>120,433</u> |
| Total                                                    | \$ 985,997     |
| County Match Required: No                                |                |
| Independent Audit Required: Yes                          |                |
| This grant is included in Budget Unit: 2561's Schedule 9 |                |





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| BU 2080 - grant    | Edward Byrne Memorial Justice Assistance Grant | 493 |
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*The Public Defender's Mission Statement is "The Noblest Motive is the Public Good." Our duty is to remain committed to protecting the constitutional rights of every individual we represent through our zealous advocacy and presence in every court and at every court hearing. We are here to provide the crucible in determining whether charges brought are true in whole, in part, or at all.*

## DEPARTMENT SUMMARY

|                                     | FY 21-22  | FY 22-23  | FY 23-24  | FY 24-25  | Change from |
|-------------------------------------|-----------|-----------|-----------|-----------|-------------|
|                                     | Actuals   | Actuals   | Estimated | Adopted   | Prior Year  |
| <b>Revenues - All Funds</b>         |           |           |           |           |             |
| Revenues                            | 118,366   | 113,108   | 201,618   | 87,344    | 114,274     |
| Total Operating Transfers In        | -         | 137,587   | -         | -         | -           |
| <b>Total Revenues</b>               | 118,366   | 250,695   | 201,618   | 87,344    | 114,274     |
| <b>Appropriations - All Funds</b>   |           |           |           |           |             |
| Total Salaries & Employee Benefits  | 3,433,874 | 3,522,576 | 3,675,372 | 4,387,708 | (712,336)   |
| Total Services and Supplies         | 306,620   | 318,486   | 451,257   | 327,894   | 123,363     |
| Total Other Charges                 | -         | -         | -         | -         | -           |
| Total Fixed Assets                  | -         | -         | -         | -         | -           |
| <b>Total Operating Expenditures</b> | 3,740,494 | 3,841,062 | 4,126,629 | 4,715,602 | (588,973)   |
| Total Intrafund Transfers           | -         | -         | -         | -         | -           |
| Total Operating Transfers Out       | -         | -         | -         | -         | -           |
| <b>Total Transfers &amp; Reimb.</b> | -         | -         | -         | -         | -           |
| <b>Total Net Appropriations</b>     | 3,740,494 | 3,841,062 | 4,126,629 | 4,715,602 | (588,973)   |
| <b>NCC/Use of Fund Balance</b>      | 3,622,128 | 3,590,367 | 3,925,011 | 4,628,258 | (703,247)   |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 2080 Public Defender       | 4,715,602       | 87,344          | 4,628,258         |
| <b>Total: General Fund</b> | 4,715,602       | 87,344          | 4,628,258         |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| N/A                        | -               | -               | -                 |
| <b>Total: Other Funds</b>  | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>    | 4,715,602       | 87,344          | 4,628,258         |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Public Defender            | 27    | 27    | 27    |
| <b>Total: General Fund</b> | 27    | 27    | 27    |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 27    | 27    | 27    |



BU 2080 - Public Defender

DEPARTMENT OVERVIEW

The Public Defender’s office anticipates a revenue for FY 23/24 in the amount of \$201,618, an increase to amounts reported in the previous fiscal year, line item #825344 based on funds available to us from the Realignment Account 2810-760914 and Community Corrections Partnership (CCP) Fund 2810-760912.

Funding requests for Legal Reimbursement have been made in the past, Line item 826163. This is no longer a source of revenue for the Public Defender’s Office.

PROGRAM OVERVIEW

- Public Defender - BU 2080

GOALS FOR FY 2024-25

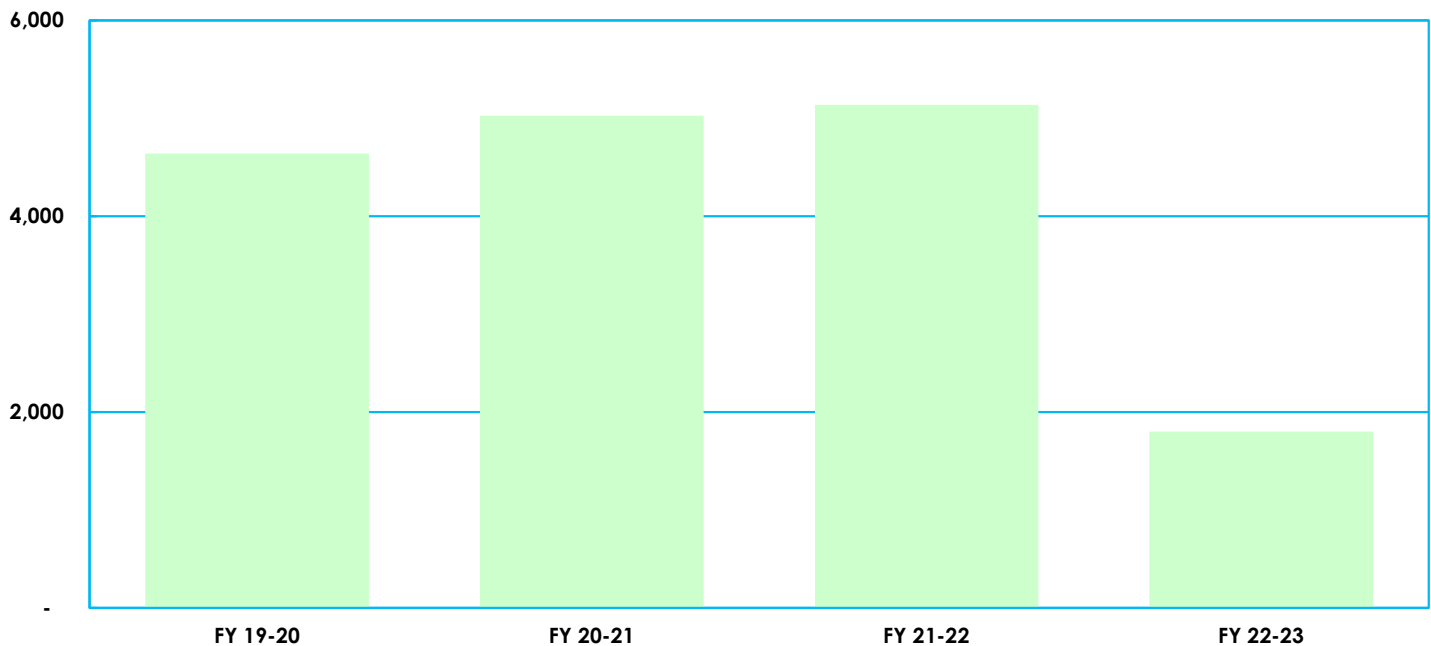
- Implement new sentencing rules and changes.
- Represent civil commitment clients according to enhanced standards of practice.
- Engage needed experts and insure proper funding.
- Continue to strive to achieve the goals of realignment and work towards reducing recidivism and reducing costs.
- Handle the large number of felony murder re-sentencings that may be required under Penal Code 1170.95, Senate Bill 1437.

ACCOMPLISHMENTS IN FY 2023-24

- Obtained grant funding to assist us in our work of holistic representations through a Case Worker, this is a new position to the Public Defender’s Office and would not be possible without the Indigent Defense Grant.
- Obtained grant funding to hire another Deputy Public Defender within our office to reduce current attorney/client workloads.
- Obtained grant funding to hire another Legal Assistant in our office to reduce the current client/legal assistant/secretary workload.
- Behavioral Health Court and Drug Court continue to assist those clients facing mental health issues and/or addiction with pending criminal charges. All the partners work together in order to reduce or prevent recidivism.
- Provided legal defense for a significant increase in complex remands and resentencing matters.

## PERFORMANCE INDICATORS

## Total New Cases



## SUMMARY OF MAJOR ACCOUNTS

## Revenues

Acct. 6163 Revenue from clients and the Courts for registration fees and legal services reimbursement.

## Services &amp; Supplies

Acct. 2189 Services for experts: e.g., forensic, psychological & psychiatric; interpreters; court reporters; and other experts and professionals.

Acct. 2170 Online legal research; payment for discovery and other documents from other agencies; purchase of computers, accessories, software, office equipment and supplies; and all associated maintenance fees.

Acct. 2250 Traveling to investigate crime scenes, serve subpoenas, interview witnesses, etc.; travel to satellite office for coverage; and attend trainings and continuing education.

Acct. 2253 Investigations requiring travel outside of Mendocino County. Attend training, seminars and continuing education.

## CHANGES IN BUDGET FROM PRIOR YEAR

The Public Defender's office and the Alternate Defender's office were able to obtain a grant which supports clients with substance use disorders and/or mental health as well as provide information for services to non-English speakers, Latinos and Native Americans. We have been able to continue three full time positions and one part time position with the use of these funds.

# PUBLIC DEFENDER

JEFFREY AARON, Public Defender

BU 2080 - Public Defender

| BUDGET UNIT DETAIL Schedule 9                 |                  | Function: General Government |                  | Activity: Legislative & Administrative |                  |
|-----------------------------------------------|------------------|------------------------------|------------------|----------------------------------------|------------------|
| Fund: 1100 County General                     |                  | 2021-22                      | 2022-23          | 2023-24                                | 2024-25          |
| Financing Sources and Uses                    |                  | Actuals                      | Actuals          | Estimated                              | Adopted          |
| Change from                                   |                  |                              |                  |                                        | Prior Year       |
| <b>Revenues</b>                               |                  |                              |                  |                                        |                  |
| 825344 2011 Realign Pub Safety                | 118,261          | 84,800                       | 201,618          | 87,344                                 | 114,274          |
| 825490 State Other Revenue                    | -                | 28,308                       | -                | -                                      | -                |
| 826163 Legal Svcs Reimb                       | 105              | -                            | -                | -                                      | -                |
| 826390 Other Charges                          | -                | -                            | -                | -                                      | -                |
| 827400 Prior Year Revenue                     | -                | -                            | -                | -                                      | -                |
| 827802 Operating Transfer In                  | -                | 137,587                      | -                | -                                      | -                |
| <b>Total Revenues</b>                         | <b>118,366</b>   | <b>250,695</b>               | <b>201,618</b>   | <b>87,344</b>                          | <b>114,274</b>   |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                              |                  |                                        |                  |
| 861011 Regular Employees                      | 2,236,240        | 2,286,084                    | 2,299,239        | 2,708,864                              | (409,625)        |
| 861012 Extra Help                             | -                | 10,728                       | -                | -                                      | -                |
| 861013 Overtime Reg Emp                       | 370              | 435                          | -                | -                                      | -                |
| 861021 Co Cont Retirement                     | 705,214          | 745,851                      | 725,811          | 898,636                                | (172,825)        |
| 861022 Co Cont OASDI                          | 130,902          | 132,764                      | 152,562          | 167,950                                | (15,388)         |
| 861023 Co Cont Medicare                       | 31,332           | 32,367                       | 35,680           | 39,279                                 | (3,599)          |
| 861024 Co Cont Retire Incr                    | 99,020           | 44,502                       | 161,440          | 209,894                                | (48,454)         |
| 861030 Co Cont Health Ins                     | 205,610          | 240,345                      | 270,125          | 326,128                                | (56,003)         |
| 861031 Co Cont Unemp Ins                      | 1,982            | 1,455                        | -                | 1,455                                  | (1,455)          |
| 861035 Co Cont Workers Comp                   | 23,204           | 28,045                       | 30,515           | 35,502                                 | (4,987)          |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>3,433,874</b> | <b>3,522,576</b>             | <b>3,675,372</b> | <b>4,387,708</b>                       | <b>(712,336)</b> |
| <b>Services &amp; Supplies</b>                |                  |                              |                  |                                        |                  |
| 862060 Communications                         | 2,504            | 1,501                        | 3,000            | 3,000                                  | -                |
| 862062 Comm Microwave                         | 338              | 352                          | 363              | -                                      | 363              |
| 862101 Insurance - General                    | 126,360          | 129,522                      | 168,159          | 164,509                                | 3,650            |
| 862110 Jury/Witness Expense                   | -                | -                            | 500              | 500                                    | -                |
| 862150 Memberships                            | 6,633            | 6,966                        | 9,000            | 9,000                                  | -                |
| 862170 Office Expense                         | 75,573           | 62,691                       | 65,000           | 61,500                                 | 3,500            |
| 862187 Education & Training                   | 410              | 6,798                        | 5,421            | 3,421                                  | 2,000            |
| 862189 Prof/Spec Svcs - Other                 | 33,860           | 33,052                       | 111,194          | 68,729                                 | 42,465           |
| 862200 Rent/Lease - Equip                     | -                | -                            | 6,235            | 6,235                                  | -                |
| 862230 Info Tech Equip                        | 47,022           | 62,606                       | 64,885           | -                                      | 64,885           |
| 862239 Spec Dept Expense                      | 554              | 398                          | -                | -                                      | -                |
| 862250 Trans/Travel                           | 12,636           | 14,369                       | 14,000           | 9,000                                  | 5,000            |
| 862253 Travel Out of County                   | 731              | 231                          | 3,500            | 2,000                                  | 1,500            |
| 862260 Utilities                              | -                | -                            | -                | -                                      | -                |
| <b>Total Services &amp; Supplies</b>          | <b>306,620</b>   | <b>318,486</b>               | <b>451,257</b>   | <b>327,894</b>                         | <b>123,363</b>   |
| <b>Fixed Assets</b>                           |                  |                              |                  |                                        |                  |
| 864370 Equipment                              | -                | -                            | -                | -                                      | -                |
| <b>Total Fixed Assets</b>                     | <b>-</b>         | <b>-</b>                     | <b>-</b>         | <b>-</b>                               | <b>-</b>         |
| <b>Expend Transfer &amp; Reimb</b>            |                  |                              |                  |                                        |                  |
| 865380 Intrafund Transfer                     | -                | -                            | -                | -                                      | -                |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>-</b>         | <b>-</b>                     | <b>-</b>         | <b>-</b>                               | <b>-</b>         |
| <b>Total Net Appropriations</b>               | <b>3,740,494</b> | <b>3,841,062</b>             | <b>4,126,629</b> | <b>4,715,602</b>                       | <b>(588,973)</b> |
| <b>NCC/Use of Fund Balance</b>                | <b>3,622,128</b> | <b>3,590,367</b>             | <b>3,925,011</b> | <b>4,628,258</b>                       | <b>(703,247)</b> |



## BU 2080 - Edward Byrne Memorial Justice Assistance Grant (JAG)

### GRANT OVERVIEW (Administered by BU 2080)

The JAG grant will address various priority areas of need relating to in- and out-patient substance use treatment and behavioral health treatment, co-occurring facilities, and staff Mendocino County's Adult Drug Court and Behavioral Health Court. Funding from this grant will support personnel that will 1) Connect and monitor clients in these treatment programs; 2) Connect and monitor clients in co-occurring treatment facilities; 3) Help clients access necessary social services to reduce recidivism; and 4) Help staff Adult Drug Court and Behavioral Health Court and serve as mental health liaisons. The funds are shared between the Alternate Defender's Office and the Public Defender's Office.

### GRANT INFORMATION

- Grant Inception Date: June 1, 2023
- Current Grant Period: June 1, 2023 - December 31, 2026
- Source of Funds: Board of State and Community Corrections
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: Grant Funding is specific to Mental Health and Substance Use Disorder Treatment

### GRANT BUDGET

#### Revenue

|               |                   |
|---------------|-------------------|
| Grant Revenue | \$ <u>660,000</u> |
| Total         | \$ 660,000        |

#### Expenditures

|                                      |            |
|--------------------------------------|------------|
| Salaries & Employee Benefits         | \$ 626,668 |
| Data Collection, Reporting and Eval. | 33,000     |
| Other (travel, training, etc.)       | <u>332</u> |
| Total                                | \$ 660,000 |

County Match Required: No

Independent Audit Required: Yes

| EMPLOYEES              | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|------------------------|------------------------|--------------|--------------|
| Deputy Public Defender | 1.0 FTE                | 100%         | 0%           |
| Legal Assistant        | 1.0 FTE                | 100%         | 0%           |
| Case Worker            | 1.0 FTE                | 100%         | 0%           |
| Staff Assistant        | 0.5 FTE                | 100%         |              |



BU 0464 - Victim Wellness Assistance Program

GRANT OVERVIEW (Administered by BU 0464)

The Victim/Witness Program provides comprehensive services to victims and witnesses of all types of crime in Mendocino County, while providing victim services within the Criminal Justice System. Victim/Witness services include crisis intervention, emergency assistance resources, referral for counseling to agencies within the community and direct counseling of the victim pertaining to problems resulting from the crime. Staff assists, as needed, with funeral/burial arrangements and in obtaining temporary/criminal protective orders. The goal of the Program is to ensure access to prosecution and services, provide sensitive treatment for crime victims (and witnesses) in the Criminal Justice System and prevent further trauma. Victim/Witness has provided these services from within the District Attorney’s Office for 43 years.

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

GRANT INFORMATION

- Grant Inception Date: 1982
- Current Grant Period: December 1, 2023 - September 30, 2024
- Source of Funds: California Office of Emergency Services (Cal OES) Victim Services
- Continuity of Grant: Ongoing, with annual RFA allocation
- Grant Restrictions and Provisions: Limited to 10% De Minimis for the entrie grant period

GRANT BUDGET

| Revenue                                     |            |
|---------------------------------------------|------------|
| Grant Revenue                               | \$ 352,304 |
| Match                                       | 81,584     |
| Total                                       | \$ 433,888 |
| Expenditures                                |            |
| Salaries & Employee Benefits                | \$ 411,621 |
| Operating Expenses                          | 22,267     |
| Total                                       | \$ 433,888 |
| County Match Required: Yes                  |            |
| Independent Audit Required: Yes             |            |
| This grant is included in Budget Unit: 0464 |            |

| EMPLOYEES                    | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|------------------------------|------------------------|--------------|--------------|
| Victim Witness Advocates     | 3.0 FTE                | 79%          | 21%          |
| MVA Victime Witness Advocate | 1.0 FTE                | 100%         | 0%           |
| Staff Assistant              | 1.0 FTE                | 81%          | 19%          |





## 0465 - Anti-Drug Abuse Enforcement

### GRANT OVERVIEW (Administered by BU 0465)

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

#### GRANT INFORMATION

- Grant Inception Date: July 1, 1993
- Current Grant Period: July 1, 2024 - June 30, 2025
- Source of Funds: BU 2070
- Continuity of Grant: N/A
- Grant Restrictions and Provisions: N/A

#### GRANT BUDGET

##### Revenue

|               |                   |
|---------------|-------------------|
| Grant Revenue | \$ <u>353,072</u> |
| Total         | \$ 353,072        |

##### Expenditures

|                              |              |
|------------------------------|--------------|
| Salaries & Employee Benefits | \$ 350,525   |
| Services & Supplies          | <u>2,548</u> |
| Total                        | \$ 353,072   |

County Match Required: No

Independent Audit Required: Yes

This grant is included in Budget Unit: 0465.

| EMPLOYEES                      | (FULL TIME EQUIVALENT) | GRANT FUNDED | GENERAL FUND |
|--------------------------------|------------------------|--------------|--------------|
| Deputy District Attorney       | 1.0 FTE                | 0%           | 100%         |
| District Attorney Investigator | 0.13 FTE               | 0%           | 100%         |
| Staff Assistant                | 1.0 FTE                | 0%           | 100%         |
|                                |                        |              |              |



| INDEX              |            |     |
|--------------------|------------|-----|
| Department Summary |            | 499 |
| BU 1920            | Retirement | 500 |



*The Mendocino County Employees Retirement Association (MCERA) administers defined retirement plan benefits for Mendocino County, Mendocino County Superior Courts, and the Russian River Cemetery District pursuant to the County Employees Retirement Law Act of 1937 (CERL). MCERA is governed by a Board of Retirement and is a separate agency from the County of Mendocino. MCERA is committed to working for our active and retired members.*

# RETIREMENT ASSOCIATION

DORIS RENTSCHLER, Executive Director

## DEPARTMENT SUMMARY

|                                     | FY 21-22 | FY 22-23 | FY 23-24  | FY 24-25 | Change from |
|-------------------------------------|----------|----------|-----------|----------|-------------|
|                                     | Actuals  | Actuals  | Estimated | Adopted  | Prior Year  |
| <b>Revenues - All Funds</b>         |          |          |           |          |             |
| Revenues                            | 763,307  | 814,133  | 922,174   | 960,416  | (38,242)    |
| Total Operating Transfers In        | -        | 23,946   | -         | -        | -           |
| <b>Total Revenues</b>               | 763,307  | 838,079  | 922,174   | 960,416  | (38,242)    |
| <b>Appropriations - All Funds</b>   |          |          |           |          |             |
| Total Salaries & Employee Benefits  | 763,150  | 836,200  | 922,174   | 960,416  | (38,242)    |
| Total Services and Supplies         | 157      | 1,879    | -         | -        | -           |
| Total Other Charges                 | -        | -        | -         | -        | -           |
| Total Fixed Assets                  | -        | -        | -         | -        | -           |
| <b>Total Operating Expenditures</b> | 763,307  | 838,079  | 922,174   | 960,416  | (38,242)    |
| Total Intrafund Transfers           | -        | -        | -         | -        | -           |
| Total Operating Transfers Out       | -        | -        | -         | -        | -           |
| <b>Total Transfers &amp; Reimb.</b> | -        | -        | -         | -        | -           |
| <b>Total Net Appropriations</b>     | 763,307  | 838,079  | 922,174   | 960,416  | (38,242)    |
| <b>NCC/Use of Fund Balance</b>      | -        | -        | -         | -        | -           |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.        | Revenues        | NCC               |
|----------------------------|-----------------|-----------------|-------------------|
| 1920 Retirement            | 960,416         | 960,416         | -                 |
| <b>Total: General Fund</b> | 960,416         | 960,416         | -                 |
| <b>OTHER FUNDS</b>         | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| N/A                        | -               | -               | -                 |
| <b>Total: Other Funds</b>  | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>    | 960,416         | 960,416         | -                 |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Retirement                 | 6     | 6     | 6     |
| <b>Total: General Fund</b> | 6     | 6     | 6     |
| <b>OTHER FUNDS</b>         |       |       |       |
| Dept. Programs             |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 6     | 6     | 6     |

# RETIREMENT ASSOCIATION

DORIS RENTSCHLER, Executive Director

## BU 1920 - Retirement



### DEPARTMENT OVERVIEW

The Mendocino County Employee Retirement Association (MCERA) is responsible for collecting retirement information on all County employees and maintaining that information for future use in enabling employees to retire when they become eligible and choose to do so. The Retirement System maintains information on current retirees and processes the payment of benefits to those retirees. The Retirement System also collects both County and employee contributions and invests those funds, along with income on existing investments, in a manner that will maximize the return on investments while safeguarding the assets of the Retirement System.

| BUDGET UNIT DETAIL Schedule 9                 |         | Function: General Government |         | Activity: Legislative & Administrative |          |
|-----------------------------------------------|---------|------------------------------|---------|----------------------------------------|----------|
| Fund: 1100 County General                     |         | 2021-22                      | 2022-23 | 2023-24                                | 2024-25  |
| Financing Sources and Uses                    |         | Actuals                      | Actuals | Estimated                              | Adopted  |
| Change from                                   |         |                              |         |                                        |          |
| Prior Year                                    |         |                              |         |                                        |          |
| <b>Revenues</b>                               |         |                              |         |                                        |          |
| 825810 Other Govt Aid                         | 763,307 | 814,133                      | 922,174 | 960,416                                | (38,242) |
| 827802 Oper Transfer In                       | -       | 23,946                       | -       | -                                      | -        |
| <b>Total Revenues</b>                         | 763,307 | 838,079                      | 922,174 | 960,416                                | (38,242) |
| <b>Salaries &amp; Employee Benefits</b>       |         |                              |         |                                        |          |
| 861011 Regular Employees                      | 491,100 | 547,036                      | 579,407 | 602,282                                | (22,875) |
| 861012 Extra Help                             | 11,549  | -                            | -       | -                                      | -        |
| 861013 Overtime Reg Emp                       | 2,839   | 998                          | -       | -                                      | -        |
| 861021 Co Cont Retirement                     | 151,051 | 170,282                      | 169,501 | 178,230                                | (8,729)  |
| 861022 Co Cont OASDI                          | 27,645  | 30,690                       | 32,592  | 35,049                                 | (2,457)  |
| 861023 Co Cont Medicare                       | 7,084   | 7,639                        | 7,937   | 8,195                                  | (258)    |
| 861024 Co Cont Retire Incr                    | 22,274  | 10,259                       | 38,903  | 42,194                                 | (3,291)  |
| 861030 Co Cont Health Ins                     | 49,610  | 69,298                       | 93,512  | 94,149                                 | (637)    |
| 861031 Co Cont Unemp Ins                      | -       | -                            | -       | -                                      | -        |
| 861035 Co Cont Workers Comp                   | -       | -                            | 322     | 317                                    | 5        |
| <b>Total Salaries &amp; Employee Benefits</b> | 763,150 | 836,200                      | 922,174 | 960,416                                | (38,242) |
| <b>Services &amp; Supplies</b>                |         |                              |         |                                        |          |
| 862170 Office Expense                         | -       | 1,540                        | -       | -                                      | -        |
| 862250 Trans/Travel                           | 157     | 339                          | -       | -                                      | -        |
| <b>Total Services &amp; Supplies</b>          | 157     | 1,879                        | -       | -                                      | -        |
| <b>Total Net Appropriations</b>               | 763,307 | 838,079                      | 922,174 | 960,416                                | (38,242) |
| <b>NCC/Use of Fund Balance</b>                | -       | -                            | -       | -                                      | -        |

### SUMMARY OF MAJOR ACCOUNTS

#### Revenues

- Acct. 5810 Funding provided by MCERA to cover the cost of Mendocino County Employees Retirement Association (MCERA) employees' salaries and benefits processed by Mendocino County.

### CHANGES IN BUDGET FROM PRIOR YEAR

Across the various budget categories, notable changes include a roughly \$38,000 increase in Personnel, a \$21,000 decrease in Administrative expenses, a \$4,000 increase in Board Expenses, an \$800 increase in rent, a \$4,000 increase in Technology, a \$172,000 increase in investments, and a \$295,000 increase in the Capital Improvement Plan.

## MCERA BUDGET DETAIL

The Mendocino County Employees Retirement Association (MCERA) Board of Retirement annually adopts a budget covering the expenses of administering the retirement system pursuant to Government Code Section 31580.2 which states in part, "...the respective board or boards shall annually adopt a budget covering the entire expense of administration of the retirement system which expense shall be charged against the earnings of the retirement fund. The expense incurred in any year may not exceed the greater of the following: 1) Twenty-one hundredths of 1 percent of the actuarial accrued liability of the retirement system. 2) Two million dollars (\$2,000,000)..."

The administration expenses incurred in any year will be charged against the earnings of the retirement fund and will not exceed twenty-one hundredths of one percent (0.21%) of MCERA's actuarial accrued liability, unless authorized by a separate vote of the Board of Retirement.

The MCERA Board of Retirement's Budget Adoption Policy establishes the process by which the MCERA annual budget is adopted by the Board of Retirement. The MCERA annual budget is provided by from the Retirement Association.

|                                                    | FY 2023-24 | FY 2024-25 | Difference |         |
|----------------------------------------------------|------------|------------|------------|---------|
|                                                    | Estimated  | Proposed   | \$         | %       |
| Personnel (BU 1920)                                |            |            |            |         |
| Gross Regular Salaries¹                            | 579,407    | 602,282    | 22,875     | 3.95%   |
| Extra Help                                         | -          | -          | -          | 0.00%   |
| Retirement                                         | 169,501    | 178,230    | 8,728      | 5.15%   |
| FICA                                               | 32,592     | 35,049     | 2,456      | 7.54%   |
| Medicare                                           | 7,937      | 8,195      | 258        | 3.25%   |
| Retirement Cola                                    | 38,903     | 42,194     | 3,291      | 8.46%   |
| Health Insurance                                   | 93,512     | 94,149     | 638        | 0.68%   |
| Unemployment Insurance                             |            |            |            | 0.00%   |
| Workers Comp                                       | 322        | 317        | (5)        | -1.46%  |
| Subtotal                                           | 922,174    | 960,415    | 38,241     | 4.15%   |
| Administrative                                     |            |            |            |         |
| Office Expense                                     | 46,989     | 36,384     | (10,604)   | -22.57% |
| Legal Expense                                      | 225,500    | 210,000    | (15,500)   | -6.87%  |
| Audit                                              | 50,500     | 50,500     |            | 0.00%   |
| Contracts                                          | 63,908     | 33,428     | (30,480)   | -47.69% |
| Consulting- Actuary                                | 68,341     | 93,502     | 25,160     | 36.82%  |
| Staff Education and Training                       | 22,502     | 32,635     | 10,133     | 45.03%  |
| Membership                                         | 6,170      | 6,475      | 305        | 4.94%   |
| Subtotal                                           | 483,910    | 462,924    | (20,986)   | -4.34%  |
| Board Expense                                      |            |            |            |         |
| Fiduciary Insurance                                | 77,116     | 79,044     | 1,928      | 2.50%   |
| Board Meeting Expense                              | 8,100      | 9,225      | 1,125      | 13.89%  |
| Board Education and Training                       | 40,109     | 41,172     | 1,063      | 2.65%   |
| Subtotal                                           | 125,324    | 129,440    | 4,116      | 3.28%   |
| Total Personnel,<br>Administrative & Board Expense | 1,531,409  | 1,552,780  | 21,371     | 1.40%   |
| Disability                                         |            |            |            |         |
| Administrative Review                              | 40,000     | 40,000     |            | 0.00%   |
| Hearings                                           | 80,000     | 80,000     |            | 0.00%   |
| Subtotal                                           | 120,000    | 120,000    |            | 0.00%   |

# RETIREMENT ASSOCIATION

DORIS RENTSCHLER, Executive Director

BU 1920 - Retirement

## MCERA BUDGET DETAIL

|                                                 | FY 2023-24         | FY 2024-25         | Difference        |                |
|-------------------------------------------------|--------------------|--------------------|-------------------|----------------|
|                                                 | Estimated          | Proposed           | \$                | %              |
| <b>625-B Kings Court</b>                        |                    |                    |                   |                |
| Imputed Rent                                    | 58,055             | 58,826             | 771.00            | 1.33%          |
| <b>Subtotal</b>                                 | <b>58,055</b>      | <b>58,826</b>      | <b>771.00</b>     | <b>1.33%</b>   |
| <b>Total Administrative Expense</b>             | <b>1,709,464</b>   | <b>1,731,606</b>   | <b>22,142.00</b>  | <b>1.30%</b>   |
| <b>Technology</b>                               |                    |                    |                   |                |
| LRS- Pension Gold                               | 206,535            | 214,988            | 8,453.00          | 4.09%          |
| County IT Project Expenses                      | 25,035             | 20,721             | (4,314.00)        | -17.23%        |
| PCX Scan Station                                | 10,671             | 10,991             | 320.00            | 3.00%          |
| <b>Subtotal</b>                                 | <b>242,241</b>     | <b>246,700</b>     | <b>4,459.00</b>   | <b>1.84%</b>   |
| <b>Investment</b>                               |                    |                    |                   |                |
| Investment Manager Fees                         | 1,315,657          | 1,474,371          | 158,714.00        | 12.06%         |
| Investment Consultant- Callan                   | 190,812            | 195,582            | 4,770.00          | 2.50%          |
| Actuary Services- Segal                         | 75,000             | 78,000             | 3,000.00          | 4.00%          |
| Custodian Bank- State Street                    | 70,200             | 75,066             | 4,866.00          | 6.93%          |
| Internal Investment Monitoring                  | 18,100             | 18,945             | 845.00            | 4.67%          |
| <b>Subtotal</b>                                 | <b>1,669,769</b>   | <b>1,841,964</b>   | <b>172,195.00</b> | <b>10.31%</b>  |
| <b>Capital Improvement Plan</b>                 | <b>292,690</b>     | <b>587,935</b>     | <b>295,245.00</b> | <b>100.87%</b> |
| <b>Total MCERA</b>                              | <b>3,914,164</b>   | <b>4,408,205</b>   | <b>494,041.00</b> | <b>12.62%</b>  |
| <b>Total Administrative Expenses</b>            | <b>1,709,464</b>   | <b>1,731,606</b>   |                   |                |
| <b>(Total ex Technology &amp; Investment)</b>   |                    |                    |                   |                |
| <b>CERL Administrative Budget Limit</b>         | <b>2,000,000</b>   | <b>2,000,000</b>   |                   |                |
| <b>(Over)/Under CERL Limit</b>                  | <b>290,536</b>     | <b>268,394</b>     |                   |                |
| <b>MCERA Policy Administrative Budget Limit</b> | <b>1,830,341</b>   | <b>1,945,925</b>   |                   |                |
| <b>(Over)/Under Policy Limit</b>                | <b>120,877</b>     | <b>214,319</b>     |                   |                |
| <b>Basis Points Test</b>                        | <b>0.21%</b>       | <b>0.21%</b>       |                   |                |
| <b>AAL</b>                                      | <b>871,590,734</b> | <b>926,631,003</b> |                   |                |
| <b>Date</b>                                     | <b>6/30/2022</b>   | <b>6/30/2023</b>   |                   |                |

<sup>1</sup> Includes 100 Hours in Benefits staff overtime for projects in FY24.







*The mission of the Office of the Sheriff-Coroner:  
The Mendocino County Sheriff's Office is committed to work in partnership with the Community to enhance the Safety, Security, and Quality of Life for the residents and visitors of Mendocino County through professional Public Safety services.*

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## DEPARTMENT SUMMARY

|                                     | FY 21-22   | FY 22-23   | FY 23-24   | FY 24-25   | Change from |
|-------------------------------------|------------|------------|------------|------------|-------------|
|                                     | Actuals    | Actuals    | Estimated  | Adopted    | Prior Year  |
| <b>Revenues - All Funds</b>         |            |            |            |            |             |
| Revenues                            | 14,433,879 | 10,608,904 | 13,132,800 | 12,641,852 | 299,898     |
| Total Operating Transfers In        | 294,701    | 4,953,984  | 161,689    | -          | 161,689     |
| <b>Total Revenues</b>               | 14,728,580 | 15,562,888 | 13,294,489 | 12,641,852 | 461,587     |
| <b>Appropriations - All Funds</b>   |            |            |            |            |             |
| Total Salaries & Employee Benefits  | 31,167,389 | 31,947,595 | 31,934,848 | 37,951,618 | (6,016,770) |
| Total Services and Supplies         | 9,974,401  | 10,464,073 | 12,219,783 | 11,721,712 | 498,071     |
| Total Other Charges                 | -          | -          | 71,000     | 71,000     | -           |
| Total Fixed Assets                  | 832,716    | 1,218,334  | 1,033,952  | 395,584    | 638,368     |
| <b>Total Operating Expenditures</b> | 41,974,506 | 43,630,002 | 45,259,583 | 50,139,914 | (4,880,331) |
| Total Intrafund Transfers           | -          | (70,488)   | -          | -          | -           |
| Total Operating Transfers Out       | -          | 25,000     | -          | -          | -           |
| <b>Total Transfers &amp; Reimb.</b> | -          | (45,488)   | -          | -          | -           |
| <b>Total Net Appropriations</b>     | 41,974,506 | 43,584,514 | 45,259,583 | 50,139,914 | (4,880,331) |
| <b>NCC/Use of Fund Balance</b>      | 27,245,926 | 28,021,627 | 31,965,094 | 37,307,012 | (5,341,918) |

## SUMMARY BY PROGRAM

| GENERAL FUND                  | Approps.   | Revenues   | NCC        |
|-------------------------------|------------|------------|------------|
| 2310 Sheriff-Coroner          | 29,690,927 | 6,841,396  | 22,849,531 |
| 2510 Jail & Rehab Ctr         | 20,129,827 | 5,800,456  | 14,329,371 |
| <b>Total: General Fund</b>    | 49,820,754 | 12,641,852 | 37,178,902 |
| OTHER FUNDS                   | Approps.   | Revenues   | Use of FBA |
| 0467 Correctional Officers    | 42,976     | 42,976     | -          |
| 0466 DEA COMMET               | 80,000     | 80,000     | -          |
| 0462 Homeland Sec WMD6        | 301,847    | 301,847    | -          |
| 2511 Jail & Rehab Ctr COPS    | 50,000     | 35,750     | 14,250     |
| 0450 Justice Assistance       | -          | -          | -          |
| 2313 Sheriff-Coroner COPS     | 207,160    | 153,000    | 54,160     |
| 2315 Sheriff Special Projects | 62,000     | 2,300      | 59,700     |
| 0438 Recovery Act Tech &      | -          | -          | -          |
| <b>Total: Other Funds</b>     | 743,983    | 615,873    | 128,110    |
| <b>TOTAL: ALL FUNDS</b>       | 2,188,973  | 1,804,643  | 384,330    |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Sheriff-Coroner            | 111   | 117   | 117   |
| Jail & Rehab Center        | 74    | 75    | 75    |
| <b>Total: General Fund</b> | 185   | 192   | 192   |
| OTHER FUNDS                |       |       |       |
| Dept. Programs             |       |       |       |
| Sheriff-Coroner COPS       | 1     | 1     | 1     |
| <b>Total: Other Funds</b>  | 1     | 1     | 1     |
| <b>TOTAL: ALL FUNDS</b>    | 186   | 193   | 193   |



BU 2310 - Sheriff-Coroner

DEPARTMENT OVERVIEW

The California Constitution requires each County to have an elected Sheriff. In Mendocino County, the offices of Sheriff and Coroner are combined. The Sheriff is the Chief Law Enforcement Officer of the County, whose authority extends throughout the County, including the unincorporated cities and State and Federal property. The Sheriff also enforces California criminal statutes on tribal lands. Sheriff’s Office continues to build partnerships with individual tribes throughout the County in order to better serve indigenous populations. Sheriff’s law enforcement and patrol functions are highly visible, but make up only one part of the overall operations of the office. The Sheriff is generally charged with preserving the peace, enforcing criminal statutes, and investigating known or suspected criminal activity. The Sheriff is specifically charged by statute with the duty to operate the County Jail, receive and serve various forms of civil process, and act as bailiff in Superior Court and during sessions of the Board of Supervisors. As an independent, constitutional officer, the Sheriff performs a unique and important role in County government.

PROGRAM OVERVIEW

- Sheriff-Coroner – BU 2310
- DEA – COMMET – BU 0466 – Grant
- Cal MMET – BU 0474 – Grant
- Sexual Assault & Felony (SAFE) BU 2310 Grant
- Sheriff-Coroner (COPS) – BU 2313
- Sheriff’s Special Projects – BU 2315
- Jail & Rehabilitation Center – BU 2510
- Jail & Rehabilitation Center (COPS) – BU 2511

- Continue to work with partnering agencies regarding the opioid crisis, local emergencies, environmental impacts from illegal water diversions, deforestation, illegal Cannabis and drug trafficking organizations.
- Continue to implement training for multi-faceted mental health response in collaboration with Behavioral Health, Public Health and Social Services.

ACCOMPLISHMENTS IN FY 2023-24

- Hired/trained Community Services Officers (CSOs) to aid deputies in non-sworn duties, enabling deputies more time to respond to priority calls/emergencies.
- Continued responding to multiple opioid overdose incidents where Deputy Sheriffs administer Nalaxone, thus saving lives. These interventions have had a positive impact on community’s health and safety.
- Continued aggressive enforcement of illegal drug trafficking organizations in Mendocino County, which has directly impacted other crimes such as homicides, human trafficking, money laundering and environmental impacts (water diversion, deforestation, chemical poisoning of flora/fauna).
- Continued to aggressively investigate known and suspected criminal activities. Due to emphasis Sheriff’s Office has put forth regarding crimes against people and property, we have seen a reduction in those types of crimes over the past several years.
- Purchased and implemented body-worn camera systems for Patrol Division to improve collection of evidence and public transparency, ensuring community confidence in work per-

GOALS FOR FY 2024-25

- Continue goals reducing felony crimes against persons and property.
- Continue to recruit, hire and retain Deputy Sheriffs, CSOs and Sheriff’s Office support staff for vacant positions, including Resident Deputies.
- Continue to implement policies and procedures that will improve retention and reduce hiring/recruitment timeline and costs.
- Continue to evaluate and improve organizational budget efficiencies/seek grant and alternative funding programs.

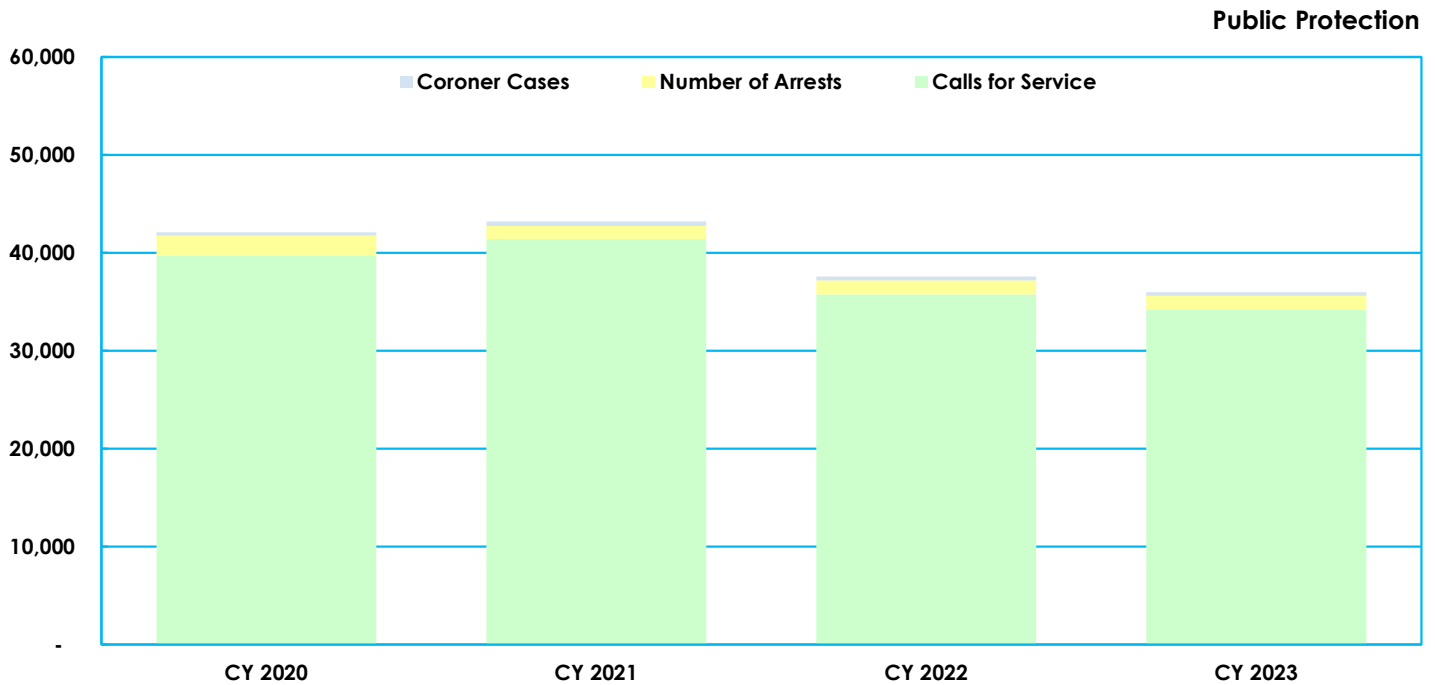
# SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner

BU 2310 - Sheriff-Coroner

| BUDGET UNIT DETAIL Schedule 9                 |                   | Function: Public Protection |                   |                   | Activity: Police Protection |
|-----------------------------------------------|-------------------|-----------------------------|-------------------|-------------------|-----------------------------|
| Fund: 1100 County General                     | 2021-22           | 2022-23                     | 2023-24           | 2024-25           | Change from                 |
| Financing Sources and Uses                    | Actuals           | Actuals                     | Estimated         | Adopted           | Prior Year                  |
| <b>Revenues</b>                               |                   |                             |                   |                   |                             |
| 821510 Sales Tax - Public Safety              | 4,777,932         | 4,373,694                   | 4,137,101         | 3,928,000         | 209,101                     |
| 822600 Other Permit                           | 405               | 810                         | 600               | 1,000             | (400)                       |
| 822601 Gun Permit                             | 26,030            | 26,817                      | 47,000            | 30,000            | 17,000                      |
| 823110 Crim Just Const Fund                   | 112,000           | 120,800                     | 112,000           | 120,000           | (8,000)                     |
| 823130 Warrant System                         | 155               | 254                         | 300               | 200               | 100                         |
| 823204 Misc Court Fine                        | 15,089            | 20,104                      | -                 | 300               | (300)                       |
| 823210 Fine Judicial Dist                     | 36                | 9                           | -                 | -                 | -                           |
| 823300 Forfeiture & Penalty                   | 189               | 180                         | 100               | 125               | (25)                        |
| 823310 Asset Forfeiture                       | 47,846            | -                           | -                 | 10,000            | (10,000)                    |
| 825344 2011 Realign Pub Safety                | 1,716,688         | -                           | 1,839,376         | 1,752,685         | 86,691                      |
| 825398 SB90 Reimbursement                     | 46,060            | 73,015                      | -                 | -                 | -                           |
| 825490 State Other                            | 623,898           | 714,681                     | 667,500           | 668,000           | (500)                       |
| 825670 Federal Other                          | 31,866            | 42,627                      | 9,000             | 50,286            | (41,286)                    |
| 826223 Civil Fee Sheriff                      | 35,242            | 29,168                      | 55,000            | 55,000            | -                           |
| 826242 Dom Animal Care                        | 11,000            | -                           | -                 | -                 | -                           |
| 826250 Law Enforcement Services               | 171,045           | 39,114                      | 90,000            | 90,000            | -                           |
| 826254 Sher Pt Arena Contract                 | 100,000           | 95,808                      | 100,000           | 100,000           | -                           |
| 826257 Med Marij Zip Tie                      | -                 | -                           | -                 | -                 | -                           |
| 826258 Restitution 11470.2 H&S                | 119,100           | 222,000                     | 30,000            | 30,000            | -                           |
| 826390 Other Charges                          | 17,312            | 6,976                       | 3,000             | 3,700             | (700)                       |
| 827400 Prior Year Revenue                     | -                 | 1,680                       | -                 | -                 | -                           |
| 827600 Other Sales                            | 1,127             | 1,806                       | 1,000             | 1,100             | (100)                       |
| 827700 Other                                  | 4,100             | 1,296                       | 500               | 500               | -                           |
| 827707 Donation                               | 243               | 1,025                       | 1,000             | 500               | 500                         |
| 827802 Oper Transfer In                       | 33,587            | 3,324,420                   | 161,689           | -                 | 161,689                     |
| <b>Total Revenues</b>                         | <b>7,890,950</b>  | <b>9,096,284</b>            | <b>7,255,166</b>  | <b>6,841,396</b>  | <b>413,770</b>              |
| <b>Salaries &amp; Employee Benefits</b>       |                   |                             |                   |                   |                             |
| 861011 Regular Employees                      | 8,842,154         | 9,224,450                   | 9,438,957         | 10,210,100        | (771,143)                   |
| 861012 Extra Help                             | 503,120           | 581,606                     | 554,252           | 600,000           | (45,748)                    |
| 861013 Overtime Reg Emp                       | 2,237,241         | 2,239,165                   | 2,111,126         | 2,300,000         | (188,874)                   |
| 861021 Co Cont Retirement                     | 4,942,996         | 5,250,780                   | 5,270,537         | 5,830,389         | (559,852)                   |
| 861022 Co Cont OASDI                          | 626,897           | 658,299                     | 684,633           | 799,655           | (115,022)                   |
| 861023 Co Cont Medicare                       | 160,846           | 170,892                     | 160,144           | 189,506           | (29,362)                    |
| 861024 Co Cont Retire Incr                    | 1,317,433         | 859,985                     | 758,832           | 1,923,282         | (1,164,450)                 |
| 861030 Co Cont Health Ins                     | 1,093,023         | 1,340,621                   | 1,496,708         | 1,699,108         | (202,400)                   |
| 861031 Co Cont Unemp Ins                      | 11,374            | 8,018                       | -                 | -                 | -                           |
| 861035 Co Cont Workers Comp                   | 1,074,869         | 1,432,411                   | 1,715,286         | 1,843,518         | (128,232)                   |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>20,809,952</b> | <b>21,766,226</b>           | <b>22,190,475</b> | <b>25,395,558</b> | <b>(3,205,083)</b>          |
| <b>Services &amp; Supplies</b>                |                   |                             |                   |                   |                             |
| 862050 Clothing/Pers Items                    | 916               | 126                         | 1,000             | 600               | 400                         |
| 862060 Communications                         | 204,597           | 232,248                     | 210,000           | 247,800           | (37,800)                    |

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

|            |                                                                                                                                  |
|------------|----------------------------------------------------------------------------------------------------------------------------------|
| Acct. 1510 | Public Safety Sales Tax- Proposition 172 funding                                                                                 |
| Acct. 5344 | 2011 Realignment Public Safty                                                                                                    |
| Acct. 5490 | Revenue from various State grants – AB 443 (Small & Rural Law Enforcement Funding), & Cal EMA.                                   |
| Acct. 6250 | Revenue from miscellaneous law enforcement services; including, Lake Mendocino Patrol, U.S. Forest Service Patrol, and Livescan. |
| Acct. 6254 | Pt. Arena contract Sheriff's Services                                                                                            |

### Services & Supplies

|            |                                                      |
|------------|------------------------------------------------------|
| Acct. 2060 | Communications Microwave                             |
| Acct. 2185 | Medical and dental services (Coroner).               |
| Acct. 2189 | Professional and Specialized Services                |
| Acct. 2230 | Info Tech Equipment                                  |
| Acct. 2232 | Law Enforcement Service and Supplies                 |
| Acct. 2250 | Sheriff's vehicle fleet charges for gas and repairs. |

### Fixed Assets

|            |                                                                      |
|------------|----------------------------------------------------------------------|
| Acct. 4370 | Provides for law enforcement equipment from various funding sources. |
|------------|----------------------------------------------------------------------|

## CHANGES IN BUDGET FROM PRIOR YEAR

Reduction in revenues related to State Sales Tax receipts and legislated elimination/reduction of fees and fines. Continued increased expense due higher supply and insurance costs (inflationary) and staff salaries/overtime and extra-help due to difficulty recruiting/hiring and crime/backfill demands.

# SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner  
BU 2310 - Sheriff-Coroner

| BUDGET UNIT DETAIL Schedule 9 (Cont.)    |                   | Function: Public Protection |                   | Activity: Police Protection |                    |
|------------------------------------------|-------------------|-----------------------------|-------------------|-----------------------------|--------------------|
| <b>Fund: 1100 County General</b>         | <b>2021-22</b>    | <b>2022-23</b>              | <b>2023-24</b>    | <b>2024-25</b>              | <b>Change from</b> |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b>    | <b>Actuals</b>              | <b>Estimated</b>  | <b>Adopted</b>              | <b>Prior Year</b>  |
| 862062 Comm Microwave                    | 367,595           | 382,354                     | 392,825           | -                           | 392,825            |
| 862101 Insurance - General               | 212,582           | 198,393                     | 441,100           | 555,425                     | (114,325)          |
| 862120 Maint - Equip                     | 16,333            | 24,465                      | 40,000            | 25,000                      | 15,000             |
| 862150 Memberships                       | 7,353             | 8,315                       | 15,000            | 10,000                      | 5,000              |
| 862170 Office Expense                    | 100,598           | 83,711                      | 100,000           | 75,000                      | 25,000             |
| 862185 Medical/Dental Svcs               | 753,557           | 868,826                     | 857,333           | 838,000                     | 19,333             |
| 862187 Education & Training              | 174,068           | 152,048                     | 211,500           | 181,494                     | 30,006             |
| 862189 Prof/Spec Svcs - Other            | 383,795           | 362,348                     | 419,935           | 346,850                     | 73,085             |
| 862190 Publ/Legal Notice                 | 2,850             | 611                         | 3,000             | 1,000                       | 2,000              |
| 862200 Rent/Lease - Equip                | 350               | -                           | 1,000             | -                           | 1,000              |
| 862210 Rent/Lease - Bldg Grnds           | 35,226            | 43,476                      | 59,301            | 54,301                      | 5,000              |
| 862217 Debt Service Principal            | -                 | 158,216                     | -                 | -                           | -                  |
| 862218 Debt Service Int - SBIT           | -                 | 1,568                       | -                 | -                           | -                  |
| 862227 Software - Long Term              | -                 | -                           | -                 | 272,781                     | (272,781)          |
| 862230 Info Tech Equip                   | 333,989           | 280,633                     | 458,316           | 266,219                     | 192,097            |
| 862232 Law Enf Supply & Svcs             | 255,538           | 462,623                     | 460,219           | 450,000                     | 10,219             |
| 862239 Spec Dept Expense                 | 68,811            | 54,392                      | 194,008           | 40,000                      | 154,008            |
| 862240 Spec Dept Fund                    | -                 | -                           | -                 | -                           | -                  |
| 862250 Trans/Travel                      | 681,634           | 626,567                     | 765,000           | 694,899                     | 70,101             |
| 862253 Travel Out of County              | 3,664             | 2,688                       | 15,000            | 35,000                      | (20,000)           |
| 862260 Utilities                         | 14,255            | 21,236                      | 20,000            | 25,000                      | (5,000)            |
| <b>Total Services &amp; Supplies</b>     | <b>3,617,709</b>  | <b>3,964,847</b>            | <b>4,664,537</b>  | <b>4,119,369</b>            | <b>545,168</b>     |
| <b>Other Charges</b>                     |                   |                             |                   |                             |                    |
| 863113 Pmts Other Gov Agency             | -                 | -                           | 71,000            | 71,000                      | -                  |
| <b>Total Other Charges</b>               | <b>-</b>          | <b>-</b>                    | <b>71,000</b>     | <b>71,000</b>               | <b>-</b>           |
| <b>Fixed Assets</b>                      |                   |                             |                   |                             |                    |
| 864360 Structure/Improvement             | 47,846            | -                           | 48,705            | -                           | 48,705             |
| 864370 Equipment                         | 599,976           | 1,120,890                   | 985,247           | 105,000                     | 880,247            |
| <b>Total Fixed Assets</b>                | <b>647,822</b>    | <b>1,120,890</b>            | <b>1,033,952</b>  | <b>105,000</b>              | <b>928,952</b>     |
| <b>Expend Transfer &amp; Reimb</b>       |                   |                             |                   |                             |                    |
| 865380 Intrafund Transfer                | -                 | (70,488)                    | -                 | -                           | -                  |
| 865802 Operating Transfer Out            | -                 | -                           | -                 | -                           | -                  |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>-</b>          | <b>(70,488)</b>             | <b>-</b>          | <b>-</b>                    | <b>-</b>           |
| <b>Total Net Appropriations</b>          | <b>25,075,484</b> | <b>26,781,475</b>           | <b>27,959,964</b> | <b>29,690,927</b>           | <b>(1,730,963)</b> |
| <b>NCC/Use of Fund Balance</b>           | <b>17,184,534</b> | <b>17,685,191</b>           | <b>20,704,798</b> | <b>22,849,531</b>           | <b>(2,144,733)</b> |





BU 0466 - DEA-COMMET Grant

GRANT OVERVIEW (Administered by BU 2310)

County of Mendocino Marijuana Enforcement Team’s (COMMET) purpose is to locate and eradicate unlawful marijuana grows both indoors and outdoors. In the course of this action, firearms are confiscated and arrests are made. Assets are seized and other drugs are discovered such as concentrated cannabis, methamphetamine, cocaine and psilocybin mushrooms to name a few. Even with movement towards more legalization of marijuana, unlawful marijuana growing operations still exist and in some areas may be increasing on both public and private lands. Large drug trafficking organizations lease privately owned property in the County and often have multiple smaller unlawful marijuana grows per parcel versus a single large unlawful marijuana grow. This practice hampers investigative efforts and increases time spent eradicating marijuana plants. Trespass crimes and environmental crimes associated with the production of marijuana will continue to be priority investigations. Marijuana plants are often surrounded by plastic or wire cage materials and supported by twine and bamboo. Assistance from the State and Federal governments have dwindled or ceased to Mendocino County, making the burden heavier on the County’s Law Enforcement.

GRANT INFORMATION

- Grant Inception Date: July 1, 1992
- Current Grant Period: October 1, 2024 – September 30, 2025
- Source of Funds: U.S. Drug Enforcement Agency - Domestic Cannabis Eradication Suppression Program (DCESP)
- Continuity of Grant: Ongoing annual allocation, dependent on Federal funding decisions.
- Grant Restrictions and Provisions: This grant does not allow for indirect or overhead costs. The budget does not include the maximum amount as indirect costs are negligible, and are absorbed by Budget Unit 2310 - Sheriff-Coroner.

GRANT BUDGET

| Revenue             |           |
|---------------------|-----------|
| Grant Revenue       | \$ 77,000 |
| Total               | \$ 77,000 |
| Expenditures        |           |
| Services & Supplies | \$ 77,000 |
| Total               | \$ 77,000 |

County Match Required: No, however, the annual cost to support COMMET is more than the federal funding for the program. The Sheriff-Coroner uses Asset Forfeiture funds to cover the remaining costs.

Independent Audit Required: Yes



BU 2313 - Sheriff-Coroner - COPS

BUDGET UNIT OVERVIEW

BU 2313 accounts for the 39.7% of funding allocated to front-line law enforcement services.

PROGRAM OVERVIEW

- Supplemental Law Enforcement Services Funding

ACCOMPLISHMENTS IN FY 2023-24

- Continued to fund a Sheriff's Technology Specialist position.
- Purchased software that will aid in storage and maintenance of evidence.

GOALS FOR FY 2024-25

- Continue to fund a Sheriff's Technology Specialist position, which assists in the operation and maintenance of the Sheriff's computer hardware, software and network.
- Purchase technology and supplies that will assist with investigation of crimes.

# SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner  
BU 2313 - Sheriff-Coroner - COPS

| BUDGET UNIT DETAIL Schedule 9                 |                 | Function: Public Protection |                  | Activity: Police Protection |                    |
|-----------------------------------------------|-----------------|-----------------------------|------------------|-----------------------------|--------------------|
| <b>Fund: 1100 County General</b>              | <b>2021-22</b>  | <b>2022-23</b>              | <b>2023-24</b>   | <b>2024-25</b>              | <b>Change from</b> |
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>  | <b>Actuals</b>              | <b>Estimated</b> | <b>Adopted</b>              | <b>Prior Year</b>  |
| <b>Revenues</b>                               |                 |                             |                  |                             |                    |
| 824100 Interest                               | 2,492           | 6,143                       | 1,000            | 3,000                       | (2,000)            |
| 824101 Change in Fair Value Investment        | -               | (9,621)                     | -                | -                           | -                  |
| 825490 State Other                            | 161,285         | 165,271                     | 184,209          | 150,000                     | 34,209             |
| 827802 Oper Transfer In                       | -               | 4,372                       | -                | -                           | -                  |
| <b>Total Revenues</b>                         | <b>163,777</b>  | <b>166,164</b>              | <b>185,209</b>   | <b>153,000</b>              | <b>32,209</b>      |
| <b>Salaries &amp; Employee Benefits</b>       |                 |                             |                  |                             |                    |
| 861011 Regular Employees                      | 72,461          | 76,335                      | 74,121           | 89,149                      | (15,028)           |
| 861013 Overtime Reg Emp                       | 5,891           | 9,115                       | 8,000            | 6,500                       | 1,500              |
| 861021 Co Cont Retirement                     | 25,385          | 26,672                      | 26,980           | 23,746                      | 3,234              |
| 861022 Co Cont OASDI                          | 4,858           | 5,298                       | 5,066            | 5,930                       | (864)              |
| 861023 Co Cont Medicare                       | 1,136           | 1,239                       | 1,185            | 1,387                       | (202)              |
| 861024 Co Cont Retire Incr                    | 3,198           | 1,277                       | 1,239            | 5,147                       | (3,908)            |
| 861031 Co Cont Unemp Ins                      | 54              | 41                          | -                | -                           | -                  |
| 861035 Co Cont Workers Comp                   | 99              | 120                         | 107              | 108                         | (1)                |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>113,081</b>  | <b>120,097</b>              | <b>116,698</b>   | <b>131,967</b>              | <b>(15,269)</b>    |
| <b>Services &amp; Supplies</b>                |                 |                             |                  |                             |                    |
| 862101 Insurance - General                    | 121             | 140                         | 166              | 193                         | (27)               |
| 862170 Office Expense                         | -               | -                           | -                | -                           | -                  |
| 862227 Software - Long Term                   | -               | 73,141                      | -                | -                           | -                  |
| 862230 Info Tech Equip                        | -               | -                           | -                | -                           | -                  |
| 862232 Law Enf Supply & Svcs                  | -               | -                           | 68,345           | 75,000                      | (6,655)            |
| <b>Total Services &amp; Supplies</b>          | <b>121</b>      | <b>73,281</b>               | <b>68,511</b>    | <b>75,193</b>               | <b>(6,682)</b>     |
| <b>Total Net Appropriations</b>               | <b>113,202</b>  | <b>193,378</b>              | <b>185,209</b>   | <b>207,160</b>              | <b>(21,951)</b>    |
| <b>NCC/Use of Fund Balance</b>                | <b>(50,574)</b> | <b>27,214</b>               | <b>-</b>         | <b>54,160</b>               | <b>(54,160)</b>    |

## SUMMARY OF MAJOR ACCOUNTS

### Revenues

Acct. 5490 State Other - Citizen's Options for Public Safety / Supplemental Law Enforcement Services Fund.

### Expenditure Transfer and Reimbursements

Acct. 1011 Salaries & Benefits

Acct. 2227 Software - Long Term

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.



BU 0474 - Cal-MMET Grant

GRANT OVERVIEW (Administered by BU 2310)

Cal-MMET is a grant project funded by the State Office of Emergency Services. Cal-MMET allows flexibility in determining appropriate strategies and outcome measures at the regional level to address unique methamphetamine crime problems accordingly.

Cal-MMET Objectives:

- Target methamphetamine manufacturing, selling, and trafficking.
- Identification, apprehension, and successful prosecution of violators.
- Assist other Law Enforcement agencies concerning methamphetamine investigations.
- Educate the community concerning the hazards associated with methamphetamine usage, which include the physical and mental health concerns regarding the usage of methamphetamine.
- Assist in the training and equipment needed to help Law Enforcement with the scourge which is methamphetamine.

GRANT INFORMATION

- Grant Inception Date: March 1, 2010
- Current Grant Period: July 1, 2024 - June 30, 2025
- Source of Funds: California Office of Emergency Services
- Continuity of Grant: Unknown
- Grant Restrictions and Provisions: The grant does not allow for indirect or overhead costs. The budget does not include the maximum amount but indirect costs are negligible, and are absorbed by BU 2310 - Sheriff-Coroner.

GRANT BUDGET

| Revenue             |            |
|---------------------|------------|
| Grant Revenue       | \$ 133,200 |
| Total               | \$ 133,200 |
| Expenditures        |            |
| Services & Supplies | \$ 133,200 |
| Total               | \$ 133,200 |

County Match Required: No

Independent Audit Required: No

# SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner



## BU 2315 - Sheriff Special Projects

### BUDGET UNIT OVERVIEW

The Sheriff Office occasionally receives donations from individuals, service clubs and other agencies. The donations may be for unrestricted use or restricted for a specific purpose (memorials, K-9 Program). The Sheriff Special Projects fund is used to account for the receipt and disbursement of these funds.

PROGRAM OVERVIEW

- Donations

ACCOMPLISHMENTS IN FY 2023-24

- Implemented Psychologist contracted services through use of Wellness Program funds.
- Purchased a new K-9 Service Animal for the Jail.
- Received donation funding for special projects.

GOALS FOR FY 2024-25

- Administer funds for Wellness Program received from the State for sworn staff wellness activities.
- Continue to apply for donations which can be used for Sheriff's special project needs.

### SUMMARY OF MAJOR ACCOUNTS

Revenues

Acct. 7707 Donations

Acct. 5490 State Other

Services & Supplies

Acct. 2232 Replacement of, and care for, retired Sheriff's Office K-9s and wellness activities

### CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

| BUDGET UNIT DETAIL Schedule 9          |         | Function: Public Protection |           |         | Activity: Police Protection |
|----------------------------------------|---------|-----------------------------|-----------|---------|-----------------------------|
| Fund: 1100 County General              | 2021-22 | 2022-23                     | 2023-24   | 2024-25 | Change from                 |
| Financing Sources and Uses             | Actuals | Actuals                     | Estimated | Adopted | Prior Year                  |
| Revenues                               |         |                             |           |         |                             |
| 824100 Interest                        | 459     | 1,049                       | 150       | 900     | (750)                       |
| 824101 Change in Fair Value Investment | -       | (2,160)                     | -         | -       | -                           |
| 825490 State Other Revenue             | -       | 75,825                      | -         | -       | -                           |
| 826258 Restitution 11470.2 H&S         | -       | -                           | -         | -       | -                           |
| 827707 Donation                        | 2,033   | 24,779                      | 1,400     | 1,400   | -                           |
| Total Revenues                         | 2,493   | 99,492                      | 1,550     | 2,300   | (750)                       |
| Services & Supplies                    |         |                             |           |         |                             |
| 862170 Office Expense                  | -       | -                           | -         | -       | -                           |
| 862194 A-87 Costs                      | 741     | -                           | 900       | -       | 900                         |
| 862232 Law Enf Supply & Svcs           | -       | 14,479                      | 50,000    | 10,000  | 40,000                      |
| 862239 Spec Dept Exp                   | -       | 7,216                       | -         | 52,000  | (52,000)                    |
| 862253 Travel Out of County            | -       | -                           | -         | -       | -                           |
| Total Services & Supplies              | 741     | 21,695                      | 50,900    | 62,000  | (11,100)                    |
| Total Net Appropriations               | 741     | 21,695                      | 50,900    | 62,000  | (11,100)                    |
| NCC/Use of Fund Balance                | (1,752) | (77,797)                    | 49,350    | 59,700  | (10,350)                    |



## BU 2510 - Jail & Rehabilitation Center

### BUDGET UNIT OVERVIEW

This budget unit handles the County Jail, inmate management and services. Assembly Bill 109 has greatly impacted operations at the local level. Creative alternatives such as the pre-trial services program and an increase in the Home Arrest Program have eased overcrowding at the Jail caused by AB 109. Violence within the Jail both for inmates and staff has increased. The County Jail is a specific statutory duty of the Sheriff.

The purpose of the Jail is fourfold:

1. To detain persons committed in order to secure their attendance as a witness in criminal cases.
2. To detain persons charged with crimes and committed for trial.
3. To confine persons committed for contempt or upon the civil process or by other authority of law.
4. For the confinement of persons sentenced to imprisonment upon conviction for a crime (California Penal Code §4000).

### PROGRAM OVERVIEW

- Jail Operations: Custodial & Non-Custodial Operations
- Inmate Services
- Support Services
- Correctional Officers Training - BU 0467 Grant

### ACCOMPLISHMENTS IN FY 2023-24

- Continued Jail-Based Competency Treatment (JBCT) Program services within the Corrections Division and obtained another year of funding for the program from the State.
- Intervened in multiple incidents of in-custody overdose and suicide attempts, thus saving lives.
- Administered re-entry programs, including educational, recovery, farming and ag activities through the Inmate Welfare Program to assist formerly incarcerated assimilating back into the community.
- Purchased a K9 to assist Correctional Deputies in searching for contraband items in the Jail.
- Integrated Lexipol policies and procedures into education and training of staff in order to better serve populations and reduce liability for the Sheriff's Office/Mendocino County Jail.
- Assembled an extradition unit.

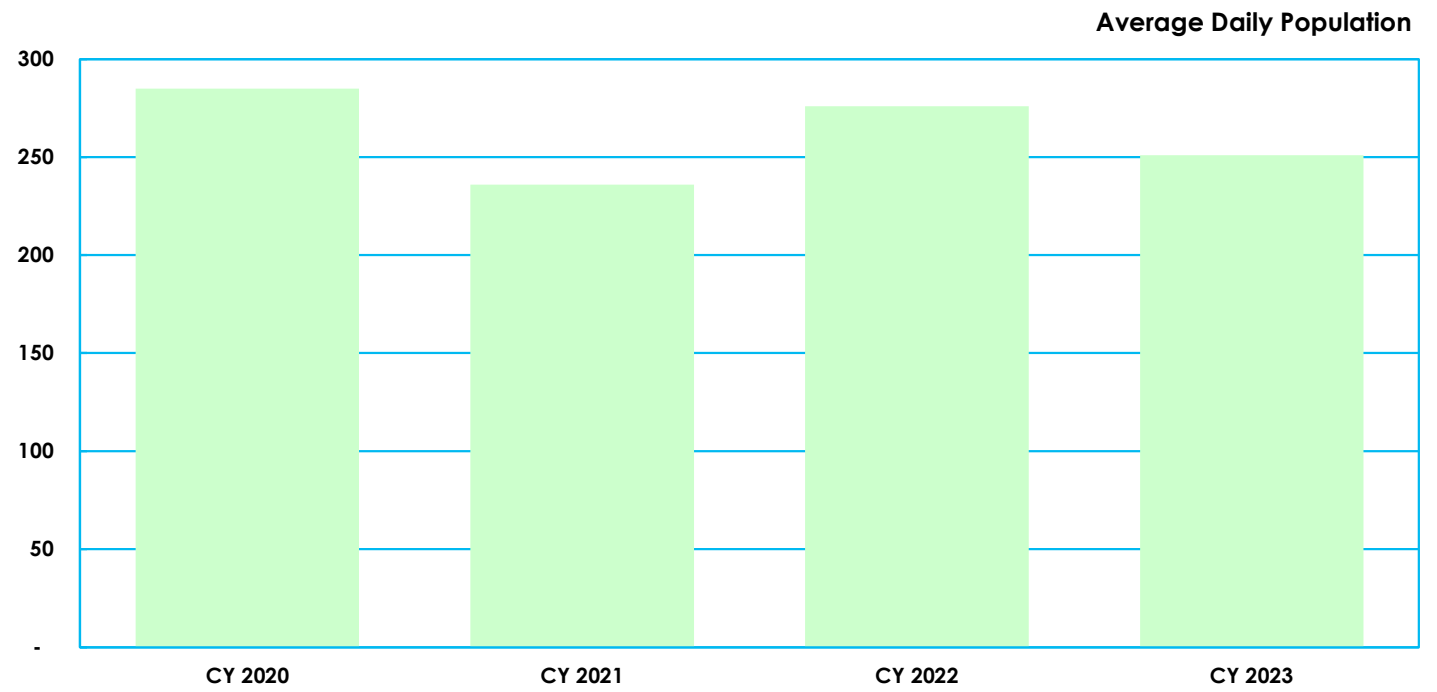
### GOALS FOR FY 2024-25

- Continue the goal of excellent care, custody and control within the Jail facility.
- Continue recruitments to fill all allocated and funded staff positions.
- Continue participating in process and construction for new wing of Jail which will be better suited to service populations with behavioral health disorders.
- Continue building a partnership with Probation and Behavioral Health for a Restorative Justice Program to be administered through Inmate Services.
- Implement Body Worn Camera technology in the Jail to improve transparency.
- Pass Prison Rape Elimination Act inspection.

# SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner  
BU 2510 - Jail & Rehabilitation Center

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 1510 Public Safety Sales Tax- Proposition 172 funding
- Acct. 5344 2011 Realignment Public Safety
- Acct. 5490 State jail based competency programs reimbursement.
- Acct. 6390 Reimbursement for inmate services.

### Services & Supplies

- Acct. 2080 Meals for the jail.
- Acct. 2090 Jail supplies for cleaning & laundry.
- Acct. 2185 Pre-booking medical clearance, medical and mental health services.
- Acct. 2189 Professional services.
- Acct. 2239 Physicals, recruitment, testing and mental health training.

### Equipment

- Acct. 4370 Replacement of transportation van and switches for the Jail.

## CHANGES IN BUDGET FROM PRIOR YEAR

Reduction in revenues related to State Sales Tax receipts. Continued increases in medical, dental, household and food related expenses (inflationary) and staff salaries/overtime and extra-help due to mandatory coverage requirements and backfill demands.

# SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner  
BU 2510 - Jail & Rehabilitation Center

| BUDGET UNIT DETAIL Schedule 9                 |            | Function: Public Protection |           | Activity: Police Protection |             |
|-----------------------------------------------|------------|-----------------------------|-----------|-----------------------------|-------------|
| Fund: 1100 County General                     | 2021-22    | 2022-23                     | 2023-24   | 2024-25                     | Change from |
| Financing Sources and Uses                    | Actuals    | Actuals                     | Estimated | Adopted                     | Prior Year  |
| <b>Revenues</b>                               |            |                             |           |                             |             |
| 821510 Sales Tax - Public Safety              | 3,619,720  | 3,313,473                   | 3,134,232 | 2,935,000                   | 199,232     |
| 823204 Misc Court Fine                        | 16,944     | 14,424                      | 7,500     | 13,000                      | (5,500)     |
| 825344 2011 Realignment Pub Sfty              | 1,360,901  | -                           | 1,472,114 | 1,588,976                   | (116,862)   |
| 825490 State Other                            | 1,214,843  | 1,027,916                   | 1,068,530 | 1,073,530                   | (5,000)     |
| 825670 Federal Other                          | -          | 9,075                       | -         | -                           | -           |
| 826269 Work Release                           | 1,095      | -                           | -         | -                           | -           |
| 826270 Electronic Monitoring Fee              | -          | -                           | -         | -                           | -           |
| 826390 Other Charges                          | 140,359    | 142,427                     | 118,688   | 139,950                     | (21,262)    |
| 827700 Other                                  | 16,608     | 20,392                      | 16,000    | 50,000                      | (34,000)    |
| 827802 Oper Transfer In                       | 261,114    | 1,625,192                   | -         | -                           | -           |
| <b>Total Revenues</b>                         | 6,631,584  | 6,152,899                   | 5,817,064 | 5,800,456                   | 16,608      |
| <b>Salaries &amp; Employee Benefits</b>       |            |                             |           |                             |             |
| 861011 Regular Employees                      | 4,213,768  | 4,170,391                   | 3,803,561 | 5,004,363                   | (1,200,802) |
| 861012 Extra Help                             | 56,125     | 80,683                      | 110,000   | 90,000                      | 20,000      |
| 861013 Overtime Reg Emp                       | 1,375,245  | 1,406,321                   | 1,290,000 | 1,320,000                   | (30,000)    |
| 861021 Co Cont Retirement                     | 2,352,582  | 2,344,042                   | 2,207,621 | 3,137,895                   | (930,274)   |
| 861022 Co Cont OASDI                          | 329,605    | 333,306                     | 271,289   | 392,907                     | (121,618)   |
| 861023 Co Cont Medicare                       | 78,996     | 79,220                      | 63,447    | 93,059                      | (29,612)    |
| 861024 Co Cont Retire Incr                    | 610,258    | 365,055                     | 608,076   | 1,016,099                   | (408,023)   |
| 861030 Co Cont Health Ins                     | 606,537    | 674,616                     | 750,543   | 943,704                     | (193,161)   |
| 861031 Co Cont Unemp Ins                      | 6,606      | 5,384                       | -         | -                           | -           |
| 861035 Co Cont Workers Comp                   | 614,635    | 602,254                     | 523,138   | 426,066                     | 97,072      |
| <b>Total Salaries &amp; Employee Benefits</b> | 10,244,355 | 10,061,272                  | 9,627,675 | 12,424,093                  | (2,796,418) |
| <b>Services &amp; Supplies</b>                |            |                             |           |                             |             |
| 862050 Clothing/Pers Items                    | 31,788     | 29,979                      | 35,000    | 35,000                      | -           |
| 862060 Communications                         | 9,171      | 7,358                       | 14,580    | 10,000                      | 4,580       |
| 862080 Food                                   | 544,076    | 661,447                     | 767,360   | 767,360                     | -           |
| 862090 Household Expense                      | 208,398    | 168,567                     | 224,000   | 224,000                     | -           |
| 862101 Insurance - General                    | 147,095    | 162,905                     | 176,503   | 210,716                     | (34,213)    |
| 862120 Maint - Equip                          | 26,231     | 30,664                      | 74,800    | 74,800                      | -           |
| 862150 Memberships                            | -          | 50                          | 25        | 50                          | (25)        |
| 862160 Miscellaneous                          | 25         | -                           | 1,500     | 1,200                       | 300         |
| 862170 Office Expense                         | 47,229     | 27,838                      | 43,000    | 35,000                      | 8,000       |
| 862185 Medical/Dental Svcs                    | 4,513,455  | 4,701,078                   | 5,194,524 | 5,374,555                   | (180,031)   |
| 862187 Education & Training                   | 9,694      | 6,405                       | 15,000    | 20,000                      | (5,000)     |
| 862189 Prof/Spec Svcs - Other                 | 317,920    | 224,367                     | 243,000   | 178,000                     | 65,000      |
| 862190 Publ/Legal Notice                      | 2,271      | -                           | 100       | 100                         | -           |
| 862200 Rent/Lease - Equip                     | -          | -                           | 1,800     | 1,500                       | 300         |
| 862230 Info Tech Equip                        | 2,463      | 30,666                      | 50,000    | 167,726                     | (117,726)   |
| 862232 Law Enf Supply & Svcs                  | 107,162    | 138,012                     | 210,483   | 170,101                     | 40,382      |



# SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner  
BU 2510 - Jail & Rehabilitation Center

| BUDGET UNIT DETAIL Schedule 9 (Cont.) |            | Function: Public Protection |            | Activity: Police Protection |             |
|---------------------------------------|------------|-----------------------------|------------|-----------------------------|-------------|
| Fund: 1100 County General             | 2021-22    | 2022-23                     | 2023-24    | 2024-25                     | Change from |
| Financing Sources and Uses            | Actuals    | Actuals                     | Estimated  | Adopted                     | Prior Year  |
| 862239 Spec Dept Expense              | 293,334    | 109,619                     | 110,296    | 30,000                      | 80,296      |
| 862250 Trans/Travel                   | 26,012     | 34,753                      | 35,000     | 40,042                      | (5,042)     |
| 862253 Travel Out of County           | 69,507     | 62,886                      | 95,000     | 75,000                      | 20,000      |
| Total Services & Supplies             | 6,355,830  | 6,396,595                   | 7,291,971  | 7,415,150                   | (123,179)   |
| Fixed Assets                          |            |                             |            |                             |             |
| 864360 Structure/Improvement          | 142,924    | -                           | -          | -                           | -           |
| 864370 Equipment                      | 21,201     | 97,445                      | -          | 290,584                     | (290,584)   |
| Total Fixed Assets                    | 164,125    | 97,445                      | -          | 290,584                     | (290,584)   |
| Expend Transfer & Reimb               |            |                             |            |                             |             |
| 865380 Intrafund Transfer             | -          | -                           | -          | -                           | -           |
| 865802 Oper Transfer Out              | -          | 25,000                      | -          | -                           | -           |
| Total Expend Transfer & Reimb         | -          | 25,000                      | -          | -                           | -           |
| Total Net Appropriations              | 16,764,310 | 16,580,312                  | 16,919,646 | 20,129,827                  | (3,210,181) |
| NCC/Use of Fund Balance               | 10,132,726 | 10,427,413                  | 11,102,582 | 14,329,371                  | (3,226,789) |



BU 0467 - Correctional Officers Training Grant

GRANT OVERVIEW (Administered by BU 2310)

Board of State and Community Corrections administers the Standards in Training for Corrections pursuant to Title 15, Division 1, Chapter 1, Sub-chapter 1. Article 7, Section 304 California Code of Regulations. This program provides funding for Corrections Officer Training. The budget is used to meet required training mandates for Corrections Deputies, Probation Officers, and Juvenile Hall personnel.

GRANT INFORMATION

- Grant Inception Date: 1995
- Current Grant Period: July 1, 2024 - June 30, 2025
- Source of Funds: Board of State and Community Corrections - Standards and Training for Corrections Division
- Continuity of Grant: Ongoing annual allocation, dependent on State funding
- Grant Restrictions and Provisions: This grant does not allow for indirect or overhead costs. The budget does include the maximum amount, however indirect costs are absorbed by BU 2510 - Jail & Rehabilitation Center, BU 2550 - Juvenile Hall and BU 2560 - Probation.

GRANT BUDGET

| Revenue             |           |
|---------------------|-----------|
| Grant Revenue       | \$ 43,200 |
| Total               | \$ 43,200 |
| Expenditures        |           |
| Services & Supplies | \$ 43,200 |
| Total               | \$ 43,200 |

County Match Required: No  
Independent Audit Required: Yes

# SHERIFF-CORONER'S OFFICE

MATT KENDALL, Sheriff-Coroner



## BU 2511 - Jail & Rehabilitation Center - COPS

### BUDGET UNIT OVERVIEW

BU 2511 Accounts for the 5.15% of COPS funding allocated for county jail construction and operation.

**PROGRAM OVERVIEW**

- Jail Construction and Operations

### GOALS FOR FY 2024-25

- Renew Lexipol contract for Jail policy and procedure development.
- Enhance overall Jail operations.

- Use funding for anticipated equipment maintenance and replacement.

### ACCOMPLISHMENTS IN FY 2023-24

- This year's COPS allocation was primarily used to fund initial cost of a Lexipol policy and procedure development for the Jail.
- Supplies enhancing Jail operations were purchased to improve officer safety and well-being of incarcerated individuals.

### SUMMARY OF MAJOR ACCOUNTS

#### Revenues

Acct. 5490 State Other: Funding based on formula

#### Expenditure Transfer & Reimbursement

Acct. 2232 Law enforcement services and supplies

### CHANGES IN BUDGET FROM PRIOR YEAR

No significant change in budget from the previous fiscal year.

| BUDGET UNIT DETAIL Schedule 9          |          | Function: Public Protection |           |         | Activity: Police Protection |  |
|----------------------------------------|----------|-----------------------------|-----------|---------|-----------------------------|--|
| Fund: 1100 County General              | 2021-22  | 2022-23                     | 2023-24   | 2024-25 | Change from                 |  |
| Financing Sources and Uses             | Actuals  | Actuals                     | Estimated | Adopted | Prior Year                  |  |
| Revenues                               |          |                             |           |         |                             |  |
| 824100 Interest                        | 607      | 1,496                       | 500       | 750     | (250)                       |  |
| 824101 Change in Fair Value Investment | -        | 5,405                       | -         | -       | -                           |  |
| 825490 State Other                     | 39,170   | 41,148                      | 35,000    | 35,000  | -                           |  |
| 827700 Other                           | -        | -                           | -         | -       | -                           |  |
| Total Revenues                         | 39,776   | 48,048                      | 35,500    | 35,750  | (250)                       |  |
| Services & Supplies                    |          |                             |           |         |                             |  |
| 862230 Info Tech Equip                 | -        | -                           | 13,000    | -       | 13,000                      |  |
| 862232 Law Enf Supply & Svcs           | -        | 7,654                       | 130,865   | 50,000  | 80,865                      |  |
| Total Services & Supplies              | -        | 7,654                       | 143,865   | 50,000  | 93,865                      |  |
| Fixed Assets                           |          |                             |           |         |                             |  |
| 864360 Structure/Improvement           | -        | -                           | -         | -       | -                           |  |
| 864370 Equipment                       | 20,768   | -                           | -         | -       | -                           |  |
| Total Fixed Assets                     | 20,768   | -                           | -         | -       | -                           |  |
| Expend Transfer & Reimb                |          |                             |           |         |                             |  |
| 865802 Oper Transfer Out               | -        | -                           | -         | -       | -                           |  |
| Total Expend Transfer & Reimb          | -        | -                           | -         | -       | -                           |  |
| Total Net Appropriations               | 20,768   | 7,654                       | 143,865   | 50,000  | 93,865                      |  |
| NCC/Use of Fund Balance                | (19,008) | (40,394)                    | 108,365   | 14,250  | 94,115                      |  |



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*The Mendocino County Transportation Department's mission is –to enhance the quality of life in Mendocino County in partnership with other county agencies, by meeting the commercial, public, and personal mobility needs of county transportation system users in an efficient, safe, and environmentally sound manner.*

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

## DEPARTMENT SUMMARY

|                                     | FY 21-22          | FY 22-23          | FY 23-24          | FY 24-25          | Change from         |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
|                                     | Actuals           | Actuals           | Estimated         | Adopted           | Prior Year          |
| <b>Revenues - All Funds</b>         |                   |                   |                   |                   |                     |
| Revenues                            | 20,000,945        | 15,913,298        | 26,538,421        | 38,742,709        | (12,204,288)        |
| Total Operating Transfers In        | 7,367,612         | 4,743,523         | 5,331,968         | 5,364,481         | (32,513)            |
| <b>Total Revenues</b>               | <b>27,368,557</b> | <b>20,656,821</b> | <b>31,870,389</b> | <b>44,107,190</b> | <b>(12,236,801)</b> |
| <b>Appropriations - All Funds</b>   |                   |                   |                   |                   |                     |
| Total Salaries & Employee Benefits  | 8,470,969         | 8,282,459         | 10,026,761        | 10,149,710        | (122,949)           |
| Total Services and Supplies         | 19,256,822        | 11,726,343        | 25,257,195        | 38,333,383        | (13,076,188)        |
| Total Other Charges                 | 750               | 1,404             | 90,000            | 220,000           | (130,000)           |
| Total Fixed Assets                  | 216,545           | 104,136           | 987,000           | 12,000            | 975,000             |
| <b>Total Operating Expenditures</b> | <b>27,945,085</b> | <b>20,114,342</b> | <b>36,360,956</b> | <b>48,715,093</b> | <b>(12,354,137)</b> |
| Total Intrafund Transfers           | (963,172)         | (584,991)         | (595,705)         | (1,010,811)       | (415,106)           |
| Total Operating Transfers Out       | -                 | 157,792           | 65,000            | 191,156           | (126,156)           |
| <b>Total Transfers &amp; Reimb.</b> | <b>(963,172)</b>  | <b>(427,199)</b>  | <b>(530,705)</b>  | <b>(819,655)</b>  | <b>(288,950)</b>    |
| <b>Total Net Appropriations</b>     | <b>26,981,914</b> | <b>19,687,144</b> | <b>35,830,251</b> | <b>47,895,438</b> | <b>(12,065,187)</b> |
| <b>NCC/Use of Fund Balance</b>      | <b>(386,643)</b>  | <b>(969,678)</b>  | <b>3,959,862</b>  | <b>3,788,248</b>  | <b>171,614</b>      |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.          | Revenues          | NCC              |
|----------------------------|-------------------|-------------------|------------------|
| 1910 Land Improvement      | 2,238,019         | 1,056,453         | 1,181,566        |
| 3060 Little River Airport  | 3,925,799         | 3,709,650         | 216,149          |
| 3050 Round Valley Airport  | 282,006           | 229,600           | 52,406           |
| <b>Total: General Fund</b> | <b>6,445,824</b>  | <b>4,995,703</b>  | <b>1,450,121</b> |
| OTHER FUNDS                | Approps.          | Revenues          | Use of FBA       |
| 3010 Admin Road Maint      | 11,064,544        | 15,498,656        | (4,434,112)      |
| 3041 Federal & State Prog  | 24,275,840        | 18,204,007        | 6,071,833        |
| 4511 Landfill Closure      | 1,298,491         | 891,156           | 407,335          |
| 3090 Little River Airport  | 20,000            | 20,000            | -                |
| 3080 Round Valley Airport  | 20,000            | 20,000            | -                |
| 3030 Storm Damage          | 3,525,291         | 3,232,220         | 293,071          |
| <b>Total: Other Funds</b>  | <b>40,204,166</b> | <b>37,866,039</b> | <b>2,338,127</b> |
| <b>TOTAL: ALL FUNDS</b>    | <b>46,649,990</b> | <b>42,861,742</b> | <b>3,788,248</b> |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY           | FY           | FY        |
|----------------------------|--------------|--------------|-----------|
| Dept. Programs             | 22-23        | 23-24        | 24-25     |
| Land Improvement           | 7            | 7            | 6         |
| <b>Total: General Fund</b> | <b>7</b>     | <b>7</b>     | <b>6</b>  |
| OTHER FUNDS                |              |              |           |
| Dept. Programs             |              |              |           |
| Admin & Road Maint.        | 95.8         | 95.8         | 74        |
| <b>Total: Other Funds</b>  | <b>95.8</b>  | <b>95.8</b>  | <b>74</b> |
| <b>TOTAL: ALL FUNDS</b>    | <b>102.8</b> | <b>102.8</b> | <b>80</b> |



BU 3010 - Administration and Road Maintenance

DEPARTMENT OVERVIEW

The vision of the Transportation Department is: To be recognized as one of the best maintained, planned and managed county transportation systems in California.

The County Road Fund is the basis for Budget Units 3010, 3030 and 3041. Programs within Budget Unit 3010 provide the “rubber hits the road” aspects of County Maintained Road System operations. Maintenance, engineering and technical assistance, administration, and business services all function to support the County Maintained Road System, which includes 1,014 centerline miles of roadway and related features such as bridges (157 bridges over 20 foot span), road drainage systems (6,175 conduits under 20 foot span), and road network signage (14,557 signs and markers). Transportation funds from various local, State, and Federal programs constitute the County Road Fund (a restricted-use fund), generally as reimbursement for funds previously spent by the County for projects approved on a formula or competitive award basis.

PROGRAM OVERVIEW

- Administration and Road Maintenance
- Land Improvement
- Little River Airport
- Road and Bridge Projects
- Round Valley Airport

ACCOMPLISHMENTS IN FY 2023-24

- Responded to debris removal and emergency opening calls for downed trees, slides, snow, etc.; vehicle accident reports; and other after-hour callouts.
- Repaired drainage facilities, including culvert replacements.
- Performed preventive maintenance practices such as: chip seals, crack sealing, Dura-patching, drainage improvements, and vegetation management on County maintained roads and bridge structures.
- Performed prep work, tree trimming, ditching, base repairs, and leveling courses prior to corrective maintenance overlays and chip seals.

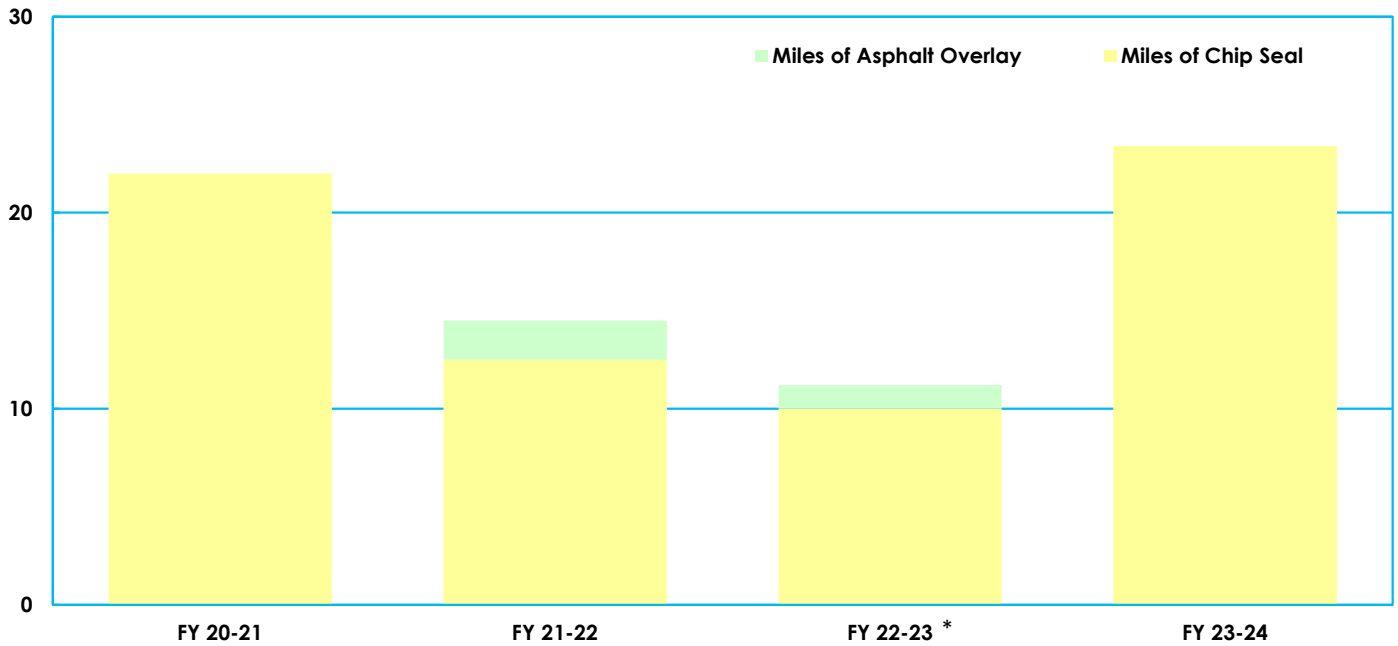
GOALS FOR FY 2024-25

- Deliver prompt, efficient, professional customer service.
- Continue to maintain bridge and drainage structures throughout the County.
- Maintain a substantial preventive maintenance program that includes chip seals, an aggressive crack sealing and Dura-patching program, drainage and culvert improvements, base repairs with asphalt overlays, and vegetation management.
- Increase safety training to further reduce injuries.
- Perform prep work, tree trimming, ditching, base repairs, and leveling courses prior to corrective maintenance overlays and chip seals.



## PERFORMANCE INDICATORS

### Miles of Asphalt Overlay and Rubberized Chip Seal Completed



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

|            |                                                                                                                  |
|------------|------------------------------------------------------------------------------------------------------------------|
| Acct. 5180 | Federal Surface Transportation Program (STP) funding, allocated through Mendocino Council of Governments (MCOG). |
| Acct. 5190 | Road Maintenance and Rehabilitation Act (RMRA)                                                                   |
| Acct. 7802 | County General Fund Contribution, includes                                                                       |

### Services & Supplies

|            |                                                                                                                                                                            |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 2189 | Provides for Fish and Wildlife permit and review fees, and lighting and traffic signal maintenance costs. Also includes hazardous material permits and biological studies. |
| Acct. 2239 | Road materials.                                                                                                                                                            |

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 3010 - Administration and Road Maintenance

| BUDGET UNIT DETAIL Schedule 9                 | Function: Public Ways and Facilities |                   |                   | Activity: Public Ways and Facilities |                    |
|-----------------------------------------------|--------------------------------------|-------------------|-------------------|--------------------------------------|--------------------|
| <b>Fund: 1200 Roads</b>                       | <b>2021-22</b>                       | <b>2022-23</b>    | <b>2023-24</b>    | <b>2024-25</b>                       | <b>Change from</b> |
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>                       | <b>Actuals</b>    | <b>Estimated</b>  | <b>Adopted</b>                       | <b>Prior Year</b>  |
| <b>Revenues</b>                               |                                      |                   |                   |                                      |                    |
| 821501 Trans Funds                            | 62,472                               | 60,000            | 54,000            | 54,000                               | -                  |
| 822608 Trans Permit                           | 8,980                                | 10,040            | 6,000             | 10,000                               | (4,000)            |
| 822610 Co Hwy Encroach Permit                 | 51,601                               | 63,623            | 50,000            | 10,000                               | 40,000             |
| 823100 Vehicle Code Fine                      | 12,975                               | 8,258             | 15,000            | 10,000                               | 5,000              |
| 824100 Interest                               | 20,035                               | 96,078            | 10,000            | 20,000                               | (10,000)           |
| 824101 Change in Fair Value Investment        | -                                    | (102,032)         | -                 | -                                    | -                  |
| 825125 State HUTA Section 2103                | 1,691,907                            | 1,731,014         | 2,103,207         | 1,878,339                            | 224,868            |
| 825130 State Hwy Users Tax                    | 1,231,867                            | 1,237,586         | 1,417,934         | 1,338,678                            | 79,256             |
| 825140 State Collier Unruh                    | 370,202                              | 372,850           | 432,810           | 404,193                              | 28,617             |
| 825180 Trans STPd(1)                          | 134,334                              | 169,609           | 135,447           | 171,392                              | (35,945)           |
| 825190 State RMRA SB1                         | 4,304,491                            | 4,734,081         | 5,246,749         | 5,413,423                            | (166,674)          |
| 825487 Prop 111 State Gas Tax                 | 1,097,688                            | 1,117,647         | 1,282,614         | 1,210,680                            | 71,934             |
| 825491 State Exchange Prog                    | 602,390                              | 602,390           | 602,390           | 602,390                              | -                  |
| 825640 Fed Forest Reserve                     | 125,384                              | 136,666           | 500               | 500                                  | -                  |
| 825670 Federal Other Revenue                  | -                                    | -                 | -                 | -                                    | -                  |
| 825676 Flood Control Lands                    | -                                    | -                 | 500               | 500                                  | -                  |
| 826272 Interfund - DOT                        | 448,404                              | 243,513           | 164,242           | 192,241                              | (27,999)           |
| 826390 Other Charges                          | 18,451                               | -                 | 4,000             | 4,000                                | -                  |
| 827500 Sale of Fixed Assets                   | 39,960                               | -                 | 5,000             | 5,000                                | -                  |
| 827600 Other Sales                            | 2,727                                | 1,352             | 500               | 1,000                                | (500)              |
| 827700 Other                                  | 1,847                                | 98                | 500               | 500                                  | -                  |
| 827802 Oper Trans In                          | 4,707,615                            | 4,183,822         | 4,046,833         | 4,171,820                            | (124,987)          |
| <b>Total Revenues</b>                         | <b>14,933,330</b>                    | <b>14,666,594</b> | <b>15,578,226</b> | <b>15,498,656</b>                    | <b>79,570</b>      |
| <b>Salaries &amp; Employee Benefits</b>       |                                      |                   |                   |                                      |                    |
| 861011 Regular Employees                      | 4,048,546                            | 3,909,738         | 4,864,294         | 4,649,920                            | 214,374            |
| 861012 Extra Help                             | 99,096                               | 69,652            | 97,388            | 97,388                               | -                  |
| 861013 Overtime Reg Emp                       | 112,884                              | 132,182           | 130,591           | 137,000                              | (6,409)            |
| 861021 Co Cont Retirement                     | 1,417,129                            | 1,365,389         | 1,750,106         | 1,531,204                            | 218,902            |
| 861022 Co Cont OASDI                          | 242,949                              | 236,710           | 306,938           | 297,933                              | 9,005              |
| 861023 Co Cont Medicare                       | 59,164                               | 57,405            | 71,629            | 67,170                               | 4,459              |
| 861024 Co Cont Retire Incr                    | 222,392                              | 101,873           | 119,850           | 359,341                              | (239,491)          |
| 861030 Co Cont Health Ins                     | 586,348                              | 671,572           | 891,553           | 1,184,864                            | (293,311)          |
| 861031 Co Cont Unemp Ins                      | 13,199                               | 7,218             | -                 | -                                    | -                  |
| 861035 Co Cont Workers Comp                   | 411,172                              | 418,391           | 347,904           | 344,341                              | 3,563              |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>7,212,880</b>                     | <b>6,970,130</b>  | <b>8,580,253</b>  | <b>8,669,161</b>                     | <b>(88,908)</b>    |

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 3010 - Administration and Road Maintenance

| BUDGET UNIT DETAIL Schedule 9  |             | Function: Public Ways and Facilities |             | Activity: Public Ways and Facilities |           |             |
|--------------------------------|-------------|--------------------------------------|-------------|--------------------------------------|-----------|-------------|
| Fund: 1200 Roads               |             | 2021-22                              | 2022-23     | 2023-24                              | 2024-25   | Change from |
| Financing Sources and Uses     |             | Actuals                              | Actuals     | Estimated                            | Adopted   | Prior Year  |
| Services & Supplies            |             |                                      |             |                                      |           |             |
| 862050 Clothing/Pers Items     | 10,553      | 13,285                               | 23,050      | 23,050                               | -         |             |
| 862060 Communications          | 27,809      | 27,970                               | 35,000      | 35,000                               | -         |             |
| 862062 Comm Microwave          | 93,596      | 97,354                               | 100,275     | 90,560                               | 9,715     |             |
| 862090 Household Expense       | 16,904      | 17,209                               | 19,000      | 21,000                               | (2,000)   |             |
| 862101 Insurance - General     | 251,155     | 313,048                              | 218,118     | 239,419                              | (21,301)  |             |
| 862120 Maint - Equip           | 428,781     | 546,903                              | 415,200     | 465,300                              | (50,100)  |             |
| 862130 Maint - Strc/Impr/Grnds | 3,525       | 7,023                                | 4,000       | 6,000                                | (2,000)   |             |
| 862150 Memberships             | 2,138       | 2,182                                | 2,335       | 2,757                                | (422)     |             |
| 862170 Office Expense          | 25,775      | 22,708                               | 19,661      | 18,661                               | 1,000     |             |
| 862183 Legal Fees              | 5,567       | 7,068                                | 6,000       | 6,000                                | -         |             |
| 862185 Medical/Dental Svcs     | 4,551       | 6,968                                | 7,550       | 7,550                                | -         |             |
| 862187 Education & Training    | 5,236       | 5,055                                | 7,500       | 7,500                                | -         |             |
| 862189 Prof/Spec Svcs - Other  | 67,451      | 64,922                               | 95,003      | 98,603                               | (3,600)   |             |
| 862190 Publ/Legal Notice       | 3,394       | 3,089                                | 1,200       | 1,200                                | -         |             |
| 862194 A-87 Costs              | 661,964     | 717,205                              | 717,205     | 733,910                              | (16,705)  |             |
| 862200 Rent/Lease - Equip      | 18,838      | 33,022                               | 30,000      | 30,000                               | -         |             |
| 862210 Rent/Lease Bldg Grnds   | 1,456       | 1,500                                | 1,485       | 1,530                                | (45)      |             |
| 862220 Small Tool/Instrument   | 1,732       | 8,588                                | 30,000      | 20,000                               | 10,000    |             |
| 862230 Info Tech Equip         | 123,403     | 146,443                              | 155,422     | 147,000                              | 8,422     |             |
| 862239 Spec Dept Expense       | 850,506     | 770,382                              | 1,046,744   | 1,004,500                            | 42,244    |             |
| 862250 Trans/Travel            | 420,907     | 410,330                              | 300,000     | 400,000                              | (100,000) |             |
| 862253 Travel Out of County    | 1,212       | 5,676                                | 12,800      | 15,500                               | (2,700)   |             |
| 862260 Utilities               | 24,396      | 25,537                               | 33,480      | 31,154                               | 2,326     |             |
| 862220 Small Tool/Instrument   | 9,470       | 1,732                                | 8,500       | 30,000                               | 21,500    |             |
| 862230 Info Tech Equip         | 9,640       | 123,403                              | 148,443     | 155,422                              | 6,979     |             |
| 862239 Spec Dept Expense       | 836,908     | 850,506                              | 1,004,500   | 1,004,500                            | -         |             |
| 862250 Trans/Travel            | 300,674     | 420,907                              | 300,000     | 300,000                              | -         |             |
| 862253 Travel Out of County    | -           | 1,212                                | 9,800       | 12,800                               | 3,000     |             |
| 862260 Utilities               | 26,185      | 24,396                               | 31,000      | 33,480                               | 2,480     |             |
| Total Services & Supplies      | 3,050,849   | 3,253,466                            | 3,281,028   | 3,406,194                            | (125,166) |             |
| Fixed Assets                   |             |                                      |             |                                      |           |             |
| 864360 Structure/Improvement   | -           | -                                    | -           | -                                    | -         |             |
| 864370 Equipment               | 216,545     | 43,514                               | 975,000     | -                                    | 975,000   |             |
| Total Fixed Assets             | 216,545     | 43,514                               | 975,000     | -                                    | 975,000   |             |
| Expend Transfer & Reimb        |             |                                      |             |                                      |           |             |
| 865380 Intrafund Transfer      | (963,172)   | (584,991)                            | (595,705)   | (1,010,811)                          | 415,106   |             |
| 865802 Oper Transfer Out       | -           | 2,641                                | 65,000      | -                                    | 65,000    |             |
| Total Expend Transfer & Reimb  | (963,172)   | (582,350)                            | (530,705)   | (1,010,811)                          | 480,106   |             |
| Total Net Appropriations       | 9,517,102   | 9,684,761                            | 12,305,576  | 11,064,544                           | 1,241,032 |             |
| NCC/Use of Fund Balance        | (5,416,228) | (4,981,833)                          | (3,272,650) | (4,434,112)                          | 1,161,462 |             |

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

## CALIFORNIA LEGISLATURE SENATE BILL NO. 1

### CALIFORNIA LEGISLATURE SENATE BILL NO. 1 TRANSPORTATION FUNDING, CHAPTER 5

APPROVED APRIL 28, 2017

...

SEC. 36. Chapter 2 (commencing with Section 2030) is added to Division 3 of the Streets and Highways Code, to read:

#### CHAPTER 2. Road Maintenance and Rehabilitation Program

2030. (a) The Road Maintenance and Rehabilitation Program is hereby created to address deferred maintenance on the state highway system and the local street and road system. Funds made available by the program shall be prioritized for expenditure on basic road maintenance and road rehabilitation projects, and on critical safety projects.

(b) (1) Funds made available by the program shall be used for projects that include, but are not limited to, the following:

(A) Road maintenance and rehabilitation.

(B) Safety projects.

(C) Railroad grade separations.

(D) Complete street components, including active transportation purposes, pedestrian and bicycle safety projects, transit facilities, and drainage and stormwater capture projects in conjunction with any other allowable project.

(E) Traffic control devices.

(2) Funds made available by the program may also be used to satisfy a match requirement in order to obtain state or federal funds for projects authorized by this subdivision.

...

2034. (a) (1) Prior to receiving an apportionment of funds under the program pursuant to paragraph (2) of subdivision (h) of Section 2032 from the Controller in a fiscal year, an eligible city or county shall submit to the commission a list of projects proposed to be funded with these funds pursuant to an adopted city or county budget. All projects proposed to receive funding shall be included in a city or county budget that is adopted by the applicable city council or county board of supervisors at a regular public meeting. The list of projects proposed to be funded with these funds shall include a description and the location of each proposed project, a proposed schedule for the project's completion, and the estimated useful life of the improvement. The project list shall not limit the flexibility of an eligible city or county to fund projects in accordance with local needs and priorities so long as the projects are consistent with subdivision (b) of Section 2030.

(2) The commission shall report to the Controller the cities and counties that have submitted a list of projects as described in this subdivision and that are therefore eligible to receive an apportionment of funds under the program for the applicable fiscal year. The Controller, upon receipt of the report, shall apportion funds to eligible cities and counties.

## POTENTIAL USES FOR STATE SB 1 FUNDS

### DRAFT

#### Potential Uses for State SB 1 Funds from Road Maintenance & Rehabilitation Account

FY 2023-24

| Type                                                      | Description                              | Location                  | Road | Milepost  | Anticipated Completion | Useful Life |
|-----------------------------------------------------------|------------------------------------------|---------------------------|------|-----------|------------------------|-------------|
| <b>2023 Corrective/Preventative Maintenance Projects:</b> |                                          |                           |      |           |                        |             |
|                                                           | Full-Depth Reclamation/ Double Chip Seal | Philo Greenwood Road      | 132  | 0.0–18.0  | October 2023           | 21 years    |
|                                                           | Full-Depth Reclamation/ Double Chip Seal | Cameron Road              | 516  | 0.0–5.72  | October 2023           | 21 years    |
| <b>2024 Corrective/Preventative Maintenance Projects:</b> |                                          |                           |      |           |                        |             |
|                                                           | Chip Seal/Digouts                        | Mountain View Road        | 510  | 0.0–25.68 | October 2024           | 21 years    |
| <b>2025 Corrective/Preventative Maintenance Projects:</b> |                                          |                           |      |           |                        |             |
|                                                           | Chip Seal/Digouts                        | Feliz Creek Road          | 109  | 0.0-3.43  | October 2025           | 21 years    |
|                                                           | Chip Seal/Digouts                        | Hewlitt & Sturtevant Road | 112  | 0.00-0.61 | October 2025           | 21 years    |
|                                                           | Chip Seal/Digouts                        | McDowell Street           | 115E | 0.00-0.20 | October 2025           | 21 years    |
|                                                           | Chip Seal/Digouts                        | Sanel Street              | 115B | 0.00-0.10 | October 2025           | 21 years    |
|                                                           | Chip Seal/Digouts                        | Harrison Street           | 115A | 0.00-0.19 | October 2025           | 21 years    |
|                                                           | Chip Seal/Digouts                        | Howell Street             | 115F | 0.00-0.04 | October 2025           | 21 years    |
|                                                           | Chip Seal/Digouts                        | Mountain House Road       | 111  | 6.32-9.32 | October 2025           | 21 years    |
|                                                           | Chip Seal/Digouts                        | East Side Rancheria Road  | 105  | 0.00-0.78 | October 2025           | 21 years    |
|                                                           | Chip Seal/Digouts                        | Nokomis Road              | 117  | 0.00-0.87 | October 2025           | 21 years    |



BU 1910 - Land Improvement

BUDGET UNIT OVERVIEW

Land Improvement Division programs include: Development Review evaluates discretionary land development applications including subdivisions, use permits, boundary line adjustments, and coastal development permits. Permit and Inspection ensures public safety on the County Maintained Road System through review and issuance of transportation and encroachment permits. Drainage and Water Quality protects the environment and public and private property through implementation of the National Pollutant Discharge Elimination System (NPDES) Program, review of drainage liability issues, development of sediment reduction and habitat restoration projects for the County Maintained Road System. Airport Technical Assistance secures grant funds, delivering airport capital improvement projects, and ensuring safe operations and maintenance programs for both County airports. Technical Assistance for County Lighting Districts and Underground Utility Districts coordinates as needed. The County Surveyor’s office provides State and County-mandated functions internally and to the public, special districts, and other public agencies through its checking record maps and legal descriptions, researching, and preserving survey records.

Through these programs, the County Surveyor’s office and the Land Improvement Division endeavor to ensure orderly development that protects the environment as well as public and private properties, with public safety as the primary consideration.

PROGRAM OVERVIEW

- County Surveyor
- Land Improvement

ACCOMPLISHMENTS IN FY 2023-24

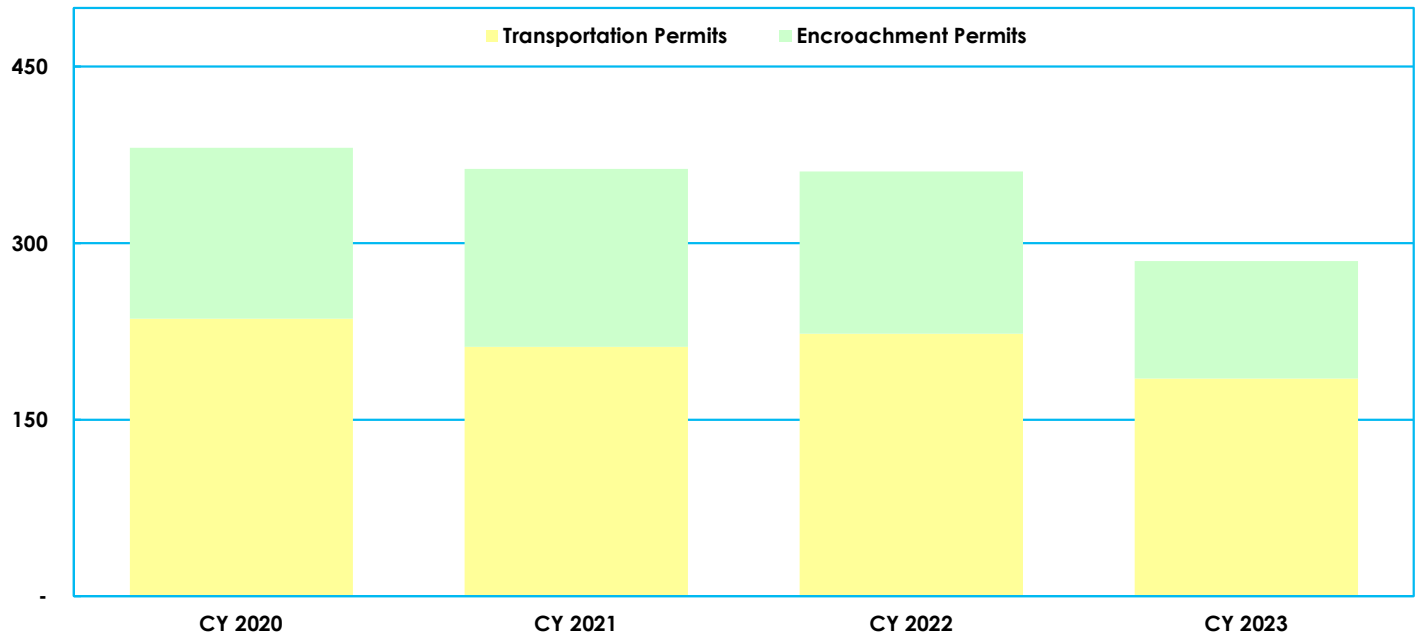
- Continued design for numerous trash capture devices in the Ukiah area in compliance with the NPDES Trash Amendment.
- Continued working to expedite all permit processes, improve process for addressing permit violations, and achieve permit compliance by local utility districts and contractors.

GOALS FOR FY 2024-25

- Install trash capture devices in the greater Ukiah area in compliance with the NPDES Trash Amendment.
- Further improve public safety and facilitate commerce and orderly development through the land development process and permitting functions.

## PERFORMANCE INDICATORS

### Encroachment & Transportation Permits Issued



## SUMMARY OF MAJOR ACCOUNTS

### Services & Supplies

Acct. 2189 Reimbursement to the Road Fund and permit tracking maintenance. Includes Lighting District Engineering, Lower Mill Creek Dam Moss Removal Per State Dam Inspection Report, Mill Creek Dam Routine Maintenance, and Chinquapin/Mill Creek Upper/Middle Dam Fees.

## CHANGES IN BUDGET FROM PRIOR YEAR

The proposed budget for Land Improvement includes no significant additional requests from the prior year.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 1910 - Land Improvement

| BUDGET UNIT DETAIL Schedule 9                 |         | Function: General Government |           | Activity: Legislative & Administrative |           |
|-----------------------------------------------|---------|------------------------------|-----------|----------------------------------------|-----------|
| Fund: 1100 County General                     |         | 2021-22                      | 2022-23   | 2023-24                                | 2024-25   |
| Financing Sources and Uses                    |         | Actuals                      | Actuals   | Estimated                              | Adopted   |
| Change from                                   |         |                              |           |                                        |           |
| Prior Year                                    |         |                              |           |                                        |           |
| <b>Revenues</b>                               |         |                              |           |                                        |           |
| 825490 State Other Revenue                    | -       | 10,098                       | -         | -                                      | -         |
| 826171 Final Map Filing Fee                   | -       | -                            | 2,000     | 2,000                                  | -         |
| 826172 Parcel Map MS Filing                   | 11,950  | 12,400                       | 5,000     | 5,000                                  | -         |
| 826173 Parcel Map PS Filing                   | -       | -                            | 2,000     | 2,000                                  | -         |
| 826175 Plan Check & Insp                      | 27,437  | 727                          | 9,504     | 9,504                                  | -         |
| 826176 Parcel Subdivision Insp                | -       | -                            | 500       | 500                                    | -         |
| 826177 Basic Imp Insp Fee                     | 400     | -                            | 1,000     | 1,000                                  | -         |
| 826178 Subd Agrmt Process                     | 500     | -                            | 1,000     | 1,000                                  | -         |
| 826181 Record-Survey Exam                     | 23,500  | 38,427                       | 20,000    | 20,000                                 | -         |
| 826182 Tentative Map Subd                     | 52,650  | 44,370                       | 40,000    | 40,000                                 | -         |
| 826273 Interfund - Engineering                | 96,713  | 107,791                      | 132,925   | 145,199                                | (12,274)  |
| 826390 Other Charges                          | 600     | 700                          | -         | -                                      | -         |
| 827601 Sale of Map - Surveyor                 | 189     | 15                           | 500       | 250                                    | 250       |
| 827802 Oper Transfer In                       | 90,014  | 256,831                      | 995,000   | 830,000                                | 165,000   |
| <b>Total Revenues</b>                         | 303,954 | 471,359                      | 1,209,429 | 1,056,453                              | 152,976   |
| <b>Salaries &amp; Employee Benefits</b>       |         |                              |           |                                        |           |
| 861011 Regular Employees                      | 521,724 | 503,482                      | 613,986   | 567,178                                | 46,808    |
| 861012 Extra Help                             | 240     | 41,628                       | 10,000    | 54,574                                 | (44,574)  |
| 861013 Overtime Reg Emp                       | 3,165   | 497                          | 5,000     | 5,000                                  | -         |
| 861021 Co Cont Retirement                     | 163,229 | 178,031                      | 222,604   | 190,208                                | 32,396    |
| 861022 Co Cont OASDI                          | 30,801  | 29,454                       | 38,628    | 43,905                                 | (5,277)   |
| 861023 Co Cont Medicare                       | 7,417   | 7,760                        | 9,035     | 8,224                                  | 811       |
| 861024 Co Cont Retire Incr                    | 26,226  | 14,420                       | 15,686    | 48,887                                 | (33,201)  |
| 861030 Co Cont Health Ins                     | 45,829  | 48,267                       | 79,568    | 93,534                                 | (13,966)  |
| 861031 Co Cont Unemp Ins                      | 271     | 246                          | -         | -                                      | -         |
| 861035 Co Cont Workers Comp                   | 16,073  | 65,749                       | 62,471    | 54,292                                 | 8,179     |
| <b>Total Salaries &amp; Employee Benefits</b> | 814,974 | 889,534                      | 1,056,978 | 1,065,802                              | (8,824)   |
| <b>Services &amp; Supplies</b>                |         |                              |           |                                        |           |
| 862060 Communications                         | 2,609   | 2,612                        | 5,141     | 5,141                                  | -         |
| 862101 Insurance - General                    | 1,425   | 1,698                        | 1,958     | 2,280                                  | (322)     |
| 862120 Maint - Equip                          | 3,024   | 1,647                        | 9,750     | 9,750                                  | -         |
| 862150 Memberships                            | 365     | 565                          | 1,385     | 1,385                                  | -         |
| 862170 Office Expense                         | 7,057   | 2,150                        | 9,000     | 7,000                                  | 2,000     |
| 862183 Legal Fees                             | 4,230   | 2,036                        | 6,500     | 3,000                                  | 3,500     |
| 862184 Arch Eng & Plan Svcs                   | 5,141   | -                            | -         | -                                      | -         |
| 862185 Medical & Dental Svcs                  | 70      | -                            | 200       | 200                                    | -         |
| 862187 Education & Training                   | 1,111   | -                            | 3,900     | 3,900                                  | -         |
| 862189 Prof/Spec Svcs - Other                 | 396,040 | 305,941                      | 807,352   | 516,561                                | 290,791   |
| 862190 Publ/Legal Notice                      | 585     | 350                          | 500       | 500                                    | -         |
| 862193 Construction Co                        | -       | -                            | 350,000   | 612,000                                | (262,000) |



# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 1910 - Land Improvement

| BUDGET UNIT DETAIL Schedule 9 (Cont.) |                  | Function: General Government |                  | Activity: Legislative & Administrative |                    |
|---------------------------------------|------------------|------------------------------|------------------|----------------------------------------|--------------------|
| <b>Fund: 1100 County General</b>      | <b>2021-22</b>   | <b>2022-23</b>               | <b>2023-24</b>   | <b>2024-25</b>                         | <b>Change from</b> |
| <b>Financing Sources and Uses</b>     | <b>Actuals</b>   | <b>Actuals</b>               | <b>Estimated</b> | <b>Adopted</b>                         | <b>Prior Year</b>  |
| 862220 Small Tool/Instrument          | 475              | 33                           | 1,000            | 1,000                                  | -                  |
| 862230 Info Tech Equip                | 12,824           | 14,902                       | 12,309           | -                                      | 12,309             |
| 862239 Spec Dept Expense              | 66               | 131                          | 500              | 500                                    | -                  |
| 862250 Trans/Travel                   | 4,125            | 3,321                        | 7,000            | 7,000                                  | -                  |
| 862253 Travel Out of County           | -                | -                            | 3,000            | 2,000                                  | 1,000              |
| <b>Total Services &amp; Supplies</b>  | <b>439,146</b>   | <b>335,386</b>               | <b>1,219,495</b> | <b>1,172,217</b>                       | <b>47,278</b>      |
| <b>Fixed Assets</b>                   |                  |                              |                  |                                        |                    |
| 864370 Equipment                      | -                | 36,935                       | -                | -                                      | -                  |
| <b>Total Fixed Assets</b>             | <b>-</b>         | <b>36,935</b>                | <b>-</b>         | <b>-</b>                               | <b>-</b>           |
| <b>Total Net Appropriations</b>       | <b>1,254,120</b> | <b>1,261,855</b>             | <b>2,276,473</b> | <b>2,238,019</b>                       | <b>38,454</b>      |
| <b>NCC/Use of Fund Balance</b>        | <b>950,167</b>   | <b>790,496</b>               | <b>1,067,044</b> | <b>1,181,566</b>                       | <b>(114,522)</b>   |



Trash Capture Devices

GRANT OVERVIEW (Administered by BU 1910)

In compliance with the NPDES II general permit, trash capture devices will be installed on storm drain inlet/outlets in Ukiah, Calpella, and Redwood Valley at designated locations near industrial zones or high population areas. ARPA funds will be used to cover the cost of design and as much of the construction as feasible. The County has contracted with Schaaf & Wheeler to design the project with County support. Construction is anticipated in Summer 2024.

GRANT INFORMATION

- Grant Inception Date:
- Current Grant Period: Present - 2026
- Source of Funds: American Rescue Plan Act (ARPA)
- Continuity of Grant: The FAA decides priority of projects and timing of funding.
- Grant Restrictions and Provisions: No indirect costs allowed.

GRANT BUDGET

| Revenue                        |            |
|--------------------------------|------------|
| Grant Revenue                  | \$ 350,000 |
| Total                          | \$ 350,000 |
| Expenditures                   |            |
| Salaries & Employee Benefits   | \$ 35,000  |
| Services & Supplies            | 315,000    |
| Total                          | \$ 350,000 |
| County Match Required: No      |            |
| Independent Audit Required: No |            |





BU 3030 - Storm Damage

BUDGET UNIT OVERVIEW

The County Road Fund is the basis for Budget Units 3010, 3030 and 3041. The County Maintained Road System includes 1,014 centerline miles of roadway and related features such as bridges, roadside drainage systems, and road network signage. Budget Unit 3030 serves as a special use budget to accommodate the repair and restoration of features damaged under various declared disasters. Said improvements are accomplished through completion of engineering, design, environmental compliance, right-of-way acquisition, and project management functions. Engineering services by private consultants and by in-house staff are coordinated and managed by the Engineering Division. Engineering Division personnel manage construction of those improvements to the County’s road network that are accomplished by contract.

There are two separate sources of Federal disaster assistance funding that may be applicable for a given declared disaster — the Federal Highway Administration (FHWA) and the U.S. Department of Homeland Security’s Federal Emergency Management Agency (FEMA). The funding source depends on the functional classification of the road or road segment in question. FHWA has disaster assistance responsibilities for “on-system” roadways (major collectors and minor arterials) under the Emergency Relief program administered by Caltrans. FEMA has disaster assistance responsibilities for “off-system” roadways (minor collectors and local roads) and is administered by the California Office of Emergency Services (CalOES). Under various circumstances and conditions, the State also participates in disaster assistance, through the California Disaster Assistance Act (CDAA). CalOES coordinates such assistance. Some storm damage, however, is not declared eligible by any of the State or Federal programs mentioned above, in which case the County Road Fund must bear the entire cost as a maintenance function.

PROGRAM OVERVIEW

- Engineering Division
- Emergency Response Program
- Administration Division

ACCOMPLISHMENTS IN FY 2023-24

- Completed construction of the 2019 storm damage repairs on Mountain View Rd at M.P. 13.95 and M.P. 20.00.
- Completed construction of the 2023 emergency opening storm damage repairs on Mendocino Pass Rd at M.P. 15.50 and M.P. 16.75.
- Continued engineering design, environmental, and right-of-way activities for ten 2023 storm damage repair projects.

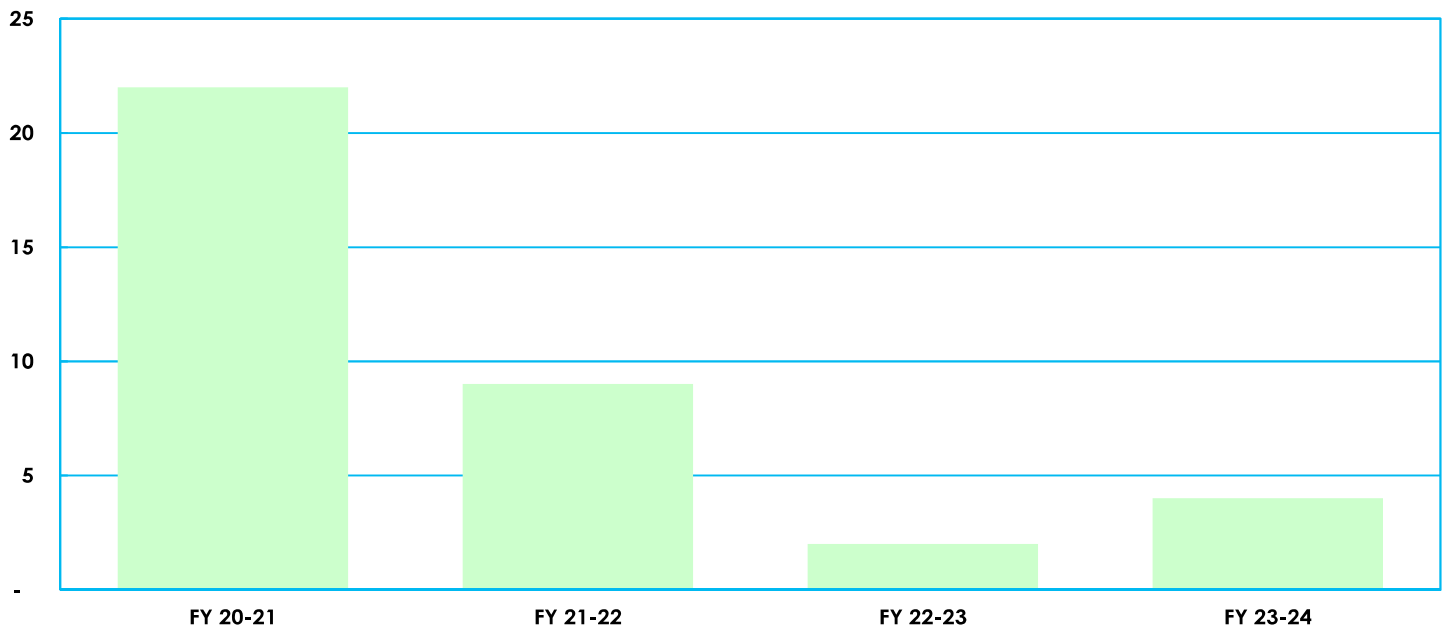
GOALS FOR FY 2024-25

- Complete construction of the 2019 storm damage repairs on Briceland Rd at M.P. 4.79.
- Complete engineering design, environmental, and right-of-way activities for the 2023 storm damage repair projects on Mendocino Pass Rd at M.P. 15.50 and 16.75, Mountain View Rd at M.P. 1.69, Fish Rock Rd at M.P. 19.75, Laytonville Dos Rios Rd at M.P. 3.91, Peacock Dr at M.P. 0.50, Buckeye Ln at M.P. 0.05, Zenia Rd at M.P. 0.55, Old Stage Rd at M.P. 3.91, and Briceland Rd at M.P. 4.79.
- Advertise for construction and award contracts for the 2023 storm damage repair projects.

Note: Assumes no major declared disaster in FY 2024-25.

## PERFORMANCE INDICATORS

### Storm and Fire Damage Repair Projects Completed



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

Acct. 5670 Federal other revenues.

### Services & Supplies

Acct. 2184 In-house staff and consultants for design, environmental, right-of-way, and planning services.

Acct. 2193 Construction contracts.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 3030 - Storm Damage

| BUDGET UNIT DETAIL Schedule 9        | Function: Public Ways and Facilities |                  |                  | Activity: Public Ways and Facilities |                    |
|--------------------------------------|--------------------------------------|------------------|------------------|--------------------------------------|--------------------|
| <b>Fund: 1200 Roads</b>              | <b>2021-22</b>                       | <b>2022-23</b>   | <b>2023-24</b>   | <b>2024-25</b>                       | <b>Change from</b> |
| <b>Financing Sources and Uses</b>    | <b>Actuals</b>                       | <b>Actuals</b>   | <b>Estimated</b> | <b>Adopted</b>                       | <b>Prior Year</b>  |
| <b>Revenues</b>                      |                                      |                  |                  |                                      |                    |
| 825460 State Aid for Disaster        | 149,926                              | 179,856          | 178,400          | 423,027                              | (244,627)          |
| 825670 Federal Other                 | 2,433,333                            | 1,379,443        | 2,710,452        | 2,809,193                            | (98,741)           |
| 826272 Interfund Revenue - DOT       | -                                    | -                | -                | -                                    | -                  |
| <b>Total Revenues</b>                | <b>2,075,416</b>                     | <b>2,583,259</b> | <b>2,847,067</b> | <b>2,888,852</b>                     | <b>41,785</b>      |
| <b>Services &amp; Supplies</b>       |                                      |                  |                  |                                      |                    |
| 862130 Maint Strc/Imp/Grnds          | -                                    | -                | -                | -                                    | -                  |
| 862170 Office Expense                | 3,473                                | 23               | 825              | 4,925                                | (4,100)            |
| 862184 Arch Eng & Plan Svcs          | 301,910                              | 187,016          | 475,157          | 325,220                              | 149,937            |
| 862189 Prof/Spec Svcs - Other        | 5,959                                | 780              | 95,930           | 22,000                               | 73,930             |
| 862190 Publ/Legal Notice             | 500                                  | 184              | 200              | 5,500                                | (5,300)            |
| 862193 Constr Contract               | 2,133,905                            | 921,417          | 2,686,000        | 3,140,000                            | (454,000)          |
| 862194 A-87 Costs                    | 10,365                               | (12,339)         | 12,339           | 2,646                                | 9,693              |
| 862239 Spec Dept Expense             | -                                    | -                | -                | -                                    | -                  |
| <b>Total Services &amp; Supplies</b> | <b>2,456,113</b>                     | <b>1,097,081</b> | <b>3,270,451</b> | <b>3,500,291</b>                     | <b>(229,840)</b>   |
| <b>Other Charges</b>                 |                                      |                  |                  |                                      |                    |
| 863330 Right of Way                  | 750                                  | -                | 30,000           | 25,000                               | 5,000              |
| <b>Total Other Charges</b>           | <b>750</b>                           | <b>-</b>         | <b>30,000</b>    | <b>25,000</b>                        | <b>5,000</b>       |
| <b>Total Net Appropriations</b>      | <b>2,456,863</b>                     | <b>1,097,081</b> | <b>3,300,451</b> | <b>3,525,291</b>                     | <b>(224,840)</b>   |
| <b>NCC/Use of Fund Balance</b>       | <b>(126,396)</b>                     | <b>(462,219)</b> | <b>411,599</b>   | <b>293,071</b>                       | <b>118,528</b>     |



## BU 3041 - Road and Bridge Projects

### BUDGET UNIT OVERVIEW

The County Road Fund is the basis for Budget Units 3010, 3030 and 3041. Programs within Budget Unit 3041 provide improvements to the County Maintained Road System which includes 1,014 centerline miles of roadway and related features such as bridges, roadside drainage systems, and road network signage. Said improvements are accomplished through completion of engineering, design, environmental compliance, right-of-way acquisition, and project management functions. Engineering services by private consultants and by in-house staff are coordinated and managed by the Engineering Division. Engineering Division personnel manage construction of those improvements to the County's road network that are accomplished by contract.

#### PROGRAM OVERVIEW

- Bridge Rehabilitation/Replacement
- Road Reconstruction
- Transportation Planning System Expansion

#### GOALS FOR FY 2024-25

- Begin construction of the bridge replacement projects on North State Street over Ackerman Creek and Lambert Lane over Robinson Creek.
- Complete construction of two Highway Safety Improvement Program (HSIP) projects.
- Complete environmental and design for one HSIP project.
- Complete the 2024 Corrective Maintenance project: ~25 miles of pavement preservation with chip seals, full depth reclamation, and asphalt overlays on Mountain View Road.
- Continue engineering design, environmental, and right-of-way activities for the N State St Intersection Improvements, Brooktrails 2nd Access, Redemeyer Rd Extension, and seven bridge replacement projects, plus begin one bridge replacement project.

Note: Assumes no major declared disaster in FY 2024-25

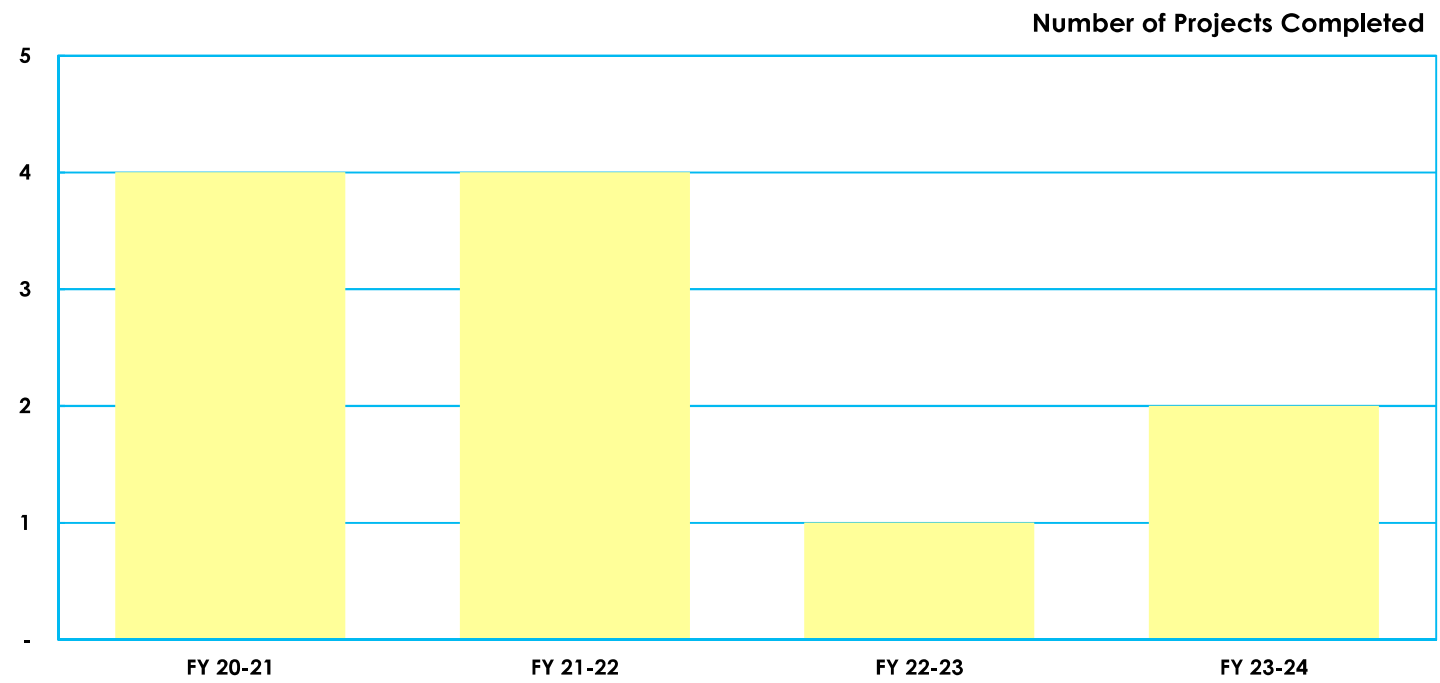
#### ACCOMPLISHMENTS IN FY 2023-24

- Completed construction of the Eureka Hill Road Bridge over Garcia River Seismic Retrofit project.
- Advertised and awarded the construction contract for the North State Street over Ackerman Creek bridge replacement project.
- Completed the 2023 Corrective Maintenance project: ~24 miles of pavement preservation (~24 miles of chip seal with ~18 miles full depth reclamation) on Philo Greenwood Rd and Cameron Rd.
- Received climate adaptation grant funding (LTCAP) to complete environmental and design for the Brooktrails Second Access and Redemeyer Road Extension projects.
- Continued engineering design, environmental, and right-of-way activities for eight bridge replacement projects.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 3041 - Road and Bridge Projects

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 5490 State funding for road and bridge projects.
- Acct. 5670 Federal funding for road and bridge projects.
- Acct. 5810 Funding from Mendocino College for the Ackerman Creek Bridge project.

### Services & Supplies

- Acct. 2135 Corrective Maintenance efforts.
- Acct. 2184 In-house staff and consultants for design, environmental, right-of-way, and planning services.
- Acct. 2189 Temporary construction easements and permit fees.

### Other Charges

- Acct. 3330 Acquisition of rights-of-way



# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 3041 - Road and Bridge Projects

| BUDGET UNIT DETAIL Schedule 9                  | Function: Public Ways and Facilities |                  |                   | Activity: Public Ways and Facilities |                     |
|------------------------------------------------|--------------------------------------|------------------|-------------------|--------------------------------------|---------------------|
| <b>Fund: 1200 Roads</b>                        | <b>2021-22</b>                       | <b>2022-23</b>   | <b>2023-24</b>    | <b>2024-25</b>                       | <b>Change from</b>  |
| <b>Financing Sources and Uses</b>              | <b>Actuals</b>                       | <b>Actuals</b>   | <b>Estimated</b>  | <b>Adopted</b>                       | <b>Prior Year</b>   |
| <b>Revenues</b>                                |                                      |                  |                   |                                      |                     |
| 825490 State Other                             | 3,149,696                            | -                | 977,222           | 6,492,074                            | (5,514,852)         |
| 825670 Federal Other                           | 1,103,893                            | 1,291,584        | 4,990,730         | 10,717,759                           | (5,727,029)         |
| 825810 Other Govt Aid                          | 27,867                               | 48,602           | 171,433           | 994,174                              | (822,741)           |
| 827802 Oper Transfer In                        | 2,402,033                            | -                | -                 | -                                    | -                   |
| <b>Net County Cost (Fund Contribution)</b>     | <b>6,683,490</b>                     | <b>1,340,186</b> | <b>6,139,385</b>  | <b>18,204,007</b>                    | <b>(12,064,622)</b> |
| <b>Services &amp; Supplies</b>                 |                                      |                  |                   |                                      |                     |
| 862135 Corrective Maintenance                  | 4,777,901                            | 3,635,064        | 4,700,000         | 7,400,000                            | (2,700,000)         |
| 862130 Maintenance - Structures & Improvements | -                                    | -                | -                 | 400,000                              | (400,000)           |
| 862170 Office Expense                          | 758                                  | 204              | 1,825             | 2,825                                | (1,000)             |
| 862184 Arch Eng & Plan Svcs                    | 953,937                              | 920,533          | 2,867,164         | 5,884,865                            | (3,017,701)         |
| 862189 Prof/Spec Svcs - Other                  | 57,524                               | 101,468          | 222,180           | 137,600                              | 84,580              |
| 862190 Publ/Legal Notice                       | 940                                  | 1,582            | 1,660             | 5,500                                | (3,840)             |
| 862193 Constr Contract                         | 5,749,039                            | 912,799          | 3,092,673         | 10,248,000                           | (7,155,327)         |
| 862194 A-87 Costs                              | 328                                  | (128)            | (128)             | 2,050                                | (2,178)             |
| 862239 Spec Dept Expense                       | 864                                  | -                | -                 | -                                    | -                   |
| <b>Total Services &amp; Supplies</b>           | <b>11,541,290</b>                    | <b>5,571,522</b> | <b>10,885,374</b> | <b>24,080,840</b>                    | <b>(13,195,466)</b> |
| <b>Other Charges</b>                           |                                      |                  |                   |                                      |                     |
| 863330 Right of Way                            | -                                    | 1,404            | 60,000            | 195,000                              | (135,000)           |
| <b>Total Other Charges</b>                     | <b>-</b>                             | <b>1,404</b>     | <b>60,000</b>     | <b>195,000</b>                       | <b>(135,000)</b>    |
| <b>Total Net Appropriations</b>                | <b>11,541,290</b>                    | <b>5,572,926</b> | <b>10,945,374</b> | <b>24,275,840</b>                    | <b>(13,330,466)</b> |
| <b>NCC/Use of Fund Balance</b>                 | <b>4,857,800</b>                     | <b>4,232,740</b> | <b>4,805,989</b>  | <b>6,071,833</b>                     | <b>(1,265,844)</b>  |



BU 3050/3080 - Round Valley Airport

BUDGET UNIT OVERVIEW

The Round Valley Airport provides a facility for general aviation and serves the air transport needs for northern Mendocino County, the California Aviation System and the National Integrated Airport System. This site is identified and functions as an incident command center and a disaster relief staging center for emergencies, including medical evacuation and major fire, severe storm or earthquake events.

Mendocino County Department of Transportation (MCDOT) staff administer day-to-day operations and provide supervision for programs such as Hangar Leases, Avgas Fuel Sales, Grant Administration, Airport Safety, Facility Maintenance, Capital Improvement Planning, Grant Applications, Contract Administration, Construction Inspection/Compliance and Environmental Compliance.

Due to proximity to tribal land, Round Valley Airport is once again classified as a general aviation airport, which makes it eligible for Federal Airport Improvement Program grants.

PROGRAM OVERVIEW

- Operations
- Facilities

ACCOMPLISHMENTS IN FY 2023-24

- Continued to perform vegetation maintenance and obstruction removal to ensure aircraft safety.
- Continued to provide support facilities for local fire, emergency, and rescue services.
- Obtained funding to update the Airport Pavement Management System.
- Supported the part-time efforts of Administration Division and Land Improvement Division staff who administer the airport programs.

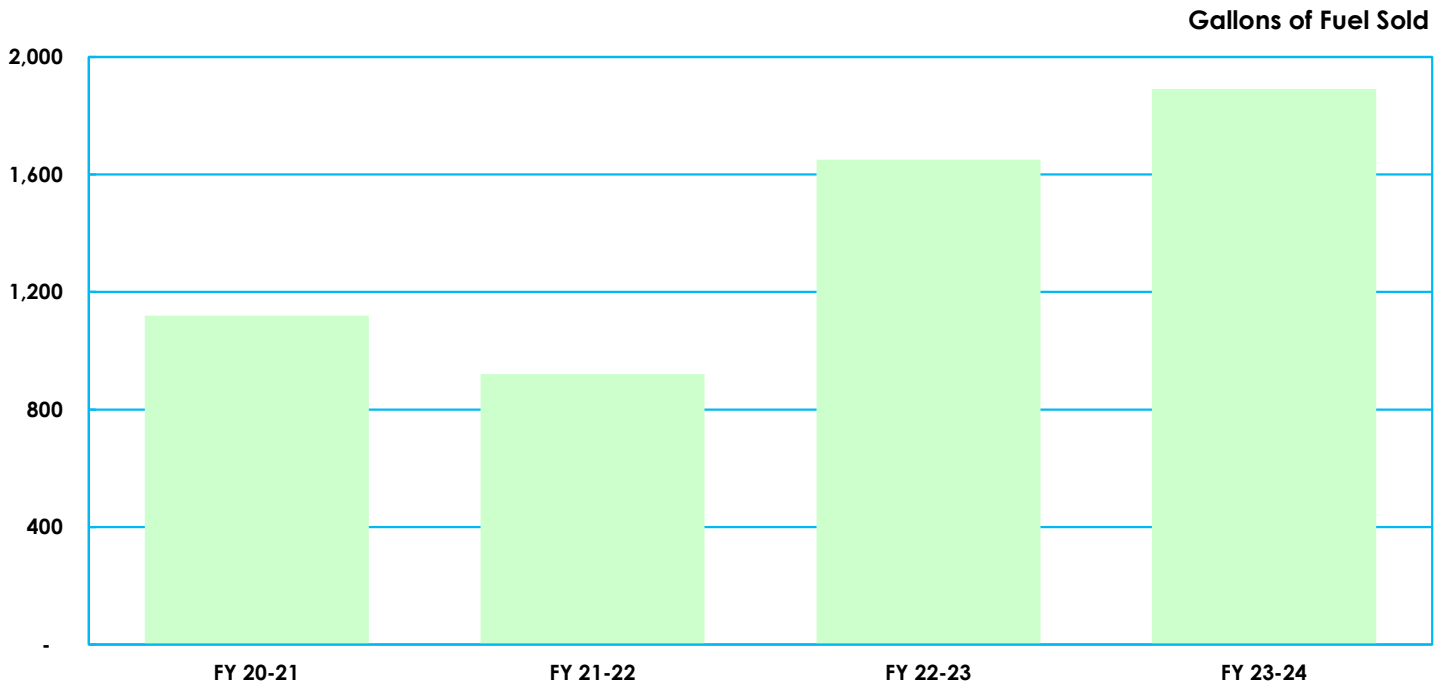
GOALS FOR FY 2024-25

- Continue to perform vegetation maintenance and obstruction removal to ensure aircraft safety.
- Continue to work cooperatively with the aviation community to identify and resolve airport issues, maintain facilities and enhance safety.
- Continue to provide support facilities for local fire, emergency, and rescue services.
- Update the Airport Pavement Management System (APMS), a precursor to additional FAA funding.
- Complete the security fence and regrade apron area.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 3050/3080 - Round Valley Airport

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

Acct. 5670 Federal Airport Improvement Program grants (3050)

### Services & Supplies

Acct. 2184 Architectural, Engineering and Planning Services (3050)

Acct. 2193 Construction Contracts (BU 3050)

## CHANGES IN BUDGET FROM PRIOR YEAR

No significant changes from previous fiscal year.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 3050 - Round Valley Airport

| BUDGET UNIT DETAIL Schedule 9            | Function: Public Ways and Facilities |         |           | Activity: Public Ways and Facilities |             |
|------------------------------------------|--------------------------------------|---------|-----------|--------------------------------------|-------------|
| Fund: 1100 County General                | 2021-22                              | 2022-23 | 2023-24   | 2024-25                              | Change from |
| Financing Sources and Uses               | Actuals                              | Actuals | Estimated | Adopted                              | Prior Year  |
| <b>Revenues</b>                          |                                      |         |           |                                      |             |
| 824200 Rent/Concession                   | 3,300                                | 2,100   | 2,100     | 2,100                                | -           |
| 825490 State Other                       | -                                    | -       | -         | -                                    | -           |
| 825670 Federal Other                     | 134,694                              | 1,000   | 207,000   | 207,000                              | -           |
| 827600 Other Sales                       | 1,061                                | 1,292   | 500       | 500                                  | -           |
| 827802 Operating Transfer In             | -                                    | -       | -         | 20,000                               | (20,000)    |
| <b>Total Revenues</b>                    | 139,055                              | 4,392   | 209,600   | 229,600                              | (20,000)    |
| <b>Services &amp; Supplies</b>           |                                      |         |           |                                      |             |
| 862060 Communications                    | 815                                  | 799     | 890       | 1,000                                | (110)       |
| 862101 Insurance - General               | 438                                  | 562     | 614       | 785                                  | (171)       |
| 862130 Maint - Strc/Impr/Grnds           | 2,455                                | 318     | 23,500    | 14,500                               | 9,000       |
| 862170 Office Expense                    | 13                                   | 5       | 150       | 150                                  | -           |
| 862183 Legal Fees                        | 61                                   | 64      | 500       | 500                                  | -           |
| 862184 Arch Eng & Plan Svcs              | 4,315                                | 2,440   | 239,316   | 239,316                              | -           |
| 862189 Prof/Spec Svcs - Other            | 13,286                               | 16,299  | 17,480    | 17,480                               | -           |
| 862190 Publ/Legal Notice                 | -                                    | -       | -         | -                                    | -           |
| 862193 Constr Contract                   | 88,058                               | -       | -         | -                                    | -           |
| 862239 Spec Dept Expense                 | 1,801                                | 1,675   | 5,175     | 5,175                                | -           |
| 862250 Trans/Travel                      | -                                    | -       | 500       | 500                                  | -           |
| 862260 Utilities                         | 2,063                                | 1,501   | 2,600     | 2,600                                | -           |
| <b>Total Services &amp; Supplies</b>     | 113,306                              | 23,662  | 290,725   | 282,006                              | 8,719       |
| <b>Expend Transfer &amp; Reimb</b>       |                                      |         |           |                                      |             |
| 865802 Oper Transfer Out                 | -                                    | 155,151 | -         | -                                    | -           |
| <b>Total Expend Transfer &amp; Reimb</b> | -                                    | 155,151 | -         | -                                    | -           |
| <b>Total Net Appropriations</b>          | 113,306                              | 178,813 | 290,725   | 282,006                              | 8,719       |
| <b>NCC/Use of Fund Balance</b>           | (25,749)                             | 174,422 | 81,125    | 52,406                               | 28,719      |

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 3080 - Round Valley Airport

| BUDGET UNIT DETAIL Schedule 9            | Function: Public Ways and Facilities |          |           | Activity: Public Ways and Facilities |             |
|------------------------------------------|--------------------------------------|----------|-----------|--------------------------------------|-------------|
| Fund: 1207 Aviation - Round Valley       | 2021-22                              | 2022-23  | 2023-24   | 2024-25                              | Change from |
| Financing Sources and Uses               | Actuals                              | Actuals  | Estimated | Adopted                              | Prior Year  |
| <b>Revenues</b>                          |                                      |          |           |                                      |             |
| 824101 Change in Fair Value Investment   | -                                    | (764)    | -         | -                                    | -           |
| 825120 State Aid Aviation                | -                                    | 15,000   | -         | 20,000                               | (20,000)    |
| 825490 State Other                       | -                                    | -        | -         | -                                    | -           |
| <b>Total Revenues</b>                    | -                                    | 14,236   | -         | 20,000                               | (20,000)    |
| <b>Services &amp; Supplies</b>           |                                      |          |           |                                      |             |
| 862130 Maint - Strc/Impr/Grnds           | -                                    | -        | -         | -                                    | -           |
| 862189 Prof/Spec Svcs - Other            | -                                    | -        | -         | -                                    | -           |
| <b>Total Services &amp; Supplies</b>     | -                                    | -        | -         | -                                    | -           |
| <b>Expend Transfer &amp; Reimb</b>       |                                      |          |           |                                      |             |
| 865802 Oper Transfer Out                 | -                                    | -        | -         | 20,000                               | (20,000)    |
| <b>Total Expend Transfer &amp; Reimb</b> | -                                    | -        | -         | 20,000                               | (20,000)    |
| <b>Total Net Appropriations</b>          | -                                    | -        | -         | 20,000                               | (20,000)    |
| <b>NCC/Use of Fund Balance</b>           | -                                    | (14,236) | -         | -                                    | -           |



BU 3060/3090 - Little River Airport

BUDGET UNIT OVERVIEW

Operations administration includes day-to-day operations and supervision of programs such as Hangar Leases, Fixed-Base Operator Concessions, Avgas Fuel Sales, Grant Administration and Airport Safety. These programs are administered by Mendocino County Department of Transportation (MCDOT) Administration staff. Facilities administration includes Facility Maintenance, Capital Improvement Planning, Grant Applications, Contract Administration, Construction Inspection/Compliance, and Environmental Compliance. These programs are administered by the MCDOT Land Improvement staff.

Land Improvement staff operate, maintain and improve the facility to serve the general aviation needs for the Mendocino County coast, the California Aviation System, and the National Integrated Airport System. This facility is identified and functions as an Incident Command Center and disaster relief staging center for emergencies including medical evacuation, fire, and severe storm or earthquake events.

PROGRAM OVERVIEW

- Operations
- Facilities

ACCOMPLISHMENTS IN FY 2023-24

- Secured FAA grant funding to rehabilitate the pavement on the apron area around the hangars and terminal.
- Worked with CalFire inmate crews and administered contract to perform vegetation maintenance and obstruction removal to ensure aircraft safety.
- Worked to maintain facilities and provide support for air ambulance, local fire, emergency, and rescue services.
- Continued to work with Federal Aviation Administration (FAA) and California State Division of Aeronautics (DOA) to ensure airport safety and eligibility for future grant funds.

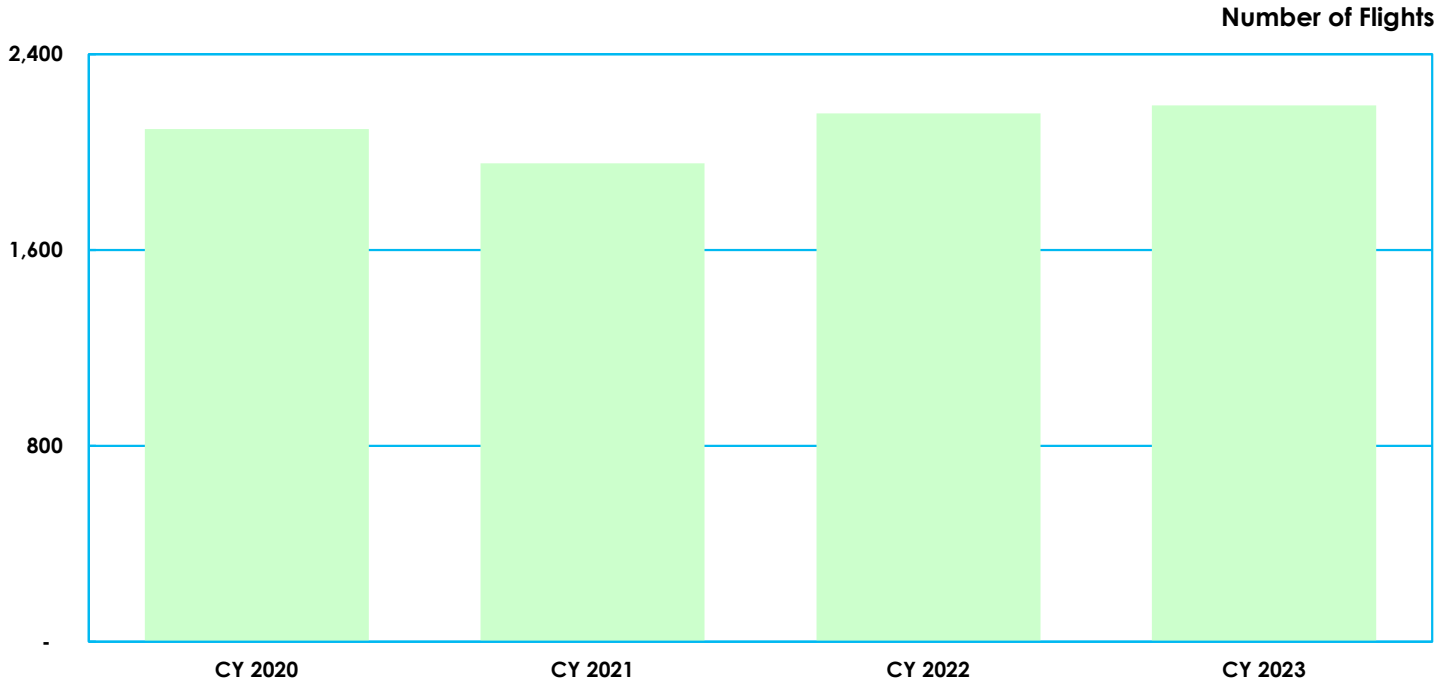
GOALS FOR FY 2024-25

- Secure grant funding from FAA and complete rehabilitation of the taxiway and the taxiway connector.
- Continue to perform vegetation maintenance and obstruction removal to ensure aircraft safety.
- Continue to provide support facilities for local fire, emergency, and rescue services.
- Continue to provide support to the efforts of Land Improvement staff who administer airport matters to the extents permissible.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 3060/3090 - Little River Airport

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 4200 Hangar rental and parking (3060)
- Acct. 5670 Federal Airport Improvement Program grants (AIP). (BU 3060)

### Services & Supplies

- Acct. 2184 Architectural, engineering and planning services. (BU 3060)
- Acct. 2189 Administrative support for projects and operations (BU 3060)
- Acct. 2193 Construction contracts. (BU 3060)

### Expenditure Transfer & Reimbursement

- Acct. 5802 Transfer Out to BU 3060. (BU 3090)

## CHANGES IN BUDGET FROM PRIOR YEAR

The proposed budget for Little River Airport includes no significant additional requests from the prior year.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 3060 - Little River Airport

| BUDGET UNIT DETAIL Schedule 9            | Function: Public Ways and Facilities |                |                  | Activity: Public Ways and Facilities |                    |
|------------------------------------------|--------------------------------------|----------------|------------------|--------------------------------------|--------------------|
| <b>Fund: 1100 County General</b>         | <b>2021-22</b>                       | <b>2022-23</b> | <b>2023-24</b>   | <b>2024-25</b>                       | <b>Change from</b> |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b>                       | <b>Actuals</b> | <b>Estimated</b> | <b>Adopted</b>                       | <b>Prior Year</b>  |
| <b>Revenues</b>                          |                                      |                |                  |                                      |                    |
| 824200 Rent/Concession                   | 40,660                               | 38,974         | 41,680           | 42,600                               | (920)              |
| 825490 State Other                       | -                                    | -              | 174,803          | -                                    | 174,803            |
| 825670 Federal Other                     | -                                    | 52,000         | 3,661,050        | 3,631,050                            | 30,000             |
| 827600 Other Sales                       | 14,137                               | 23,917         | 14,000           | 16,000                               | (2,000)            |
| 827802 Oper Transfer In                  | -                                    | -              | -                | 20,000                               | (20,000)           |
| <b>Total Revenues</b>                    | <b>54,797</b>                        | <b>114,892</b> | <b>3,891,533</b> | <b>3,709,650</b>                     | <b>181,883</b>     |
| <b>Services &amp; Supplies</b>           |                                      |                |                  |                                      |                    |
| 862060 Communications                    | 1,711                                | 1,729          | 2,010            | 2,200                                | (190)              |
| 862090 Household Expense                 | 1,753                                | 1,429          | 2,800            | 2,300                                | 500                |
| 862101 Insurance - General               | 8,338                                | 10,028         | 10,930           | 14,050                               | (3,120)            |
| 862130 Maint - Strc/Impr/Grnds           | 4,089                                | 12,586         | 39,000           | 48,600                               | (9,600)            |
| 862170 Office Expense                    | 124                                  | 68             | 600              | 400                                  | 200                |
| 862183 Legal Fees                        | 278                                  | 158            | 2,500            | 2,500                                | -                  |
| 862184 Arch Eng & Plan Svcs              | 17,865                               | 12,598         | 507,500          | 80,134                               | 427,366            |
| 862187 Education & Training              | 75                                   | 75             | 90               | 90                                   | -                  |
| 862189 Prof/Spec Svcs - Other            | 89,418                               | 94,840         | 105,375          | 105,375                              | -                  |
| 862190 Publ/Legal Notice                 | -                                    | -              | 1,175            | 1,175                                | -                  |
| 862193 Constr Contract                   | -                                    | -              | 3,650,000        | 3,650,000                            | -                  |
| 862239 Spec Dept Expense                 | 353                                  | 15,969         | 2,175            | 2,175                                | -                  |
| 862250 Trans/Travel                      | -                                    | -              | 500              | 500                                  | -                  |
| 862253 Travel Out of County              | -                                    | -              | 800              | 900                                  | (100)              |
| 862260 Utilities                         | 19,582                               | 9,535          | 18,900           | 15,400                               | 3,500              |
| <b>Total Services &amp; Supplies</b>     | <b>143,585</b>                       | <b>159,017</b> | <b>4,344,355</b> | <b>3,925,799</b>                     | <b>418,556</b>     |
| <b>Other Charges</b>                     |                                      |                |                  |                                      |                    |
| 863330 Right of Way                      | -                                    | -              | -                | -                                    | -                  |
| <b>Total Other Charges</b>               | <b>-</b>                             | <b>-</b>       | <b>-</b>         | <b>-</b>                             | <b>-</b>           |
| <b>Fixed Assets</b>                      |                                      |                |                  |                                      |                    |
| 864370 Equipment                         | -                                    | -              | -                | -                                    | -                  |
| <b>Total Fixed Assets</b>                | <b>-</b>                             | <b>-</b>       | <b>-</b>         | <b>-</b>                             | <b>-</b>           |
| <b>Expend Transfer &amp; Reimb</b>       |                                      |                |                  |                                      |                    |
| 865802 Oper Transfer Out                 | -                                    | -              | -                | -                                    | -                  |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>-</b>                             | <b>-</b>       | <b>-</b>         | <b>-</b>                             | <b>-</b>           |
| <b>Total Net Appropriations</b>          | <b>143,585</b>                       | <b>159,017</b> | <b>4,344,355</b> | <b>3,925,799</b>                     | <b>418,556</b>     |
| <b>NCC/Use of Fund Balance</b>           | <b>88,788</b>                        | <b>44,125</b>  | <b>452,822</b>   | <b>216,149</b>                       | <b>236,673</b>     |



# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 3090 - Little River Airport

| BUDGET UNIT DETAIL Schedule 9            | Function: Public Ways and Facilities |         |           | Activity: Public Ways and Facilities |             |
|------------------------------------------|--------------------------------------|---------|-----------|--------------------------------------|-------------|
| Fund: 1207 Aviation - Round Valley       | 2021-22                              | 2022-23 | 2023-24   | 2024-25                              | Change from |
| Financing Sources and Uses               | Actuals                              | Actuals | Estimated | Adopted                              | Prior Year  |
| <b>Revenues</b>                          |                                      |         |           |                                      |             |
| 824101 Change in Fair Value Investment   | -                                    | (722)   | -         | -                                    | -           |
| 825120 State Aid Aviation                | -                                    | 10,000  | 10,000    | 20,000                               | (10,000)    |
| 825670 Federal Other                     | -                                    | -       | -         | -                                    | -           |
| <b>Total Revenues</b>                    | -                                    | 9,278   | 10,000    | 20,000                               | (10,000)    |
| <b>Expend Transfer &amp; Reimb</b>       |                                      |         |           |                                      |             |
| 865802 Oper Transfer Out                 | -                                    | -       | -         | 20,000                               | (20,000)    |
| <b>Total Expend Transfer &amp; Reimb</b> | -                                    | -       | -         | 20,000                               | (20,000)    |
| <b>Total Net Appropriations</b>          | -                                    | -       | -         | 20,000                               | (20,000)    |
| <b>NCC/Use of Fund Balance</b>           | -                                    | (9,278) | (10,000)  | -                                    | (10,000)    |



# Design - Rehabilitate Apron at Little River Airport

## GRANT OVERVIEW (Administered by BU 3060)

Development of plans, specifications, and cost estimate for rehabilitating the 17,200 square yards of pavement of the apron at Little River Airport. This includes drainage improvements, pavement markings, and replacement of tie-downs. The current apron pavement is deteriorating, and debris is a particular problem for aircraft. This grant is through the FAA and covers 90% of the project costs.

### GRANT INFORMATION

- Grant Inception Date: December 30, 2022
- Current Grant Period: August 30, 2023 through completion
- Source of Funds: Federal Aviation Administration
- Continuity of Grant: The FAA decides priority of projects and timing of funding.
- Grant Restrictions and Provisions: No indirect costs allowed.

### GRANT BUDGET

| Revenue                        |                   |
|--------------------------------|-------------------|
| Grant Revenue                  | \$ <u>150,000</u> |
| Total                          | \$ 150,000        |
| Expenditures                   |                   |
| Salaries & Employee Benefits   | \$ 5,500          |
| Services & Supplies            | <u>145,500</u>    |
| Total                          | \$ 150,000        |
| County Match Required: Yes     |                   |
| Independent Audit Required: No |                   |



# Update the Pavement Management Plan Study

## GRANT OVERVIEW (Administered by BU 3050)

The last pavement management plan for Round Valley Airport was completed in 2011. The airport was ineligible for Federal funding for several years, and now that it is eligible again, an updated Pavement Management Plan Study is needed to receive Federal grants for pavement rehabilitation.

### GRANT INFORMATION

- Grant Inception Date: July 11, 2023
- Current Grant Period: July 26, 2023 through completion.
- Source of Funds: Federal Aviation Administration
- Continuity of Grant: The FAA decides priority of projects and timing of funding.
- Grant Restrictions and Provisions: No indirect costs allowed.

### GRANT BUDGET

| Revenue                        |           |
|--------------------------------|-----------|
| Grant Revenue                  | \$ 49,500 |
| Total                          | \$ 49,500 |
| Expenditures                   |           |
| Salaries & Employee Benefits   | \$ 4,000  |
| Services & Supplies            | 45,500    |
| Total                          | \$ 49,500 |
| County Match Required: Yes     |           |
| Independent Audit Required: No |           |



BU 4510 - Solid Waste

BUDGET UNIT OVERVIEW

During FY 2010-11, operations were privatized at the County’s six small volume transfer stations: Albion, Caspar, Boonville, Laytonville, Potter Valley and South Coast. Curbside hauling services and transfer station operations are performed under contracts with private solid waste companies. The contract administration of the County’s solid waste system is done by Department of Transportation staff with the assistance of a consultant through an agreement paid for in Budget Unit 4510-Solid Waste.

In an effort to combat climate change, Senate Bill (SB) 1383 regulations, which went into effect January 1, 2022, require the County to implement various programs related to reducing greenhouse gas emissions, including: implementing organic waste collection and recycling, procurement of products made from recycled organic waste, edible food recovery and donation, capacity planning, education and outreach, enforcement, and record-keeping and reporting. The Solid Waste Division is taking the leading role in coordinating these efforts countywide.

PROGRAM OVERVIEW

- Administration

GOALS FOR FY 2024-25

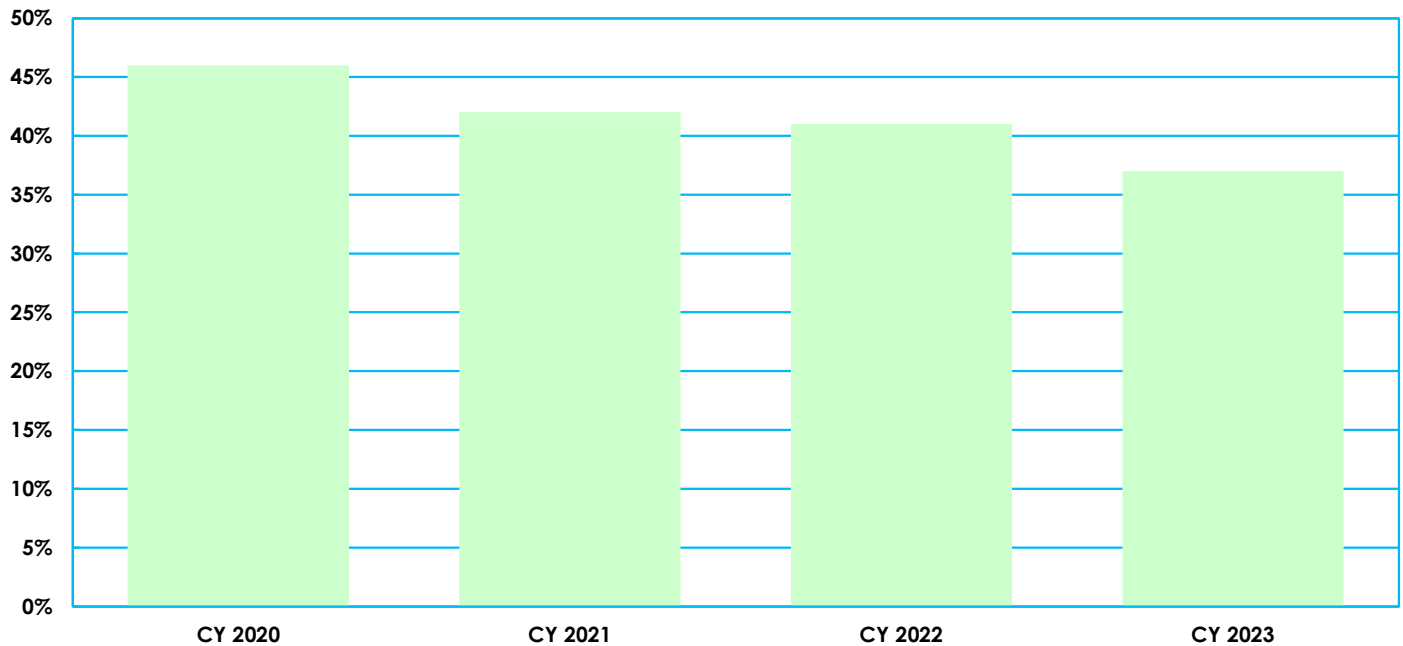
- Continue successful “outsourcing” of curbside hauling services and transfer station operations.
- Continue implementation of new requirements of SB 1383 related to diversion of organic waste to reduce greenhouse gas emissions.
- Design and permit improvements to the Caspar Transfer Station.

ACCOMPLISHMENTS IN FY 2023-24

- Continued successful “outsourcing” of curbside hauling services and transfer station operations, including facilitating the transfer of several franchise agreements and transfer station operation agreements to a new contractor.
- Continued implementation of SB 1383 requirements including implementation of a new tracking and reporting software.
- Worked with the Clean California program to hold numerous “free bulky waste days” and tire amnesty events throughout the County.
- Completed Five-Year review of the Countywide Integrated Waste Management Plan.

## PERFORMANCE INDICATORS

Tons of Waste Diverted from Landfills (Recycling & Compost)



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

Acct. 6390 Franchise Fees. (BU 4510)

### Services & Supplies

Acct. 2189 Provides funding for Solid Waste contract administration, environmental permits.

## CHANGES IN BUDGET FROM PRIOR YEAR

Line Item 82-7700 now includes reimbursement from County/City of Fort Bragg joint account for design and permitting of Caspar Transfer Station Improvements.

Line Item 86-2189 now includes expenses to design and permit improvements to the Caspar Transfer Station.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 4510 - Solid Waste

| BUDGET UNIT DETAIL Schedule 9                 |                 | Function: Health and Sanitation |                  |                | Activity: Sanitation |
|-----------------------------------------------|-----------------|---------------------------------|------------------|----------------|----------------------|
| <b>Fund: 1100 County General</b>              | <b>2021-22</b>  | <b>2022-23</b>                  | <b>2023-24</b>   | <b>2024-25</b> | <b>Change from</b>   |
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>  | <b>Actuals</b>                  | <b>Estimated</b> | <b>Adopted</b> | <b>Prior Year</b>    |
| <b>Revenues</b>                               |                 |                                 |                  |                |                      |
| 825490 State Other                            | -               | 32,578                          | 69,829           | 35,000         | 34,829               |
| 826272 Interfund - DOT                        | 67,059          | 45,836                          | 110,000          | 104,550        | 5,450                |
| 826310 Caspar/Ft Bragg Refuse                 | 12,748          | 8,310                           | 5,000            | 5,000          | -                    |
| 826390 Other Charges                          | 629,282         | 616,973                         | 460,000          | 475,000        | (15,000)             |
| 827700 Other                                  | 83,992          | 34,985                          | 36,000           | 189,993        | (153,993)            |
| 827802 Oper Transfer In                       | -               | 8,012                           | -                | -              | -                    |
| <b>Total Revenues</b>                         | <b>793,081</b>  | <b>746,694</b>                  | <b>680,829</b>   | <b>809,543</b> | <b>(128,714)</b>     |
| <b>Salaries &amp; Employee Benefits</b>       |                 |                                 |                  |                |                      |
| 861011 Regular Employees                      | 229,834         | 249,211                         | 245,617          | 250,160        | (4,543)              |
| 861012 Extra Help                             | 45,768          | 2,117                           | -                | -              | -                    |
| 861021 Co Cont Retirement                     | 80,287          | 88,901                          | 74,325           | 84,700         | (10,375)             |
| 861022 Co Cont OASDI                          | 13,440          | 14,747                          | 16,443           | 15,511         | 932                  |
| 861023 Co Cont Medicare                       | 3,897           | 3,591                           | 3,845            | 3,627          | 218                  |
| 861024 Co Cont Retire Incr                    | 13,850          | 8,359                           | 19,590           | 23,504         | (3,914)              |
| 861030 Co Cont Health Ins                     | 21,187          | 26,167                          | 29,239           | 36,898         | (7,659)              |
| 861031 Co Cont Unemp Ins                      | -               | 82                              | -                | -              | -                    |
| 861035 Co Cont Workers Comp                   | 33,040          | 29,619                          | 471              | 347            | 124                  |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>441,303</b>  | <b>422,795</b>                  | <b>389,530</b>   | <b>414,747</b> | <b>(25,217)</b>      |
| <b>Services &amp; Supplies</b>                |                 |                                 |                  |                |                      |
| 862060 Communications                         | 501             | 661                             | 804              | 840            | (36)                 |
| 862101 Insurance - General                    | 20,162          | 460                             | 472              | 550            | (78)                 |
| 862130 Maint - Strc Impr & Grnds              | 35,245          | -                               | -                | -              | -                    |
| 862150 Memberships                            | 143             | 160                             | 540              | 540            | -                    |
| 862170 Office Expense                         | 827             | 731                             | 1,000            | 1,500          | (500)                |
| 862183 Legal Fees                             | 13,357          | 5,615                           | 7,500            | 6,000          | 1,500                |
| 862187 Education & Training                   | 338             | 476                             | 2,000            | 1,750          | 250                  |
| 862189 Prof/Spec Svcs - Other                 | 222,334         | 84,651                          | 157,441          | 217,960        | (60,519)             |
| 862190 Publ & Legal Notices                   | 247             | 50                              | 250              | 250            | -                    |
| 862217 Debt Service Principal                 | -               | 22,401                          | -                | -              | -                    |
| 862227 Software - Long Term                   | -               | -                               | -                | 4,000          | (4,000)              |
| 862230 Info Tech Equip                        | -               | (22,401)                        | 4,924            | -              | 4,924                |
| 862239 Spec Dept Expense                      | 133             | -                               | 750              | 8,500          | (7,750)              |
| 862250 Trans/Travel                           | -               | -                               | 500              | 500            | -                    |
| 862253 Travel Out of County                   | -               | -                               | 1,500            | 1,250          | 250                  |
| <b>Total Services &amp; Supplies</b>          | <b>293,287</b>  | <b>92,802</b>                   | <b>177,681</b>   | <b>243,640</b> | <b>(65,959)</b>      |
| <b>Fixed Assets</b>                           |                 |                                 |                  |                |                      |
| 864370 Equipment                              | -               | -                               | -                | -              | -                    |
| <b>Total Fixed Assets</b>                     | <b>-</b>        | <b>-</b>                        | <b>-</b>         | <b>-</b>       | <b>-</b>             |
| <b>Expend Transfer &amp; Reimb</b>            |                 |                                 |                  |                |                      |
| 865802 Oper Transfer Out                      | -               | -                               | -                | 151,156        | (151,156)            |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>-</b>        | <b>-</b>                        | <b>-</b>         | <b>151,156</b> | <b>(151,156)</b>     |
| <b>Total Net Appropriations</b>               | <b>734,590</b>  | <b>515,597</b>                  | <b>567,211</b>   | <b>809,543</b> | <b>(242,332)</b>     |
| <b>NCC/Use of Fund Balance</b>                | <b>(58,491)</b> | <b>(231,097)</b>                | <b>(113,618)</b> | <b>-</b>       | <b>(113,618)</b>     |



## SB 1383 Local Assistance Grant Program

### GRANT OVERVIEW (Administered by BU 4510)

In September 2016, Governor Edmund Brown Jr. set methane emissions reduction targets for California (SB 1383 Lara, Chapter 395, Statutes of 2016) in a statewide effort to reduce emissions of short-lived climate pollutants (SLCP). The targets must reduce organic waste disposal 50 percent by 2020 and 75 percent by 2025 and rescue for people to eat at least 20 percent of currently disposed surplus food by 2025. The Department of Resources Recycling and Recovery (CalRecycle) is administering a grant program meant to provide aid in the implementation of regulations adopted by CalRecycle pursuant to Chapter 395, Statutes of 2016 and SB170 Budget Act of 2021. The current grant cycle provided \$90,000,000 of funding to local jurisdictions to assist with the implementation of regulation requirements associated with SB 1383.

### GRANT INFORMATION

- Grant Inception Date: September 1, 2022
- Current Grant Period: September 1, 2022 through September 2, 2024
- Source of Funds: Department of Resources Recycling and Recovery (CalRecycle)
- Continuity of Grant: Two-year funding cycles have occurred since FY2021/22.

### GRANT BUDGET

#### Revenue

|               |            |
|---------------|------------|
| Grant Revenue | \$ 165,846 |
| Total         | \$ 165,846 |

#### Expenditures

|                              |            |
|------------------------------|------------|
| Salaries & Employee Benefits | \$ 47,346  |
| Services & Supplies          | 118,500    |
| Total                        | \$ 165,846 |

County Match Required: No

Independent Audit Required: No



BU 4511 - Landfill Closure

BUDGET UNIT OVERVIEW

Staff from other budget units of the Mendocino County Department of Transportation (MCDOT) devote part of their time to the maintenance of three “closed” landfill sites: Laytonville, Caspar, and South Coast. The final closure of South Coast Landfill has not yet been completed, but the site is inactive and has not received waste since 2000. Staff from other MCDOT budget units manage the regulatory processing of closure plans for the two landfills yet to be in “final closed” status: Laytonville, which is considered closed but in need of a corrective construction project, and South Coast. These staff efforts are reimbursed from Budget Unit 4511-Landfill Closure. The design for the final closure at South Coast is complete and will be constructed as funding becomes available. Quarterly water quality monitoring and gas detection monitoring continues as required.

PROGRAM OVERVIEW

- Administration
- Analytical Unit
- Site Maintenance

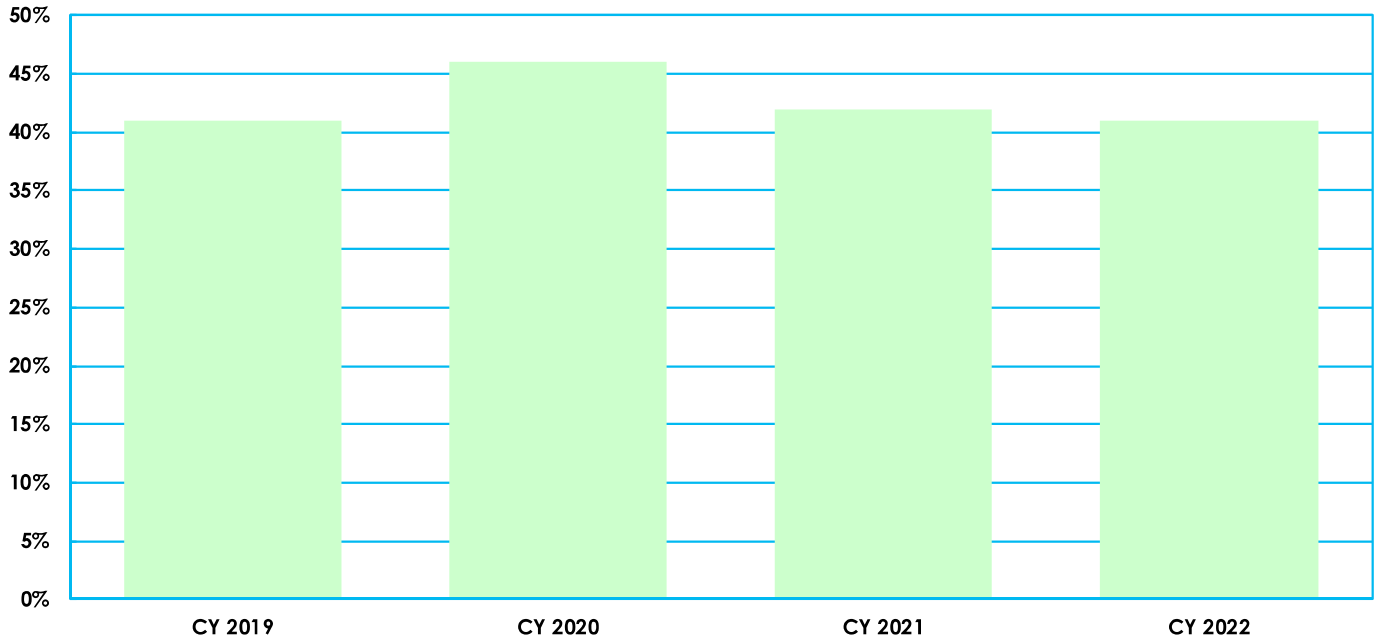
- ACCOMPLISHMENTS IN FY 2023-24
- Began design and permitting work for Laytonville Landfill Cap Repair.
  - Continued to fulfill Landfill Closure operations and site maintenance with staff from other MCDOT budget units.

- GOALS FOR FY 2024-25
- Continue to fulfill Landfill Closure operations and site maintenance with staff from other MCDOT budget units, with reimbursement from Landfill Closure.
  - Complete design & environmental clearance for Laytonville Landfill Cap Repair.
  - Seek funding for South Coast Landfill closure construction.
  - Issue requests for proposals and award contracts for continued leachate hauling and vegetation management at landfill sites.



## PERFORMANCE INDICATORS

Tons of Waste Diverted from Landfills (Recycling & Compost)



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

Acct. 6390 Franchise Fees.

### Services & Supplies

Acct. 2130 Routine maintenance, erosion control, fencing, small pumps, and CalFire Crews.

Acct. 2160 State Water Resources Control Board Annual Fees and Permits.

Acct. 2189 Agreements for water sample testing and reporting, Environmental Health Permits, Closure Project Environmental Permits, leachate hauling, and reimbursements to other County departments performing work on behalf of Landfill Closure.

Acct. 2193 Closure construction and other landfill heavy maintenance contracts.

Acct. 2239 Leachate disposal.

## CHANGES IN BUDGET FROM PRIOR YEAR

The proposed budget for Landfill Closure includes no significant changes from the prior year.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 4511 - Landfill Closure

| BUDGET UNIT DETAIL Schedule 9            |                  |                  | Function: Health and Sanitation |                  | Activity: Sanitation |
|------------------------------------------|------------------|------------------|---------------------------------|------------------|----------------------|
| <b>Fund: 1202 Landfill Closure</b>       | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>                  | <b>2024-25</b>   | <b>Change from</b>   |
| <b>Financing Sources and Uses</b>        | <b>Actuals</b>   | <b>Actuals</b>   | <b>Estimated</b>                | <b>Adopted</b>   | <b>Prior Year</b>    |
| <b>Revenues</b>                          |                  |                  |                                 |                  |                      |
| 824100 Interest                          | 37,429           | 75,137           | 10,000                          | 15,000           | (5,000)              |
| 824101 Change in Fair Value Investment   | -                | 21,441           | -                               | -                | -                    |
| 826310 Caspar/Ft Bragg Refuse            | 191,872          | 104,579          | 50,000                          | 50,000           | -                    |
| 826390 Other Charges                     | 771,847          | 838,075          | 650,000                         | 675,000          | (25,000)             |
| 827802 Oper Transfer In                  | -                | 23,687           | -                               | 151,156          | (151,156)            |
| <b>Total Revenues</b>                    | <b>1,001,147</b> | <b>1,062,920</b> | <b>710,000</b>                  | <b>891,156</b>   | <b>(181,156)</b>     |
| <b>Services &amp; Supplies</b>           |                  |                  |                                 |                  |                      |
| 862101 Insurance - General               | 576              | 717              | 999                             | 1,162            | (163)                |
| 862120 Maintenance - Equip               | 2,598            | 12,101           | 7,500                           | 7,500            | -                    |
| 862130 Maint - Strc/Impr/Grndds          | 676              | 2,258            | 240,250                         | 186,250          | 54,000               |
| 862160 Misc Expense                      | 44,705           | 46,339           | 50,756                          | 53,295           | (2,539)              |
| 862170 Office Expense                    | 935              | 1,715            | 1,000                           | 1,500            | (500)                |
| 862183 Legal Fees                        | 3,367            | 458              | 2,000                           | 2,000            | -                    |
| 862189 Prof/Spec Svcs - Other            | 449,349          | 563,958          | 737,900                         | 874,900          | (137,000)            |
| 862190 Publ & Legal Notices              | 167              | 163              | 1,500                           | 1,500            | -                    |
| 862193 Construction Contracts            | -                | 24,850           | -                               | -                | -                    |
| 862194 A-87 Costs                        | 6,135            | 6,146            | 6,146                           | 10,384           | (4,238)              |
| 862220 Small Tool/Instrument             | 1,566            | 506              | 2,000                           | 2,500            | (500)                |
| 862230 Info Tech Equip                   | -                | -                | 500                             | 500              | -                    |
| 862239 Spec Dept Expense                 | 63,979           | 135,884          | 175,000                         | 135,000          | 40,000               |
| 862250 Trans/Travel                      | 2,236            | 2,860            | 10,000                          | 10,000           | -                    |
| <b>Total Services &amp; Supplies</b>     | <b>576,288</b>   | <b>797,955</b>   | <b>1,235,551</b>                | <b>1,286,491</b> | <b>(50,940)</b>      |
| <b>Fixed Assets</b>                      |                  |                  |                                 |                  |                      |
| 864370 Equipment                         | -                | 23,687           | 12,000                          | 12,000           | -                    |
| <b>Total Fixed Assets</b>                | <b>-</b>         | <b>23,687</b>    | <b>12,000</b>                   | <b>12,000</b>    | <b>-</b>             |
| <b>Expend Transfer &amp; Reimb</b>       |                  |                  |                                 |                  |                      |
| 865802 Oper Transfer Out                 | -                | -                | -                               | -                | -                    |
| <b>Total Expend Transfer &amp; Reimb</b> | <b>-</b>         | <b>-</b>         | <b>-</b>                        | <b>-</b>         | <b>-</b>             |
| <b>Total Net Appropriations</b>          | <b>576,288</b>   | <b>821,642</b>   | <b>1,247,551</b>                | <b>1,298,491</b> | <b>(50,940)</b>      |
| <b>NCC/Use of Fund Balance</b>           | <b>(424,860)</b> | <b>(241,278)</b> | <b>537,551</b>                  | <b>407,335</b>   | <b>130,216</b>       |



## BU 0326 - Water Agency

### BUDGET UNIT OVERVIEW

The Mendocino County Water Agency (MCWA) is a special district governed by the Board of Supervisors, sitting as the Board of Directors. The district was originally established in 1949 to provide a mechanism for local participation in the Construction of Coyote Dam on the East Fork of the Russian River. MCWA revenue is generated from a tax that was established in 1971, which does not exceed \$0.06 per \$100 of assessed valuation.

Until 1987, the County Department of Public Works administered the Mendocino County Water Agency. At that time, the MCWA adopted an independent identity as a separate County department until 2011, at which point it was again integrated into an existing department. The MCWA is now administered through the Department of Transportation. The Water Agency provides administration and project management for the following projects and programs: Sustainable Groundwater Management Act (SGMA) implementation, California Statewide Groundwater Elevation Monitoring (CASGEM) Program, NPDES MS4 Phase II Permit compliance, Quagga and Zebra Mussel Prevention, drought resiliency planning and public preparedness, and implementation of the Water Agency Action Plan.

#### PROGRAM OVERVIEW

- NPDES MS4 Phase II Storm Water Permit Compliance
- CASGEM Program
- Quagga and Zebra Mussel Prevention Plan Implementation
- Sustainable Groundwater Management Act (SGMA) Implementation
- Drought Resiliency Planning

#### ACCOMPLISHMENTS IN FY 2023-24

- Obtained grant funding to develop a countywide drought resiliency plan and increase participation in the Drought Task Force meetings.
- Continued implementation of Quagga and Zebra Mussel Prevention Plan for Mill Creek Ponds and applied for additional grant funding for the program through California State Parks.
- Remained in compliance with the NPDES MS4 Permit.
- Continued elementary education program for stormwater pollution prevention.
- Held successful and highly attended Upper Russian River Cleanup event.

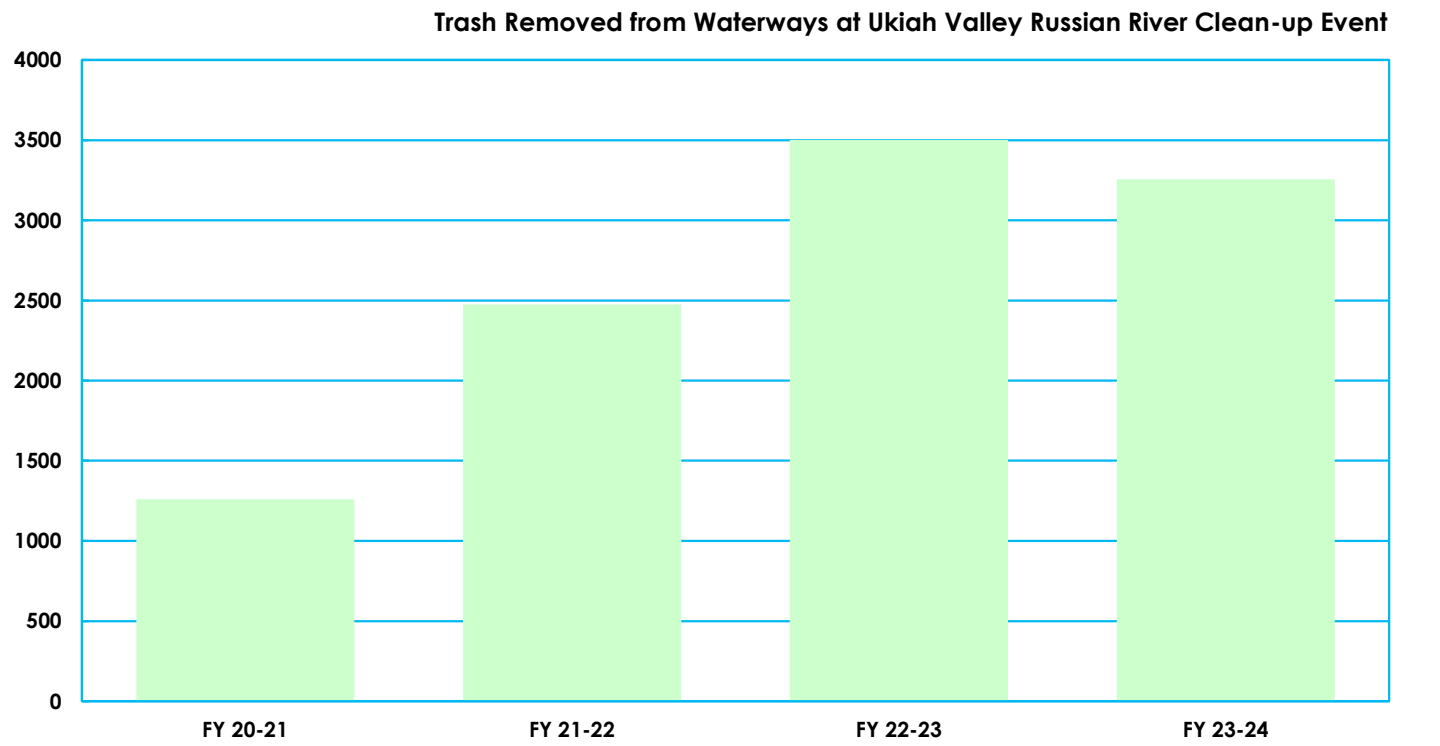
#### GOALS FOR FY 2024-25

- Develop countywide drought resiliency plan and increase participation in the Drought Task Force meetings.
- Remain in compliance with the NPDES MS4 Permit and prepare for new 5-year permit.
- Continue participation in the Russian River Regional Monitoring Program Steering Committee, Russian River Watershed Association and Ukiah Valley Basin Groundwater Sustainability Agency.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director  
BU 0326 - Water Agency

## PERFORMANCE INDICATORS



## SUMMARY OF MAJOR ACCOUNTS

|                     |                                                                                                     |
|---------------------|-----------------------------------------------------------------------------------------------------|
| Revenues            |                                                                                                     |
| Acct. 1110          | Property tax assessment.                                                                            |
| Acct. 5490          | State Grant Revenue                                                                                 |
| Services & Supplies |                                                                                                     |
| Acct. 2150          | Memberships to various associations for specific water obligations and advocacy.                    |
| Acct. 2189          | Contracts for stormwater program and invasive mussel prevention, and Water Agency Support Services. |

## CHANGES IN BUDGET FROM PRIOR YEAR

Line Item 82-5490 now includes grant funding from DWR to develop a countywide drought resilience plan.  
Line Item 86-2189 now includes expenses to develop a countywide drought resilience plan.

# TRANSPORTATION DEPARTMENT

HOWARD N. DASHIELL, Director

BU 0326 - Water Agency

## BUDGET UNIT DETAIL Schedule 9

| Fund: 3260 Mendo Co. Water Agency             | 2021-22          | 2022-23          | 2023-24        | 2024-25        | Change from    |
|-----------------------------------------------|------------------|------------------|----------------|----------------|----------------|
| Financing Sources and Uses                    | Actuals          | Actuals          | Estimated      | Adopted        | Prior Year     |
| <b>Revenues</b>                               |                  |                  |                |                |                |
| 821110 Curr Secured Prop Tax                  | 165,192          | 173,192          | 150,000        | 150,000        | -              |
| 821120 Curr Unsec Prop Tax                    | 4,115            | 4,664            | 4,200          | 4,200          | -              |
| 821130 Supplemental Roll Tax                  | -                | 1,590            | 1,000          | 1,000          | -              |
| 821220 Prior Unsec Prop Tax                   | 302              | 54               | 200            | 200            | -              |
| 821600 Timber Yield Tax                       | 1,193            | 2,083            | 1,000          | 1,000          | -              |
| 821700 Highway Property Rental                | 5                | 5                | -              | -              | -              |
| 824100 Interest                               | (913)            | 2,599            | -              | -              | -              |
| 824101 Change in Fair Value Investment        | -                | (7,587)          | -              | -              | -              |
| 825481 Homeowner Exemption                    | 1,133            | 1,269            | 1,000          | 1,000          | -              |
| 825490 State Other                            | 510,261          | 217,933          | 105,000        | 107,000        | (2,000)        |
| 826390 Other Charges                          | 20,550           | -                | -              | -              | -              |
| 827801 Grant Revenue                          | 6,659            | -                | -              | -              | -              |
| 827802 Oper Transfer In                       | 167,950          | 271,171          | 290,135        | 171,505        | 118,630        |
| <b>Total Revenues</b>                         | <b>876,444</b>   | <b>666,972</b>   | <b>552,535</b> | <b>435,905</b> | <b>116,630</b> |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                  |                |                |                |
| 861011 Regular Employees                      | 1,186            | -                | -              | -              | -              |
| 861013 Overtime Reg Emp                       | -                | -                | -              | -              | -              |
| 861021 Co Cont Retirement                     | 401              | -                | -              | -              | -              |
| 861022 Co Cont OASDI                          | 72               | -                | -              | -              | -              |
| 861023 Co Cont Medicare                       | 17               | -                | -              | -              | -              |
| 861024 Co Cont Retire Incr                    | 84               | -                | -              | -              | -              |
| 861030 Co Cont Health Ins                     | 52               | -                | -              | -              | -              |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>1,812</b>     | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>Services &amp; Supplies</b>                |                  |                  |                |                |                |
| 862060 Communications                         | -                | -                | -              | -              | -              |
| 862101 Insurance - General                    | 9                | 72               | 100            | 116            | (16)           |
| 862150 Memberships                            | 42,004           | 153,496          | 145,443        | 171,505        | (26,062)       |
| 862170 Office Expense                         | 1,023            | 1,237            | 2,500          | 500            | 2,000          |
| 862183 Legal Fees                             | 215              | -                | 1,000          | 1,000          | -              |
| 862189 Prof/Spec Svcs - Other                 | 597,740          | 237,112          | 396,392        | 257,050        | 139,342        |
| 862190 Publ/Legal Notice                      | 464              | -                | 500            | 500            | -              |
| 862239 Spec Dept Expense                      | 1,502            | 3,536            | 5,350          | 4,000          | 1,350          |
| 862250 Trans/Travel                           | -                | -                | 500            | 500            | -              |
| 862253 Travel Out of County                   | -                | -                | 750            | 734            | 16             |
| <b>Total Services &amp; Supplies</b>          | <b>642,958</b>   | <b>395,453</b>   | <b>552,535</b> | <b>435,905</b> | <b>116,630</b> |
| <b>Other Charges</b>                          |                  |                  |                |                |                |
| 863113 Pmt Other Gov Agency                   | -                | -                | -              | -              | -              |
| <b>Total Other Charges</b>                    | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>Expend Transfer &amp; Reimb</b>            |                  |                  |                |                |                |
| 865802 Oper Transfer Out                      | -                | -                | -              | -              | -              |
| <b>Total Expend Transfer &amp; Reimb</b>      | <b>-</b>         | <b>-</b>         | <b>-</b>       | <b>-</b>       | <b>-</b>       |
| <b>Total Net Appropriations</b>               | <b>644,770</b>   | <b>395,453</b>   | <b>552,535</b> | <b>435,905</b> | <b>116,630</b> |
| <b>NCC/Use of Fund Balance</b>                | <b>(231,674)</b> | <b>(271,519)</b> | <b>-</b>       | <b>-</b>       | <b>-</b>       |



Quagga and Zebra Mussel Infestation Prevention Grant Program

GRANT OVERVIEW (Administered by BU 0326)

California State Parks Division of Boating and Waterways administers the Quagga and Zebra Mussel Infestation Prevention Grant Program, which supports preventative plans that help protect California’s reservoirs from a dreissenid mussel infestation. Through program funding, the State could avert significant damage to the water delivery system, which provides drinking water to millions of Californians and irrigation to a \$40 billion per year agricultural industry. Preventive programs can also help keep reservoirs open for recreational activities, like boating and fishing. Funding can be used to assess the vulnerability of reservoirs for the introduction of non-native dreissenid mussel species and to develop and implement a program designed to prevent the introduction of non-native dreissenid mussel species including public education, monitoring, and management of those recreational, boating or fishing activities that increase the potential for dreissenid mussel infestation. The Mendocino County Water Agency has received grant funding to implement the Quagga and Zebra Mussel Prevention Plan for Mill Creek Ponds.

GRANT INFORMATION

- Grant Inception Date: August 29, 2022
- Current Grant Period: August 29, 2022 through August 28, 2024
- Source of Funds: California State Parks Division of Boating and Waterways
- Continuity of Grant: Annual funding cycles have occurred since FY 2014/15. The Water Agency first received this grant in 2020 and has applied for additional funds for 2024-2026.
- Grant Restrictions and Provisions: No indirect costs allowed.

GRANT BUDGET

| Revenue                        |              |
|--------------------------------|--------------|
| Grant Revenue                  | \$ 54,373.96 |
| Total                          | \$ 54,373.96 |
| Expenditures                   |              |
| Salaries & Employee Benefits   | \$ 2,106.72  |
| Services & Supplies            | 54,267.24    |
| Total                          | \$ 54,373.96 |
| County Match Required: No      |              |
| Independent Audit Required: No |              |



## County Drought Resilience Planning Assistance Program

### GRANT OVERVIEW (Administered by BU 0326)

Senate Bill (SB) 552 requires all counties to improve drought and water shortage preparedness for state small water systems and domestic wells within a county's jurisdiction by establishing a standing Drought and Water Shortage Task Force (Task Force) and developing a County Drought Resilience Plan (County DRP).

Under the County Drought Resilience Planning Assistance Program, counties can request up to \$125,000 in financial assistance or direct technical assistance to support their planning efforts. All counties in California, and only counties, are eligible to apply for this specific financial assistance or direct technical assistance.

### GRANT INFORMATION

- Grant Inception Date: December 1, 2023
- Current Grant Period: December 1, 2023 - December 30, 2025
- Source of Funds: California Department of Water Resources
- Continuity of Grant: One-time grant
- Grant Restrictions and Provisions: No indirect costs or overhead.

### GRANT BUDGET

#### Revenue

|               |                   |
|---------------|-------------------|
| Grant Revenue | \$ <u>124,974</u> |
| Total         | \$ 124,974        |

#### Expenditures

|                              |                |
|------------------------------|----------------|
| Salaries & Employee Benefits | \$ 20,174      |
| Services & Supplies          | <u>104,800</u> |
| Total                        | \$ 124,974     |

County Match Required: No

Independent Audit Required: No





# TREASURER-TAX COLLECTOR'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

## INDEX

|                    |                                   |     |
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| BU 2012            | Court Collections - AB233 Program | 574 |



*The mission of the Mendocino County Treasurer-Tax Collector's Office is to enforce the collections of taxes, assessments, licenses, fines, fees, and court-ordered debt. This responsibility will be performed by providing fair, equitable, courteous, and efficient service to our customers, while safeguarding the funds for the County, School Districts, and Special Districts.*

# TREASURER-TAX COLLECTOR'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

## DEPARTMENT SUMMARY

|                                     | FY 21-22  | FY 22-23  | FY 23-24  | FY 24-25  | Change from |
|-------------------------------------|-----------|-----------|-----------|-----------|-------------|
|                                     | Actuals   | Actuals   | Estimated | Adopted   | Prior Year  |
| <b>Revenues - All Funds</b>         |           |           |           |           |             |
| Revenues                            | 1,859,097 | 1,765,423 | 1,631,507 | 1,655,644 | (24,137)    |
| Total Operating Transfers In        | -         | 29,124    | -         | -         | -           |
| <b>Total Revenues</b>               | 1,859,097 | 1,794,547 | 1,631,507 | 1,655,644 | (24,137)    |
| <b>Appropriations - All Funds</b>   |           |           |           |           |             |
| Total Salaries & Employee Benefits  | 1,047,237 | 863,927   | 1,012,437 | 1,242,293 | (229,856)   |
| Total Services and Supplies         | 310,153   | 317,330   | 391,874   | 398,320   | (6,446)     |
| Total Other Charges                 | 503,525   | 601,103   | 500,000   | 491,036   | 8,964       |
| Total Fixed Assets                  | -         | -         | -         | -         | -           |
| <b>Total Operating Expenditures</b> | 1,860,915 | 1,782,360 | 1,904,311 | 2,131,649 | (227,338)   |
| Total Intrafund Transfers           | -         | -         | -         | -         | -           |
| Total Operating Transfers Out       | -         | -         | -         | -         | -           |
| <b>Total Transfers &amp; Reimb.</b> | -         | -         | -         | -         | -           |
| <b>Total Net Appropriations</b>     | 1,860,915 | 1,782,360 | 1,904,311 | 2,131,649 | (227,338)   |
| <b>NCC/Use of Fund Balance</b>      | 1,819     | (12,186)  | 272,804   | 476,005   | (203,201)   |

## SUMMARY BY PROGRAM

| GENERAL FUND                  | Approps.        | Revenues        | NCC               |
|-------------------------------|-----------------|-----------------|-------------------|
| 1130 Treasurer Tax Collector  | 1,214,908       | 509,600         | 705,308           |
| 2012 Court Collection Program | 916,741         | 1,146,044       | (229,303)         |
| <b>Total: General Fund</b>    | 2,131,649       | 1,655,644       | 476,005           |
| <b>OTHER FUNDS</b>            | <b>Approps.</b> | <b>Revenues</b> | <b>Use of FBA</b> |
| N/A                           | -               | -               | -                 |
| <b>Total: Other Funds</b>     | -               | -               | -                 |
| <b>TOTAL: ALL FUNDS</b>       | 2,131,649       | 1,655,644       | 476,005           |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY    | FY    | FY    |
|----------------------------|-------|-------|-------|
| Dept. Programs             | 22-23 | 23-24 | 24-25 |
| Treasurer-Tax Collector    | 6     | 6     | 5     |
| Court Collections-AB233    | 6     | 6     | 6     |
| <b>Total: General Fund</b> | 12    | 12    | 11    |
| <b>OTHER FUNDS</b>         |       |       |       |
| <b>Dept. Programs</b>      |       |       |       |
| N/A                        | -     | -     | -     |
| <b>Total: Other Funds</b>  | -     | -     | -     |
| <b>TOTAL: ALL FUNDS</b>    | 12    | 12    | 11    |

# TREASURER-TAX COLLECTOR'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

## BU 1130 - Treasurer-Tax Collector



### DEPARTMENT OVERVIEW

The Treasurer is responsible for the collection, custody, investment, and disbursements of the funds of the County, School Districts, Special Districts, and Trust Funds. All monies collected by the aforementioned entities are deposited in the County Treasury. The Treasurer's Office pools the monies that are deposited by these entities for investment purposes, while segregating the individual account transactions for interest apportionment purposes.

The Tax Collector administers the billing, collection, and reporting of property tax revenues levied annually; this includes secured, unsecured, and supplemental tax assessments. The Tax Collector annually mails approximately 57,000 secured tax bills and approximately 7,000 unsecured tax bills. In addition, numerous supplemental tax bills are issued due to change of property ownership or new construction completed. The Tax Collector also administers the billing and collection of business licenses, transient occupancy taxes, and tourism business improvement district assessments. As of January 1, 2017, the Tax Collector was also tasked with the responsibilities of collecting all cannabis-related taxes and license fees, as locally and State mandated.

### PROGRAM OVERVIEW

- Tax Collection
- Transient Occupant Tax
- Business Improvement District Assessment
- Business Licenses
- Cannabis Collections

### ACCOMPLISHMENTS IN FY 2023-24

- Successfully collected in excess of \$179 million in taxes, licenses, and assessments for the County, School Districts, and Special Districts.
- Established department guides for major annual processes including BID Election, Tax Billing, Collections Type Transfer, and Power to Sell.
- Dedicated staff diligently participated in numerous Aumentum training sessions, dealing with complicated conversion and integration issues, while still performing their demanding normal duties.
- Began reorganization of Treasury functions due to the consolidation of Office of Auditor-Controller / Treasurer-Tax Collector.
- Completed significant clean-up of all Property tax payment plans

### GOALS FOR FY 2024-25

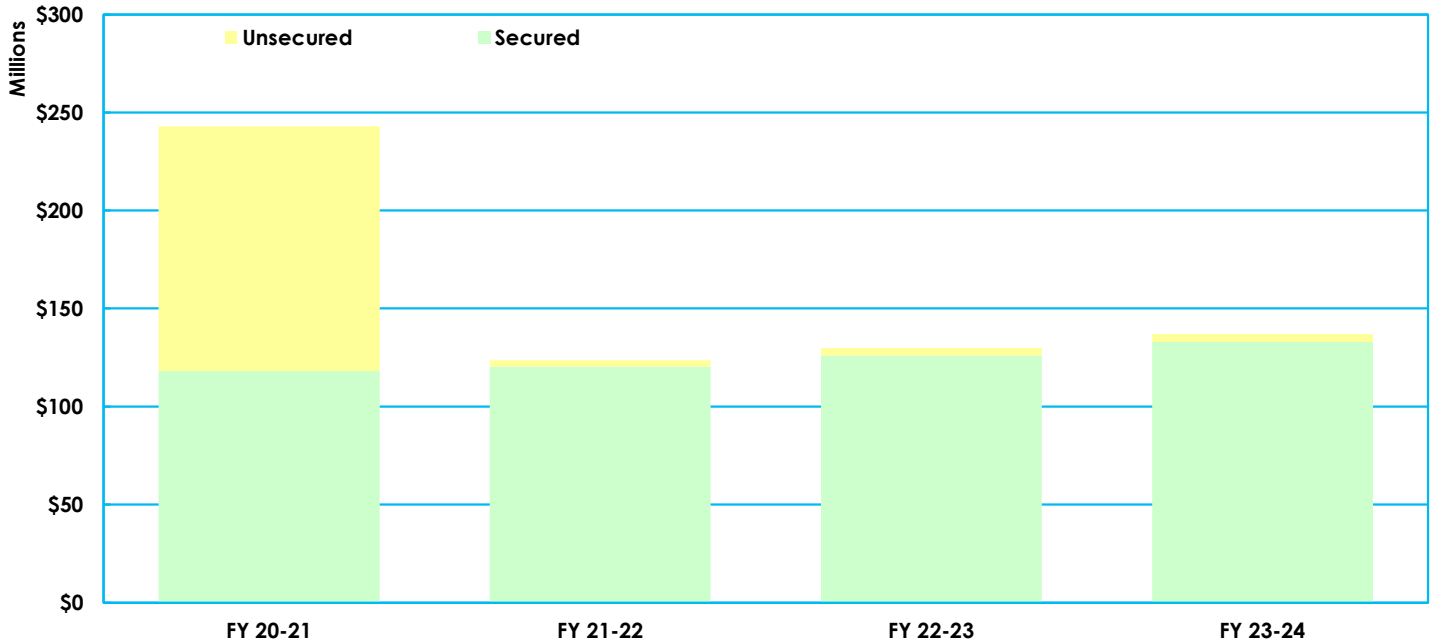
- Create a department guide for tracking Bankruptcy cases and filing claims
- Work with American Financial Credit Services to establish processes and collect on delinquent Unsecured taxes.
- Research required tasks to conduct the next public auction.
- Continue to work closely with the Assessor, Auditor, and Information Services to establish new procedures and processes required with a modern property system.
- Implement Transient Occupancy Tax software to assist in determining properties that may be under remitting Transient Occupancy Tax

# TREASURER-TAX COLLECTOR'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector  
BU 1130 - Treasurer-Tax Collector

## PERFORMANCE INDICATORS

### Paid Tax Charges - Secured and Unsecured



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

|            |                                                                                                                |
|------------|----------------------------------------------------------------------------------------------------------------|
| Acct. 1400 | Recovery of costs to prepare the delinquent tax records and give notice of delinquency.                        |
| Acct. 2200 | Recovery of costs to regulate business activity transacted in the unincorporated county.                       |
| Acct. 2204 | Recovery of costs to regulate cannabis facilities business activities transacted in the unincorporated County. |
| Acct. 6113 | Delinquent taxes redeemed.                                                                                     |
| Acct. 6380 | Retention of base fine revenue to cover collection expenses.                                                   |

### Services & Supplies

|            |                                                                                                               |
|------------|---------------------------------------------------------------------------------------------------------------|
| Acct. 2120 | Maintenance charge for the remittance processor and money counter.                                            |
| Acct. 2170 | Primarily for costs associated with issuance of various tax bills, envelopes, and postage.                    |
| Acct. 2182 | Data processing services, primarily Aumentum Property Tax System and Enterprise Internal Service fund charges |
| Acct. 2190 | Publications required by law for notice of taxes due, unpaid assessments, and tax defaulted properties.       |

# TREASURER-TAX COLLECTOR'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

BU 1130 - Treasurer-Tax Collector

| BUDGET UNIT DETAIL Schedule 9                 |         | Function: General Government |         | Activity: Legislative & Administrative |           |
|-----------------------------------------------|---------|------------------------------|---------|----------------------------------------|-----------|
| Fund: 1100 County General                     |         | 2021-22                      | 2022-23 | 2023-24                                | 2024-25   |
| Financing Sources and Uses                    |         | Actuals                      | Actuals | Estimated                              | Adopted   |
| Change from                                   |         |                              |         |                                        |           |
| Prior Year                                    |         |                              |         |                                        |           |
| <b>Revenues</b>                               |         |                              |         |                                        |           |
| 821400 Pen/Cost Delinq Tax                    | 86,878  | 59,844                       | 230,928 | -                                      | 230,928   |
| 822200 Business License                       | 157,858 | 132,082                      | 143,000 | 120,000                                | 23,000    |
| 822204 Cannabis Facility Bus. Lic.            | 11,310  | 11,400                       | 18,000  | 5,000                                  | 13,000    |
| 822603 Lumber Mill Permit                     | 630     | 665                          | 455     | 500                                    | (45)      |
| 826112 Tax Deeded Admin Fee                   | 1,190   | 910                          | 15,000  | 5,000                                  | 10,000    |
| 826113 50% Redemption Fee                     | 14,335  | 11,160                       | 16,000  | 16,000                                 | -         |
| 826114 Release of Lien                        | 3,520   | 2,780                        | 4,000   | 3,000                                  | 1,000     |
| 826151 Treasurer Cost Reimb                   | 315,131 | 278,921                      | 219,878 | 286,100                                | (66,222)  |
| 826380 Collection Fee                         | 23,071  | 19,310                       | 23,637  | 35,000                                 | (11,363)  |
| 826390 Other Charges                          | 31,742  | 35,425                       | 27,438  | 30,000                                 | (2,562)   |
| 826404 Returned Check Chg                     | 1,975   | 1,075                        | 750     | 1,000                                  | (250)     |
| 826405 Pmt Plan Process Fee                   | 9,559   | 5,629                        | 8,520   | 8,000                                  | 520       |
| 827400 Prior Year Revenue                     | -       | 15,121                       | -       | -                                      | -         |
| 827600 Other Sales                            | -       | -                            | -       | -                                      | -         |
| 827700 Other                                  | -       | -                            | 120     | -                                      | 120       |
| 827802 Operating Transfer In                  | -       | 20,381                       | -       | -                                      | -         |
| <b>Total Revenues</b>                         | 657,200 | 594,702                      | 707,726 | 509,600                                | 198,126   |
| <b>Salaries &amp; Employee Benefits</b>       |         |                              |         |                                        |           |
| 861011 Regular Employees                      | 465,401 | 394,880                      | 493,224 | 549,023                                | (55,799)  |
| 861012 Extra Help                             | 16,116  | 9,935                        | 8,000   | -                                      | 8,000     |
| 861013 Overtime                               | 18,912  | 8,349                        | 13,000  | 20,000                                 | (7,000)   |
| 861021 Co Cont Retirement                     | 156,385 | 139,358                      | 179,898 | 182,184                                | (2,286)   |
| 861022 Co Cont OASDI                          | 28,550  | 23,397                       | 29,581  | 35,157                                 | (5,576)   |
| 861023 Co Cont Medicare                       | 6,953   | 5,749                        | 6,918   | 8,223                                  | (1,305)   |
| 861024 Co Cont Retire Incr                    | 29,556  | 12,040                       | 12,538  | 44,080                                 | (31,542)  |
| 861030 Co Cont Health Ins                     | 62,150  | 58,222                       | 84,328  | 73,778                                 | 10,550    |
| 861031 Co Cont Unemp Ins                      | 858     | 899                          | -       | -                                      | -         |
| 861035 Co Cont Workers Comp                   | 2,854   | 3,172                        | 1,698   | 1,205                                  | 493       |
| <b>Total Salaries &amp; Employee Benefits</b> | 787,735 | 656,001                      | 829,185 | 913,650                                | (84,465)  |
| <b>Services &amp; Supplies</b>                |         |                              |         |                                        |           |
| 862060 Communications                         | 997     | 696                          | 655     | 1,800                                  | (1,145)   |
| 862101 Insurance - General                    | 14,019  | 14,695                       | 18,200  | 18,380                                 | (180)     |
| 862120 Maint - Equip                          | 542     | -                            | 10,492  | 10,100                                 | 392       |
| 862150 Memberships                            | 250     | 480                          | 480     | 800                                    | (320)     |
| 862170 Office Expense                         | 81,778  | 74,948                       | 84,000  | 95,930                                 | (11,930)  |
| 862182 Data Processing Services               | 108,910 | 111,307                      | 130,609 | -                                      | 130,609   |
| 862187 Education & Training                   | -       | 1,300                        | 1,650   | 1,850                                  | (200)     |
| 862189 Prof/Spec Svcs - Other                 | 6,774   | 510                          | 30,000  | 47,077                                 | (17,077)  |
| 862190 Publ/Legal Notice                      | 5,760   | 3,431                        | 6,000   | 6,000                                  | -         |
| 862229 Software - Maintenance                 | -       | -                            | -       | 116,721                                | (116,721) |
| 862230 Info Tech Equipment                    | -       | -                            | -       | -                                      | -         |
| 862253 Travel Out of County                   | -       | 3,230                        | 2,600   | 2,600                                  | -         |
| <b>Total Services &amp; Supplies</b>          | 219,030 | 210,597                      | 284,686 | 301,258                                | (16,572)  |

# TREASURER-TAX COLLECTOR'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector  
BU 1130 - Treasurer-Tax Collector

| BUDGET UNIT DETAIL Schedule 9 (Cont.) |  | Function: General Government |         | Activity: Legislative & Administrative |            |
|---------------------------------------|--|------------------------------|---------|----------------------------------------|------------|
| Fund: 1100 County General             |  | 2021-22                      | 2022-23 | 2023-24                                | 2024-25    |
| Financing Sources and Uses            |  | Actuals                      | Actuals | Estimated                              | Adopted    |
| Change from                           |  |                              |         |                                        | Prior Year |
| Fixed Assets                          |  |                              |         |                                        |            |
| 864360 Structure/Improvement          |  | -                            | -       | -                                      | -          |
| 864370 Equipment                      |  | -                            | -       | -                                      | -          |
| Total Fixed Assets                    |  | -                            | -       | -                                      | -          |
| Expend Transfer & Reimb               |  |                              |         |                                        |            |
| 865802 Oper Transfer Out              |  | -                            | -       | -                                      | -          |
| Total Expend Transfer & Reimb         |  | -                            | -       | -                                      | -          |
| Total Net Appropriations              |  | 1,006,765                    | 866,598 | 1,113,871                              | 1,214,908  |
| NCC/Use of Fund Balance               |  | 349,565                      | 271,896 | 406,145                                | 705,308    |
|                                       |  |                              |         |                                        | (101,037)  |
|                                       |  |                              |         |                                        | (299,163)  |

# TREASURER-TAX COLLECTOR'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector



## BU 2012 - Court Collections- AB233 Program

### BUDGET UNIT OVERVIEW

The Court Collections Department is responsible for the collection of court ordered Actual Victim Restitution for adults and juveniles convicted and placed on probation. The department is also charged, by the Board of Supervisors and Superior Court of Mendocino County, with the responsibility of Financial Evaluation Officer functions for ability to pay evaluations for reimbursement of fees, indigent defense appointment financial evaluations, and indigent defense fees.

#### PROGRAM OVERVIEW

- The County Court Collections is no longer taking on new court collection cases and collections focus has shifted to collections of restitution.

#### ACCOMPLISHMENTS IN FY 2023-24

- Collections is supportive of the Treasurer-Tax Collector's Office with staff dedicated to Cannabis collection activity and reporting. Collections is supporting Treasury, Tax, and Business license functions not only during periods of staffing shortages but also to have cross-trained staff in order to improve response to the public.
- Dedicated staff work to transition to new necessary collections methodology after the revision of the Court MOU.
- Established department guide for completing the Annual Court Report for Judicial Council

#### GOALS FOR FY 2024-25

- Utilize the Revenue Results software to its full capacity to improve reporting and providing current and historical information to all stakeholders.
- Increase collections of court-ordered victim restitution and improve work flows and communications with Mendocino County Probation.

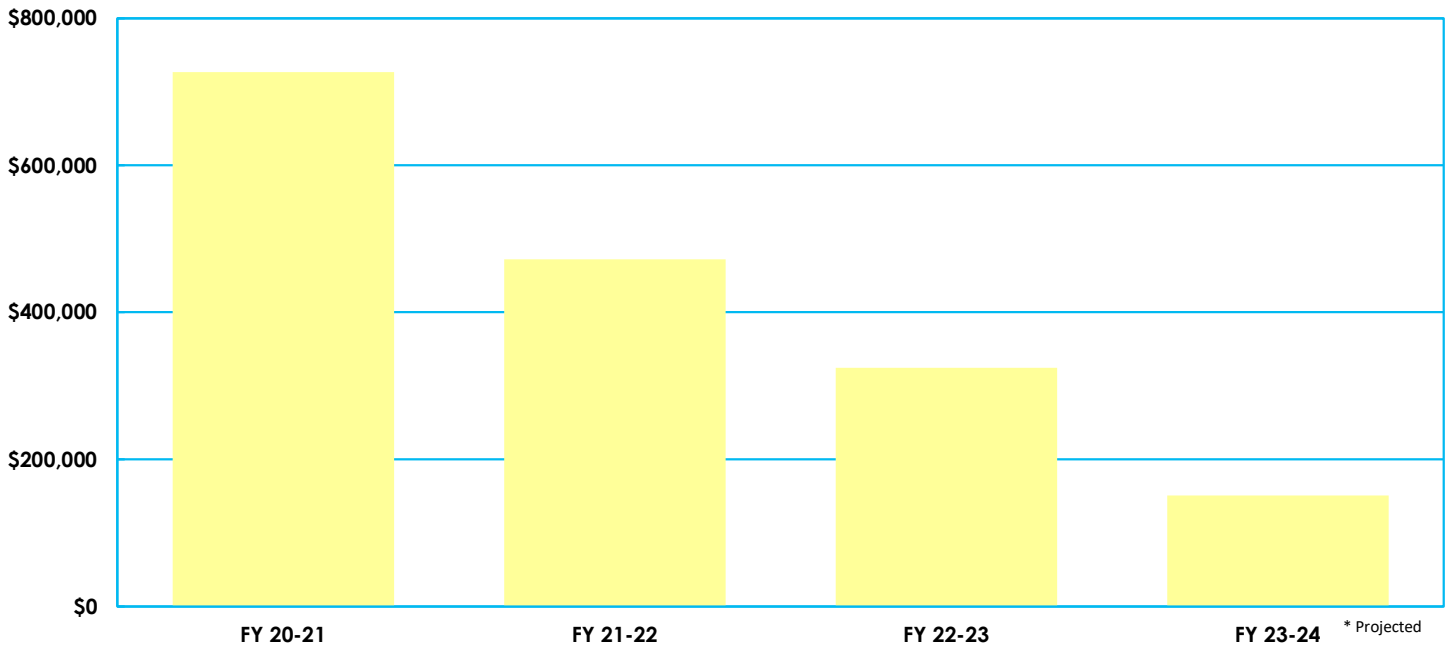


# TREASURER-TAX COLLECTOR'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector  
BU 2012 - Court Collections-AB233 Program

## PERFORMANCE INDICATORS

### Franchise Tax Board Court-Ordered Debt Payment Summary



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

- Acct. 3300 Revenue from Surety Bond Forfeiture.
- Acct. 5490 Revenue from 10% rebate returned to the County, by the State, for restitution payments received and remitted to the State.
- Acct. 6380 Revenue recovered from court-ordered debt to cover the costs of the comprehensive collection program under PC 1463.007.
- Acct. 6390 Revenue from fees charged for authorizing time payments on court ordered debt.

### Services & Supplies

- Acct. 2189 Court Appointed Special Advocate (CASA)

### Other Charges

- Acct. 3113 Payment to the Franchise Tax Board Court Ordered Debt Program and Tax Intercept program for the collection of fines, fees, civil assessments, and restitution. Provides for payment to State, Court, and local agencies for Maintenance of Effort payment and Memorandum of Understandings for services.

## CHANGES IN BUDGET FROM PRIOR YEAR

The budget for the Court Collections Department includes no additional positions or significant additional requests from the prior year. County receivables continue to decline after it was determined no longer feasible for the County to continue to operate under the prior program structure. The revised MOU shifts County focus to the collections of victim restitution.

# TREASURER-TAX COLLECTOR'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

BU 2012 - Court Collections-AB233 Program

| BUDGET UNIT DETAIL Schedule 9                 |                  |                  | Function: Public Protection |                  | Activity: Judicial |
|-----------------------------------------------|------------------|------------------|-----------------------------|------------------|--------------------|
| <b>Fund: 1100 County General</b>              | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>              | <b>2024-25</b>   | <b>Change from</b> |
| <b>Financing Sources and Uses</b>             | <b>Actuals</b>   | <b>Actuals</b>   | <b>Estimated</b>            | <b>Adopted</b>   | <b>Prior Year</b>  |
| <b>Revenues</b>                               |                  |                  |                             |                  |                    |
| 823100 Vehicle Code Fine                      | 290,024          | 299,907          | 203,628                     | 290,000          | (86,372)           |
| 823101 25% Extra Fine                         | 86,404           | 98,188           | 60,384                      | 90,000           | (29,616)           |
| 823102 Co 50% City VC Fine                    | -                | -                | -                           | -                | -                  |
| 823103 Co Parking Surcharge                   | -                | 3,029            | -                           | 1,500            | (1,500)            |
| 823200 Other Court Fine                       | 11,157           | 15,398           | 6,473                       | 13,000           | (6,527)            |
| 823203 Co Comm on City Fine                   | 1,715            | 1,157            | 1,416                       | 1,500            | (84)               |
| 823204 Misc Court Fine                        | (17)             | -                | 3,618                       | -                | 3,618              |
| 823210 Fines Judicial District                | 4,122            | 3,409            | 32,062                      | 3,000            | 29,062             |
| 823300 Forfeiture & Penalty                   | 63,821           | -                | 15,241                      | 10,000           | 5,241              |
| 825490 State Other                            | 20,242           | 9,805            | -                           | 2,000            | (2,000)            |
| 826117 PTR Screening Fee                      | (2)              | -                | -                           | -                | -                  |
| 826118 Cite Processing Fee                    | (20)             | -                | -                           | -                | -                  |
| 826163 Legal Svcs Reimb                       | -                | -                | -                           | -                | -                  |
| 826261 Recording Fee                          | 59,662           | 35,378           | 67,887                      | 35,000           | 32,887             |
| 826380 Collection Fee                         | 237,737          | 147,263          | 321,815                     | 100,000          | 221,815            |
| 826390 Other Charges                          | 29,281           | 116              | -                           | -                | -                  |
| 826404 Returned Check Charge                  | 36               | 77               | 44                          | 44               | -                  |
| 826504 Co 30% State PA                        | 151,411          | 172,700          | 108,041                     | 165,000          | (56,959)           |
| 826505 Traffic School Fee                     | 215,074          | 349,286          | 89,487                      | 400,000          | (310,513)          |
| 826506 Traffic School \$24                    | 31,273           | 55,388           | 13,685                      | 35,000           | (21,315)           |
| 827700 Other                                  | (23)             | -                | -                           | -                | -                  |
| 827802 Operating Transfer In                  | -                | 8,743            | -                           | -                | -                  |
| <b>Total Revenues</b>                         | <b>1,201,897</b> | <b>1,199,845</b> | <b>923,781</b>              | <b>1,146,044</b> | <b>(222,263)</b>   |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                  |                             |                  |                    |
| 861011 Regular Employees                      | 157,526          | 126,174          | 107,449                     | 170,193          | (62,744)           |
| 861013 Overtime                               | 1,049            | 6,371            | 6,000                       | 8,000            | (2,000)            |
| 861021 Co Cont Retirement                     | 53,198           | 43,700           | 34,714                      | 55,814           | (21,100)           |
| 861022 Co Cont OASDI                          | 9,329            | 7,912            | 7,114                       | 11,049           | (3,935)            |
| 861023 Co Cont Medicare                       | 2,182            | 1,850            | 1,664                       | 2,583            | (919)              |
| 861024 Co Cont Retire Incr                    | 6,762            | 2,108            | 7,290                       | 13,596           | (6,306)            |
| 861030 Co Cont Health Ins                     | 27,865           | 18,686           | 18,951                      | 67,319           | (48,368)           |
| 861031 Co Cont Unemp Ins                      | 1,536            | 1,072            | -                           | -                | -                  |
| 861035 Co Cont Workers Comp                   | 56               | 52               | 70                          | 89               | (19)               |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>259,503</b>   | <b>207,926</b>   | <b>183,252</b>              | <b>328,643</b>   | <b>(145,391)</b>   |
| <b>Services &amp; Supplies</b>                |                  |                  |                             |                  |                    |
| 862101 Insurance - General                    | 1,756            | 1,993            | 2,159                       | 2,656            | (497)              |
| 862110 Jury & Witness Expense                 | -                | 7,379            | 5,500                       | 2,000            | 3,500              |
| 862120 Maintenance - Equipment                | -                | -                | 1,200                       | 1,200            | -                  |
| 862150 Memberships                            | 100              | -                | 100                         | 125              | (25)               |
| 862170 Office Expense                         | 19,160           | 10,459           | 19,000                      | 12,000           | 7,000              |
| 862182 Data Processing Services               | 11,586           | 32,937           | 20,679                      | 12,200           | 8,479              |
| 862187 Education & Training                   | -                | -                | -                           | -                | -                  |

# TREASURER-TAX COLLECTOR'S OFFICE

SARA PIERCE, Acting Auditor-Controller / Treasurer-Tax Collector

BU 2012 - Court Collections-AB233 Program

| BUDGET UNIT DETAIL Schedule 9 (Cont.) |                  |                  | Function: Public Protection |                  | Activity: Judicial |
|---------------------------------------|------------------|------------------|-----------------------------|------------------|--------------------|
| <b>Fund: 1100 County General</b>      | <b>2021-22</b>   | <b>2022-23</b>   | <b>2023-24</b>              | <b>2024-25</b>   | <b>Change from</b> |
| <b>Financing Sources and Uses</b>     | <b>Actuals</b>   | <b>Actuals</b>   | <b>Estimated</b>            | <b>Adopted</b>   | <b>Prior Year</b>  |
| 862189 Prof/Spec Svcs - Other         | 50,000           | 50,000           | 50,000                      | 50,000           | -                  |
| 862190 Publ & Legal No                | 110              | -                | 150                         | 100              | 50                 |
| 862196 Collection Expense Fines       | 7,070            | 3,785            | 7,000                       | 5,000            | 2,000              |
| 862230 Info Tech Equipment            | -                | -                | -                           | 9,281            | (9,281)            |
| 862239 Spec Dept Exp                  | 1,342            | 180              | 1,400                       | 2,500            | (1,100)            |
| 862253 Travel Out of County           | -                | -                | -                           | -                | -                  |
| <b>Total Services &amp; Supplies</b>  | <b>91,124</b>    | <b>106,733</b>   | <b>107,188</b>              | <b>97,062</b>    | <b>10,126</b>      |
| <b>Other Charges</b>                  |                  |                  |                             |                  |                    |
| 863113 Pmt Other Gov Agency           | 503,525          | 601,103          | 500,000                     | 491,036          | 8,964              |
| <b>Total Other Charges</b>            | <b>503,525</b>   | <b>601,103</b>   | <b>500,000</b>              | <b>491,036</b>   | <b>8,964</b>       |
| <b>Total Net Appropriations</b>       | <b>854,151</b>   | <b>915,763</b>   | <b>790,440</b>              | <b>916,741</b>   | <b>(126,301)</b>   |
| <b>NCC/Use of Fund Balance</b>        | <b>(347,747)</b> | <b>(284,082)</b> | <b>(133,341)</b>            | <b>(229,303)</b> | <b>95,962</b>      |



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*The mission of the Mendocino County Air Quality Management District is to protect and manage air quality, an essential public resource upon which the health of the community depends.*

# AIR QUALITY MANAGEMENT DISTRICT

## DEPARTMENT SUMMARY

|                                     | FY 21-22  | FY 22-23  | FY 23-24  | FY 24-25  | Change from |
|-------------------------------------|-----------|-----------|-----------|-----------|-------------|
|                                     | Actuals   | Actuals   | Estimated | Adopted   | Prior Year  |
| <b>Revenues - All Funds</b>         |           |           |           |           |             |
| Revenues                            | 1,149,090 | 1,362,773 | 1,466,837 | 1,307,691 | (159,146)   |
| Total Operating Transfers In        | -         | -         | -         | -         | -           |
| <b>Total Revenues</b>               | 1,149,090 | 1,362,773 | 1,466,837 | 1,307,691 | -           |
| <b>Appropriations - All Funds</b>   |           |           |           |           |             |
| Total Salaries & Employee Benefits  | 716,109   | 839,893   | 920,956   | 929,831   | 8,875       |
| Total Services and Supplies         | 172,509   | 261,880   | 419,440   | 287,860   | (131,580)   |
| Total Other Charges                 | 14,064    | 5,000     | 5,000     | 5,000     | -           |
| Total Fixed Assets                  | -         | 256,000   | 121,441   | 85,000    | (36,411)    |
| <b>Total Operating Expenditures</b> | 902,682   | 1,362,773 | 1,466,837 | 1,307,691 | (159,146)   |
| Total Intrafund Transfers           | -         | -         | -         | -         | -           |
| Total Operating Transfers Out       | 1,494,438 | -         | -         | -         | -           |
| <b>Total Transfers &amp; Reimb.</b> | 1,494,438 | -         | -         | -         | -           |
| <b>Total Net Appropriations</b>     | 2,397,120 | 1,362,773 | 1,466,837 | 1,307,691 | (159,146)   |
| <b>NCC/Use of Fund Balance</b>      | 1,248,031 | -         | -         | -         | -           |

## SUMMARY BY PROGRAM

| GENERAL FUND               | Approps.         | Revenues         | NCC               |
|----------------------------|------------------|------------------|-------------------|
| N/A                        | -                | -                | -                 |
| <b>Total: General Fund</b> | -                | -                | -                 |
| <b>OTHER FUNDS</b>         | <b>Approps.</b>  | <b>Revenues</b>  | <b>Use of FBA</b> |
| 0327 Air Quality Mgmt Dist | 1,307,691        | 1,307,691        | -                 |
| <b>Total: Other Funds</b>  | 1,307,691        | 1,307,691        | -                 |
| <b>TOTAL: ALL FUNDS</b>    | <b>1,307,691</b> | <b>1,307,691</b> | <b>-</b>          |

## ALLOCATED FTE BY PROGRAM

| GENERAL FUND               | FY        | FY        | FY       |
|----------------------------|-----------|-----------|----------|
| Dept. Programs             | 22-23     | 23-24     | 24-25    |
| N/A                        | -         | -         | -        |
| <b>Total: General Fund</b> | -         | -         | -        |
| <b>OTHER FUNDS</b>         |           |           |          |
| <b>Dept. Programs</b>      |           |           |          |
| Air Quality Mgmt. Dist.    | 10        | 10        | 7        |
| <b>Total: Other Funds</b>  | 10        | 10        | 7        |
| <b>TOTAL: ALL FUNDS</b>    | <b>10</b> | <b>10</b> | <b>7</b> |



## BU 0327 - Air Quality Management District

### DEPARTMENT OVERVIEW

Mendocino County Air Quality Management District's mission is to achieve and maintain healthful air quality in Mendocino County. The District has adopted regulations and guidelines for the reduction of particulate emissions. The Mendocino County Board of Supervisors serves concurrently as the Air Quality Management District Board, which also appoints the Air Pollution Control Officer and the members to the Air Quality Management District Hearing Board. The District is funded by permit fees, motor vehicle fees, state subvention funds, and state and federal grants. The District's budget is designed to support the mission to protect air quality, to serve the public, to work closely with the regulated community and other agencies, all while striving to increase efficiency and minimize costs.

#### PROGRAM OVERVIEW

- Stationary Source Permitting Program
- Stationary Source Inspection Program
- Complaint/Investigation Program
- Enforcement Program
- Ambient Air Monitoring Program
- Smoke Management/Open Burning Program
- Prescribed Burn Reporting and Monitoring Program
- Asbestos Program
- Grant Programs to Reduce Diesel and Particulate Matter Emissions
- Grant Programs to Reduce Community Impacts to Air Pollution
- Grant Programs to Offset Costs of Programs Mandated by the State
- Air Toxics Hot Spots Program
- Administrative Services
- Planning Program

#### GOALS FOR FY 2024-25

- Complete the cost recovery study and propose updates to the fee schedule and structure of fees. Complete the cost recovery study and propose updates to the fee schedule and structure of fees.
- Continue to collaborate with the fire agencies to improve the burn program/prescribe fire opportunities, while updating the program with the new State requirements. Continue to collaborate with the fire agencies to improve the burn program/prescribe fire opportunities, while updating the program with the new State requirements.
- Revise front office administration P&P's
- Building a reserve fund for the District

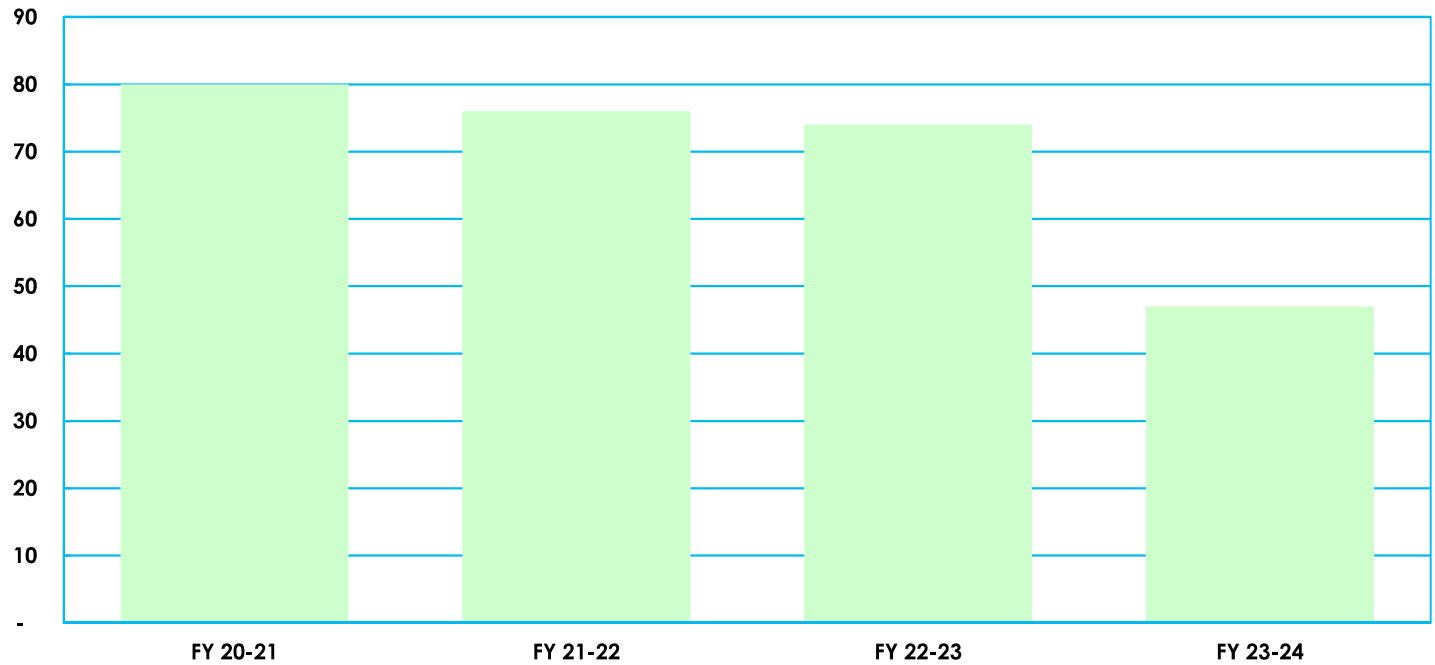
#### ACCOMPLISHMENTS IN FY 2023-24

- Maintained Mendocino County's clear air attainment status for health-based air pollutants.
- Administrative AQMD processing improvements.
- Onboarded Deputy APCO in November of 2023 after three years of vacancy.
- Maintained at least 80% filled vacancies.



## PERFORMANCE INDICATORS

### New Stationary Source Permits Issued



## SUMMARY OF MAJOR ACCOUNTS

### Revenues

|            |                                                                                                                                                                        |
|------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 2260 | Stationary Source Permit Renewal Fees – funds the Permitting Program, inspections, investigations, and enforcement of District, State and Federal regulations.         |
| Acct. 2600 | Authority to Construct Permit Fees – funds application review, engineering evaluations, and inspections for installation and operation of new emissions sources.       |
| Acct. 5150 | Motor Vehicle Registration Fees – funds the District’s Air Monitoring Program, emissions inventory, Air Quality Planning, and grants for emissions reduction projects. |
| Acct. 5397 | State Subvention Funds – funds the cost associated with non-funded State mandated programs.                                                                            |
| Acct. 5670 | Federal Other – Federal Grant funds provided to operate and upgrade Air Monitoring Stations and equipment.                                                             |
| Acct. 6390 | Other Charges – All grant revenue for District utilization not from Federal sources.                                                                                   |

### Services & Supplies

|            |                                                                                                                                                                             |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Acct. 2120 | Repair and maintenance of the District’s monitoring equipment at four locations throughout Mendocino County.                                                                |
| Acct. 2189 | Costs associated with Hearing Board actions, technical support for the Air Quality Monitoring Program and technical support/updates for the District’s Permitting Database. |
| Acct. 3136 | Motor Vehicle Program Grant Funds for emissions reduction projects approved by the Board.                                                                                   |
| Acct. 4370 | Costs associated with Installation and operation of a new monitoring station in Willits and new particulate monitors in Ukiah, Willits, and Fort Bragg.                     |

# AIR QUALITY MANAGEMENT DISTRICT

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## CHANGES IN BUDGET FROM PRIOR YEAR

### Revenue:

822600/“Other Permit” – AQMD budgeted \$315,000 in revenue for our new permits in FY23.24 due to increasing numbers of backup power system permit applications, and cost increases with implementation of a revised Fee-Schedule. The District only received \$176,276 in revenue as of Q4. New District fee-schedule requires more time before being executed, therefore our projection on current fee schedule is \$12,500.

823300/ “Forfeiture and Penalty”- AQMD budgeted \$2,500 in revenue from violations and/or fees. Increased staffing will lead to more enforcement of permitted facilities, and complaints. For FY24/25. AQMD projects to receive over \$8,500 in revenue.

825670/ “Federal Other Revenue”- AQMD projected to receive \$5,000 in Federal revenue. For FY24/25 we are projecting \$0 in this years line item. Federal Revenue received is for PM2.5 grant (BU# 4720, Org YAPM103) and is no longer needed in this part of the budget.

### Expense: Salaries & Employee Benefits/1000 Series

Salaries and Benefits: No major change, projecting \$9k more than in FY23/24 to cover the full FY salary of new staff.

862120/ ‘Maintenance – Equipment’- The District projected to spend around \$15k in 23/24. FY24/25 maintenance equipment expenses are covered by grants and allocated accordingly, with a projection of \$3K.

### Expense: Services and Supplies/2000 Series

862210 / “Rents and Leases Bld Grd”- Due to the District’s relocation rent/lease costs, projections are approximately \$10k more for FY24/25 than in FY23/24. AQMD projects to spend \$50K in rent next FY.

862239/ Spec Dept Exp- FY23/24, District projects \$128,940, Due to a possible purchase of equipment used with PM2.5 grant funds. Later this be listed as fixed asset under AQ. In FY24/25, AQMD is projecting \$12,500 in “special department expenses,” since no grant equipment or purchases will be allocated here.

# AIR QUALITY MANAGEMENT DISTRICT

BU 0327 - Air Quality Management District

## BUDGET UNIT DETAIL Schedule 15

| Fund: 3270 Mendo Co Air Quality Mgmt Dist     | 2021-22          | 2022-23          | 2023-24          | 2024-25          | Change from      |
|-----------------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Financing Sources and Uses                    | Actuals          | Actuals          | Estimated        | Adopted          | Prior Year       |
| <b>Revenues</b>                               |                  |                  |                  |                  |                  |
| 822260 Air Pollution Permit                   | 287,950          | 301,064          | 315,000          | 312,000          | (3,000)          |
| 822600 Other Permit                           | 8,975            | 30,479           | 34,000           | 12,500           | (21,500)         |
| 822611 Asbestos Rem Permit                    | 4,320            | 5,185            | 4,000            | 6,000            | 2,000            |
| 822612 Burn Permit                            | 36,123           | 38,336           | 40,000           | 36,700           | (3,300)          |
| 823200 Other Court Fine                       | -                | 275              | 100              | 200              | 100              |
| 823300 Forfeiture & Penalty                   | 2,706            | -                | 2,500            | 8,500            | 6,000            |
| 824100 Interest                               | 5,655            | (3,608)          | 4,500            | 450              | (4,050)          |
| 825150 Motor Vehicle In Lieu                  | -                | (11,987)         | -                | -                | -                |
| 825397 State Air Poll Subv                    | 529,248          | 44,971           | -                | -                | -                |
| 825490 State Other                            | 46,007           | 47,000           | 47,000           | 47,000           | -                |
| 825670 Federal Other                          | 219,250          | 28,205           | 28,500           | 26,000           | (2,500)          |
| 826390 Other Charges                          | (3,480)          | -                | 5,000            | -                | (5,000)          |
| 827600 Other Sales                            | 12,000           | 254,472          | 862,796          | 679,841          | (182,955)        |
| 827700 Other                                  | 285              | 290              | 500              | 500              | -                |
| 827802 Oper Transfer In                       | 50               | -                | 1,500            | 1,000            | (500)            |
| <b>Total Revenues</b>                         | <b>1,149,090</b> | <b>1,233,269</b> | <b>1,466,837</b> | <b>1,307,691</b> | <b>(159,146)</b> |
| <b>Salaries &amp; Employee Benefits</b>       |                  |                  |                  |                  |                  |
| 861011 Regular Employees                      | 373,594          | 354,051          | 518,921          | 518,468          | (453)            |
| 861012 Extra Help                             | 48,436           | 40,574           | 14,761           | 23,500           | 8,739            |
| 861013 Overtime Reg Emp                       | 30,205           | 14,394           | 20,000           | 20,000           | -                |
| 861021 Co Cont Retirement                     | 124,902          | 125,099          | 179,876          | 170,796          | (9,080)          |
| 861022 Co Cont OASDI                          | 23,911           | 21,629           | 31,137           | 31,402           | 265              |
| 861023 Co Cont Medicare                       | 6,294            | 5,647            | 7,319            | 7,806            | 487              |
| 861024 Co Cont Retire Incr                    | 24,030           | 11,699           | 28,362           | 43,627           | 15,265           |
| 861030 Co Cont Health Ins                     | 66,225           | 80,582           | 118,680          | 113,592          | (5,088)          |
| 861031 Co Cont Unemp Ins                      | 586              | 303              | 400              | -                | (400)            |
| 861035 Co Cont Workers Comp                   | 17,925           | 14,939           | 1,500            | 640              | (860)            |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>716,109</b>   | <b>668,918</b>   | <b>920,956</b>   | <b>929,831</b>   | <b>8,875</b>     |
| <b>Services &amp; Supplies</b>                |                  |                  |                  |                  |                  |
| 862050 Clothing/Pers Items                    | -                | -                | 500              | 250              | (250)            |
| 862060 Communications                         | 12,721           | 12,663           | 10,000           | 13,000           | 3,000            |
| 862090 Household Expense                      | 6,895            | 3,542            | 5,000            | 3,500            | (1,500)          |
| 862101 Insurance - General                    | 2,678            | 3,580            | 4,500            | 4,810            | 310              |
| 862120 Maint - Equip                          | 590              | 1,893            | 15,000           | 3,000            | (12,000)         |
| 862130 Maint - Strc/Impr/Grnd                 | -                | 859              | 1,500            | 1,500            | -                |
| 862150 Memberships                            | -                | 2,501            | 1,500            | 1,250            | (250)            |
| 862170 Office Expense                         | 13,588           | 9,947            | 7,000            | 5,500            | (1,500)          |
| 862183 Legal Fees                             | 7,506            | 1,760            | 20,000           | 15,000           | (5,000)          |
| 862187 Education & Training                   | -                | -                | 2,500            | 2,000            | (500)            |
| 862189 Prof/Spec Svcs - Other                 | 39,014           | 81,572           | 110,000          | 100,000          | (10,000)         |

# AIR QUALITY MANAGEMENT DISTRICT

BU 0327 - Air Quality Management District

## BUDGET UNIT DETAIL Schedule 15

| <b>Fund: 3270 Mendocino Co Air Quality Mgmt Dist</b> | <b>2020-21</b>   | <b>2021-22</b>   | <b>2022-23</b>   | <b>2024-25</b>   | <b>Change from</b> |
|------------------------------------------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>Financing Sources and Uses</b>                    | <b>Actuals</b>   | <b>Actuals</b>   | <b>Estimated</b> | <b>Adopted</b>   | <b>Prior Year</b>  |
| 862190 Publ/Legal Notice                             | 2,845            | 5,523            | 5,000            | 2,500            | (2,500)            |
| 862194 A-87 Costs                                    | 33,500           | 34,424           | 43,500           | 44,000           | 500                |
| 862210 Rent/Lease Bldg Grds                          | 26,104           | (0)              | 40,000           | 50,000           | 10,000             |
| 862215 Debt Service- Leases                          | -                | 29,436           | -                | -                | -                  |
| 862216 Interest Expense- Leases                      | -                | 35               | -                | -                | -                  |
| 862220 Small Tool/Instrument                         | -                | -                | 1,000            | 700              | (300)              |
| 862230 Info Tech Equip                               | 12,528           | 7,898            | 9,000            | 12,850           | 3,850              |
| 862239 Spec Dept Expense                             | 7,079            | 11,575           | 128,940          | 12,500           | (116,440)          |
| 862250 Trans/Travel                                  | 1,154            | 13,154           | 2,500            | 2,500            | -                  |
| 862253 Travel Out of County                          | 194              | 239              | 5,000            | 5,000            | -                  |
| 862260 Utilities                                     | 6,115            | 7,241            | 7,000            | 8,000            | 1,000              |
| <b>Total Services &amp; Supplies</b>                 | <b>172,509</b>   | <b>227,843</b>   | <b>419,440</b>   | <b>287,860</b>   | <b>(131,580)</b>   |
| <b>Other Charges</b>                                 |                  |                  |                  |                  |                    |
| 863113 Pmt Other Gov Agency                          | 14,064           | 4,356            | 5,000            | 5,000            | -                  |
| 863136 Motor Vehicle Prog Grant                      | -                | -                | -                | -                | -                  |
| <b>Total Other Charges</b>                           | <b>14,064</b>    | <b>4,356</b>     | <b>5,000</b>     | <b>5,000</b>     | <b>-</b>           |
| <b>Fixed Assets</b>                                  |                  |                  |                  |                  |                    |
| 864370 Equipment                                     | -                | -                | 121,441          | 85,000           | (36,441)           |
| <b>Total Fixed Assets</b>                            | <b>-</b>         | <b>-</b>         | <b>121,441</b>   | <b>85,000</b>    | <b>(36,441)</b>    |
| <b>Expend Transfer &amp; Reimb</b>                   |                  |                  |                  |                  |                    |
| 865802 Oper Transfer Out                             | 1,494,438        | -                | -                | -                | -                  |
| <b>Total Expend Transfer &amp; Reimb</b>             | <b>1,494,438</b> | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>-</b>           |
| <b>Total Net Appropriations</b>                      | <b>2,397,120</b> | <b>901,116</b>   | <b>1,466,837</b> | <b>1,307,691</b> | <b>(159,146)</b>   |
| <b>NCC/Use of Fund Balance</b>                       | <b>1,248,031</b> | <b>(332,152)</b> | <b>-</b>         | <b>-</b>         | <b>-</b>           |



## BU 0472 - Air Quality Grant Programs

### BUDGET UNIT OVERVIEW

The Air Quality Management District (AQMD) was created by the state Legislature in 1971, and is one of 35 Special Air Districts in California. The District is located in the North Coast Air Basin, which consists of Northern Sonoma Air Pollution Control District (APCD), Mendocino County AQMD, and North Coast AQMD. The District has the primary responsibility for the air quality grant programs from the State of California and EPA for activities in Mendocino County. These air quality grants influence health, quality of life, tourism, property, crops, and the economy. This Budget Unit is designed to accept and track all grant programs to ensure ease of reporting. All grants will go to this budget unit, and be administrative funds and/or operational funds will be transferred to the operational budget as needed.

#### PROGRAM OVERVIEW

- AB923 Motor Vehicle Fees
- PM2.5 Clean Air Action Section 103 Grant Funds
- AB197 Emissions Inventory Grant
- AB 617 Community Air Protection Grant
- AB 856 Equipment Cache Grant
- SB1260 Prescribed Fire Grant
- SB 563 Woodsmoke Reduction Grant
- Carl Moyer Grant Program
- FARMER Grant Program
- AB 2766 Motor Vehicle Fees
- Other Grant Programs TBD

#### GOALS FOR FY 2024-25

- Complete the Willits Relocation project that has been funded by ARP and PM2.5.
- Purchase additional EBAMS in FB
- Acquire a permanent location for our Cache monitoring trailer
- Implement Community Air Protection (CAP) funds based on community feedback

#### GOALS FOR FY 2024-25

- Advanced FARMER and CARL Moyer Grant Funds as appropriate to benefit the Community and improve air quality
- Completed virtual public workshop and collected surveys in order to proceed with CAP implementation
- Accepted over 40 applications for our woodsmoke grant replacement program and have executed more than 35 wood stove replacements in past 4 months
- Updated our grant tracking and reporting
- Maintained designation of Attainment status during FY 23/24

#### CHANGES IN BUDGET FROM PRIOR YEAR

This Budget Unit was created in FY 22/23 and was fully implemented and operational in FY23/24. Grant funds are transferred into this BU for tracking and transparency. Funds are transferred to the AQ operating budget as need to reimburse the District for grant work or for specific purchases of equipment that impacts the District. Grants awards that are pass through will be paid directly from the grant orgs.

Prescribe Burn Reporting and Monitoring  
Support Program – YAPF1260



GRANT OVERVIEW (Administered by BU 0472)

In 2018, the Legislature passed, and the Governor signed, several bills to improve forest resiliency and to reduce the risk of wildfires in California. SB 1260 requires the California Department of Forestry and Fire Protection (CALFIRE) and the California Air Resources Board (ARB), in coordination with local air districts, to develop and fund a program, upon appropriation by the Legislature, to enhance air quality and smoke monitoring, and to provide a public awareness campaign regarding prescribed burns. The program shall include adequate funding, upon appropriation by the Legislature, for local district participation and implementation costs. This grant is intended to provide resources to Air Quality Management Districts to implement and manage enhanced smoke management programs. This includes enhanced reporting of prescribed fire activity in their regions, air monitoring of prescribed fires, improved public outreach regarding prescribed fires and benefits associated with prescribe fire in preventing major wildfires, and resources for district staff to attend regional training sessions on different elements of the State's smoke management program. Funding can be utilized for staff time and/or projects.

GRANT INFORMATION

- Grant Inception Date: 7/1/2018
- Current Grant Period: July 1, 2022 to June 30, 2024
- Source of Funds: California Air Resources Board
- Continuity of Grant: Annual Allocation
- Grant Restrictions and Provisions: AB 617 program costs as specified in annual Grant Award Letter.

GRANT BUDGET

| Revenue                                                                                                                                           |           |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| Grant Fund Balance Carried from FY 22/23                                                                                                          | \$ 27,887 |
| Grant Revenue from FY 23/24                                                                                                                       | 141,600   |
| OEY Grant Revenue to carry over<br>(including carry over balance from FY 22/23)                                                                   | 113,280   |
| Expenditures                                                                                                                                      |           |
| Salaries & Employee Benefits                                                                                                                      | \$ 14,160 |
| Project funds/ Monitoring/ Training/Outreach                                                                                                      | 42,047    |
| Total                                                                                                                                             | \$ 56,207 |
| Total EOY fund balance after expenditures<br>(including FY22/23 carry over balance) to carry<br>over, including project fund expenses to disburse | 113,280   |

Match Required: No  
Independent Audit Required: No



## Woodsmoke Reduction Program – YAWS563

### GRANT OVERVIEW (Administered by BU 0472)

The Woodsmoke Reduction Program offers financial incentives for homeowners to replace old, inefficient, and highly polluting wood stoves, wood inserts, or fireplaces with cleaner burning and more efficient home heating devices. California residents using uncertified wood stoves or wood inserts or fireplaces as their primary heat source may be eligible for incentives towards the purchase and installation of qualifying devices. The incentive amounts vary depending on the location of the residence and the household income, with some households qualifying for the full replacement cost. The grant funds pay for woodstove replacement vouchers to incentivize replacement of uncertified woodstove, as well as District Staff and costs to implement the program.

### GRANT INFORMATION

- Grant Inception Date: 7/1/2020
- Current Grant Period: N/A
- Source of Funds: California Air Resources Board
- Continuity of Grant: Annual Allocation
- Grant Restrictions and Provisions: SB 563 program costs as specified in annual Grant Award Letter.

### GRANT BUDGET

#### Revenue

|                                                                             |    |         |
|-----------------------------------------------------------------------------|----|---------|
| Beginning Fund balance (from FY22/23)                                       | \$ | 141,802 |
| Grant Revenue projected for EOY 23/24                                       |    | 205,960 |
| EOY Grant revenue to carry over (including carry over balance from FY22/23) |    | 145,432 |

#### Expenditures

|                                                                                                                                             |    |         |
|---------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| Project Funds                                                                                                                               | \$ | 185,364 |
| Salaries & Benefits (Interfund Transfer to BU 0327)                                                                                         |    | 20,596  |
| Total                                                                                                                                       | \$ | 205,960 |
| Total EOY fund balance after expenditures (including FY22/23 carry over balance) to carry over, including project fund expenses to disburse | \$ | 141,802 |

AQMD Match Required: No

Independent Audit Required: No



AB 197 Emissions Inventory District Grant

GRANT OVERVIEW (Administered by BU 0472)

The Emissions Inventory District Grant funds a portion of the cost of performing annual emissions inventories mandated by AB 197. This program is mandated by State Law, and this grant is provided to partially fund this effort. The grant reimburses the District for costs associated with reviewing and updating facility information, emission inventory calculations, updating inventory data in CARB CEIDARS system as well as updating Criteria and Toxics information. MCAQMD is required to calculate and report emissions of criteria pollutants and toxic air contaminants from the stationary sources within its jurisdiction to the Air Resources Board.

GRANT INFORMATION

- Grant Inception Date: 7/1/2018
- Current Grant Period: July 1, 2023 to June 30, 2024
- Source of Funds: California Air Resources Board
- Continuity of Grant: Annual Allocation
- Grant Restrictions and Provisions: AB 197 program costs as specified in annual Grant Award Letter.

GRANT BUDGET

|                                     |               |
|-------------------------------------|---------------|
| <b>Revenue</b>                      |               |
| Anticipated Fund Balance Forward    | \$ 8,583      |
| Grant Revenue (FY 23/24 carry over) | <u>22,978</u> |
| Total                               | 31,561        |
| <b>Expenditures</b>                 |               |
| Operating Budget/Salaries/Benefits  | \$ 8,000      |
| Admin Expenditures                  | <u>583</u>    |
| Total                               | \$ 8,583      |
| AQMD Match Required: No             |               |
| Independent Audit Required: No      |               |





## Equipment Cache Grant – YAE856

### GRANT OVERVIEW (Administered by BU 0472)

The Equipment Cache Grant funds a portion of maintaining a prescribed burn program equipment cache. The grant reimburses the District for costs associated with operating and maintaining the equipment cache, and the costs associated with delivering and tracking equipment loans from the Cache. The Equipment Cache Grant is intended to provide resources to Air Quality Management Districts and Air Pollution Control Districts to create and maintain equipment storage caches for air monitoring equipment which will be used to measure emissions from Prescribed fires.

### GRANT INFORMATION

- Grant Inception Date: 4/1/2019
- Current Grant Period: April 1, 2022 to March 31, 2023
- Source of Funds: California Air Resources Board
- Continuity of Grant: Annual Allocation
- Grant Restrictions and Provisions: AB 856 program costs as specified in annual Grant Award Letter.

### GRANT BUDGET

#### Revenue

|                                                                                |    |        |
|--------------------------------------------------------------------------------|----|--------|
| Grant Revenue from FY 22/23                                                    | \$ | 1,209  |
| Grant Revenue projected for EOY 23/24                                          |    | 22,849 |
| EOY Grant revenue to carry over<br>(including carry over balance from FY22/23) | \$ | 19,908 |

#### Expenditures

|                                                                                                                                                      |    |        |
|------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------|
| Project Funds                                                                                                                                        | \$ | 0      |
| Admin / Salaries & Employee Benefits                                                                                                                 |    | 4,151  |
| Total                                                                                                                                                | \$ | 4,151  |
| Total EOY fund balance after expenditures<br>(including FY22/23 carry over balance) to<br>carry over, including project fund expenses<br>to disburse | \$ | 19,908 |

AQMD Match Required: No

Independent Audit Required: No



AB 617 Community Air Protection Incentives & Implementation Grants

GRANT OVERVIEW (Administered by BU 0472)

AB 617 established a new program, Community Air Protection Program (CAPP), to measure and reduce air pollution from mobile and stationary sources at the neighborhood level in the communities most impacted by air pollutants. The CAPP Program grant is intended to provide resources to local air districts to cover district costs associated with actions to reduce exposure to criteria air pollutants and toxic air contaminants in disadvantaged and low-income communities.

The grant program is separated into two types of activities: Incentives and implementation. Incentives funds provide project funds to reduce emissions and improve public health in communities. Implementation funds provide districts with funding to perform work such as fence line monitoring, deploying community air monitoring systems, developing community emissions reduction programs, and developing expedited schedule for requiring best available retrofit technologies.

GRANT INFORMATION

- Grant Inception Date: 7/1/2018
- Current Grant Period: May 15, 2022-June 30, 2026 (Yr 5) and December 30, 2022-June 30, 2027 (Yr 6)
- Source of Funds: California Air Resources Board
- Continuity of Grant: Annual Allocation
- Grant Restrictions and Provisions: AB 617 program costs as specified in annual Grant Award Letter.

GRANT BUDGET

|                                                                                                                                             |            |
|---------------------------------------------------------------------------------------------------------------------------------------------|------------|
| Revenue                                                                                                                                     |            |
| Beginning Fund balance (from FY22/23)                                                                                                       | \$ 129,461 |
| Grant Revenue projected EOY 23/24                                                                                                           | 136,096    |
| EOY Grant revenue to carry over (including carry over balance from FY22/23)                                                                 | \$ 251,948 |
| Expenditures                                                                                                                                |            |
| Operating Expense / Project Funds                                                                                                           | \$ 0       |
| Admin/ Salaries and Employee benefits                                                                                                       | 13,609     |
| Total                                                                                                                                       | \$ 13,609  |
| Total EOY fund balance after expenditures (including FY22/23 carry over balance) to carry over, including project fund expenses to disburse | \$ 251,948 |

AQMD Match Required: No  
Independent Audit Required: No



## CAA Section 103 (PM 2.5 Grant) – YAPM1003

### GRANT OVERVIEW (Administered by BU 0472)

The Clean Air Act Section 103 Grant funds a portion of PM 2.5 monitoring program costs. This program is mandated by EPA, and this grant is provided to partially fund this effort. The grant reimburses the District for monitoring costs, including equipment maintenance, repairs, calibrations, certifications, and some staffing costs. Periodically additional funding is provided for major equipment replacement, travel for national air monitoring conferences, and other expenses.

### GRANT INFORMATION

- Grant Inception Date: 1/1/2000
- Current Grant Period: April 1, 2023 through March 31, 2024
- Source of Funds: EPA through CAPCOA
- Continuity of Grant: Annual Allocation
- Grant Restrictions and Provisions: PM 2.5 program costs as specified in annual Grant Award Letter.

### GRANT BUDGET

#### Revenue

|                                                                             |    |         |
|-----------------------------------------------------------------------------|----|---------|
| Beginning Fund balance (from FY22/23)                                       | \$ | 119,780 |
| Grant Revenue projected for EOY 23/24                                       |    | 61,518  |
| EOY Grant revenue to carry over (including carry over balance from FY22/23) | \$ | 117,967 |

#### Expenditures

|                                                                                                                                             |    |         |
|---------------------------------------------------------------------------------------------------------------------------------------------|----|---------|
| Project funds/Fixed Asset                                                                                                                   | \$ | 63,331  |
| Admin / Salaries & Employee Benefits                                                                                                        | \$ | 0       |
| Total EOY fund balance after expenditures (including FY22/23 carry over balance) to carry over, including project fund expenses to disburse | \$ | 117,967 |

AQMD Match Required: No

Independent Audit Required: No



Motor Vehicle License Fee – YAMV923

GRANT OVERVIEW (Administered by BU 0472)

The District receives funding from the State Air Board Motor Vehicle Fees program each year for implementation of programs to reduce emissions from motor vehicles. In 2005, the District received Board authorization to implement a \$2.00 increase in motor vehicle fees for funding projects to replace older diesel-powered school buses in Mendocino County in accordance with Legislation AB 923.

GRANT INFORMATION

- Grant Inception Date: 2005
- Current Grant Period: Ongoing Funding
- Source of Funds: California DMV-Vehicle License Fees
- Continuity of Fee: Ongoing
- Program Restrictions and Provisions: Motor Vehicle emissions related projects and activities.

GRANT BUDGET

| Revenue                                                                                                    |    |         |
|------------------------------------------------------------------------------------------------------------|----|---------|
| Beginning Grant Fund Balance from FY22/23                                                                  | \$ | 910,147 |
| Grant Revenue projections EOY FY23/24                                                                      |    | 130,000 |
| Total Revenue to carry over (including carry over funds from FY22/23) to nextFY\$                          |    | 779,147 |
| Expenditures                                                                                               |    |         |
| Operating Expense / Project Funds                                                                          | \$ | 0       |
| Services & Supplies (Interfund transfer to 0327)                                                           |    | 1,000   |
| Total                                                                                                      | \$ | 1,000   |
| Total EOY fund balance (including FY22/23 carry over balance) to carry over to next FY for purchase of bus | \$ | 779,147 |

AQMD Match Required: No  
Independent Audit Required: No



## Motor Vehicle License Fee – YAMV2766

### GRANT OVERVIEW (Administered by BU 0472)

The District receives funding from the state Air Resources Board Motor Vehicle Fees Program each year for implementation of programs to reduce emissions from motor vehicles. Fees fund District costs associated with monitoring and emissions reduction work.

#### GRANT INFORMATION

- Grant Inception Date: 2005
- Current Grant Period: Ongoing Funding
- Source of Funds: California DMV-Vehicle License Fees
- Continuity of Fee: Ongoing
- Program Restrictions and Provisions: Motor Vehicle emissions related projects and activities.

#### GRANT BUDGET

##### Revenue

|                                               |    |              |
|-----------------------------------------------|----|--------------|
| Grant Fund Balance Carried from FY 21/22      | \$ | 635,225      |
| Anticipated Fund Balance Forward              |    | 362,385      |
| Grant Revenue                                 |    | 300,000      |
| Interest Estimate                             |    | <u>3,000</u> |
| Total                                         | \$ | 665,385      |
| Total with Fund Balance Carried from FY 21/22 |    | 1,300,610    |

##### Expenditures

|                                                     |    |                |
|-----------------------------------------------------|----|----------------|
| Operating Expense / Project Funds                   |    |                |
| Carried Over from FY 22/23                          | \$ | 0              |
| Salaries & Benefits (Interfund Transfer to BU 0327) |    | <u>455,016</u> |
| Impl. Funds FY 23/24                                | \$ | <u>210,369</u> |
| Total                                               | \$ | 665,385        |
| Total with Fund Balance Carried from FY 21/22       |    | 1,300,610      |
| AQMD Match Required:                                | No |                |
| Independent Audit Required:                         | No |                |



Carl Moyer Memorial Air Quality Standards  
Attainment Program – YACM0266

GRANT OVERVIEW (Administered by BU 0472)

The Carl Moyer Memorial Air Quality Standards Attainment Program (Carl Moyer Program) provides grant funding for cleaner-than-required engines, equipment, and other sources of air pollution. Emission reductions funded through the Moyer Program must be permanent, surplus, quantifiable, and enforceable in order to meet the underlying statutory provisions and be State Implementation Plan (SIP)-creditable. To ensure that projects are surplus to regulations, funded projects must not be required by any federal, State or local rule or regulation. In most cases project life – the period in which surplus emission reductions are delivered – must be at least three years, so that the program does not fund actions that would otherwise be taken to comply with regulatory deadlines, as well as to help ensure cost-effectiveness. The grant funds emissions reduction projects and the District’s costs associated with implementing the grant program.

GRANT INFORMATION

- Grant Inception Date: 1/1/2010
- Current Grant Period: July 1, 2022-December 31, 2026 / February 28, 2023-December 31, 2027
- Source of Funds: California Air Resources Board
- Continuity of Grant: Annual Allocation
- Grant Restrictions and Provisions: Carl Moyer Program Guidance as specified in annual Grant Award Letter.

GRANT BUDGET

| Revenue                                                                     |            |
|-----------------------------------------------------------------------------|------------|
| Beginning Fund balance (from FY22/23)                                       | \$ 500,853 |
| Grant Revenue projected EOY 23/24                                           | 200,000    |
| EOY Grant revenue to carry over (including carry over balance from FY22/23) | 563,003    |
| Expenditures                                                                |            |
| Project Funds                                                               | \$ 117,850 |
| Admin / Salaries & Employee Benefits                                        | 20,000     |
| Total                                                                       | \$ 137,850 |
| Total with Fund Balance Carried from FY 22/23                               | 563,003    |
| AQMD Match Required: No                                                     |            |
| Independent Audit Required: No                                              |            |



## Funding Agricultural Replacement Measures for Emission Reductions (FARMER) Program – YAFA0642

### GRANT OVERVIEW (Administered by BU 0472)

The FARMER Program provides funding through local air districts for agricultural harvesting equipment, heavy-duty trucks, agricultural pump engines, tractors, and other equipment used in agricultural operations. The grant funds emissions reduction projects and the District's costs associated with implementing the grant program.

#### GRANT INFORMATION

- Grant Inception Date: 1/1/2020
- Current Grant Period: December 31, 2022-March 30, 2027
- Source of Funds: California Air Resources Board
- Continuity of Grant: Annual Allocation
- Grant Restrictions and Provisions: FARMER Program Guidance as specified in annual Grant Award Letter.

#### GRANT BUDGET

##### Revenue

|                                       |                |
|---------------------------------------|----------------|
| Beginning Fund balance (from FY22/23) | \$ 914,927     |
| Grant Revenue projected for EOY 23/24 | <u>870,970</u> |
| EOY Grant revenue to carry over       | \$ 1,663,094   |

##### Expenditures

|                                               |               |
|-----------------------------------------------|---------------|
| Project Funds                                 | \$ 75,000     |
| Admin / Salaries & Employee Benefits)         | <u>47,733</u> |
| Total                                         | \$ 122,733    |
| Total with Fund Balance Carried from FY 22/23 | \$ 1,663,094  |

AQMD Match Required: No

Independent Audit Required: No





## BUDGET UNIT DETAIL Schedule 15

| Fund: 3020 Lighting - Alexander Estates | 2021-22          | 2022-23          | 2023-24          | 2024-25          | Change from  |
|-----------------------------------------|------------------|------------------|------------------|------------------|--------------|
| Financing Sources and Uses              | Actuals          | Actuals          | Estimated        | Adopted          | Prior Year   |
| <b>Revenues</b>                         |                  |                  |                  |                  |              |
| 821110 Curr Secured Prop Tax            | 10,968.71        | 11,389.56        | 11,552.14        | 12,768.00        | 1,215.86     |
| 821120 Curr Unsec Prop Tax              | 274.44           | 307.78           | 300.00           | 370.00           | 70.00        |
| 821130 Supplemental Roll Tax            | -                | 104.93           | 85.00            | 113.00           | 28.00        |
| 821210 Property Tax Prior Secured       | -                | -                | 10.00            | -                | (10.00)      |
| 821220 Prior Unsec Prop Tax             | 20.02            | 3.54             | 1.00             | 14.00            | 13.00        |
| 821700 Highway Property Rental          | 0.32             | 0.32             | -                | 41.00            | 41.00        |
| 824101 Change in Fair Value Investment  | -                | 252.81           | -                | -                | -            |
| 825481 Homeowner Exemption              | 75.52            | 83.72            | 75.00            | -                | (75.00)      |
| <b>Total Revenues</b>                   | <b>11,339</b>    | <b>12,143</b>    | <b>12,023</b>    | <b>13,306</b>    | <b>1,283</b> |
| <b>Services &amp; Supplies</b>          |                  |                  |                  |                  |              |
| 862239 Spec Dept Expense                | 109.75           | 258.07           | -                | -                | -            |
| 862260 Utilities                        | 13,401.64        | 14,615.21        | 15,658.68        | 17,955.00        | 2,296        |
| <b>Total Services &amp; Supplies</b>    | <b>13,511.39</b> | <b>14,873.28</b> | <b>15,658.68</b> | <b>17,955.00</b> | <b>2,296</b> |
| <b>Total Net Appropriations</b>         | <b>13,511.39</b> | <b>14,873.28</b> | <b>15,658.68</b> | <b>17,955.00</b> | <b>2,296</b> |
| <b>NCC/Use of Fund Balance</b>          | <b>2,172</b>     | <b>2,731</b>     | <b>3,636</b>     | <b>4,649</b>     | <b>1,013</b> |

# SPECIAL DISTRICTS

## LIGHTING DISTRICT

BU 0303 - Covelo

### BUDGET UNIT DETAIL Schedule 15

| <b>Fund: 3030 Lighting - Covelo</b>    | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>   | <b>2023-24</b> | <b>Change from</b> |
|----------------------------------------|----------------|----------------|------------------|----------------|--------------------|
| <b>Financing Sources and Uses</b>      | <b>Actuals</b> | <b>Actuals</b> | <b>Estimated</b> | <b>Adopted</b> | <b>Prior Year</b>  |
| <b>Revenues</b>                        |                |                |                  |                |                    |
| 821110 Curr Secured Prop Tax           | 12,455         | 12,957         | 13,143           | 14,287         | 1,144              |
| 821120 Curr Unsec Prop Tax             | 303            | 341            | 350              | 403            | 53                 |
| 821130 Supplemental Roll Tax           | -              | 116            | 100              | 125            | 25                 |
| 821220 Prior Unsec Prop Tax            | 22             | 4              | 10               | 15             | 5                  |
| 821700 Highway Property Rental         | 0              | 0              | 1                | -              | (1)                |
| 824101 Change in Fair Value Investment | -              | (582)          | -                | -              | -                  |
| 825481 Homeowner Exemption             | 83             | 93             | 85               | 45             | (40)               |
| <b>Total Revenues</b>                  | <b>12,864</b>  | <b>12,929</b>  | <b>13,689</b>    | <b>14,875</b>  | <b>1,186</b>       |
| <b>Services &amp; Supplies</b>         |                |                |                  |                |                    |
| 862239 Spec Dept Expense               | 124            | 292            | -                | -              | -                  |
| 862260 Utilities                       | 5,241          | 5,628          | 6,049            | 6,406          | 357                |
| <b>Total Services &amp; Supplies</b>   | <b>5,365</b>   | <b>5,920</b>   | <b>6,049</b>     | <b>6,406</b>   | <b>357</b>         |
| <b>Total Net Appropriations</b>        | <b>5,365</b>   | <b>5,920</b>   | <b>6,049</b>     | <b>6,406</b>   | <b>357</b>         |
| <b>NCC/Use of Fund Balance</b>         | <b>(7,499)</b> | <b>(7,009)</b> | <b>(7,640)</b>   | <b>(8,469)</b> | <b>(829)</b>       |

## BUDGET UNIT DETAIL Schedule 15

| Fund: 3040 Lighting - Fairview Acres   | 2020-21 | 2021-22 | 2022-23   | 2023-24 | Change from |
|----------------------------------------|---------|---------|-----------|---------|-------------|
| Financing Sources and Uses             | Actuals | Actuals | Estimated | Adopted | Prior Year  |
| <b>Revenues</b>                        |         |         |           |         |             |
| 821110 Curr Secured Prop Tax           | 2,597   | 2,668   | 2,706     | 4,276   | 1,570       |
| 821120 Curr Unsec Prop Tax             | 65      | 72      | 65        | 125     | 60          |
| 821130 Supplemental Roll Tax           | -       | 25      | 22        | 33      | 11          |
| 821220 Prior Unsec Prop Tax            | 5       | 1       | 2         | 4       | 2           |
| 821700 Highway Property Rental         | 0       | 0       | 1         | -       | (1)         |
| 824101 Change in Fair Value Investment | -       | (184)   | -         | -       | -           |
| 825481 Homeowner Exemption             | 18      | 20      | 15        | 14      | (1)         |
| <b>Total Revenues</b>                  | 2,685   | 2,602   | 2,811     | 4,452   | 1,641       |
| <b>Services &amp; Supplies</b>         |         |         |           |         |             |
| 862239 Spec Dept Expense               | 26      | 61      | -         | -       | -           |
| 862260 Utilities                       | 860     | 921     | 990       | 1,044   | 54          |
| <b>Total Services &amp; Supplies</b>   | 886     | 982     | 990       | 1,044   | 54          |
| <b>Total Net Appropriations</b>        | 886     | 982     | 990       | 1,044   | 54          |
| <b>NCC/Use of Fund Balance</b>         | (1,799) | (1,619) | (1,821)   | (3,408) | (1,587)     |

# SPECIAL DISTRICTS

## LIGHTING DISTRICT

BU 0305 - Hopland Streets

### BUDGET UNIT DETAIL Schedule 15

| <b>Fund: 3050 Lighting - Hopland</b>   | <b>2020-21</b>  | <b>2021-22</b> | <b>2022-23</b>   | <b>2023-24</b>  | <b>Change from</b> |
|----------------------------------------|-----------------|----------------|------------------|-----------------|--------------------|
| <b>Financing Sources and Uses</b>      | <b>Actuals</b>  | <b>Actuals</b> | <b>Estimated</b> | <b>Adopted</b>  | <b>Prior Year</b>  |
| <b>Revenues</b>                        |                 |                |                  |                 |                    |
| 821110 Curr Secured Prop Tax           | 18,030          | 18,642         | 18,909           | 23,936          | 5,027              |
| 821120 Curr Unsec Prop Tax             | 451             | 503            | 500              | 691             | 191                |
| 821130 Supplemental Roll Tax           | -               | 171            | 150              | 229             | 79                 |
| 821220 Prior Unsec Prop Tax            | 32              | 6              | 20               | 28              | 8                  |
| 821700 Highway Property Rental         | 1               | 1              | 1                | 1               | -                  |
| 824101 Change in Fair Value Investment | -               | (1,521)        | -                | -               | -                  |
| 825481 Homeowner Exemption             | 124             | 137            | 125              | 77              | (48)               |
| <b>Total Revenues</b>                  | <b>18,637</b>   | <b>17,939</b>  | <b>19,705</b>    | <b>24,962</b>   | <b>5,257</b>       |
| <b>Services &amp; Supplies</b>         |                 |                |                  |                 |                    |
| 862239 Spec Dept Expense               | 179             | 421            | -                | -               | -                  |
| 862260 Utilities                       | 7,094           | 7,632          | 8,180            | 8,950           | 770                |
| <b>Total Services &amp; Supplies</b>   | <b>7,273</b>    | <b>8,053</b>   | <b>8,180</b>     | <b>8,950</b>    | <b>770</b>         |
| <b>Total Net Appropriations</b>        | <b>7,273</b>    | <b>8,053</b>   | <b>8,180</b>     | <b>8,950</b>    | <b>770</b>         |
| <b>NCC/Use of Fund Balance</b>         | <b>(11,364)</b> | <b>(9,886)</b> | <b>(11,525)</b>  | <b>(16,012)</b> | <b>(4,487)</b>     |

## BUDGET UNIT DETAIL Schedule 15

| <b>Fund: 3060 Lighting - Lakewood</b>  | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>   | <b>2023-24</b> | <b>Change from</b> |
|----------------------------------------|----------------|----------------|------------------|----------------|--------------------|
| <b>Financing Sources and Uses</b>      | <b>Actuals</b> | <b>Actuals</b> | <b>Estimated</b> | <b>Adopted</b> | <b>Prior Year</b>  |
| <b>Revenues</b>                        |                |                |                  |                |                    |
| 821300 Spec Tax Assmt                  | 3,069          | 3,165          | 3,000            | 4,295          | (4)                |
| 824101 Change in Fair Value Investment | -              | (9)            | -                | -              | (5)                |
| <b>Total Revenues</b>                  | <b>3,069</b>   | <b>3,156</b>   | <b>3,000</b>     | <b>4,295</b>   | <b>1,295</b>       |
| <b>Services &amp; Supplies</b>         |                |                |                  |                |                    |
| 862189 Prof/Spec Svcs - Other          | 28             | 63             | -                | -              | -                  |
| 862260 Utilities                       | 3,154          | 3,356          | 3,595            | 3,955          | 360                |
| <b>Total Services &amp; Supplies</b>   | <b>3,181</b>   | <b>3,420</b>   | <b>3,595</b>     | <b>3,955</b>   | <b>360</b>         |
| <b>Total Net Appropriations</b>        | <b>3,181</b>   | <b>3,420</b>   | <b>3,595</b>     | <b>3,955</b>   | <b>360</b>         |
| <b>NCC/Use of Fund Balance</b>         | <b>113</b>     | <b>263</b>     | <b>595</b>       | <b>(340)</b>   | <b>(935)</b>       |

# SPECIAL DISTRICTS

## LIGHTING DISTRICT BU 0307 - Laytonville

### BUDGET UNIT DETAIL Schedule 15

| <b>Fund: 3070 Lighting - Laytonville</b> | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>   | <b>2023-24</b> | <b>Change from</b> |
|------------------------------------------|----------------|----------------|------------------|----------------|--------------------|
| <b>Financing Sources and Uses</b>        | <b>Actuals</b> | <b>Actuals</b> | <b>Estimated</b> | <b>Adopted</b> | <b>Prior Year</b>  |
| <b>Revenues</b>                          |                |                |                  |                |                    |
| 821110 Curr Secured Prop Tax             | 6,296          | 6,527          | 6,621            | 7,910          | 1,289              |
| 821120 Curr Unsec Prop Tax               | 154            | 172            | 160              | 222            | 62                 |
|                                          | -              | 59             | 50               | 78             | 28                 |
| 821130 Supplemental Roll Tax             | 11             | 2              | 9                | 9              | -                  |
| 821220 Prior Unsec Prop Tax              | 0              | 0              | 1                | -              | (1)                |
| 821700 Highway Property Rental           | -              | (93)           | -                | -              | -                  |
| 825481 Homeowner Exemption               | 43             | 47             | 45               | 25             | (20)               |
| <b>Total Revenues</b>                    | <b>6,504</b>   | <b>6,714</b>   | <b>6,886</b>     | <b>8,244</b>   | <b>1,358</b>       |
| <b>Services &amp; Supplies</b>           |                |                |                  |                |                    |
| 862239 Spec Dept Expense                 | 65             | 147            | -                | -              | -                  |
| 862260 Utilities                         | 4,279          | 4,617          | 5,138            | 4,943          | (195)              |
| <b>Total Services &amp; Supplies</b>     | <b>4,344</b>   | <b>4,764</b>   | <b>5,138</b>     | <b>4,943</b>   | <b>(195)</b>       |
| <b>Total Net Appropriations</b>          | <b>4,344</b>   | <b>4,764</b>   | <b>5,138</b>     | <b>4,943</b>   | <b>(195)</b>       |
| <b>NCC/Use of Fund Balance</b>           | <b>(2,160)</b> | <b>(1,950)</b> | <b>(1,748)</b>   | <b>(3,301)</b> | <b>(1,553)</b>     |

## BUDGET UNIT DETAIL Schedule 15

| Fund: 3110 Lighting - Noyo             | 2020-21 | 2021-22 | 2022-23   | 2023-24 | Change from |
|----------------------------------------|---------|---------|-----------|---------|-------------|
| Financing Sources and Uses             | Actuals | Actuals | Estimated | Adopted | Prior Year  |
| <b>Revenues</b>                        |         |         |           |         |             |
| 821110 Curr Secured Prop Tax           | 3,039   | 3,190   | 9,820     | 12,864  | 3,044       |
| 821120 Curr Unsec Prop Tax             | 104     | 120     | 115       | 533     | 418         |
| 821130 Supplemental Roll Tax           | -       | 41      | 30        | 171     | 141         |
| 821220 Prior Unsec Prop Tax            | 8       | 1       | 5         | 21      | 16          |
| 821700 Highway Property Rental         | 0       | 0       | 1         | 1       | -           |
| 824101 Change in Fair Value Investment | -       | 161     | -         | -       | -           |
| 825481 Homeowner Exemption             | 30      | 33      | 30        | 60      | 30          |
| <b>Total Revenues</b>                  | 3,180   | 3,546   | 10,001    | 13,650  | 3,649       |
| <b>Services &amp; Supplies</b>         |         |         |           |         |             |
| 862239 Spec Dept Expense               | 53      | 114     | -         | -       | -           |
| 862260 Utilities                       | 4,214   | 3,639   | 3,915     | 4,291   | 376         |
| <b>Total Services &amp; Supplies</b>   | 4,267   | 3,753   | 3,915     | 4,291   | 376         |
| <b>Total Net Appropriations</b>        | 4,267   | 3,753   | 3,915     | 4,291   | 376         |
| <b>NCC/Use of Fund Balance</b>         | 1,087   | 207     | (6,085)   | (9,359) | (3,274)     |

# SPECIAL DISTRICTS

## LIGHTING DISTRICT BU 0312 - Oak Knoll

### BUDGET UNIT DETAIL Schedule 15

| <b>Fund: 3120 Lighting - Oak Knoll</b> | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>   | <b>2023-24</b>  | <b>Change from</b> |
|----------------------------------------|----------------|----------------|------------------|-----------------|--------------------|
| <b>Financing Sources and Uses</b>      | <b>Actuals</b> | <b>Actuals</b> | <b>Estimated</b> | <b>Adopted</b>  | <b>Prior Year</b>  |
| <b>Revenues</b>                        |                |                |                  |                 |                    |
| 821110 Curr Secured Prop Tax           | 11,662         | 11,947         | 12,119           | 16,078          | 3,959              |
| 821120 Curr Unsec Prop Tax             | 292            | 323            | 300              | 466             | 166                |
| 821130 Supplemental Roll Tax           | -              | 110            | 95               | 147             | 52                 |
| 821220 Prior Unsec Prop Tax            | 22             | 4              | 10               | 18              | 8                  |
| 821700 Highway Property Rental         | 0              | 0              | 1                | 1               | -                  |
| 824101 Change in Fair Value Investment | -              | (941)          | -                | -               | -                  |
| 825481 Homeowner Exemption             | 80             | 88             | 85               | 52              | (33)               |
| <b>Total Revenues</b>                  | <b>12,057</b>  | <b>11,532</b>  | <b>12,610</b>    | <b>16,762</b>   | <b>4,152</b>       |
| <b>Services &amp; Supplies</b>         |                |                |                  |                 |                    |
| 862239 Spec Dept Expense               | 116            | 270            | -                | -               | -                  |
| 862260 Utilities                       | 3,581          | 3,831          | 4,120            | 4,344           | 224                |
| <b>Total Services &amp; Supplies</b>   | <b>3,697</b>   | <b>4,102</b>   | <b>4,120</b>     | <b>4,344</b>    | <b>224</b>         |
| <b>Total Net Appropriations</b>        | <b>3,697</b>   | <b>4,102</b>   | <b>4,120</b>     | <b>4,344</b>    | <b>224</b>         |
| <b>NCC/Use of Fund Balance</b>         | <b>(8,360)</b> | <b>(7,430)</b> | <b>(8,490)</b>   | <b>(12,418)</b> | <b>(3,928)</b>     |



## BUDGET UNIT DETAIL Schedule 15

| Fund: 3130 Lighting - Riverwood Terrace | 2020-21        | 2021-22        | 2022-23        | 2023-24        | Change from  |
|-----------------------------------------|----------------|----------------|----------------|----------------|--------------|
| Financing Sources and Uses              | Actuals        | Actuals        | Estimated      | Adopted        | Prior Year   |
| <b>Revenues</b>                         |                |                |                |                |              |
| 821110 Curr Secured Prop Tax            | 2,649          | 2,730          | 2,769          | 3,691          | 922          |
| 821120 Curr Unsec Prop Tax              | 66             | 74             | 75             | 107            | 32           |
| 821130 Supplemental Roll Tax            | -              | 25             | 20             | 34             | 14           |
| 821220 Prior Unsec Prop Tax             | 5              | 1              | 3              | 4              | 1            |
| 821700 Highway Property Rental          | 0              | 0              | 1              | -              | (1)          |
| 824101 Change in Fair Value Investment  | -              | (247)          | -              | -              | -            |
| 825481 Homeowner Exemption              | 18             | 20             | 18             | 12             | (6)          |
| <b>Total Revenues</b>                   | <b>2,739</b>   | <b>2,603</b>   | <b>2,886</b>   | <b>3,848</b>   | <b>962</b>   |
| <b>Services &amp; Supplies</b>          |                |                |                |                |              |
| 862239 Spec Dept Expense                | 26             | 61             | -              | -              | -            |
| 862260 Utilities                        | 645            | 691            | 743            | 783            | 40           |
| <b>Total Services &amp; Supplies</b>    | <b>671</b>     | <b>752</b>     | <b>743</b>     | <b>783</b>     | <b>40</b>    |
| <b>Total Net Appropriations</b>         | <b>671</b>     | <b>752</b>     | <b>743</b>     | <b>783</b>     | <b>40</b>    |
| <b>NCC/Use of Fund Balance</b>          | <b>(2,068)</b> | <b>(1,851)</b> | <b>(2,143)</b> | <b>(3,065)</b> | <b>(922)</b> |

# SPECIAL DISTRICTS

## LIGHTING DISTRICT BU 0315 - Ukiah Village

### BUDGET UNIT DETAIL Schedule 15

| <b>Fund: 3150 Lighting - Ukiah Village</b> | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>   | <b>2023-24</b>  | <b>Change from</b> |
|--------------------------------------------|----------------|----------------|------------------|-----------------|--------------------|
| <b>Financing Sources and Uses</b>          | <b>Actuals</b> | <b>Actuals</b> | <b>Estimated</b> | <b>Adopted</b>  | <b>Prior Year</b>  |
| <b>Revenues</b>                            |                |                |                  |                 |                    |
| 821110 Curr Secured Prop Tax               | 11,134         | 11,608         | 11,773           | 15,626          | 3,853              |
| 821120 Curr Unsec Prop Tax                 | 279            | 314            | 300              | 453             | 153                |
| 821130 Supplemental Roll Tax               | -              | 107            | 85               | 143             | 58                 |
| 821220 Prior Unsec Prop Tax                | 21             | 4              | 10               | 17              | 7                  |
| 821700 Highway Property Rental             | 0              | 0              | 1                | 1               | -                  |
| 824101 Change in Fair Value Investment     | -              | (725)          | -                | -               | -                  |
| 825481 Homeowner Exemption                 | 77             | 85             | 75               | 51              | (24)               |
| <b>Total Revenues</b>                      | <b>11,511</b>  | <b>11,393</b>  | <b>12,244</b>    | <b>16,291</b>   | <b>4,047</b>       |
| <b>Services &amp; Supplies</b>             |                |                |                  |                 |                    |
| 862239 Spec Dept Expense                   | 11,511         | 11,393         | 12,244           | 16,291          | 4,047              |
| 862260 Utilities                           | 3,712          | 3,833          | 3,800            | 4,405           | 605                |
| <b>Total Services &amp; Supplies</b>       | <b>3,944</b>   | <b>4,360</b>   | <b>4,405</b>     | <b>4,640</b>    | <b>235</b>         |
| <b>Total Net Appropriations</b>            | <b>3,944</b>   | <b>4,360</b>   | <b>4,405</b>     | <b>4,640</b>    | <b>235</b>         |
| <b>NCC/Use of Fund Balance</b>             | <b>(7,566)</b> | <b>(7,033)</b> | <b>(7,839)</b>   | <b>(11,651)</b> | <b>(3,812)</b>     |

## BUDGET UNIT DETAIL Schedule 15

| Fund: 3170 Lighting - West Talmage     | 2020-21 | 2021-22 | 2022-23   | 2023-24 | Change from |
|----------------------------------------|---------|---------|-----------|---------|-------------|
| Financing Sources and Uses             | Actuals | Actuals | Estimated | Adopted | Prior Year  |
| <b>Revenues</b>                        |         |         |           |         |             |
| 821110 Curr Secured Prop Tax           | 5,518   | 5,682   | 5,764     | 7,747   | 1,983       |
| 821120 Curr Unsec Prop Tax             | 138     | 154     | 150       | 225     | 75          |
| 821130 Supplemental Roll Tax           | -       | 52      | 45        | 70      | 25          |
| 821220 Prior Unsec Prop Tax            | 10      | 2       | 5         | 8       | 3           |
| 821700 Highway Property Rental         | 0       | 0       | 1         | -       | (1)         |
| 824101 Change in Fair Value Investment | -       | (425)   | -         | -       | -           |
| 825481 Homeowner Exemption             | 38      | 42      | 40        | 25      | (15)        |
| <b>Total Revenues</b>                  | 5,705   | 5,507   | 6,005     | 8,075   | 2,070       |
| <b>Services &amp; Supplies</b>         |         |         |           |         |             |
| 862239 Spec Dept Expense               | 56      | 129     | -         | -       | -           |
| 862260 Utilities                       | 1,776   | 1,908   | 2,051     | 2,174   | 123         |
| <b>Total Services &amp; Supplies</b>   | 1,831   | 2,037   | 2,051     | 2,174   | 123         |
| <b>Total Net Appropriations</b>        | 1,831   | 2,037   | 2,051     | 2,174   | 123         |
| <b>NCC/Use of Fund Balance</b>         | (3,874) | (3,470) | (3,954)   | (5,901) | (1,947)     |

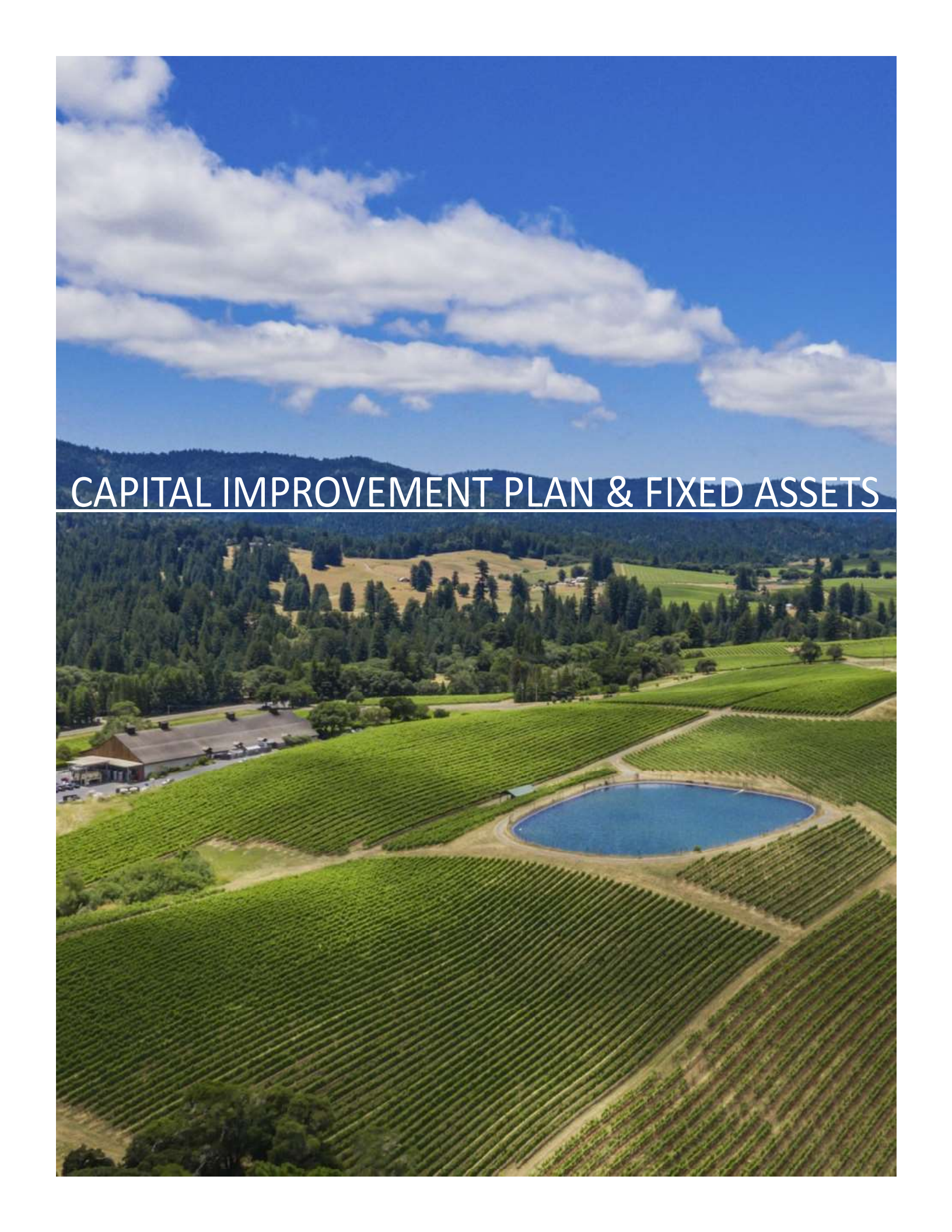
# SPECIAL DISTRICTS

## LIGHTING DISTRICT

BU 0325 - Meadowbrook Manor

### BUDGET UNIT DETAIL Schedule 15

| <b>Fund: 3250 Sanitation - Meadowbrook Manor</b> | <b>2020-21</b> | <b>2021-22</b> | <b>2022-23</b>   | <b>2023-24</b> | <b>Change from</b> |
|--------------------------------------------------|----------------|----------------|------------------|----------------|--------------------|
| <b>Financing Sources and Uses</b>                | <b>Actuals</b> | <b>Actuals</b> | <b>Estimated</b> | <b>Adopted</b> | <b>Prior Year</b>  |
| <b>Revenues</b>                                  |                |                |                  |                |                    |
| 821110 Curr Secured Prop Tax                     | 2,823          | 2,960          | 3,002            | 3,829          | 827                |
| 821120 Curr Unsec Prop Tax                       | 71             | 80             | 75               | 111            | 36                 |
| 821130 Supplemental Roll Tax                     | -              | 27             | 20               | 37             | 17                 |
| 821220 Prior Unsec Prop Tax                      | 5              | 1              | 4                | 4              | -                  |
| 821700 Highway Property Rental                   | 0              | 0              | 1                | -              | (1)                |
| 824101 Change in Fair Value Investment           | -              | (300)          | -                | -              | -                  |
| 825481 Homeowner Exemption                       | 19             | 22             | 20               | 12             | (8)                |
| 827700 Other                                     | -              | -              | -                | -              | -                  |
| <b>Total Revenues</b>                            | <b>2,918</b>   | <b>2,790</b>   | <b>3,122</b>     | <b>3,993</b>   | <b>871</b>         |
| <b>Services &amp; Supplies</b>                   |                |                |                  |                |                    |
| 862239 Spec Dept Expense                         | 778            | 318            | -                | 360            | 360                |
| <b>Total Services &amp; Supplies</b>             | <b>778</b>     | <b>318</b>     | <b>-</b>         | <b>360</b>     | <b>360</b>         |
| <b>Total Net Appropriations</b>                  | <b>778</b>     | <b>318</b>     | <b>-</b>         | <b>360</b>     | <b>360</b>         |
| <b>NCC/Use of Fund Balance</b>                   | <b>(2,140)</b> | <b>(2,472)</b> | <b>(3,122)</b>   | <b>(3,633)</b> | <b>(511)</b>       |

An aerial photograph of a vineyard. In the foreground, rows of green grapevines are planted in neat, parallel lines across a sloping hillside. A small, irregularly shaped pond with blue water is situated in the middle ground, surrounded by a dirt path. To the left of the pond, there is a large, dark-roofed building, possibly a winery or storage facility, with several cars parked nearby. The background features a dense forest of tall evergreen trees, and beyond that, rolling hills under a bright blue sky with scattered white clouds.

# CAPITAL IMPROVEMENT PLAN & FIXED ASSETS



## INDEX

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# CAPITAL IMPROVEMENT PLAN & FIXED ASSETS

## CAPITAL IMPROVEMENT PLAN

### CAPITAL IMPROVEMENT PLAN OVERVIEW

The Capital Improvement Plan (CIP) is a strategic planning tool, which focuses on County-owned infrastructure under the control of the Board of Supervisors and, as such, summarizes in one document the County's overall capital projects and associated funding requirements during a five-year period. Management and funding of these projects is through three Departments and five funds:

General Services Agency – Capital Improvement Fund, Capital Projects Fund (Including Jail Expansion and Measure B) and Vehicle Replacement Fund

Transportation – Road Fund

Information Services – Information Technology Master Plan Reserve

### GENERAL SERVICES AGENCY – CAPITAL IMPROVEMENTS

The County completed the final year of its most recent Five Year CIP (2017-2022), and as part of the new Five Year CIP, General Services, Facilities Division staff are completing several key planning and strategic processes related to the County's owned and leased real property, including: Space Utilization Analysis, Facility Condition Assessment, ADA Transition Plan update, a Facility Safety and Security Assessment, and a Carbon Reduction/Energy Efficiency Analysis including options for continuous power for critical facilities.

The new Five-Year CIP will be developed during calendar year 2023 with information from these efforts and will include professional planning documents synthesizing the priorities of these studies to outline the future facilities needs of the County. The capital projects identified will reflect the County's mandate to maintain existing capital asset and infrastructure in a way that will promote efficient delivery of County services, overcome technological obsolescence, and ensure the health and safety of County staff and the public using the facilities.

### FIVE YEAR PLAN HIGHLIGHTS

Two major factors will be informing the priorities in the new Five-Year CIP:

1. After many years of deferred maintenance, the County's facilities have reached a critical stage requiring significant reinvestment in systems and structures.
2. The planned move of the Courthouse by 2026 will have major implications for the operations of several criminal justice departments requiring relocation of their operations. The County will also have the obligation to determine the disposition of the existing Courthouse.

Beyond these factors, the plan will incorporate the implementation of Board direction to anticipate climate change implications and move away from carbon-based energy sources with new and improved facilities and fleet.

Capital facility decisions are far-reaching and long-term.

They represent a significant short- and long-term investment and have an impact on service delivery and budget planning as well as community engagement and the environment far into the future.

The CIP is not a budget document but rather a planning tool to be used in the budget process. This document is intended to provide the Board of Supervisors with an understanding of the overall condition of the County's capital facilities and forward-looking insight into the County's upcoming facility needs and will provide a basis for discussion of funding models to adopt and implement the plan.

### Current Year Priority Projects

General Services Agency, Facilities staff priority projects for FY 2023-24 are projects identified as critical for health, safety and to reduce the County's carbon footprint.

Examples of priority projects include:

- Installing Electric Vehicle (EV) Charging stations.
- Replacing failing heating and cooling (HVAC) systems.
- Hazardous tree removal.
- Roof replacement on various buildings.
- Installing solar and backup power.
- Installing generators for critical facilities.

### GENERAL SERVICES AGENCY – Capital Improvement Plan

General Services, Facilities staff are also actively involved in the two largest County project in recent memory: The SB 844 Jail Expansion Project and the Measure B funded Psychiatric Health Facility at Whitmore Lane.

### CAPITAL IMPROVEMENT FUND

The Capital Improvement Fund provides monies through Budget Unit 1710 for facility enhancements and large-scale maintenance projects including items such as roof repair, parking lot repairs, heating, and cooling (HVAC) upgrades, Americans with Disabilities Act (ADA) retrofits for the removal of barriers to disabled access in County facilities, as well as any other significant facility modification or maintenance costs.

### CIP'S IMPACT ON OPERATING BUDGET

While departments may submit facility modification requests to the Executive Office for inclusion in annual budgeting process, and critical programmatic needs are funded from time to time, there is no systematic funding mechanism currently in place to upgrade and replace the County's building infrastructure. As a result, the County must devote increased resources to responding to equipment and system failures with temporary measures and emergency projects to repair or replace them.



## CAPITAL IMPROVEMENT PLAN

### FUNDING MECHANISMS

The primary method of funding for capital improvement and deferred maintenance projects in the County for the past decade or more has been to utilize one-time funds available at the close of each fiscal year for priority projects identified by Facilities staff. Special department revenues have been used for non-general fund projects. The Board of Supervisors' have established several policies related to Fiscal Stability and Financial Sustainability. While part of this policy directive is the County incurring no additional debt, the condition of existing facilities and operational requirements coming forward in the new CIP will require difficult decisions to fund or finance the plan.

In recent years, the County has effectively leveraged state and federal programs related to carbon reduction, fire recovery and resilience, pandemic relief funding as well as PG&E settlement funds to complete critical projects with an emphasis on hazard reduction, operational resilience, energy efficiency, fleet electrification, and improved safety and security of County facilities. Some of the completed and in progress projects benefiting from this funding are:

- 911 Communications Equipment and Shelter- Community Development Block Grant
- Microwave Communications Site Hardening – Community Development Block Grant and Pacific Gas & Electric
- Generators for Critical Facilities – Cal OES
- Hazard Mitigation at County Parks – Pacific Gas & Electric and American Rescue Plan Act
- Electric Vehicle (EV) Charging – California Energy Commission
- Bower Park Restoration – California State Parks

County Policy No. 33 offers one way for the County to fund major repair and maintenance of facilities by requiring the County budget fund maintenance and repairs at a set rate per square foot of occupied facility space. However, the Board of Supervisors has suspended this funding strategy for the Capital Improvement Fund since FY 2007/08.

While one time funding has been available for the past several years, the reserve has not been funded to the extent required to reduce the backlog of deferred maintenance.

No CIP funding was included in this year's discretionary general fund budget. Some department requests were budgeted where an outside funding source was identified. There was carryover funding from prior years to continue existing projects and fund selected deferred maintenance projects and limited unanticipated projects. Typically funding for new General Fund projects is transferred into the Capital Improvement Fund at the as approved during quarterly reporting meetings, while projects funded from outside funding sources are cost allocated back throughout the year and do not impact the Capital Improvement Fund balance at the end of the year.

### OTHER FINANCIAL OPTIONS

#### CERTIFICATES OF PARTICIPATION

Certificates of Participation (COPs) have been used over the past thirty-five years to finance millions of dollars of County facilities. Prior COP's were issued in the early 2000's and are scheduled to be paid off by 2026. The Board of Supervisors approved new COP's to assure local match funding is available for the Jail Expansion Project and to complete long overdue roof and HVAC replacement projects.

#### GRANTS

Capital project prioritization may be influenced by the availability of outside funding. Grants are currently funding Mitigation and Resilience, Electric Vehicle Charging and Parks projects. The County contracts with a grant consultant to identify and apply for additional grant funding for projects.

### VEHICLE REPLACEMENT FUND

The County Vehicle Replacement Fund, Budget Unit 0711, was historically replenished throughout the fiscal year from per-mile charges which included estimated costs of vehicle replacement in addition to mileage and maintenance costs. Currently, mileage fees include only maintenance and fuel costs, and approved vehicles are being purchased with additional revenues that are transferred into the fund.

# CAPITAL IMPROVEMENT PLAN & FIXED ASSETS

## CAPITAL IMPROVEMENTS - FY 2023-24 COMPLETED PROJECTS LIST

### KEY COMPLETED PROJECTS FOR FY 2023-24

| CI    | Project                                                       | Description                                                                                                                             | Final Cost          |
|-------|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| CI055 | Fort Bragg Veterans Hall Electrical & HVAC System Replacement | Replacement of the Furnace and Main Electrical Panel at the Fort Bragg Veterans Hall                                                    | \$78,607            |
| CI083 | Board Chambers Podium ADA Compliance                          | Installation of Accessible Podium in Board Chambers                                                                                     | \$11,661            |
| CI084 | Avila Center Electric Strikes at Interview Booths             | Provided remote operation of interview room doors                                                                                       | \$14,960            |
| CI063 | Sheriff's Office Fallen Officer Memorial                      | Installation of fallen officers memorial monument in front of the Sheriff's Office                                                      | \$101,414           |
| CI969 | Fiber Cable from Fort Bragg Justice Center to Avila Data Room | Upgraded data connection at the Avila Center to fiber optic cable                                                                       | \$11,851            |
| CI090 | Administration Center HVAC Unit 20 Replacement                | Replacement of failed heating and air conditioning unit at the Administration Center                                                    | \$16,008            |
| CI082 | Avila 7C HVAC Unit Replacement                                | Replacement of failed heating and air conditioning unit at the Avila Center                                                             | \$42,208            |
| CI049 | Fort Bragg Justice Center HVAC Replacement                    | Complete replacement of the heating and cooling system at the Fort Bragg Justice Center to all electric heat pump system                | \$1,692,026         |
| CI068 | DOT Video Security Boonville Yard                             | Installation of a security camera system at the Boonville Road Yard                                                                     | \$37,233            |
| CI076 | Agriculture-Farm Advisor Roof Replacement                     | Full roof replacement at the Agriculture - Farm Advisor building                                                                        | \$423,010           |
| CI093 | Spanish Mountain Propane Tank and Anchorage                   | Installation of a new propane tank for the Spanish Mountain Microwave site emergency generator to critical facilities seismic standards | \$25,802            |
| CI087 | Probation Building 26 Proximity Card Readers                  | Installation of proximity scan card readers at Probation Day Reporting and Pretrial Release building                                    | \$59,228            |
| CI097 | Relocate Data Cabinet for Probation Pre-Trial Release Program | Relocation of the data cabinet at Probation Day Reporting and Pretrial Release building                                                 | \$60,651            |
| CI060 | Parks Fire Fuel Hazard Mitigation - Mill Creek and Low Gap    | Removal of fire fuel vegetation in high danger locations at Low Gap Park and Mill Creek Park                                            | \$87,580            |
| CI064 | Remove Sheriff's Office Modular                               | Removal of unused modular building at the Sheriff's Office                                                                              | \$27,202            |
| CI069 | Public Health Emergency Preparedness Modular                  | Removal of the water damaged Public Health emergency preparedness modular                                                               | \$23,657            |
| CI080 | WISC Water Damage Remediation and Repairs                     | Repaired water damage at the Willites Integrated Service Center building                                                                | \$53,368            |
|       |                                                               | <b>Total cost of projects completed in FY 2023</b>                                                                                      | <b>\$ 2,766,468</b> |

## CAPITAL IMPROVEMENT PLAN

### INFORMATION TECHNOLOGY MAINTENANCE

#### AND UPGRADES

##### MICROWAVE SYSTEM AND INFRASTRUCTURE REPLACEMENT

The County's microwave system transports public safety radio/data and other County network traffic that is critical for the county to operate effectively. Many upgrades to the system have been completed and are in process to maintain the ever-growing capacity requirements the County requires. Improvements provide a redundant path for voice and data to ensure functionality in the event of equipment failure. Additional microwave radios and network switching hardware will be needed to bring the capacity and speeds up to the standards that meet current applications requirements.

Improvement projects were separated into phases. Improvements to close the south coast loop. Phase I replaced all Simulcast Repeaters of the Public Safety Microwave Radio Communications projects, and Phase was fully completed in January of 2024. The Board placed an additional \$1,500,285 in reserves dedicated to Microwave. The Board approved Information Technology staff to utilize those funds for Phase II MPLS to replace critical network infrastructure that transports public safety radio traffic throughout the County. The Phase II MPLS project is complete. The Phase III Radio replacement project began in FY 23/24 and consists of upgrading equipment which provides radio communications and microwave data transfer for all areas of Mendocino County. Upgrading the facilities proposed will also increase the network connectivity, speed, and bandwidth at all Public Safety Communications Microwave Radio sites. 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 in calendar year 2025.

##### NETWORK SWITCHES

The county has over 175 network switches that support the data connections for every computer in the county. These devices are located in various network closets throughout the county and are critical for daily computer operations. The devices were last updated in 2008 and are at end of life and are no longer supported by the manufacture. Spare parts on hand are minimal and only available from secondary markets. All aspects of the county's computer systems rely on these devices they are the data highway directors that allow the information to flow to every computer, server, firewall and internet.

**The project is estimated to cost \$2.5 million for the replacement of all existing network switches. This project is allocated in the Enterprise Internal Service Fund.**

### SHERIFF DISPATCH CONSOLES

Dispatch consoles were originally installed in 1990, updated in 2002, are now at end of life for over three years. Support from Motorola is no longer available, and spare parts are difficult to find. The existing console system cannot be expanded to add additional local and/or offsite operator positions or channels. It is critical the county replaces this system as console failure would cause widespread and complete failure of Sheriff's radio systems. All Sheriff's main radio repeater/voting systems are console controlled, and transmitter site steered. Recovery in event of a complete console failure would take three to four months to integrate into existing Sheriff's radio systems. On August 16, 2022, the Board of Supervisors approved appropriating Community Development Block Grant-Mitigation funds to this project. This project is expected to be completed in FY 2024-25.

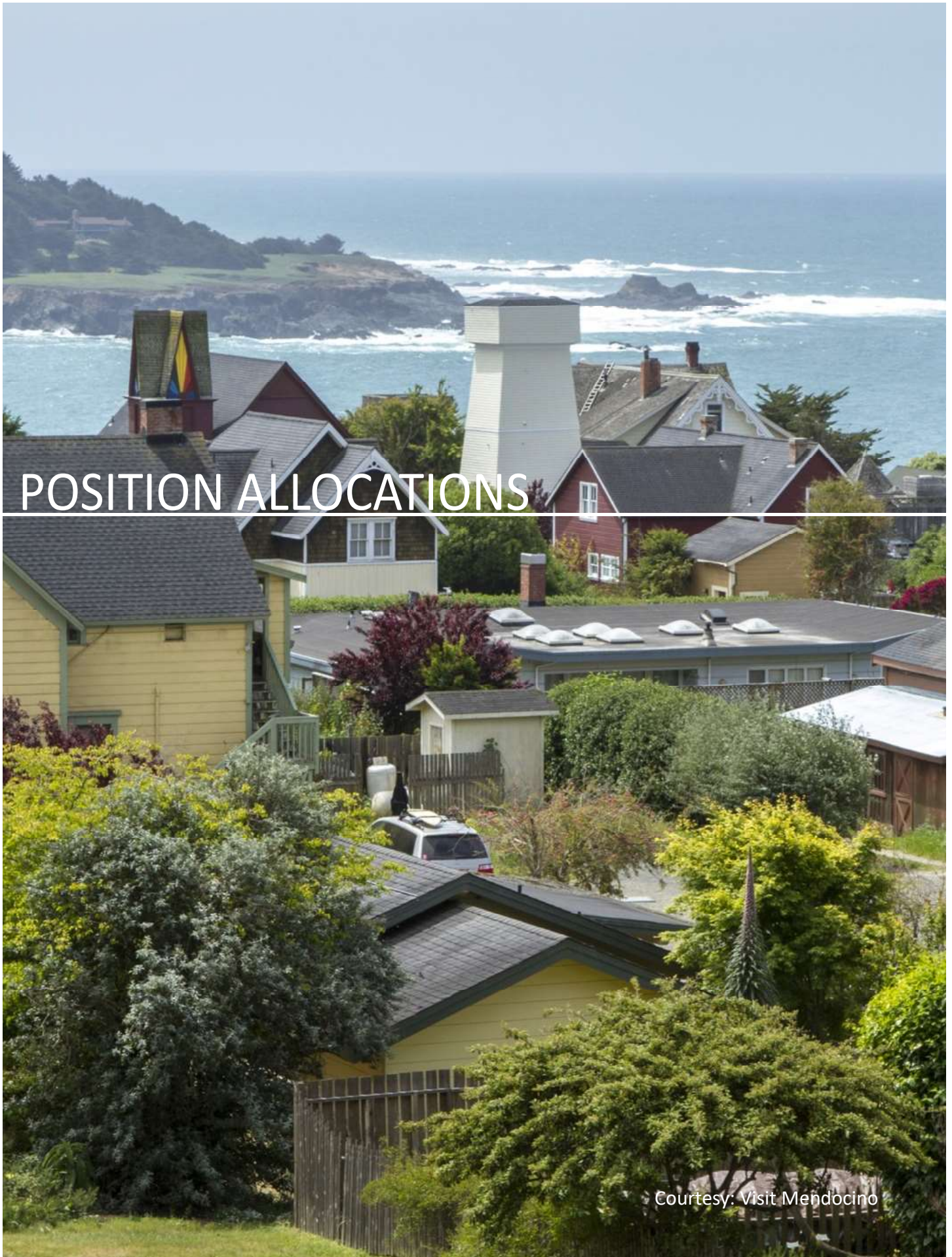
**The project is estimated to cost \$1,159,000 for replacement.**

electronic storage for old documents. Staff would not be spending hours looking for paper documents and free up large areas of storage space.

**The project is estimated to cost \$565,000.**







# POSITION ALLOCATIONS

Courtesy: Visit Mendocino

# POSITION ALLOCATIONS

| Budget Unit  | Pos #                 | Job Class | Allocated Classification                | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|--------------|-----------------------|-----------|-----------------------------------------|----------|-----------|-----------|--------------------------------|
| 0327         | AIR QUALITY           |           |                                         |          |           |           |                                |
| 0327         | 1370                  | 2055      | AIR POLLUTION CONTROL OFFICER           | 55.64    | 67.64     | 1.00      | DEPUTY AIR POLLUTN CNTRL OFFCR |
| 0327         | 3346                  | 2059      | AIR QUALITY TECHNICIAN                  | 24.07    | 29.26     | 1.00      | AIR QUALITY TECHNICIAN         |
| 0327         | 4022                  | 0125      | ACCOUNT SPECIALIST III                  | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST I           |
| 0327         | 4471                  | 0060      | STAFF ASSISTANT III                     | 19.78    | 24.05     | 1.00      | VACANT                         |
| 0327         | 4528                  | 2072      | AIR QUALITY ENGINEER II                 | 37.11    | 45.12     | 1.00      | AIR QUALITY ENGINEER II        |
| 0327         | 4530                  | 2072      | AIR QUALITY ENGINEER II                 | 37.11    | 45.12     | 1.00      | AIR QUALITY TECHNICIAN         |
| 0327         | 4532                  | 0150      | AIR QUALITY MGMT DISTRICT ADMIN. COORD  | 26.96    | 32.76     | 1.00      | AQMD ADMINISTRATIVE COORD      |
| BU FTE Total |                       |           |                                         | 7.00     |           |           |                                |
| 0377         | MENDOCINO COUNTY FAIR |           |                                         |          |           |           |                                |
| 0377         | 1                     | 0130      | FAIR MANAGER                            | 23.00    | 0.00      | 1.00      | FAIR MANAGER                   |
| BU FTE Total |                       |           |                                         | 1.00     |           |           |                                |
| 0418         | PH WIC                |           |                                         |          |           |           |                                |
| 0418         | 1656                  | 4029      | COMMUNITY HEALTH WORKER II              | 18.66    | 22.69     | 1.00      | VACANT                         |
| 0418         | 1710                  | 4003      | NUTRITIONIST                            | 30.23    | 36.74     | 1.00      | ACTING PROGRAM MANAGER         |
| 0418         | 3651                  | 0168      | PROGRAM ADMINISTRATOR                   | 35.60    | 43.28     | 1.00      | ADMINISTRATIVE SECRETARY       |
| 0418         | 3770                  | 4094      | HEALTH PROGRAM ELIGIBILITY WORKER       | 18.43    | 22.41     | 1.00      | HEALTH PROGRAM ELIGIBILITY WRK |
| 0418         | 3772                  | 4094      | HEALTH PROGRAM ELIGIBILITY WORKER       | 18.43    | 22.41     | 1.00      | HEALTH PROGRAM ELIGIBILITY WRK |
| 0418         | 4301                  | 4095      | SENIOR HEALTH PROGRAM ELIGIBILITY WORK- | 20.35    | 24.73     | 1.00      | SR HEALTH PROGRAM ELIG WORKER  |
| 0418         | 4302                  | 4095      | SENIOR HEALTH PROGRAM ELIGIBILITY WORK- | 20.35    | 24.73     | 1.00      | SR HEALTH PROGRAM ELIG WORKER  |
| 0418         | 4573                  | 4003      | NUTRITIONIST                            | 30.23    | 36.74     | 1.00      | VACANT                         |
| 0418         | 4677                  | 4118      | WOMEN INFANTS AND CHILDREN MANAGER      | 42.87    | 52.12     | 1.00      | VACANT                         |
| 0418         | 4694                  | 0060      | STAFF ASSISTANT III                     | 19.78    | 24.05     | 1.00      | VACANT                         |
| 0418         | 4695                  | 0164      | PROGRAM SPECIALIST II                   | 27.27    | 33.14     | 1.00      | VACANT                         |
| BU FTE Total |                       |           |                                         | 11.00    |           |           |                                |
| 0448         | DA RAPE PROSECUTION   |           |                                         |          |           |           |                                |
| 0448         | 2364                  | 7086      | VICTIM/WITNESS ADVOCATE                 | 21.76    | 26.44     | 1.00      | VICTIM/WITNESS ADVOCATE        |
| BU FTE Total |                       |           |                                         | 1.00     |           |           |                                |
| 0453         | PH TOBACCO ED         |           |                                         |          |           |           |                                |
| 0453         | 3664                  | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | VACANT                         |
| 0453         | 4575                  | 0164      | PROGRAM SPECIALIST II                   | 27.27    | 33.14     | 1.00      | VACANT                         |
| BU FTE Total |                       |           |                                         | 2.00     |           |           |                                |
| 0464         | DA VICTIM WITNESS     |           |                                         |          |           |           |                                |
| 0464         | 21                    | 7085      | VICTIM/WITNESS COORDINATOR              | 30.62    | 37.23     | 1.00      | VICTIM/WITNESS ADVOCATE        |
| 0464         | 22                    | 7086      | VICTIM/WITNESS ADVOCATE                 | 21.76    | 26.44     | 1.00      | VICTIM/WITNESS ADVOCATE        |
| 0464         | 2485                  | 0057      | STAFF ASSISTANT II                      | 16.27    | 19.77     | 1.00      | STAFF ASSISTANT II             |
| 0464         | 2486                  | 7086      | VICTIM/WITNESS ADVOCATE                 | 21.76    | 26.44     | 1.00      | VICTIM/WITNESS ADVOCATE        |
| 0464         | 2487                  | 7086      | VICTIM/WITNESS ADVOCATE                 | 21.76    | 26.44     | 1.00      | VICTIM/WITNESS ADVOCATE        |
| 0464         | 4675                  | 7221      | SENIOR VICTIM/WITNESS ADVOCATE          | 25.02    | 30.41     | 1.00      | VACANT                         |
| BU FTE Total |                       |           |                                         | 6.00     |           |           |                                |
| 0465         | DA ANTI DRUG ABUSE    |           |                                         |          |           |           |                                |
| 0465         | 2681                  | 7040      | DISTRICT ATTORNEY INVESTIGATOR          | 43.98    | 54.11     | 1.00      | DISTRICT ATTORNEY INVEST 10%   |
| 0465         | 3198                  | 7008      | DEPUTY DISTRICT ATTORNEY IV             | 61.30    | 74.50     | 1.00      | VACANT                         |
| 0465         | 3389                  | 0072      | LEGAL SECRETARY II                      | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |
| BU FTE Total |                       |           |                                         | 3.00     |           |           |                                |

# POSITION ALLOCATIONS

| Budget Unit  | Pos #                | Job Class | Allocated Classification         | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|--------------|----------------------|-----------|----------------------------------|----------|-----------|-----------|--------------------------------|
| 0478         | PH BIOTERRORISM AS   |           |                                  |          |           |           |                                |
| 0478         | 3668                 | 0165      | SENIOR PROGRAM SPECIALIST        | 30.05    | 36.53     | 1.00      | PROGRAM SPECIALIST II          |
| 0478         | 3809                 | 0168      | PROGRAM ADMINISTRATOR            | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR          |
| BU FTE Total |                      |           |                                  | 2.00     |           |           |                                |
| 0713         | GENERAL LIABILITY    |           |                                  |          |           |           |                                |
| 0713         | 3009                 | 0039      | SAFETY OFFICER                   | 30.33    | 36.87     | 1.00      | SAFETY OFFICER                 |
| 0713         | 3929                 | 0039      | SAFETY OFFICER                   | 30.33    | 36.87     | 0.50      | SAFETY OFFICER                 |
| 0713         | 4486                 | 0235      | RISK MANAGER                     | 44.52    | 54.12     | 1.00      | RISK MANAGER                   |
| BU FTE Total |                      |           |                                  | 2.50     |           |           |                                |
| 0715         | HEALTH BENEFITS      |           |                                  |          |           |           |                                |
| 0715         | 4397                 | 0227      | CONF BENEFITS TECHNICIAN         | 24.71    | 30.04     | 1.00      | CONF BENEFITS TECHNICIAN       |
| 0715         | 4397                 | 0227      | CONF BENEFITS TECHNICIAN         | 24.71    | 30.04     | 0.00      | CONF BENEFITS TECHNICIAN       |
| 0715         | 4399                 | 0225      | PRINCIPAL ADMINISTRATIVE ANALYST | 46.57    | 56.61     | 1.00      | PRINCIPAL ADMIN ANALYST        |
| 0715         | 4680                 | 0227      | CONF BENEFITS TECHNICIAN         | 24.71    | 30.04     | 1.00      | VACANT                         |
| BU FTE Total |                      |           |                                  | 3.00     |           |           |                                |
| 1010         | CLERK OF THE BOARD   |           |                                  |          |           |           |                                |
| 1010         | 4076                 | 0149      | CONF DEPUTY CLERK BOS II         | 26.18    | 31.82     | 1.00      | CONF DEPUTY CLERK BOS I        |
| 1010         | 4078                 | 0149      | CONF DEPUTY CLERK BOS II         | 26.18    | 31.82     | 1.00      | VACANT                         |
| 1010         | 4143                 | 0199      | CONF SENIOR DEPUTY CLERK BOS     | 28.87    | 35.08     | 1.00      | CONF SR DEPUTY CLERK BOS       |
| BU FTE Total |                      |           |                                  | 3.00     |           |           |                                |
| 1015         | BOARD OF SUPERVISORS |           |                                  |          |           |           |                                |
| 1015         | 41                   | 0017      | SUPERVISOR                       | 0.00     | 45.82     | 1.00      | SUPERVISOR                     |
| 1015         | 42                   | 0017      | SUPERVISOR                       | 0.00     | 45.82     | 1.00      | SUPERVISOR                     |
| 1015         | 43                   | 0017      | SUPERVISOR                       | 0.00     | 45.82     | 1.00      | SUPERVISOR                     |
| 1015         | 44                   | 0017      | SUPERVISOR                       | 0.00     | 45.82     | 1.00      | SUPERVISOR                     |
| 1015         | 46                   | 0017      | SUPERVISOR                       | 0.00     | 45.82     | 1.00      | SUPERVISOR                     |
| BU FTE Total |                      |           |                                  | 5.00     |           |           |                                |
| 1020         | EXECUTIVE OFFICE     |           |                                  |          |           |           |                                |
| 1020         | 3384                 | 0043      | CHIEF EXECUTIVE OFFICER          | 0.00     | 96.15     | 1.00      | CHIEF EXECUTIVE OFFICER        |
| 1020         | 3386                 | 0040      | DEPUTY CEO                       | 60.73    | 73.82     | 1.00      | DEPUTY CEO                     |
| 1020         | 3387                 | 0040      | DEPUTY CEO                       | 60.73    | 73.82     | 1.00      | ACTING AUDTRCNTRLR-TRSRTXCLCTR |
| 1020         | 3388                 | 0040      | DEPUTY CEO                       | 60.73    | 73.82     | 1.00      | ACTING DIRECTOR HUMAN RESOURCS |
| 1020         | 3612                 | 0012      | SENIOR ADMINISTRATIVE ANALYST    | 42.33    | 51.46     | 1.00      | VACANT                         |
| 1020         | 3627                 | 0064      | CONF ADMINISTRATIVE ASSISTANT    | 21.52    | 26.16     | 1.00      | CONF ADMINISTRATIVE ASSISTANT  |
| 1020         | 3900                 | 0040      | DEPUTY CEO                       | 60.73    | 73.82     | 1.00      | OOC DEPUTY CEO                 |
| 1020         | 3901                 | 0010      | ADMINISTRATIVE ANALYST II        | 36.57    | 44.45     | 1.00      | ADMINISTRATIVE ANALYST I       |
| 1020         | 3964                 | 0013      | CONF EXECUTIVE COORDINATOR       | 26.18    | 31.82     | 1.00      | CONF OFFICE SERVICES SUPERVISR |
| 1020         | 4385                 | 0010      | ADMINISTRATIVE ANALYST II        | 36.57    | 44.45     | 1.00      | ADMINISTRATIVE ANALYST II      |
| 1020         | 4395                 | 0151      | CONF ACCOUNT SPECIALIST III      | 21.45    | 26.07     | 1.00      | VACANT                         |
| 1020         | 4451                 | 0196      | CONF DEPARTMENT ANALYST II       | 31.76    | 38.60     | 1.00      | CONF DEPARTMENT ANALYST I      |
| 1020         | 4452                 | 0196      | CONF DEPARTMENT ANALYST II       | 31.76    | 38.60     | 1.00      | CONF DEPARTMENT ANALYST II     |
| 1020         | 4453                 | 0012      | SENIOR ADMINISTRATIVE ANALYST    | 42.33    | 51.46     | 1.00      | SR ADMINISTRATIVE ANALYST      |
| 1020         | 4540                 | 0010      | ADMINISTRATIVE ANALYST II        | 36.57    | 44.45     | 1.00      | ADMINISTRATIVE ANALYST I       |
| 1020         | 4674                 | 0247      | EXECUTIVE DIVISION MANAGER       | 53.57    | 65.10     | 1.00      | EXECUTIVE DIVISION MANAGER     |



# POSITION ALLOCATIONS

| Budget Unit  | Pos #                   | Job Class | Allocated Classification              | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|--------------|-------------------------|-----------|---------------------------------------|----------|-----------|-----------|--------------------------------|
| 1110         | AUDITOR-CONTROLLER      |           |                                       |          |           |           |                                |
| 1110         | 55                      | 0022      | ASSISTANT AUDITOR-CONTROLLER          | 49.94    | 60.70     | 1.00      | ASST AUDITOR-CONTROLLER        |
| 1110         | 3012                    | 0125      | ACCOUNT SPECIALIST III                | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST II          |
| 1110         | 3410                    | 0127      | ACCOUNT SPECIALIST SUPERVISOR         | 25.91    | 31.50     | 1.00      | OOO ACCOUNT SPECIALIST SUPRVSR |
| 1110         | 3957                    | 0125      | ACCOUNT SPECIALIST III                | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 1110         | 3958                    | 0125      | ACCOUNT SPECIALIST III                | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 1110         | 4060                    | 0167      | CHIEF DEPUTY AUDITOR-CONTROLLER       | 41.62    | 50.59     | 1.00      | CHIEF DEPUTY AUDITOR-CONTROLLR |
| 1110         | 4524                    | 0241      | ACCOUNTANT-AUDITOR II                 | 33.68    | 40.96     | 1.00      | ACCOUNTANT-AUDITOR I           |
| 1110         | 4533                    | 0197      | CONF SENIOR DEPARTMENT ANALYST        | 35.02    | 42.56     | 1.00      | CONF SR DEPARTMENT ANALYST     |
| 1110         | 4568                    | 0236      | AUDITOR-CONTROLLER TREASURER-TAX      | 0.00     | 86.44     | 1.00      | AUDITR-CNTRLLR TRSR-TAX CLLCTR |
| 1110         | 4666                    | 0249      | SENIOR ACCOUNTANT-AUDITOR             | 37.91    | 46.08     | 1.00      | SR ACCOUNTANT-AUDITOR          |
| 1110         | 4668                    | 0241      | ACCOUNTANT-AUDITOR II                 | 33.68    | 40.96     | 1.00      | ACCOUNTANT-AUDITOR II          |
| BU FTE Total |                         |           |                                       | 11.00    |           |           |                                |
| 1120         | ASSESSOR                |           |                                       |          |           |           |                                |
| 1120         | 71                      | 0033      | CHIEF PROPERTY APPRAISER              | 42.21    | 51.31     | 1.00      | SR REAL PROPERTY APPRAISER     |
| 1120         | 73                      | 0035      | ASSESSMENT INFORMATION SUPERVISOR     | 26.26    | 31.92     | 1.00      | VACANT                         |
| 1120         | 78                      | 0031      | REAL PROPERTY APPRAISER III           | 34.85    | 42.35     | 1.00      | REAL PROPERTY APPRAISER I      |
| 1120         | 80                      | 0028      | SENIOR AUDITOR-APPRAISER              | 36.39    | 44.23     | 1.00      | SR AUDITOR-APPRAISER           |
| 1120         | 83                      | 0031      | REAL PROPERTY APPRAISER III           | 34.85    | 42.35     | 1.00      | REAL PROPERTY APPRAISER I      |
| 1120         | 85                      | 0032      | ASSISTANT ASSESSOR                    | 49.18    | 59.78     | 1.00      | ASST ASSESSOR                  |
| 1120         | 88                      | 0031      | REAL PROPERTY APPRAISER III           | 34.85    | 42.35     | 1.00      | REAL PROPERTY APPRAISER III    |
| 1120         | 90                      | 0031      | REAL PROPERTY APPRAISER III           | 34.85    | 42.35     | 1.00      | REAL PROPERTY APPRAISER II     |
| 1120         | 91                      | 0031      | REAL PROPERTY APPRAISER III           | 34.85    | 42.35     | 1.00      | VACANT                         |
| 1120         | 92                      | 0063      | ADMINISTRATIVE ASSISTANT              | 21.52    | 26.16     | 1.00      | ADMINISTRATIVE ASSISTANT       |
| 1120         | 1723                    | 0034      | ASSESSOR/CLERK RECORDER               | 0.00     | 73.13     | 1.00      | ASSESSOR/CLERK RECORDER        |
| 1120         | 2434                    | 0031      | REAL PROPERTY APPRAISER III           | 34.85    | 42.35     | 1.00      | REAL PROPERTY APPRAISER I      |
| 1120         | 2790                    | 0031      | REAL PROPERTY APPRAISER III           | 34.85    | 42.35     | 1.00      | VACANT                         |
| 1120         | 3290                    | 0027      | AUDITOR-APPRAISER                     | 32.94    | 40.04     | 1.00      | VACANT                         |
| 1120         | 3363                    | 0037      | PROPERTY TAX TECHNICIAN               | 20.07    | 24.38     | 1.00      | ACTING ASSESSMNT INFO SUPERVSR |
| 1120         | 3570                    | 0027      | AUDITOR-APPRAISER                     | 32.94    | 40.04     | 1.00      | AUDITOR-APPRAISER              |
| 1120         | 4253                    | 0205      | ASSESSOR-CLERK-RECORDER TECHNICIAN II | 21.51    | 26.15     | 1.00      | ASSESSOR-CLERK-RECORDR TECH I  |
| 1120         | 4286                    | 0213      | CADASTRAL MAP & TITLE TECHNICIAN      | 28.39    | 34.52     | 1.00      | CADASTRAL MAP & TITLE TECH     |
| 1120         | 4510                    | 0001      | REAL PROPERTY APPRAISER TECHNICIAN    | 24.80    | 30.14     | 1.00      | REAL PROPERTY APPRAISER TECH   |
| 1120         | 4511                    | 0001      | REAL PROPERTY APPRAISER TECHNICIAN    | 24.80    | 30.14     | 1.00      | REAL PROPERTY APPRAISER TECH   |
| 1120         | 4630                    | 0060      | STAFF ASSISTANT III                   | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT II             |
| 1120         | 4631                    | 0060      | STAFF ASSISTANT III                   | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT II             |
| 1120         | 4632                    | 0060      | STAFF ASSISTANT III                   | 19.78    | 24.05     | 1.00      | VACANT                         |
| 1120         | 4664                    | 0001      | REAL PROPERTY APPRAISER TECHNICIAN    | 24.80    | 30.14     | 1.00      | VACANT                         |
| 1120         | 4669                    | 0031      | REAL PROPERTY APPRAISER III           | 34.85    | 42.35     | 1.00      | VACANT                         |
| 1120         | 4670                    | 0031      | REAL PROPERTY APPRAISER III           | 34.85    | 42.35     | 1.00      | REAL PROPERTY APPRAISER II     |
| BU FTE Total |                         |           |                                       | 26.00    |           |           |                                |
| 1130         | TREASURER-TAX COLLECTOR |           |                                       |          |           |           |                                |
| 1130         | 2609                    | 0068      | ASSISTANT TREASURER/TAX COLLECTOR     | 47.21    | 57.38     | 1.00      | ASST TREASURER-TAX COLLECTOR   |
| 1130         | 3932                    | 0188      | TREASURY SPECIALIST                   | 22.60    | 27.47     | 1.00      | TREASURY SPECIALIST            |
| 1130         | 3933                    | 0004      | REVENUE RECOVERY SPECIALIST           | 21.52    | 26.16     | 1.00      | REVENUE RECOVERY SPECIALIST    |
| 1130         | 3934                    | 0187      | DEPUTY TREASURER-TAX COLLECTOR        | 27.31    | 33.19     | 1.00      | DEPUTY TREASURER-TAX COLLECTOR |



# POSITION ALLOCATIONS

| Budget Unit  | Pos #                  | Job Class | Allocated Classification           | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|--------------|------------------------|-----------|------------------------------------|----------|-----------|-----------|--------------------------------|
| 1130         | 4611                   | 0245      | PRINCIPAL DEPARTMENT ANALYST       | 38.48    | 46.78     | 1.00      | PRINCIPAL DEPARTMENT ANALYST   |
| BU FTE Total |                        |           |                                    | 5.00     |           |           |                                |
| 1140         | PAYROLL ADMINISTRATION |           |                                    |          |           |           |                                |
| 1140         | 4398                   | 0228      | PAYROLL MANAGER                    | 41.62    | 50.59     | 1.00      | PAYROLL MANAGER                |
| 1140         | 4525                   | 0243      | CONF ACCOUNTANT-AUDITOR II         | 33.68    | 40.96     | 1.00      | CONF ACCOUNT SPECIALIST III    |
| 1140         | 4619                   | 0243      | CONF ACCOUNTANT-AUDITOR II         | 33.68    | 40.96     | 1.00      | OOC CONF ACCOUNTANT-AUDITOR 2  |
| BU FTE Total |                        |           |                                    | 3.00     |           |           |                                |
| 1160         | GENERAL SERVICES       |           |                                    |          |           |           |                                |
| 1160         | 4031                   | 0134      | ADMINISTRATIVE SERVICES MANAGER I  | 39.56    | 48.09     | 1.00      | ADMINISTRATIVE SERVICES MGR I  |
| 1160         | 4081                   | 0063      | ADMINISTRATIVE ASSISTANT           | 21.52    | 26.16     | 1.00      | ADMINISTRATIVE ASSISTANT       |
| 1160         | 4136                   | 0010      | ADMINISTRATIVE ANALYST II          | 36.57    | 44.45     | 1.00      | ADMINISTRATIVE ANALYST I       |
| 1160         | 4341                   | 0135      | ADMINISTRATIVE SERVICES MANAGER II | 46.54    | 56.57     | 1.00      | ADMINISTRATIVE SERVICES MGR II |
| 1160         | 4367                   | 0223      | STOREKEEPER/MAIL TECHNICIAN II     | 20.14    | 24.49     | 1.00      | STOREKEEPER/MAIL TECH II       |
| 1160         | 4571                   | 0143      | DEPARTMENT ANALYST II              | 31.76    | 38.60     | 1.00      | DEPARTMENT ANALYST I           |
| BU FTE Total |                        |           |                                    | 6.00     |           |           |                                |
| 1210         | COUNTY COUNSEL         |           |                                    |          |           |           |                                |
| 1210         | 210                    | 7019      | COUNTY COUNSEL                     | 0.00     | 0.00      | 1.00      | VACANT                         |
| 1210         | 3212                   | 7023      | DEPUTY COUNTY COUNSEL IV           | 65.01    | 79.01     | 1.00      | DEPUTY COUNTY COUNSEL IV       |
| 1210         | 3213                   | 7023      | DEPUTY COUNTY COUNSEL IV           | 65.01    | 79.01     | 1.00      | DEPUTY COUNTY COUNSEL IV       |
| 1210         | 3214                   | 7023      | DEPUTY COUNTY COUNSEL IV           | 65.01    | 79.01     | 1.00      | DEPUTY COUNTY COUNSEL IV       |
| 1210         | 3215                   | 7023      | DEPUTY COUNTY COUNSEL IV           | 65.01    | 79.01     | 1.00      | DEPUTY COUNTY COUNSEL IV       |
| 1210         | 3310                   | 0073      | CONF LEGAL SECRETARY II            | 21.51    | 26.15     | 1.00      | CONF LEGAL SECRETARY II        |
| 1210         | 3311                   | 0073      | CONF LEGAL SECRETARY II            | 21.51    | 26.15     | 1.00      | CONF LEGAL SECRETARY II        |
| 1210         | 3448                   | 0078      | CONF LEGAL SERVICES SUPERVISOR     | 28.81    | 35.02     | 1.00      | CONF LEGAL SERVICES SUPERVISOR |
| 1210         | 4028                   | 7023      | DEPUTY COUNTY COUNSEL IV           | 65.01    | 79.01     | 1.00      | DEPUTY COUNTY COUNSEL IV       |
| 1210         | 4061                   | 7023      | DEPUTY COUNTY COUNSEL IV           | 65.01    | 79.01     | 1.00      | DEPUTY COUNTY COUNSEL IV       |
| 1210         | 4150                   | 0202      | ASSISTANT COUNTY COUNSEL           | 71.60    | 87.02     | 1.00      | ASST COUNTY COUNSEL            |
| 1210         | 4402                   | 0077      | CONF LEGAL ASSISTANT               | 23.70    | 28.82     | 1.00      | CONF LEGAL ASSISTANT           |
| BU FTE Total |                        |           |                                    | 12.00    |           |           |                                |
| 1320         | HUMAN RESOURCES        |           |                                    |          |           |           |                                |
| 1320         | 947                    | 0007      | DIRECTOR HUMAN RESOURCES           | 67.41    | 81.93     | 1.00      | VACANT                         |
| 1320         | 1244                   | 0061      | CONF STAFF ASSISTANT III           | 19.78    | 24.05     | 1.00      | VACANT                         |
| 1320         | 2152                   | 0048      | CONF HUMAN RESOURCES TECHNICIAN    | 24.71    | 30.04     | 1.00      | CONF HR TECHNICIAN             |
| 1320         | 3147                   | 0006      | SENIOR HUMAN RESOURCES ANALYST     | 39.94    | 48.53     | 1.00      | SR HR ANALYST                  |
| 1320         | 3560                   | 0048      | CONF HUMAN RESOURCES TECHNICIAN    | 24.71    | 30.04     | 1.00      | CONF HR TECHNICIAN             |
| 1320         | 3837                   | 0173      | HUMAN RESOURCES MANAGER            | 47.49    | 57.73     | 1.00      | HR MANAGER                     |
| 1320         | 4009                   | 0173      | HUMAN RESOURCES MANAGER            | 47.49    | 57.73     | 1.00      | HR MANAGER                     |
| 1320         | 4033                   | 0038      | HUMAN RESOURCES ANALYST II         | 34.49    | 41.93     | 1.00      | HR ANALYST I                   |
| 1320         | 4071                   | 0173      | HUMAN RESOURCES MANAGER            | 47.49    | 57.73     | 1.00      | ACTING ASST HR DIRECTOR        |
| 1320         | 4101                   | 0048      | CONF HUMAN RESOURCES TECHNICIAN    | 24.71    | 30.04     | 1.00      | CONF HR TECHNICIAN             |
| 1320         | 4102                   | 0038      | HUMAN RESOURCES ANALYST II         | 34.49    | 41.93     | 1.00      | HR ANALYST II                  |
| 1320         | 4104                   | 0038      | HUMAN RESOURCES ANALYST II         | 34.49    | 41.93     | 1.00      | HR ANALYST I                   |
| 1320         | 4105                   | 0038      | HUMAN RESOURCES ANALYST II         | 34.49    | 41.93     | 1.00      | HR ANALYST II                  |
| 1320         | 4264                   | 0207      | ASSISTANT DIRECTOR HUMAN RESOURCES | 54.56    | 66.33     | 1.00      | VACANT                         |
| 1320         | 4521                   | 0234      | CONF STAFF SERVICES ADMINISTRATOR  | 35.60    | 43.28     | 1.00      | CONF STAFF SERVICES ADMININSTR |

# POSITION ALLOCATIONS

| Budget Unit  | Pos #                 | Job Class | Allocated Classification            | Step One | Step Five | Alloc FTE | Incumbent Classification      |
|--------------|-----------------------|-----------|-------------------------------------|----------|-----------|-----------|-------------------------------|
| 1320         | 4634                  | 0006      | SENIOR HUMAN RESOURCES ANALYST      | 39.94    | 48.53     | 1.00      | SR HR ANALYST                 |
| BU FTE Total |                       |           |                                     | 16.00    |           |           |                               |
| 1410         | COUNTY CLERK-ELECTION |           |                                     |          |           |           |                               |
| 1410         | 4084                  | 0194      | ASSISTANT CLERK-RECORDER REGISTRAR  | 43.36    | 52.70     | 1.00      | ASST CLERK-RECORDER REGISTRAR |
| 1410         | 4635                  | 0060      | STAFF ASSISTANT III                 | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III           |
| 1410         | 4636                  | 0060      | STAFF ASSISTANT III                 | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT II            |
| BU FTE Total |                       |           |                                     | 3.00     |           |           |                               |
| 1610         | BUILDINGS & GROUNDS   |           |                                     |          |           |           |                               |
| 1610         | 126                   | 3038      | FACILITIES & FLEET DIVISION MANAGER | 46.54    | 56.57     | 1.00      | VACANT                        |
| 1610         | 127                   | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 131                   | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 133                   | 3013      | GROUNDS MAINTENANCE TECHNICIAN III  | 22.66    | 27.53     | 1.00      | VACANT                        |
| 1610         | 134                   | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 140                   | 3032      | CUSTODIAL SUPERVISOR                | 20.12    | 24.47     | 1.00      | CUSTODIAL SUPERVISOR          |
| 1610         | 1200                  | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 1303                  | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 1509                  | 3035      | BUILDING MAINTENANCE MECHANIC III   | 26.99    | 32.81     | 1.00      | BUILDING MAINT MECHANIC II    |
| 1610         | 1733                  | 3036      | BUILDING MAINTENANCE SUPERVISOR     | 28.33    | 34.44     | 1.00      | BUILDING MAINT SUPERVISOR     |
| 1610         | 1943                  | 3013      | GROUNDS MAINTENANCE TECHNICIAN III  | 22.66    | 27.53     | 1.00      | GROUNDS MAINTENANCE TECH II   |
| 1610         | 2334                  | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 2648                  | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 3005                  | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 3007                  | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 3008                  | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 3077                  | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 3960                  | 3037      | ASSISTANT FACILITY MANAGER          | 38.49    | 46.78     | 1.00      | ASST FACILITY MANAGER         |
| 1610         | 3993                  | 3051      | FACILITY PROJECT SPECIALIST II      | 35.96    | 43.70     | 1.00      | VACANT                        |
| 1610         | 4107                  | 3051      | FACILITY PROJECT SPECIALIST II      | 35.96    | 43.70     | 1.00      | VACANT                        |
| 1610         | 4108                  | 3035      | BUILDING MAINTENANCE MECHANIC III   | 26.99    | 32.81     | 1.00      | BUILDING MAINT MECHANIC III   |
| 1610         | 4109                  | 3035      | BUILDING MAINTENANCE MECHANIC III   | 26.99    | 32.81     | 1.00      | BUILDING MAINT MECHANIC III   |
| 1610         | 4110                  | 3032      | CUSTODIAL SUPERVISOR                | 20.12    | 24.47     | 1.00      | CUSTODIAL SUPERVISOR          |
| 1610         | 4387                  | 3037      | ASSISTANT FACILITY MANAGER          | 38.49    | 46.78     | 1.00      | ASST FACILITY MANAGER         |
| 1610         | 4388                  | 0063      | ADMINISTRATIVE ASSISTANT            | 21.52    | 26.16     | 1.00      | ADMINISTRATIVE ASSISTANT      |
| 1610         | 4390                  | 3029      | CUSTODIAN                           | 17.37    | 21.11     | 1.00      | CUSTODIAN                     |
| 1610         | 4391                  | 3013      | GROUNDS MAINTENANCE TECHNICIAN III  | 22.66    | 27.53     | 1.00      | GROUNDS MAINTENANCE TECH III  |
| 1610         | 4392                  | 3013      | GROUNDS MAINTENANCE TECHNICIAN III  | 22.66    | 27.53     | 1.00      | GROUNDS MAINTENANCE TECH II   |
| 1610         | 4542                  | 3035      | BUILDING MAINTENANCE MECHANIC III   | 26.99    | 32.81     | 1.00      | BUILDING MAINT MECHANIC I     |
| 1610         | 4543                  | 3035      | BUILDING MAINTENANCE MECHANIC III   | 26.99    | 32.81     | 1.00      | BUILDING MAINT MECHANIC II    |
| 1610         | 4544                  | 3035      | BUILDING MAINTENANCE MECHANIC III   | 26.99    | 32.81     | 1.00      | BUILDING MAINT MECHANIC II    |
| 1610         | 4545                  | 3035      | BUILDING MAINTENANCE MECHANIC III   | 26.99    | 32.81     | 1.00      | BUILDING MAINT MECHANIC II    |
| 1610         | 4546                  | 3035      | BUILDING MAINTENANCE MECHANIC III   | 26.99    | 32.81     | 1.00      | BUILDING MAINT MECHANIC I     |
| 1610         | 4570                  | 0063      | ADMINISTRATIVE ASSISTANT            | 21.52    | 26.16     | 1.00      | VACANT                        |
| 1610         | 4572                  | 0143      | DEPARTMENT ANALYST II               | 31.76    | 38.60     | 1.00      | DEPARTMENT ANALYST II         |
| 1610         | 4681                  | 3036      | BUILDING MAINTENANCE SUPERVISOR     | 28.33    | 34.44     | 1.00      | OOC BUILDING MAINT MECHANIC 3 |
| BU FTE Total |                       |           |                                     | 36.00    |           |           |                               |

# POSITION ALLOCATIONS

| Budget Unit  | Pos #                          | Job Class | Allocated Classification                | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|--------------|--------------------------------|-----------|-----------------------------------------|----------|-----------|-----------|--------------------------------|
| 1620         | GARAGE                         |           |                                         |          |           |           |                                |
| 1620         | 145                            | 3021      | AUTO MECHANIC III                       | 27.89    | 33.90     | 1.00      | AUTO MECHANIC II               |
| 1620         | 146                            | 3023      | AUTO SERVICES TECHNICIAN                | 19.84    | 24.10     | 1.00      | AUTO SERVICES TECHNICIAN       |
| BU FTE Total |                                |           |                                         | 2.00     |           |           |                                |
| 1810         | Promotion                      |           |                                         |          |           |           |                                |
| 1810         | 4660                           | 0010      | ADMINISTRATIVE ANALYST II               | 36.57    | 44.45     | 1.00      | ADMINISTRATIVE ANALYST II      |
| BU FTE Total |                                |           |                                         | 1.00     |           |           |                                |
| 1910         | ENGINEERING & TECHNICAL ASSIST |           |                                         |          |           |           |                                |
| 1910         | 151                            | 2025      | CIVIL ENGINEER                          | 42.21    | 51.31     | 1.00      | ENGINEERING TECHNICIAN I       |
| 1910         | 154                            | 2009      | DEPUTY DIRECTOR DOT- LAND IMPROVEMENT   | 48.70    | 59.20     | 1.00      | DEPUTY DIR TRANS-LAND IMPROVE  |
| 1910         | 2742                           | 2025      | CIVIL ENGINEER                          | 42.21    | 51.31     | 1.00      | ENGINEER II                    |
| 1910         | 3397                           | 2005      | DEPUTY COUNTY SURVEYOR                  | 34.65    | 42.13     | 1.00      | OOC SURVEYOR 1                 |
| 1910         | 3491                           | 2002      | SURVEYOR I                              | 27.17    | 33.02     | 1.00      | SURVEYOR I                     |
| 1910         | 4039                           | 2008      | ENGINEER II                             | 36.42    | 44.28     | 1.00      | ENGINEER I                     |
| 1910         | 4039                           | 2008      | ENGINEER II                             | 36.06    | 43.84     | 1.00      | ENGINEER I                     |
| BU FTE Total |                                |           |                                         | 6.00     |           |           |                                |
| 1920         | RETIREMENT                     |           |                                         |          |           |           |                                |
| 1920         | 3031                           | 0051      | CONF RETIREMENT SPECIALIST II           | 25.22    | 30.65     | 1.00      | CONF RETIREMENT SPECIALIST I   |
| 1920         | 3642                           | 0166      | EXECUTIVE DIRECTOR                      | 0.00     | 87.40     | 1.00      | EXECUTIVE DIRECTOR             |
| 1920         | 3998                           | 0190      | RETIREMENT FINANCIAL/INVESTMENT OFFICER | 41.62    | 50.59     | 1.00      | RETIREMENT FINACL INVEST OFFCR |
| 1920         | 4446                           | 0229      | CONF RETIREMENT SPECIALIST III          | 27.83    | 33.82     | 1.00      | VACANT                         |
| 1920         | 4447                           | 0229      | CONF RETIREMENT SPECIALIST III          | 27.83    | 33.82     | 1.00      | CONF RETIREMENT SPECIALIST III |
| 1920         | 4448                           | 0230      | CONF RETIREMENT ANALYST                 | 32.00    | 38.90     | 1.00      | CONF RETIREMENT ANALYST        |
| BU FTE Total |                                |           |                                         | 6.00     |           |           |                                |
| 1941         | CLERK RECORDER                 |           |                                         |          |           |           |                                |
| 1941         | 4254                           | 0205      | ASSESSOR-CLERK-RECORDER TECHNICIAN II   | 21.51    | 26.15     | 1.00      | ASSESSOR-CLERK-RECORDR TECH II |
| 1941         | 4255                           | 0205      | ASSESSOR-CLERK-RECORDER TECHNICIAN II   | 21.51    | 26.15     | 1.00      | ASSESSOR-CLERK-RECORDR TECH II |
| 1941         | 4256                           | 0205      | ASSESSOR-CLERK-RECORDER TECHNICIAN II   | 21.51    | 26.15     | 1.00      | ASSESSOR-CLERK-RECORDR TECH II |
| 1941         | 4637                           | 0060      | STAFF ASSISTANT III                     | 19.78    | 24.05     | 1.00      | VACANT                         |
| BU FTE Total |                                |           |                                         | 4.00     |           |           |                                |
| 1950         | GRANTS                         |           |                                         |          |           |           |                                |
| 1950         | 4629                           | 0010      | ADMINISTRATIVE ANALYST II               | 36.57    | 44.45     | 1.00      | ADMINISTRATIVE ANALYST II      |
| BU FTE Total |                                |           |                                         | 1.00     |           |           |                                |
| 1960         | INFORMATION SERVICES           |           |                                         |          |           |           |                                |
| 1960         | 2765                           | 0102      | NETWORK SYSTEMS ANALYST I               | 36.15    | 43.92     | 1.00      | VACANT                         |
| 1960         | 2766                           | 0103      | NETWORK SYSTEMS ANALYST II              | 37.97    | 46.14     | 1.00      | NETWORK SYSTEMS ANALYST II     |
| 1960         | 2795                           | 0098      | GIS COORDINATOR                         | 38.33    | 46.58     | 1.00      | GIS COORDINATOR                |
| 1960         | 3442                           | 0103      | NETWORK SYSTEMS ANALYST II              | 37.97    | 46.14     | 1.00      | NETWORK SYSTEMS ANALYST II     |
| 1960         | 3505                           | 0103      | NETWORK SYSTEMS ANALYST II              | 37.97    | 46.14     | 1.00      | NETWORK SYSTEMS ANALYST II     |
| 1960         | 3582                           | 0093      | APPLICATIONS DEVELOPER ANALYST II       | 36.48    | 44.34     | 1.00      | OOC INFORMATION SYSTEMS SPCLST |
| 1960         | 3583                           | 0093      | APPLICATIONS DEVELOPER ANALYST II       | 36.48    | 44.34     | 1.00      | APPLICATIONS DEVEL/ANALYST II  |
| 1960         | 3584                           | 0094      | SENIOR APPLICATIONS DEVELOPER ANALYST   | 40.19    | 48.85     | 1.00      | SR APPLICATIONS DEVEL/ANALYST  |
| 1960         | 3589                           | 0108      | INFORMATION SYSTEMS TECHNICIAN II       | 28.06    | 34.11     | 1.00      | INFORMATION SYSTEMS TECH II    |
| 1960         | 3590                           | 0108      | INFORMATION SYSTEMS TECHNICIAN II       | 28.06    | 34.11     | 1.00      | INFORMATION SYSTEMS TECH II    |
| 1960         | 3591                           | 0156      | GIS TECHNICIAN                          | 31.50    | 38.30     | 1.00      | VACANT                         |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification               | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|----------------------------------------|----------|-----------|-----------|--------------------------------|
| 1960        | 3595  | 0108      | INFORMATION SYSTEMS TECHNICIAN II      | 28.06    | 34.11     | 1.00      | INFORMATION SYSTEMS TECH I     |
| 1960        | 3597  | 0157      | INFORMATION SYSTEMS OPERATIONS MAN-    | 50.75    | 61.69     | 1.00      | INFORMATION SYSTEMS OPERTN MGR |
| 1960        | 3927  | 0185      | COMMUNICATIONS COORDINATOR             | 40.19    | 48.85     | 1.00      | COMMUNICATIONS COORDINATOR     |
| 1960        | 3997  | 0108      | INFORMATION SYSTEMS TECHNICIAN II      | 28.06    | 34.11     | 1.00      | VACANT                         |
| 1960        | 4010  | 0103      | NETWORK SYSTEMS ANALYST II             | 37.97    | 46.14     | 1.00      | NETWORK SYSTEMS ANALYST II     |
| 1960        | 4063  | 0094      | SENIOR APPLICATIONS DEVELOPER ANALYST  | 40.19    | 48.85     | 1.00      | APPLICATIONS DEVEL/ANALYST II  |
| 1960        | 4082  | 0063      | ADMINISTRATIVE ASSISTANT               | 21.52    | 26.16     | 1.00      | OOC ADMINISTRATIVE ASSISTANT   |
| 1960        | 4287  | 0210      | COMMUNICATIONS TECHNICIAN              | 31.50    | 38.30     | 1.00      | COMMUNICATIONS TECHNICIAN      |
| 1960        | 4288  | 0211      | SENIOR NETWORK SYSTEMS ANALYST         | 41.79    | 50.81     | 1.00      | VACANT                         |
| 1960        | 4289  | 0212      | INFORMATION SERVICES BUSINESS APPLICA- | 50.75    | 61.69     | 1.00      | IS BUSINESS APPLICATION MGR    |
| 1960        | 4290  | 0134      | ADMINISTRATIVE SERVICES MANAGER I      | 39.56    | 48.09     | 1.00      | ADMINISTRATIVE SERVICES MGR I  |
| 1960        | 4368  | 0158      | INFORMATION SYSTEMS SPECIALIST         | 30.93    | 37.59     | 1.00      | INFORMATION SYSTEMS SPECIALIST |
| 1960        | 4384  | 0226      | DIRECTOR INFORMATION SERVICES- CIO     | 66.17    | 80.44     | 1.00      | VACANT                         |
| 1960        | 4393  | 0210      | COMMUNICATIONS TECHNICIAN              | 31.50    | 38.30     | 1.00      | COMMUNICATIONS TECHNICIAN      |
| 1960        | 4394  | 0158      | INFORMATION SYSTEMS SPECIALIST         | 30.93    | 37.59     | 1.00      | INFORMATION SYSTEMS SPECIALIST |
| 1960        | 4404  | 0109      | SUPERVISING INFORMATION SYSTEMS TECH-  | 30.93    | 37.59     | 1.00      | SUPERVISING INFO SYSTEMS TECH  |
| 1960        | 4405  | 0101      | INFORMATION SERVICES NETWORK MANAGER   | 50.75    | 61.69     | 1.00      | ACTING INFORMATN SVCS NETW MGR |
| 1960        | 4514  | 0238      | BUSINESS SYSTEMS ANALYST               | 36.48    | 44.34     | 1.00      | BUSINESS SYSTEMS ANALYST       |
| 1960        | 4515  | 0239      | SENIOR BUSINESS SYSTEMS ANALYST        | 41.95    | 50.99     | 1.00      | BUSINESS SYSTEMS ANALYST       |

**BU FTE Total**

**30.00**

| 2012 | COURT AB233 PROGRAM |      |                                    |       |       |      |                                |
|------|---------------------|------|------------------------------------|-------|-------|------|--------------------------------|
| 2012 | 3239                | 0004 | REVENUE RECOVERY SPECIALIST        | 21.52 | 26.16 | 1.00 | ACCOUNT SPECIALIST II          |
| 2012 | 3240                | 0004 | REVENUE RECOVERY SPECIALIST        | 21.52 | 26.16 | 1.00 | REVENUE RECOVERY SPECIALIST    |
| 2012 | 3935                | 0187 | DEPUTY TREASURER-TAX COLLECTOR     | 27.31 | 33.19 | 1.00 | VACANT                         |
| 2012 | 4295                | 0214 | SENIOR REVENUE RECOVERY SPECIALIST | 23.74 | 28.85 | 1.00 | SR REVENUE RECOVERY SPECIALIST |
| 2012 | 4296                | 0214 | SENIOR REVENUE RECOVERY SPECIALIST | 23.74 | 28.85 | 1.00 | SR REVENUE RECOVERY SPECIALIST |
| 2012 | 4682                | 0004 | REVENUE RECOVERY SPECIALIST        | 21.52 | 26.16 | 1.00 | VACANT                         |

**BU FTE Total**

**6.00**

| 2070 | DISTRICT ATTORNEY |      |                                          |       |       |      |                                |
|------|-------------------|------|------------------------------------------|-------|-------|------|--------------------------------|
| 2070 | 215               | 7002 | DISTRICT ATTORNEY                        | 0.00  | 93.43 | 1.00 | DISTRICT ATTORNEY              |
| 2070 | 217               | 7003 | ASSISTANT DISTRICT ATTORNEY              | 0.00  | 0.00  | 1.00 | VACANT                         |
| 2070 | 1753              | 7004 | CHIEF DEPUTY DISTRICT ATTORNEY           | 64.35 | 78.23 | 1.00 | VACANT                         |
| 2070 | 1951              | 7040 | DISTRICT ATTORNEY INVESTIGATOR           | 43.98 | 54.11 | 1.00 | DISTRICT ATTORNEY INVEST 18%   |
| 2070 | 1953              | 7044 | SUPERVISING DISTRICT ATTORNEY INVESTIGA- | 49.04 | 59.59 | 1.00 | SUPERVISING DA INVEST 18%      |
| 2070 | 2010              | 0125 | ACCOUNT SPECIALIST III                   | 21.45 | 26.07 | 1.00 | ACCOUNT SPECIALIST III         |
| 2070 | 2171              | 7040 | DISTRICT ATTORNEY INVESTIGATOR           | 43.98 | 54.11 | 1.00 | DISTRICT ATTORNEY INVEST 20%   |
| 2070 | 2346              | 0057 | STAFF ASSISTANT II                       | 16.27 | 19.77 | 1.00 | STAFF ASSISTANT II             |
| 2070 | 2447              | 0055 | STAFF ASSISTANT I                        | 15.53 | 18.88 | 1.00 | VACANT                         |
| 2070 | 2448              | 7041 | CHIEF DISTRICT ATTORNEY INVESTIGATOR     | 59.04 | 71.76 | 1.00 | CHIEF DISTRICT ATTORNEY INVEST |
| 2070 | 3004              | 7040 | DISTRICT ATTORNEY INVESTIGATOR           | 43.98 | 54.11 | 1.00 | DISTRICT ATTORNEY INVEST 20%   |
| 2070 | 3186              | 7008 | DEPUTY DISTRICT ATTORNEY IV              | 61.30 | 74.50 | 1.00 | DEPUTY DISTRICT ATTORNEY II    |
| 2070 | 3187              | 7008 | DEPUTY DISTRICT ATTORNEY IV              | 61.30 | 74.50 | 1.00 | VACANT                         |
| 2070 | 3188              | 7008 | DEPUTY DISTRICT ATTORNEY IV              | 61.30 | 74.50 | 1.00 | DEPUTY DISTRICT ATTORNEY IV    |
| 2070 | 3189              | 7008 | DEPUTY DISTRICT ATTORNEY IV              | 61.30 | 74.50 | 1.00 | VACANT                         |
| 2070 | 3190              | 7008 | DEPUTY DISTRICT ATTORNEY IV              | 61.30 | 74.50 | 1.00 | DEPUTY DISTRICT ATTORNEY III   |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification           | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|------------------------------------|----------|-----------|-----------|--------------------------------|
| 2070        | 3191  | 7008      | DEPUTY DISTRICT ATTORNEY IV        | 61.30    | 74.50     | 1.00      | DEPUTY DISTRICT ATTORNEY IV    |
| 2070        | 3192  | 7008      | DEPUTY DISTRICT ATTORNEY IV        | 61.30    | 74.50     | 1.00      | VACANT                         |
| 2070        | 3193  | 7008      | DEPUTY DISTRICT ATTORNEY IV        | 61.30    | 74.50     | 1.00      | VACANT                         |
| 2070        | 3194  | 7008      | DEPUTY DISTRICT ATTORNEY IV        | 61.30    | 74.50     | 1.00      | VACANT                         |
| 2070        | 3195  | 7008      | DEPUTY DISTRICT ATTORNEY IV        | 61.30    | 74.50     | 1.00      | VACANT                         |
| 2070        | 3196  | 7008      | DEPUTY DISTRICT ATTORNEY IV        | 61.30    | 74.50     | 1.00      | DEPUTY DISTRICT ATTORNEY IV    |
| 2070        | 3197  | 7008      | DEPUTY DISTRICT ATTORNEY IV        | 61.30    | 74.50     | 1.00      | DEPUTY DISTRICT ATTORNEY II    |
| 2070        | 3230  | 0135      | ADMINISTRATIVE SERVICES MANAGER II | 46.54    | 56.57     | 1.00      | ADMINISTRATIVE SERVICES MGR I  |
| 2070        | 3313  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY I              |
| 2070        | 3314  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |
| 2070        | 3315  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY I              |
| 2070        | 3316  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |
| 2070        | 3317  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY I              |
| 2070        | 3318  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | VACANT                         |
| 2070        | 3319  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |
| 2070        | 3320  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |
| 2070        | 3322  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |
| 2070        | 3323  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |
| 2070        | 3340  | 0076      | LEGAL ASSISTANT                    | 23.70    | 28.82     | 1.00      | VACANT                         |
| 2070        | 3349  | 7000      | INVESTIGATIVE TECHNICIAN           | 34.20    | 41.58     | 1.00      | INVESTIGATIVE TECH             |
| 2070        | 3839  | 7007      | DEPUTY DISTRICT ATTORNEY III       | 51.97    | 63.18     | 1.00      | DEPUTY DISTRICT ATTORNEY II    |
| 2070        | 3875  | 7008      | DEPUTY DISTRICT ATTORNEY IV        | 61.30    | 74.50     | 1.00      | DEPUTY DISTRICT ATTORNEY I     |
| 2070        | 3876  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY I              |
| 2070        | 4034  | 7008      | DEPUTY DISTRICT ATTORNEY IV        | 61.30    | 74.50     | 1.00      | DEPUTY DISTRICT ATTORNEY III   |
| 2070        | 4135  | 0135      | ADMINISTRATIVE SERVICES MANAGER II | 46.54    | 56.57     | 1.00      | ADMINISTRATIVE SERVICES MGR II |
| 2070        | 4329  | 7040      | DISTRICT ATTORNEY INVESTIGATOR     | 43.98    | 54.11     | 1.00      | DISTRICT ATTORNEY INVEST 15%   |
| 2070        | 4330  | 0217      | SENIOR LEGAL ASSISTANT             | 26.14    | 31.77     | 1.00      | STAFF ASSISTANT II             |
| 2070        | 4331  | 0081      | LEGAL SERVICES SUPERVISOR          | 28.81    | 35.02     | 1.00      | LEGAL SERVICES SUPERVISOR      |
| 2070        | 4517  | 0152      | LEGAL ADMINISTRATIVE ASSISTANT     | 26.14    | 31.77     | 1.00      | LEGAL ADMINISTRATIVE ASSISTANT |
| 2070        | 4518  | 0152      | LEGAL ADMINISTRATIVE ASSISTANT     | 26.14    | 31.77     | 1.00      | LEGAL ADMINISTRATIVE ASSISTANT |
| 2070        | 4661  | 7040      | DISTRICT ATTORNEY INVESTIGATOR     | 43.98    | 54.11     | 1.00      | VACANT                         |

**BU FTE Total**

**47.00**

| 2080 | PUBLIC DEFENDER |      |                                    |       |       |      |                                |
|------|-----------------|------|------------------------------------|-------|-------|------|--------------------------------|
| 2080 | 1169            | 7068 | PUBLIC DEFENDER                    | 73.02 | 88.76 | 1.00 | VACANT                         |
| 2080 | 1170            | 7069 | ASSISTANT PUBLIC DEFENDER          | 65.49 | 79.61 | 1.00 | OOO ASST PUBLIC DEFENDER       |
| 2080 | 1552            | 0063 | ADMINISTRATIVE ASSISTANT           | 21.52 | 26.16 | 1.00 | ADMINISTRATIVE ASSISTANT       |
| 2080 | 1553            | 7027 | CHIEF PUBLIC DEFENDER INVESTIGATOR | 47.04 | 57.18 | 1.00 | CHIEF PUBLIC DEFENDER INVESTIG |
| 2080 | 2378            | 7028 | PUBLIC DEFENDER INVESTIGATOR       | 39.07 | 47.48 | 1.00 | PUBLIC DEFENDER INVESTIGATOR   |
| 2080 | 2450            | 7028 | PUBLIC DEFENDER INVESTIGATOR       | 39.07 | 47.48 | 1.00 | PUBLIC DEFENDER INVESTIGATOR   |
| 2080 | 3199            | 7073 | DEPUTY PUBLIC DEFENDER IV          | 61.30 | 74.50 | 1.00 | DEPUTY PUBLIC DEFENDER IV      |
| 2080 | 3200            | 7073 | DEPUTY PUBLIC DEFENDER IV          | 61.30 | 74.50 | 1.00 | DEPUTY PUBLIC DEFENDER IV      |
| 2080 | 3201            | 7073 | DEPUTY PUBLIC DEFENDER IV          | 61.30 | 74.50 | 1.00 | DEPUTY PUBLIC DEFENDER II      |
| 2080 | 3202            | 7073 | DEPUTY PUBLIC DEFENDER IV          | 61.30 | 74.50 | 1.00 | DEPUTY PUBLIC DEFENDER III     |
| 2080 | 3203            | 7073 | DEPUTY PUBLIC DEFENDER IV          | 61.30 | 74.50 | 1.00 | DEPUTY PUBLIC DEFENDER II      |
| 2080 | 3204            | 7073 | DEPUTY PUBLIC DEFENDER IV          | 61.30 | 74.50 | 1.00 | DEPUTY PUBLIC DEFENDER IV      |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification          | Step One | Step Five | Alloc FTE | Incumbent Classification      |
|-------------|-------|-----------|-----------------------------------|----------|-----------|-----------|-------------------------------|
| 2080        | 3205  | 7073      | DEPUTY PUBLIC DEFENDER IV         | 61.30    | 74.50     | 1.00      | DEPUTY PUBLIC DEFENDER II     |
| 2080        | 3206  | 7073      | DEPUTY PUBLIC DEFENDER IV         | 61.30    | 74.50     | 1.00      | DEPUTY PUBLIC DEFENDER II     |
| 2080        | 3207  | 7073      | DEPUTY PUBLIC DEFENDER IV         | 61.30    | 74.50     | 1.00      | DEPUTY PUBLIC DEFENDER IV     |
| 2080        | 3208  | 7073      | DEPUTY PUBLIC DEFENDER IV         | 61.30    | 74.50     | 1.00      | DEPUTY PUBLIC DEFENDER IV     |
| 2080        | 3326  | 0072      | LEGAL SECRETARY II                | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY I             |
| 2080        | 3327  | 0072      | LEGAL SECRETARY II                | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II            |
| 2080        | 3329  | 0072      | LEGAL SECRETARY II                | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II            |
| 2080        | 3398  | 7029      | CHIEF DEPUTY PUBLIC DEFENDER      | 64.35    | 78.23     | 1.00      | CHIEF DEPUTY PUBLIC DEFENDER  |
| 2080        | 3445  | 7072      | DEPUTY PUBLIC DEFENDER III        | 51.97    | 63.18     | 1.00      | DEPUTY PUBLIC DEFENDER III    |
| 2080        | 3948  | 0057      | STAFF ASSISTANT II                | 16.27    | 19.77     | 1.00      | STAFF ASSISTANT II            |
| 2080        | 4100  | 0076      | LEGAL ASSISTANT                   | 23.70    | 28.82     | 1.00      | LEGAL ASSISTANT               |
| 2080        | 4406  | 7071      | DEPUTY PUBLIC DEFENDER II         | 44.53    | 54.13     | 1.00      | VACANT                        |
| 2080        | 4407  | 0076      | LEGAL ASSISTANT                   | 23.70    | 28.82     | 1.00      | LEGAL ASSISTANT               |
| 2080        | 4450  | 0232      | CASEWORKER                        | 26.20    | 31.84     | 1.00      | VACANT                        |
| 2080        | 4508  | 0134      | ADMINISTRATIVE SERVICES MANAGER I | 39.56    | 48.09     | 1.00      | ADMINISTRATIVE SERVICES MGR I |

**BU FTE Total**

**27.00**

|             |                           |      |                                |       |       |      |                                |
|-------------|---------------------------|------|--------------------------------|-------|-------|------|--------------------------------|
| <b>2085</b> | <b>ALTERNATE DEFENDER</b> |      |                                |       |       |      |                                |
| 2085        | 2495                      | 7028 | PUBLIC DEFENDER INVESTIGATOR   | 39.07 | 47.48 | 1.00 | PUBLIC DEFENDER INVESTIGATOR   |
| 2085        | 2496                      | 7084 | ALTERNATE DEFENDER             | 64.88 | 78.87 | 1.00 | ALTERNATE DEFENDER             |
| 2085        | 3209                      | 7073 | DEPUTY PUBLIC DEFENDER IV      | 61.30 | 74.50 | 1.00 | DEPUTY PUBLIC DEFENDER IV      |
| 2085        | 3210                      | 7073 | DEPUTY PUBLIC DEFENDER IV      | 61.30 | 74.50 | 1.00 | DEPUTY PUBLIC DEFENDER IV      |
| 2085        | 3569                      | 0152 | LEGAL ADMINISTRATIVE ASSISTANT | 26.14 | 31.77 | 1.00 | LEGAL ADMINISTRATIVE ASSISTANT |
| 2085        | 3949                      | 0057 | STAFF ASSISTANT II             | 16.27 | 19.77 | 1.00 | STAFF ASSISTANT II             |

**BU FTE Total**

**6.00**

|             |                               |      |                                  |       |       |      |                                |
|-------------|-------------------------------|------|----------------------------------|-------|-------|------|--------------------------------|
| <b>2090</b> | <b>CHILD SUPPORT SERVICES</b> |      |                                  |       |       |      |                                |
| 2090        | 2916                          | 0133 | DIRECTOR CHILD SUPPORT SERVICES  | 64.79 | 78.75 | 1.00 | DIRECTOR CHILD SUPPORT SERVICE |
| 2090        | 3108                          | S506 | CHILD SUPPORT SPECIALIST II      | 27.27 | 33.14 | 1.00 | CHILD SUPPORT SPECIALIST II    |
| 2090        | 3109                          | S506 | CHILD SUPPORT SPECIALIST II      | 27.27 | 33.14 | 1.00 | CHILD SUPPORT SPECIALIST II    |
| 2090        | 3110                          | S506 | CHILD SUPPORT SPECIALIST II      | 27.27 | 33.14 | 1.00 | VACANT                         |
| 2090        | 3111                          | S506 | CHILD SUPPORT SPECIALIST II      | 27.27 | 33.14 | 1.00 | VACANT                         |
| 2090        | 3112                          | S506 | CHILD SUPPORT SPECIALIST II      | 27.27 | 33.14 | 1.00 | CHILD SUPPORT SPECIALIST II    |
| 2090        | 3113                          | S506 | CHILD SUPPORT SPECIALIST II      | 27.27 | 33.14 | 1.00 | CHILD SUPPORT SPECIALIST II    |
| 2090        | 3114                          | S506 | CHILD SUPPORT SPECIALIST II      | 27.27 | 33.14 | 1.00 | VACANT                         |
| 2090        | 3115                          | S506 | CHILD SUPPORT SPECIALIST II      | 27.27 | 33.14 | 1.00 | CHILD SUPPORT SPECIALIST II    |
| 2090        | 3120                          | S506 | CHILD SUPPORT SPECIALIST II      | 27.27 | 33.14 | 1.00 | CHILD SUPPORT SPECIALIST II    |
| 2090        | 3121                          | S506 | CHILD SUPPORT SPECIALIST II      | 27.27 | 33.14 | 1.00 | CHILD SUPPORT SPECIALIST II    |
| 2090        | 3128                          | S508 | CHILD SUPPORT SUPERVISOR         | 34.56 | 42.02 | 1.00 | CHILD SUPPORT SUPERVISOR       |
| 2090        | 3130                          | S508 | CHILD SUPPORT SUPERVISOR         | 34.56 | 42.02 | 1.00 | CHILD SUPPORT SUPERVISOR       |
| 2090        | 3179                          | S507 | CHILD SUPPORT SPECIALIST III     | 30.05 | 36.53 | 1.00 | CHILD SUPPORT SPECIALIST III   |
| 2090        | 3180                          | S509 | CHILD SUPPORT ACCOUNT SPECIALIST | 31.24 | 37.97 | 1.00 | CHILD SUPPORT ACCTG SPECIALIST |
| 2090        | 4276                          | S507 | CHILD SUPPORT SPECIALIST III     | 30.05 | 36.53 | 1.00 | CHILD SUPPORT SPECIALIST III   |
| 2090        | 4277                          | 0125 | ACCOUNT SPECIALIST III           | 21.45 | 26.07 | 1.00 | VACANT                         |
| 2090        | 4278                          | 0125 | ACCOUNT SPECIALIST III           | 21.45 | 26.07 | 1.00 | ACCOUNT SPECIALIST III         |
| 2090        | 4291                          | 0060 | STAFF ASSISTANT III              | 19.78 | 24.05 | 1.00 | STAFF ASSISTANT III            |
| 2090        | 4370                          | 0072 | LEGAL SECRETARY II               | 21.51 | 26.15 | 1.00 | VACANT                         |

**BU FTE Total**

**20.00**

# POSITION ALLOCATIONS

| Budget Unit | Pos #           | Job Class | Allocated Classification | Step One | Step Five | Alloc FTE | Incumbent Classification     |
|-------------|-----------------|-----------|--------------------------|----------|-----------|-----------|------------------------------|
| 2310        | SHERIFF CORONER |           |                          |          |           |           |                              |
| 2310        | 278             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 15%   |
| 2310        | 281             | 7131      | SHERIFF'S SERGEANT       | 44.96    | 54.65     | 1.00      | SHERIFF'S SERGEANT 13%       |
| 2310        | 283             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 284             | 7052      | SHERIFF-CORONER          | 0.00     | 93.01     | 1.00      | SHERIFF CORONER              |
| 2310        | 286             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 15%   |
| 2310        | 287             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 18%   |
| 2310        | 288             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER       |
| 2310        | 289             | 7131      | SHERIFF'S SERGEANT       | 44.96    | 54.65     | 1.00      | ACTING SHERIFF'S LIEUTENANT  |
| 2310        | 290             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER       |
| 2310        | 291             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 293             | 7131      | SHERIFF'S SERGEANT       | 44.96    | 54.65     | 1.00      | SHERIFF'S SERGEANT 20%       |
| 2310        | 295             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 8%    |
| 2310        | 296             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 15%   |
| 2310        | 297             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER       |
| 2310        | 298             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 10%   |
| 2310        | 299             | 7131      | SHERIFF'S SERGEANT       | 44.96    | 54.65     | 1.00      | SHERIFF'S SERGEANT 10%       |
| 2310        | 300             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 301             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | LEGAL SERVICES SUPERVISOR    |
| 2310        | 302             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 304             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 5%    |
| 2310        | 305             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 307             | 7074      | PUBLIC SAFETY DISPATCHER | 25.53    | 31.03     | 1.00      | PUBLIC SAFETY DISPATCHER 5%  |
| 2310        | 308             | 7074      | PUBLIC SAFETY DISPATCHER | 25.53    | 31.03     | 1.00      | PUBLIC SAFETY DISPATCHER 13% |
| 2310        | 309             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 10%   |
| 2310        | 310             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 10%   |
| 2310        | 311             | 7074      | PUBLIC SAFETY DISPATCHER | 25.53    | 31.03     | 1.00      | PUBLIC SAFETY DISPATCHER 5%  |
| 2310        | 312             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 313             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 20%   |
| 2310        | 314             | 7131      | SHERIFF'S SERGEANT       | 44.96    | 54.65     | 1.00      | VACANT                       |
| 2310        | 317             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 318             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 319             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 3%    |
| 2310        | 324             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 5%    |
| 2310        | 325             | 7074      | PUBLIC SAFETY DISPATCHER | 25.53    | 31.03     | 1.00      | PUBLIC SAFETY DISPATCHER     |
| 2310        | 326             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER       |
| 2310        | 329             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 330             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 331             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER       |
| 2310        | 332             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 338             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 13%   |
| 2310        | 339             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | VACANT                       |
| 2310        | 342             | 7074      | PUBLIC SAFETY DISPATCHER | 25.53    | 31.03     | 1.00      | PUBLIC SAFETY DISPATCHER 18% |
| 2310        | 344             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 15%   |
| 2310        | 346             | 7204      | DEPUTY SHERIFF CORONER   | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 10%   |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification            | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|-------------------------------------|----------|-----------|-----------|--------------------------------|
| 2310        | 348   | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 5%      |
| 2310        | 349   | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 15%     |
| 2310        | 351   | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | VACANT                         |
| 2310        | 352   | 7131      | SHERIFF'S SERGEANT                  | 44.96    | 54.65     | 1.00      | SHERIFF'S SERGEANT 20%         |
| 2310        | 353   | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | VACANT                         |
| 2310        | 354   | 7074      | PUBLIC SAFETY DISPATCHER            | 25.53    | 31.03     | 1.00      | VACANT                         |
| 2310        | 377   | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 10%     |
| 2310        | 382   | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 3%      |
| 2310        | 401   | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER         |
| 2310        | 922   | 7131      | SHERIFF'S SERGEANT                  | 44.96    | 54.65     | 1.00      | SHERIFF'S SERGEANT 15%         |
| 2310        | 926   | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 13%     |
| 2310        | 960   | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 8%      |
| 2310        | 961   | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 8%      |
| 2310        | 1118  | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | VACANT                         |
| 2310        | 1119  | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | VACANT                         |
| 2310        | 1326  | 7074      | PUBLIC SAFETY DISPATCHER            | 25.53    | 31.03     | 1.00      | PUBLIC SAFETY DISPATCHER 15%   |
| 2310        | 1612  | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | VACANT                         |
| 2310        | 1652  | 7087      | PUBLIC SAFETY DISPATCHER SUPERVISOR | 29.52    | 35.89     | 1.00      | PUBLIC SAFETY DISPATCH SPV 5%  |
| 2310        | 1714  | 7074      | PUBLIC SAFETY DISPATCHER            | 25.53    | 31.03     | 1.00      | PUBLIC SAFETY DISPATCHER       |
| 2310        | 1830  | 7131      | SHERIFF'S SERGEANT                  | 44.96    | 54.65     | 1.00      | SHERIFF'S SERGEANT 10%         |
| 2310        | 1831  | 7131      | SHERIFF'S SERGEANT                  | 44.96    | 54.65     | 1.00      | SHERIFF'S SERGEANT 15%         |
| 2310        | 2124  | 7050      | SHERIFF'S CAPTAIN                   | 65.50    | 79.62     | 1.00      | SHERIFF'S CAPTAIN              |
| 2310        | 2305  | 7051      | SHERIFF'S LIEUTENANT                | 56.94    | 69.22     | 1.00      | SHERIFF'S LIEUTENANT           |
| 2310        | 2438  | 7051      | SHERIFF'S LIEUTENANT                | 56.94    | 69.22     | 1.00      | SHERIFF'S LIEUTENANT           |
| 2310        | 2439  | 7051      | SHERIFF'S LIEUTENANT                | 56.94    | 69.22     | 1.00      | SHERIFF'S LIEUTENANT           |
| 2310        | 2504  | 7074      | PUBLIC SAFETY DISPATCHER            | 25.53    | 31.03     | 1.00      | PUBLIC SAFETY DISPATCHER 12%   |
| 2310        | 2505  | 7074      | PUBLIC SAFETY DISPATCHER            | 25.53    | 31.03     | 1.00      | PUBLIC SAFETY DISPATCHER 20%   |
| 2310        | 2750  | 7131      | SHERIFF'S SERGEANT                  | 44.96    | 54.65     | 1.00      | SHERIFF'S SERGEANT 10%         |
| 2310        | 2751  | 7131      | SHERIFF'S SERGEANT                  | 44.96    | 54.65     | 1.00      | SHERIFF'S SERGEANT 8%          |
| 2310        | 2752  | 7066      | SHERIFF'S EVIDENCE TECHNICIAN       | 24.56    | 29.85     | 1.00      | SHERIFF'S EVIDENCE TECHNICIAN  |
| 2310        | 3021  | 7051      | SHERIFF'S LIEUTENANT                | 56.94    | 69.22     | 1.00      | SHERIFF'S LIEUTENANT           |
| 2310        | 3022  | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 10%     |
| 2310        | 3024  | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 10%     |
| 2310        | 3056  | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER         |
| 2310        | 3057  | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 15%     |
| 2310        | 3058  | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 10%     |
| 2310        | 3069  | 0096      | COMPUTER OPERATIONS MANAGER         | 50.75    | 61.69     | 1.00      | COMPUTER OPERATIONS MANAGER    |
| 2310        | 3391  | 7067      | SHERIFF'S EVIDENCE UNIT SUPERVISOR  | 28.46    | 34.59     | 1.00      | SHERIFF'S EVIDENCE UNIT SUPVSR |
| 2310        | 3458  | 7087      | PUBLIC SAFETY DISPATCHER SUPERVISOR | 29.52    | 35.89     | 1.00      | PUBLIC SAFETY DISPATCH SPV 7%  |
| 2310        | 3959  | 7131      | SHERIFF'S SERGEANT                  | 44.96    | 54.65     | 1.00      | VACANT                         |
| 2310        | 3961  | 7204      | DEPUTY SHERIFF CORONER              | 36.85    | 44.78     | 1.00      | DEPUTY SHERIFF CORONER 13%     |
| 2310        | 4011  | 7074      | PUBLIC SAFETY DISPATCHER            | 25.53    | 31.03     | 1.00      | PUBLIC SAFETY DISPATCHER 5%    |
| 2310        | 4012  | 7074      | PUBLIC SAFETY DISPATCHER            | 25.53    | 31.03     | 1.00      | VACANT                         |
| 2310        | 4017  | 0092      | APPLICATIONS DEVELOPER/ANALYST I    | 34.74    | 42.24     | 1.00      | APPLICATIONS DEVEL/ANALYST I   |
| 2310        | 4018  | 7054      | UNDERSHERIFF                        | 67.58    | 82.14     | 1.00      | UNDERSHERIFF                   |
| 2310        | 4141  | 0103      | NETWORK SYSTEMS ANALYST II          | 37.97    | 46.14     | 1.00      | NETWORK SYSTEMS ANALYST II     |



# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification           | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|------------------------------------|----------|-----------|-----------|--------------------------------|
| 2310        | 4142  | 0086      | SENIOR DEPARTMENT ANALYST          | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST          |
| 2310        | 4147  | 0164      | PROGRAM SPECIALIST II              | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II          |
| 2310        | 4260  | 0164      | PROGRAM SPECIALIST II              | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II          |
| 2310        | 4266  | 7051      | SHERIFF'S LIEUTENANT               | 56.94    | 69.22     | 1.00      | SHERIFF'S LIEUTENANT           |
| 2310        | 4272  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | VACANT                         |
| 2310        | 4282  | 0127      | ACCOUNT SPECIALIST SUPERVISOR      | 25.91    | 31.50     | 1.00      | ACCOUNT SPECIALIST SUPERVISOR  |
| 2310        | 4297  | 7131      | SHERIFF'S SERGEANT                 | 44.96    | 54.65     | 1.00      | VACANT                         |
| 2310        | 4300  | 0079      | SUPERVISING LEGAL SECRETARY        | 23.70    | 28.82     | 1.00      | SUPERVISING LEGAL SECRETARY    |
| 2310        | 4332  | 0216      | SHERIFF'S LEGAL SPECIALIST         | 23.70    | 28.82     | 1.00      | SHERIFF'S LEGAL SPECIALIST     |
| 2310        | 4342  | 0079      | SUPERVISING LEGAL SECRETARY        | 23.70    | 28.82     | 1.00      | VACANT                         |
| 2310        | 4369  | 0125      | ACCOUNT SPECIALIST III             | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 2310        | 4376  | 0135      | ADMINISTRATIVE SERVICES MANAGER II | 46.54    | 56.57     | 1.00      | ADMINISTRATIVE SERVICES MGR II |
| 2310        | 4411  | 7074      | PUBLIC SAFETY DISPATCHER           | 25.53    | 31.03     | 1.00      | VACANT                         |
| 2310        | 4519  | 7066      | SHERIFF'S EVIDENCE TECHNICIAN      | 24.56    | 29.85     | 1.00      | SHERIFF'S EVIDENCE TECHNICIAN  |
| 2310        | 4605  | 7065      | COMMUNITY SERVICES OFFICER         | 23.55    | 28.62     | 1.00      | COMMUNITY SERVICES OFFICER     |
| 2310        | 4606  | 7065      | COMMUNITY SERVICES OFFICER         | 23.55    | 28.62     | 1.00      | COMMUNITY SERVICES OFFICER     |
| 2310        | 4607  | 7065      | COMMUNITY SERVICES OFFICER         | 23.55    | 28.62     | 1.00      | COMMUNITY SERVICES OFFICER 5%  |
| 2310        | 4608  | 7065      | COMMUNITY SERVICES OFFICER         | 23.55    | 28.62     | 1.00      | COMMUNITY SERVICES OFFICER     |
| 2310        | 4609  | 7065      | COMMUNITY SERVICES OFFICER         | 23.55    | 28.62     | 1.00      | COMMUNITY SERVICES OFFICER 3%  |
| 2310        | 4610  | 7065      | COMMUNITY SERVICES OFFICER         | 23.55    | 28.62     | 1.00      | COMMUNITY SERVICES OFFICER     |
| 2310        | 4612  | 7191      | CORONER INVESTIGATIVE TECHNICIAN   | 29.86    | 36.30     | 1.00      | CORONER INVESTIGATIVE TECH     |
| 2310        | 4614  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | VACANT                         |
| 2310        | 4615  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY I              |
| 2310        | 4616  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |
| 2310        | 4621  | 0134      | ADMINISTRATIVE SERVICES MANAGER I  | 39.56    | 48.09     | 1.00      | ADMINISTRATIVE SERVICES MGR I  |
| 2310        | 4651  | 7066      | SHERIFF'S EVIDENCE TECHNICIAN      | 24.56    | 29.85     | 1.00      | SHERIFF'S EVIDENCE TECHNICIAN  |
| 2310        | 4671  | 0168      | PROGRAM ADMINISTRATOR              | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR          |

**BU FTE Total**

**117.00**

|             |                                      |      |                                 |       |       |      |                                |
|-------------|--------------------------------------|------|---------------------------------|-------|-------|------|--------------------------------|
| <b>2313</b> | <b>SHERIFF - COPS PROGRAM AB3229</b> |      |                                 |       |       |      |                                |
| 2313        | 3594                                 | 0159 | SHERIFF'S TECHNOLOGY SPECIALIST | 29.45 | 35.81 | 1.00 | SHERIFFS TECHNOLOGY SPECIALIST |

**BU FTE Total**

**1.00**

|             |             |      |                    |       |       |      |                        |
|-------------|-------------|------|--------------------|-------|-------|------|------------------------|
| <b>2510</b> | <b>JAIL</b> |      |                    |       |       |      |                        |
| 2510        | 378         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 2%  |
| 2510        | 380         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 5%  |
| 2510        | 381         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY     |
| 2510        | 383         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 7%  |
| 2510        | 385         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 5%  |
| 2510        | 386         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 10% |
| 2510        | 388         | 4021 | COOK               | 23.02 | 27.97 | 1.00 | COOK                   |
| 2510        | 389         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 3%  |
| 2510        | 390         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 5%  |
| 2510        | 391         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 8%  |
| 2510        | 392         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 8%  |
| 2510        | 393         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY     |
| 2510        | 394         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 5%  |
| 2510        | 395         | 7009 | CORRECTIONS DEPUTY | 26.62 | 32.36 | 1.00 | CORRECTIONS DEPUTY 7%  |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification      | Step One | Step Five | Alloc FTE | Incumbent Classification      |
|-------------|-------|-----------|-------------------------------|----------|-----------|-----------|-------------------------------|
| 2510        | 396   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 5%         |
| 2510        | 397   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 5%         |
| 2510        | 399   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | VACANT                        |
| 2510        | 402   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | VACANT                        |
| 2510        | 403   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY            |
| 2510        | 404   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 8%         |
| 2510        | 405   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY            |
| 2510        | 406   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 8%         |
| 2510        | 410   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 3%         |
| 2510        | 411   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 3%         |
| 2510        | 412   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY            |
| 2510        | 414   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY            |
| 2510        | 415   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 3%         |
| 2510        | 417   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY            |
| 2510        | 418   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 13%        |
| 2510        | 419   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY            |
| 2510        | 421   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 5%         |
| 2510        | 423   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 5%         |
| 2510        | 424   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 8%         |
| 2510        | 426   | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 5%         |
| 2510        | 965   | 4021      | COOK                          | 23.02    | 27.97     | 1.00      | VACANT                        |
| 2510        | 1006  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 2%         |
| 2510        | 1086  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 5%         |
| 2510        | 1087  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | VACANT                        |
| 2510        | 1088  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 17%        |
| 2510        | 1089  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 2%         |
| 2510        | 1090  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY            |
| 2510        | 1091  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY            |
| 2510        | 1093  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 7%         |
| 2510        | 1134  | 7055      | CORRECTIONS SERGEANT          | 36.39    | 44.23     | 1.00      | CORRECTIONS SERGEANT 10%      |
| 2510        | 1227  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | VACANT                        |
| 2510        | 1521  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 3%         |
| 2510        | 2160  | 7009      | CORRECTIONS DEPUTY            | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 8%         |
| 2510        | 2166  | 7055      | CORRECTIONS SERGEANT          | 36.39    | 44.23     | 1.00      | CORRECTIONS SERGEANT 7%       |
| 2510        | 2871  | 7055      | CORRECTIONS SERGEANT          | 36.39    | 44.23     | 1.00      | CORRECTIONS SERGEANT 7%       |
| 2510        | 3366  | 7050      | SHERIFF'S CAPTAIN             | 65.50    | 79.62     | 1.00      | SHERIFF'S CAPTAIN             |
| 2510        | 3437  | 7047      | SHERIFF'S SERVICES TECHNICIAN | 17.14    | 20.83     | 1.00      | SHERIFF'S SERVICES TECHNICIAN |
| 2510        | 3440  | 7047      | SHERIFF'S SERVICES TECHNICIAN | 17.14    | 20.83     | 1.00      | SHERIFF'S SERVICES TECHNICIAN |
| 2510        | 3441  | 7047      | SHERIFF'S SERVICES TECHNICIAN | 17.14    | 20.83     | 1.00      | SHERIFF'S SERVICES TECHNICIAN |
| 2510        | 3620  | 7001      | CORRECTIONS LIEUTENANT        | 45.70    | 55.55     | 1.00      | CORRECTIONS LIEUTENANT        |
| 2510        | 3621  | 7055      | CORRECTIONS SERGEANT          | 36.39    | 44.23     | 1.00      | CORRECTIONS SERGEANT 7%       |
| 2510        | 3622  | 7055      | CORRECTIONS SERGEANT          | 36.39    | 44.23     | 1.00      | CORRECTIONS SERGEANT 10%      |
| 2510        | 3623  | 7055      | CORRECTIONS SERGEANT          | 36.39    | 44.23     | 1.00      | CORRECTIONS SERGEANT 5%       |
| 2510        | 3624  | 7055      | CORRECTIONS SERGEANT          | 36.39    | 44.23     | 1.00      | CORRECTIONS SERGEANT 7%       |
| 2510        | 3625  | 7055      | CORRECTIONS SERGEANT          | 36.39    | 44.23     | 1.00      | CORRECTIONS SERGEANT 5%       |
| 2510        | 3874  | 3048      | LAUNDRY COORDINATOR           | 24.67    | 30.00     | 1.00      | LAUNDRY COORDINATOR           |

| Budget Unit | Pos # | Job Class | Allocated Classification           | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|------------------------------------|----------|-----------|-----------|--------------------------------|
| 2510        | 3951  | 7009      | CORRECTIONS DEPUTY                 | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY             |
| 2510        | 3952  | 7009      | CORRECTIONS DEPUTY                 | 26.62    | 32.36     | 1.00      | VACANT                         |
| 2510        | 3953  | 7009      | CORRECTIONS DEPUTY                 | 26.62    | 32.36     | 1.00      | VACANT                         |
| 2510        | 4002  | 4108      | FOOD & LAUNDRY SERVICES SUPERVISOR | 29.22    | 35.51     | 1.00      | FOOD & LAUNDRY SERV SUPERVISOR |
| 2510        | 4035  | 7009      | CORRECTIONS DEPUTY                 | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY             |
| 2510        | 4058  | 0125      | ACCOUNT SPECIALIST III             | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 2510        | 4112  | 7051      | SHERIFF'S LIEUTENANT               | 56.94    | 69.22     | 1.00      | CORRECTIONS LIEUTENANT         |
| 2510        | 4187  | 4021      | COOK                               | 23.02    | 27.97     | 1.00      | VACANT                         |
| 2510        | 4267  | 7009      | CORRECTIONS DEPUTY                 | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 5%          |
| 2510        | 4268  | 7009      | CORRECTIONS DEPUTY                 | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY 8%          |
| 2510        | 4269  | 7009      | CORRECTIONS DEPUTY                 | 26.62    | 32.36     | 1.00      | CORRECTIONS DEPUTY             |
| 2510        | 4412  | 0171      | PROGRAM MANAGER                    | 42.87    | 52.12     | 1.00      | PROGRAM MANAGER                |
| 2510        | 4520  | 0159      | SHERIFF'S TECHNOLOGY SPECIALIST    | 29.45    | 35.81     | 1.00      | SHERIFFS TECHNOLOGY SPECIALIST |
| 2510        | 4569  | 7048      | INMATE SERVICES COORDINATOR        | 30.62    | 37.23     | 1.00      | INMATE SERVICES COORDINATOR    |
| 2510        | 4617  | 0072      | LEGAL SECRETARY II                 | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |

**BU FTE Total**

**75.00**

| 2550 | JUVENILE HALL |      |                                       |       |       |      |                               |
|------|---------------|------|---------------------------------------|-------|-------|------|-------------------------------|
| 2550 | 429           | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER     |
| 2550 | 430           | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER     |
| 2550 | 431           | 6002 | SUPERVISING YOUTH CORRECTIONS OFFICER | 29.98 | 36.44 | 1.00 | SUPER YOUTH CORRECTNS OFFICER |
| 2550 | 432           | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | VACANT                        |
| 2550 | 435           | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER     |
| 2550 | 438           | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER 3%  |
| 2550 | 439           | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER     |
| 2550 | 442           | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER 3%  |
| 2550 | 2137          | 6002 | SUPERVISING YOUTH CORRECTIONS OFFICER | 29.98 | 36.44 | 1.00 | VACANT                        |
| 2550 | 2200          | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER     |
| 2550 | 2201          | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER     |
| 2550 | 2332          | 6002 | SUPERVISING YOUTH CORRECTIONS OFFICER | 29.98 | 36.44 | 1.00 | SUPER YOUTH CORRECTNS OFFICER |
| 2550 | 2735          | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER 5%  |
| 2550 | 2738          | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER     |
| 2550 | 2741          | 6002 | SUPERVISING YOUTH CORRECTIONS OFFICER | 29.98 | 36.44 | 1.00 | SUPER YOUTH CORRECTNS OFFICER |
| 2550 | 2806          | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER     |
| 2550 | 2866          | 6001 | YOUTH CORRECTIONS OFFICER             | 24.62 | 29.93 | 1.00 | YOUTH CORRECTIONS OFFICER     |
| 2550 | 3824          | 6008 | PROBATION DIVISION MANAGER            | 46.54 | 56.57 | 1.00 | PROBATION DIVISION MANAGER    |
| 2550 | 4622          | 6010 | PROBATION ASSISTANT                   | 21.98 | 26.71 | 1.00 | PROBATION ASSISTANT           |
| 2550 | 4623          | 6010 | PROBATION ASSISTANT                   | 21.98 | 26.71 | 1.00 | PROBATION ASSISTANT           |

**BU FTE Total**

**20.00**

| 2560 | PROBATION OFFICE |      |                              |       |       |      |                                 |
|------|------------------|------|------------------------------|-------|-------|------|---------------------------------|
| 2560 | 443              | 6006 | DEPUTY PROBATION OFFICER II  | 27.81 | 33.80 | 1.00 | VACANT                          |
| 2560 | 446              | 6011 | CHIEF PROBATION OFFICER      | 62.35 | 75.80 | 1.00 | CHIEF PROBATION OFFICER         |
| 2560 | 447              | 6006 | DEPUTY PROBATION OFFICER II  | 27.81 | 33.80 | 1.00 | DEPUTY PROBATION OFFICER II 3%  |
| 2560 | 448              | 6007 | DEPUTY PROBATION OFFICER III | 30.68 | 37.28 | 1.00 | DEPUTY PROBATION OFFICER III 5% |
| 2560 | 452              | 6006 | DEPUTY PROBATION OFFICER II  | 27.81 | 33.80 | 1.00 | DEPUTY PROBATION OFFICER II 3%  |
| 2560 | 455              | 6006 | DEPUTY PROBATION OFFICER II  | 27.81 | 33.80 | 1.00 | DEPUTY PROBATION OFFICER II     |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification             | Step One | Step Five | Alloc FTE | Incumbent Classification        |
|-------------|-------|-----------|--------------------------------------|----------|-----------|-----------|---------------------------------|
| 2560        | 456   | 6007      | DEPUTY PROBATION OFFICER III         | 30.68    | 37.28     | 1.00      | DEPUTY PROBATION OFFICER III 3% |
| 2560        | 457   | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER II 3%  |
| 2560        | 462   | 6008      | PROBATION DIVISION MANAGER           | 46.54    | 56.57     | 1.00      | PROBATION DIVISION MANAGER      |
| 2560        | 463   | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | VACANT                          |
| 2560        | 464   | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | VACANT                          |
| 2560        | 466   | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER I      |
| 2560        | 467   | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER II 3%  |
| 2560        | 1206  | 0057      | STAFF ASSISTANT II                   | 16.27    | 19.77     | 1.00      | STAFF ASSISTANT I               |
| 2560        | 2026  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | VACANT                          |
| 2560        | 2179  | 6008      | PROBATION DIVISION MANAGER           | 46.54    | 56.57     | 1.00      | VACANT                          |
| 2560        | 2180  | 6007      | DEPUTY PROBATION OFFICER III         | 30.68    | 37.28     | 1.00      | DEPUTY PROBATION OFFICER III 5% |
| 2560        | 2181  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER I 3%   |
| 2560        | 2456  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER II 5%  |
| 2560        | 2457  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER II 3%  |
| 2560        | 2816  | 6007      | DEPUTY PROBATION OFFICER III         | 30.68    | 37.28     | 1.00      | DEPUTY PROBATION OFFICER III 5% |
| 2560        | 2867  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER II 5%  |
| 2560        | 2937  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER II 3%  |
| 2560        | 3026  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER II 3%  |
| 2560        | 3038  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER I      |
| 2560        | 3305  | 0072      | LEGAL SECRETARY II                   | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II              |
| 2560        | 3306  | 0072      | LEGAL SECRETARY II                   | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY I               |
| 2560        | 3307  | 0072      | LEGAL SECRETARY II                   | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II              |
| 2560        | 3309  | 0079      | SUPERVISING LEGAL SECRETARY          | 23.70    | 28.82     | 1.00      | SUPERVISING LEGAL SECRETARY     |
| 2560        | 3350  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | VACANT                          |
| 2560        | 3429  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER II 3%  |
| 2560        | 3430  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | VACANT                          |
| 2560        | 3543  | 0135      | ADMINISTRATIVE SERVICES MANAGER II   | 46.54    | 56.57     | 1.00      | ADMINISTRATIVE SERVICES MGR II  |
| 2560        | 3630  | 0072      | LEGAL SECRETARY II                   | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II              |
| 2560        | 3907  | 0143      | DEPARTMENT ANALYST II                | 31.76    | 38.60     | 1.00      | DEPARTMENT ANALYST II           |
| 2560        | 4091  | 6013      | SUPERVISING DEPUTY PROBATION OFFICER | 33.82    | 41.11     | 1.00      | SUPER DEPUTY PROB OFFICER 5%    |
| 2560        | 4092  | 6013      | SUPERVISING DEPUTY PROBATION OFFICER | 33.82    | 41.11     | 1.00      | SUPER DEPUTY PROB OFFICER 5%    |
| 2560        | 4093  | 6014      | ASSISTANT CHIEF PROBATION OFFICER    | 53.05    | 64.47     | 1.00      | ASST CHIEF PROBATION OFFICER    |
| 2560        | 4151  | 6013      | SUPERVISING DEPUTY PROBATION OFFICER | 33.82    | 41.11     | 1.00      | SUPER DEPUTY PROB OFFICER 5%    |
| 2560        | 4152  | 6013      | SUPERVISING DEPUTY PROBATION OFFICER | 33.82    | 41.11     | 1.00      | SUPER DEPUTY PROB OFFICER 5%    |
| 2560        | 4373  | 0063      | ADMINISTRATIVE ASSISTANT             | 21.52    | 26.16     | 1.00      | ADMINISTRATIVE ASSISTANT        |
| 2560        | 4455  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER II     |
| 2560        | 4456  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER II 3%  |
| 2560        | 4457  | 6006      | DEPUTY PROBATION OFFICER II          | 27.81    | 33.80     | 1.00      | DEPUTY PROBATION OFFICER I 3%   |
| 2560        | 4624  | 6010      | PROBATION ASSISTANT                  | 21.98    | 26.71     | 1.00      | PROBATION ASSISTANT             |
| 2560        | 4625  | 6010      | PROBATION ASSISTANT                  | 21.98    | 26.71     | 1.00      | PROBATION ASSISTANT             |
| 2560        | 4652  | 6013      | SUPERVISING DEPUTY PROBATION OFFICER | 33.82    | 41.11     | 1.00      | SUPER DEPUTY PROB OFFICER 5%    |

BU FTE Total

47.00

| 2710 | AGRICULTURE |      |                                      |       |       |      |        |
|------|-------------|------|--------------------------------------|-------|-------|------|--------|
| 2710 | 470         | 2015 | ASSISTANT AGRICULTURAL COMMISSIONER/ | 42.74 | 51.96 | 1.00 | VACANT |
| 2710 | 472         | 0057 | STAFF ASSISTANT II                   | 16.11 | 19.57 | 1.00 | VACANT |
| 2710 | 473         | 2049 | AGRICULTURAL COMMISSIONER/SEALER     | 60.15 | 73.11 | 1.00 | VACANT |

# POSITION ALLOCATIONS

| Budget Unit         | Pos #                               | Job Class | Allocated Classification                | Step One | Step Five | Alloc FTE   | Incumbent Classification       |
|---------------------|-------------------------------------|-----------|-----------------------------------------|----------|-----------|-------------|--------------------------------|
| 2710                | 2222                                | 2048      | AG MEASUREMENT STANDARDS SPECIALIST III | 28.87    | 35.08     | 1.00        | AGR MEASURE STAND SPCLST III   |
| 2710                | 2734                                | 2048      | AG MEASUREMENT STANDARDS SPECIALIST III | 28.87    | 35.08     | 1.00        | AGR MEASURE STAND SPCLST III   |
| 2710                | 3898                                | 2048      | AG MEASUREMENT STANDARDS SPECIALIST III | 28.87    | 35.08     | 1.00        | VACANT                         |
| 2710                | 4413                                | 0067      | OFFICE SERVICES SUPERVISOR              | 23.74    | 28.85     | 1.00        | OFFICE SERVICES SUPERVISOR     |
| 2710                | 4672                                | 0060      | STAFF ASSISTANT III                     | 19.78    | 24.05     | 1.00        | ACTING STAFF ASSISTANT 3       |
| <b>BU FTE Total</b> |                                     |           |                                         |          |           | <b>8.00</b> |                                |
| <b>2810</b>         | <b>CANNABIS PROGRAM</b>             |           |                                         |          |           |             |                                |
| 2810                | 4069                                | 0063      | ADMINISTRATIVE ASSISTANT                | 21.52    | 26.16     | 1.00        | ADMINISTRATIVE ASSISTANT       |
| 2810                | 4257                                | 0168      | PROGRAM ADMINISTRATOR                   | 35.60    | 43.28     | 1.00        | PROGRAM ADMINISTRATOR          |
| 2810                | 4338                                | 2032      | PLANNER II                              | 36.39    | 44.23     | 1.00        | PLANNER II                     |
| 2810                | 4496                                | 2035      | SENIOR PLANNER                          | 40.09    | 48.73     | 1.00        | OOC PLANNER 2                  |
| 2810                | 4497                                | 2032      | PLANNER II                              | 36.39    | 44.23     | 1.00        | PLANNER II                     |
| 2810                | 4501                                | 2032      | PLANNER II                              | 36.39    | 44.23     | 1.00        | VACANT                         |
| 2810                | 4576                                | 0170      | SENIOR PROGRAM MANAGER                  | 45.02    | 54.72     | 1.00        | SR PROGRAM MANAGER             |
| <b>BU FTE Total</b> |                                     |           |                                         |          |           | <b>7.00</b> |                                |
| <b>2830</b>         | <b>OFFICE OF EMERGENCY SERVICES</b> |           |                                         |          |           |             |                                |
| 2830                | 4079                                | 0015      | EMERGENCY SERVICES COORDINATOR          | 41.05    | 49.89     | 1.00        | EMERGENCY SERVICES COORD       |
| 2830                | 4259                                | 0206      | CONF EMERGENCY SERVICES SPECIALIST      | 31.51    | 38.31     | 1.00        | CONF EMERGENCY SERVICES SPCLST |
| 2830                | 4650                                | 0246      | CHIEF RECOVERY & RESILIENCY OFFICER     | 46.57    | 56.61     | 1.00        | CHIEF RECOVERY RESILIENCY OFCR |
| <b>BU FTE Total</b> |                                     |           |                                         |          |           | <b>3.00</b> |                                |
| <b>2851</b>         | <b>PLANNING AND BUILDING</b>        |           |                                         |          |           |             |                                |
| 2851                | 477                                 | 2041      | BUILDING INSPECTOR III                  | 35.07    | 42.63     | 1.00        | BUILDING INSPECTOR II          |
| 2851                | 479                                 | 2033      | PLANNER III                             | 38.22    | 46.45     | 1.00        | PLANNER II                     |
| 2851                | 482                                 | 2036      | DIRECTOR PLANNING & BUILDING            | 68.11    | 82.79     | 1.00        | DIRECTOR PLANNING & BLDG       |
| 2851                | 484                                 | 2042      | CHIEF BUILDING OFFICIAL                 | 46.54    | 56.57     | 1.00        | CHIEF BUILDING OFFICIAL        |
| 2851                | 486                                 | 2033      | PLANNER III                             | 38.22    | 46.45     | 1.00        | VACANT                         |
| 2851                | 487                                 | 2041      | BUILDING INSPECTOR III                  | 35.07    | 42.63     | 1.00        | BUILDING INSPECTOR III         |
| 2851                | 490                                 | 2033      | PLANNER III                             | 38.22    | 46.45     | 1.00        | PLANNING TECHNICIAN II         |
| 2851                | 493                                 | 2033      | PLANNER III                             | 38.22    | 46.45     | 1.00        | PLANNER III                    |
| 2851                | 494                                 | 2033      | PLANNER III                             | 38.22    | 46.45     | 1.00        | VACANT                         |
| 2851                | 500                                 | 2041      | BUILDING INSPECTOR III                  | 35.07    | 42.63     | 1.00        | BUILDING INSPECTOR I           |
| 2851                | 501                                 | 2041      | BUILDING INSPECTOR III                  | 35.07    | 42.63     | 1.00        | BUILDING INSPECTOR I           |
| 2851                | 503                                 | 2033      | PLANNER III                             | 38.22    | 46.45     | 1.00        | CARTOGRAPHER PLANNER           |
| 2851                | 1158                                | 0062      | SUPERVISING STAFF ASSISTANT             | 20.78    | 25.26     | 1.00        | STAFF ASSISTANT III            |
| 2851                | 1211                                | 2044      | CODE ENFORCEMENT OFFICER II             | 29.53    | 35.94     | 1.00        | VACANT                         |
| 2851                | 1279                                | 2033      | PLANNER III                             | 38.22    | 46.45     | 1.00        | VACANT                         |
| 2851                | 1407                                | 2041      | BUILDING INSPECTOR III                  | 35.07    | 42.63     | 1.00        | BUILDING INSPECTOR III         |
| 2851                | 1430                                | 2038      | SENIOR BUILDING INSPECTOR               | 36.78    | 44.73     | 1.00        | SR BUILDING INSPECTOR          |
| 2851                | 1431                                | 2034      | CHIEF PLANNER                           | 46.54    | 56.57     | 1.00        | VACANT                         |
| 2851                | 1836                                | 2035      | SENIOR PLANNER                          | 40.09    | 48.73     | 1.00        | PLANNER II                     |
| 2851                | 1837                                | 2035      | SENIOR PLANNER                          | 40.09    | 48.73     | 1.00        | SR PLANNER                     |
| 2851                | 2874                                | 2035      | SENIOR PLANNER                          | 40.09    | 48.73     | 1.00        | PLANNER I                      |
| 2851                | 2911                                | 2035      | SENIOR PLANNER                          | 40.09    | 48.73     | 1.00        | SR PLANNER                     |
| 2851                | 3176                                | 2044      | CODE ENFORCEMENT OFFICER II             | 29.53    | 35.94     | 1.00        | CODE ENFORCEMENT OFFICER II    |
| 2851                | 3401                                | 2033      | PLANNER III                             | 38.22    | 46.45     | 1.00        | PLANNER II                     |
| 2851                | 3576                                | 0153      | COMMISSION SERVICES SUPERVISOR          | 24.93    | 30.30     | 1.00        | COMMISSION SERVICES SUPERVISOR |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification               | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|----------------------------------------|----------|-----------|-----------|--------------------------------|
| 2851        | 3577  | 0143      | DEPARTMENT ANALYST II                  | 31.76    | 38.60     | 1.00      | VACANT                         |
| 2851        | 3965  | 0135      | ADMINISTRATIVE SERVICES MANAGER II     | 46.54    | 56.57     | 1.00      | ADMINISTRATIVE SERVICES MGR II |
| 2851        | 4008  | 0086      | SENIOR DEPARTMENT ANALYST              | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST          |
| 2851        | 4024  | 0060      | STAFF ASSISTANT III                    | 19.78    | 24.05     | 1.00      | VACANT                         |
| 2851        | 4025  | 0060      | STAFF ASSISTANT III                    | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 2851        | 4026  | 0060      | STAFF ASSISTANT III                    | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 2851        | 4027  | 0060      | STAFF ASSISTANT III                    | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT II             |
| 2851        | 4047  | 2044      | CODE ENFORCEMENT OFFICER II            | 29.53    | 35.94     | 1.00      | CODE ENFORCEMENT OFFICER II    |
| 2851        | 4116  | 0062      | SUPERVISING STAFF ASSISTANT            | 20.78    | 25.26     | 1.00      | VACANT                         |
| 2851        | 4117  | 2033      | PLANNER III                            | 38.22    | 46.45     | 1.00      | PLANNER III                    |
| 2851        | 4133  | 2041      | BUILDING INSPECTOR III                 | 35.07    | 42.63     | 1.00      | BUILDING INSPECTOR I           |
| 2851        | 4335  | 2033      | PLANNER III                            | 38.22    | 46.45     | 0.50      | PLANNER III                    |
| 2851        | 4372  | 0063      | ADMINISTRATIVE ASSISTANT               | 21.52    | 26.16     | 1.00      | ADMINISTRATIVE ASSISTANT       |
| 2851        | 4374  | 2067      | ASSISTANT DIRECTOR PLANNING & BUILDING | 51.60    | 62.72     | 1.00      | ASST DIRECTOR PLANNING & BLDG  |
| 2851        | 4414  | 0063      | ADMINISTRATIVE ASSISTANT               | 21.52    | 26.16     | 1.00      | ADMINISTRATIVE ASSISTANT       |
| 2851        | 4417  | 0143      | DEPARTMENT ANALYST II                  | 31.76    | 38.60     | 1.00      | DEPARTMENT ANALYST II          |
| 2851        | 4418  | 2033      | PLANNER III                            | 38.22    | 46.45     | 1.00      | PLANNER I                      |
| 2851        | 4419  | 2033      | PLANNER III                            | 38.22    | 46.45     | 1.00      | PLANNER II                     |
| 2851        | 4420  | 2038      | SENIOR BUILDING INSPECTOR              | 36.78    | 44.73     | 1.00      | VACANT                         |
| 2851        | 4421  | 0170      | SENIOR PROGRAM MANAGER                 | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER             |
| 2851        | 4422  | 0060      | STAFF ASSISTANT III                    | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 2851        | 4458  | 2044      | CODE ENFORCEMENT OFFICER II            | 29.53    | 35.94     | 1.00      | VACANT                         |
| 2851        | 4459  | 2044      | CODE ENFORCEMENT OFFICER II            | 29.53    | 35.94     | 1.00      | VACANT                         |
| 2851        | 4462  | 2044      | CODE ENFORCEMENT OFFICER II            | 29.53    | 35.94     | 1.00      | CODE ENFORCEMENT OFFICER II    |
| 2851        | 4463  | 2044      | CODE ENFORCEMENT OFFICER II            | 29.53    | 35.94     | 1.00      | VACANT                         |
| 2851        | 4466  | 2070      | SUPERVISING CODE ENFORCEMENT OFFICER   | 34.30    | 41.70     | 1.00      | SUPERVISING CODE ENFORCE OFFCR |
| 2851        | 4467  | 2070      | SUPERVISING CODE ENFORCEMENT OFFICER   | 34.30    | 41.70     | 1.00      | SUPERVISING CODE ENFORCE OFFCR |
| 2851        | 4468  | 2071      | CODE ENFORCEMENT MANAGER               | 41.83    | 50.88     | 1.00      | CODE ENFORCEMENT MANAGER       |
| 2851        | 4604  | 2038      | SENIOR BUILDING INSPECTOR              | 36.78    | 44.73     | 1.00      | SR BUILDING INSPECTOR          |
| 2851        | 4613  | 2074      | SUPERVISING PERMIT TECHNICIAN          | 30.93    | 37.59     | 1.00      | VACANT                         |

**BU FTE Total**

**54.50**

| 2860 | ANIMAL CARE |      |                                       |       |       |      |                                |
|------|-------------|------|---------------------------------------|-------|-------|------|--------------------------------|
| 2860 | 2083        | 2052 | ANIMAL CONTROL ASSISTANT              | 15.53 | 18.88 | 1.00 | ANIMAL CONTROL ASSISTANT       |
| 2860 | 2733        | 2050 | ANIMAL FACILITY ATTENDANT             | 17.61 | 21.42 | 1.00 | ANIMAL FACILITY ATTENDANT      |
| 2860 | 2733        | 2050 | ANIMAL FACILITY ATTENDANT             | 17.61 | 21.42 | 0.00 | ANIMAL FACILITY ATTENDANT      |
| 2860 | 3156        | 2050 | ANIMAL FACILITY ATTENDANT             | 17.61 | 21.42 | 1.00 | ANIMAL FACILITY ATTENDANT      |
| 2860 | 3185        | 2020 | REGISTERED VETERINARY TECHNICIAN      | 25.65 | 31.19 | 1.00 | REGISTERED VETERINARY TECH     |
| 2860 | 3355        | 0067 | OFFICE SERVICES SUPERVISOR            | 23.74 | 28.85 | 1.00 | OFFICE SERVICES SUPERVISOR     |
| 2860 | 3372        | 2016 | ANIMAL CLINIC TECHNICIAN              | 20.92 | 25.42 | 1.00 | ANIMAL CLINIC TECHNICIAN       |
| 2860 | 3464        | 2019 | SPAY/NEUTER ADOPTION COORDINATOR      | 23.63 | 28.72 | 1.00 | SPAY/NEUTER ADOPTION COORD     |
| 2860 | 3892        | 0168 | PROGRAM ADMINISTRATOR                 | 35.60 | 43.28 | 1.00 | ANIMAL CONTROL SHELTER SUPRVSR |
| 2860 | 4074        | 2066 | SUPERVISING ANIMAL PROTECTION OFFICER | 23.79 | 28.91 | 1.00 | ANIMAL PROTECTION OFFICER II   |
| 2860 | 4075        | 2053 | ANIMAL PROTECTION OFFICER II          | 20.53 | 24.96 | 1.00 | VACANT                         |
| 2860 | 4138        | 2018 | ANIMAL CONTROL SHELTER SUPERVISOR     | 24.80 | 30.14 | 1.00 | ANIMAL CONTROL SHELTER SUPRVSR |
| 2860 | 4140        | 2050 | ANIMAL FACILITY ATTENDANT             | 17.61 | 21.42 | 1.00 | VACANT                         |
| 2860 | 4252        | 0203 | DIRECTOR ANIMAL CARE                  | 57.70 | 70.14 | 1.00 | VACANT                         |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification         | Step One | Step Five | Alloc FTE | Incumbent Classification    |
|-------------|-------|-----------|----------------------------------|----------|-----------|-----------|-----------------------------|
| 2860        | 4469  | 2053      | ANIMAL PROTECTION OFFICER II     | 20.53    | 24.96     | 1.00      | ANIMAL PROTECTION OFFICER I |
| 2860        | 4470  | 2053      | ANIMAL PROTECTION OFFICER II     | 20.53    | 24.96     | 1.00      | ANIMAL PROTECTION OFFICER I |
| 2860        | 4487  | 2052      | ANIMAL CONTROL ASSISTANT         | 15.53    | 18.88     | 1.00      | ANIMAL CONTROL ASSISTANT    |
| 2860        | 4638  | 4116      | VETERINARIAN                     | 58.00    | 70.50     | 1.00      | VACANT                      |
| 2860        | 4683  | 2020      | REGISTERED VETERINARY TECHNICIAN | 25.65    | 31.19     | 1.00      | VACANT                      |
|             |       |           |                                  |          |           |           |                             |

**BU FTE Total**

**18.00**

|             |                          |      |                            |       |       |      |                            |
|-------------|--------------------------|------|----------------------------|-------|-------|------|----------------------------|
| <b>2910</b> | <b>DISASTER RECOVERY</b> |      |                            |       |       |      |                            |
| 2910        | 4270                     | 0010 | ADMINISTRATIVE ANALYST II  | 36.57 | 44.45 | 1.00 | ADMINISTRATIVE ANALYST II  |
| 2910        | 4665                     | 0247 | EXECUTIVE DIVISION MANAGER | 53.57 | 65.10 | 1.00 | EXECUTIVE DIVISION MANAGER |

**BU FTE Total**

**2.00**

|             |                           |      |                                       |       |       |      |                               |
|-------------|---------------------------|------|---------------------------------------|-------|-------|------|-------------------------------|
| <b>3010</b> | <b>DOT ADMINISTRATION</b> |      |                                       |       |       |      |                               |
| 3010        | 161                       | 2028 | DIRECTOR TRANSPORTATION               | 75.58 | 91.88 | 1.00 | DIRECTOR TRANSPORTATION       |
| 3010        | 518                       | 3014 | HEAVY EQUIPMENT MECHANIC              | 24.95 | 30.32 | 1.00 | VACANT                        |
| 3010        | 523                       | 3022 | EQUIPMENT SUPERINTENDENT              | 31.84 | 38.69 | 1.00 | EQUIPMENT SUPERINTENDENT      |
| 3010        | 544                       | 0063 | ADMINISTRATIVE ASSISTANT              | 21.52 | 26.16 | 1.00 | ADMINISTRATIVE ASSISTANT      |
| 3010        | 549                       | 3014 | HEAVY EQUIPMENT MECHANIC              | 24.95 | 30.32 | 1.00 | PARTS SPECIALIST              |
| 3010        | 575                       | 0125 | ACCOUNT SPECIALIST III                | 21.45 | 26.07 | 1.00 | ACCOUNT SPECIALIST III        |
| 3010        | 600                       | 3014 | HEAVY EQUIPMENT MECHANIC              | 24.95 | 30.32 | 1.00 | HEAVY EQUIPMENT MECHANIC      |
| 3010        | 601                       | 3005 | HEAVY EQUIPMENT SERVICES TECHNICIAN   | 18.59 | 22.60 | 1.00 | VACANT                        |
| 3010        | 604                       | 3014 | HEAVY EQUIPMENT MECHANIC              | 24.95 | 30.32 | 1.00 | HEAVY EQUIPMENT MECHANIC      |
| 3010        | 953                       | 3015 | SENIOR HEAVY EQUIPMENT MECHANIC       | 27.50 | 33.43 | 1.00 | SR HEAVY EQUIPMENT MECHANIC   |
| 3010        | 992                       | 2011 | DEPUTY DIRECTOR DOT- ADMINISTRATION   | 46.54 | 56.57 | 1.00 | DEPUTY DIR TRANS-ADMIN        |
| 3010        | 2313                      | 0125 | ACCOUNT SPECIALIST III                | 21.45 | 26.07 | 1.00 | ACCOUNT SPECIALIST II         |
| 3010        | 2383                      | 2000 | RIGHT OF WAY/ENVIRONMENTAL AGENT      | 30.02 | 36.50 | 1.00 | VACANT                        |
| 3010        | 2384                      | 2025 | CIVIL ENGINEER                        | 42.21 | 51.31 | 1.00 | VACANT                        |
| 3010        | 3390                      | 2010 | DEPUTY DIRECTOR DOT- ENGINEERING      | 61.80 | 75.12 | 1.00 | ACTING DPTY DIR TRANS/ENG     |
| 3010        | 3408                      | 2024 | SENIOR ENGINEERING TECHNICIAN         | 33.07 | 40.19 | 1.00 | SR ENGINEERING TECHNICIAN     |
| 3010        | 3490                      | 2024 | SENIOR ENGINEERING TECHNICIAN         | 33.07 | 40.19 | 1.00 | SR ENGINEERING TECHNICIAN     |
| 3010        | 3547                      | 3046 | DEPUTY DIRECTOR DOT- MAINTENANCE SVCS | 48.70 | 59.20 | 1.00 | DEPUTY DIR TRANS-MAINT SVCS   |
| 3010        | 3548                      | 3047 | MAINTENANCE OPERATIONS COORDINATOR    | 37.98 | 46.16 | 1.00 | MAINT OPERATIONS COORDINATOR  |
| 3010        | 3615                      | 0086 | SENIOR DEPARTMENT ANALYST             | 35.02 | 42.56 | 1.00 | SR DEPARTMENT ANALYST         |
| 3010        | 3628                      | 0143 | DEPARTMENT ANALYST II                 | 31.76 | 38.60 | 1.00 | DEPARTMENT ANALYST I          |
| 3010        | 3638                      | 0086 | SENIOR DEPARTMENT ANALYST             | 35.02 | 42.56 | 1.00 | SR DEPARTMENT ANALYST         |
| 3010        | 3909                      | 2026 | SENIOR CIVIL ENGINEER                 | 44.25 | 53.79 | 1.00 | ENGINEERING TECHNICIAN II     |
| 3010        | 3954                      | 2001 | ENVIRONMENTAL COMPLIANCE SPECIALIST   | 30.55 | 37.15 | 1.00 | ENVIRONMENTAL COMPLIANCE SPEC |
| 3010        | 4038                      | 2008 | ENGINEER II                           | 36.42 | 44.28 | 1.00 | ENGINEERING TECHNICIAN I      |
| 3010        | 4192                      | 3055 | ROAD MAINTENANCE WORKER IV            | 25.91 | 31.50 | 1.00 | ROAD MAINTENANCE WORKER IV    |
| 3010        | 4194                      | 3055 | ROAD MAINTENANCE WORKER IV            | 25.91 | 31.50 | 1.00 | ROAD MAINTENANCE WORKER I     |
| 3010        | 4195                      | 3055 | ROAD MAINTENANCE WORKER IV            | 25.91 | 31.50 | 1.00 | VACANT                        |
| 3010        | 4196                      | 3055 | ROAD MAINTENANCE WORKER IV            | 25.91 | 31.50 | 1.00 | ROAD MAINTENANCE WORKER I     |
| 3010        | 4197                      | 3055 | ROAD MAINTENANCE WORKER IV            | 25.91 | 31.50 | 1.00 | ROAD MAINTENANCE WORKER III   |
| 3010        | 4200                      | 3055 | ROAD MAINTENANCE WORKER IV            | 25.91 | 31.50 | 1.00 | ROAD MAINTENANCE WORKER IV    |
| 3010        | 4201                      | 3055 | ROAD MAINTENANCE WORKER IV            | 25.91 | 31.50 | 1.00 | ROAD MAINTENANCE WORKER IV    |
| 3010        | 4202                      | 3055 | ROAD MAINTENANCE WORKER IV            | 25.91 | 31.50 | 1.00 | ROAD MAINTENANCE WORKER III   |
| 3010        | 4203                      | 3055 | ROAD MAINTENANCE WORKER IV            | 25.91 | 31.50 | 1.00 | ROAD MAINTENANCE WORKER I     |



# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification        | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|---------------------------------|----------|-----------|-----------|--------------------------------|
| 3010        | 4204  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER III    |
| 3010        | 4206  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER IV     |
| 3010        | 4207  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER III    |
| 3010        | 4208  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER IV     |
| 3010        | 4209  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | VACANT                         |
| 3010        | 4210  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER II     |
| 3010        | 4211  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER III    |
| 3010        | 4212  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER IV     |
| 3010        | 4213  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER IV     |
| 3010        | 4214  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER IV     |
| 3010        | 4215  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER III    |
| 3010        | 4216  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER I      |
| 3010        | 4217  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER IV     |
| 3010        | 4218  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER IV     |
| 3010        | 4220  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER III    |
| 3010        | 4221  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER III    |
| 3010        | 4222  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | VACANT                         |
| 3010        | 4223  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER IV     |
| 3010        | 4224  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER III    |
| 3010        | 4226  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | ROAD MAINTENANCE WORKER IV     |
| 3010        | 4227  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | VACANT                         |
| 3010        | 4228  | 3055      | ROAD MAINTENANCE WORKER IV      | 25.91    | 31.50     | 1.00      | VACANT                         |
| 3010        | 4233  | 3056      | ROAD MAINTENANCE WORKER V-LEAD  | 27.22    | 33.09     | 1.00      | ROAD MAINTENANCE WRKR V-LEAD   |
| 3010        | 4235  | 3056      | ROAD MAINTENANCE WORKER V-LEAD  | 27.22    | 33.09     | 1.00      | VACANT                         |
| 3010        | 4237  | 3056      | ROAD MAINTENANCE WORKER V-LEAD  | 27.22    | 33.09     | 1.00      | VACANT                         |
| 3010        | 4240  | 3057      | ROAD MAINTENANCE SUPERVISOR I   | 29.02    | 35.27     | 1.00      | ROAD MAINTENANCE SUPERVISOR I  |
| 3010        | 4242  | 3057      | ROAD MAINTENANCE SUPERVISOR I   | 29.02    | 35.27     | 1.00      | VACANT                         |
| 3010        | 4243  | 3058      | ROAD MAINTENANCE SUPERVISOR II  | 32.02    | 38.92     | 1.00      | VACANT                         |
| 3010        | 4244  | 3058      | ROAD MAINTENANCE SUPERVISOR II  | 32.02    | 38.92     | 1.00      | ROAD MAINTENANCE SUPERVISOR II |
| 3010        | 4245  | 3058      | ROAD MAINTENANCE SUPERVISOR II  | 32.02    | 38.92     | 1.00      | VACANT                         |
| 3010        | 4246  | 3058      | ROAD MAINTENANCE SUPERVISOR II  | 32.02    | 38.92     | 1.00      | ROAD MAINTENANCE SUPERVISOR II |
| 3010        | 4247  | 3058      | ROAD MAINTENANCE SUPERVISOR II  | 32.02    | 38.92     | 1.00      | VACANT                         |
| 3010        | 4248  | 3058      | ROAD MAINTENANCE SUPERVISOR II  | 32.02    | 38.92     | 1.00      | VACANT                         |
| 3010        | 4249  | 3059      | ROAD MAINTENANCE SUPERVISOR III | 35.27    | 42.87     | 1.00      | ROAD MAINTENANCE SUPERVISR III |
| 3010        | 4250  | 3059      | ROAD MAINTENANCE SUPERVISOR III | 35.27    | 42.87     | 1.00      | ROAD MAINTENANCE SUPERVISR III |
| 3010        | 4251  | 3059      | ROAD MAINTENANCE SUPERVISOR III | 35.27    | 42.87     | 1.00      | ROAD MAINTENANCE SUPERVISR III |
| 3010        | 4494  | 0057      | STAFF ASSISTANT II              | 16.27    | 19.77     | 1.00      | STAFF ASSISTANT II             |
| 3010        | 4565  | 3059      | ROAD MAINTENANCE SUPERVISOR III | 35.27    | 42.87     | 1.00      | ROAD MAINTENANCE SUPERVISR III |
| 3010        | 4566  | 3059      | ROAD MAINTENANCE SUPERVISOR III | 35.27    | 42.87     | 1.00      | ROAD MAINTENANCE SUPERVISR III |
| 3010        | 4684  | 0143      | DEPARTMENT ANALYST II           | 31.76    | 38.60     | 1.00      | VACANT                         |

BU FTE Total

74.00

|             |                      |      |                              |       |        |      |        |
|-------------|----------------------|------|------------------------------|-------|--------|------|--------|
| <b>4010</b> | <b>PUBLIC HEALTH</b> |      |                              |       |        |      |        |
| 4010        | 1433                 | 4016 | COUNTY HEALTH OFFICER        | 89.05 | 108.24 | 1.00 | VACANT |
| 4010        | 3053                 | 4034 | SENIOR PUBLIC HEALTH ANALYST | 34.01 | 41.33  | 1.00 | VACANT |
| 4010        | 3655                 | 0168 | PROGRAM ADMINISTRATOR        | 35.60 | 43.28  | 1.00 | VACANT |



# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification             | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|--------------------------------------|----------|-----------|-----------|--------------------------------|
| 4010        | 3673  | 0143      | DEPARTMENT ANALYST II                | 31.76    | 38.60     | 1.00      | DEPARTMENT ANALYST II          |
| 4010        | 3690  | 0164      | PROGRAM SPECIALIST II                | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II          |
| 4010        | 3706  | 0165      | SENIOR PROGRAM SPECIALIST            | 30.05    | 36.53     | 1.00      | ACTING SR PROGRAM SPECIALIST   |
| 4010        | 3707  | 0165      | SENIOR PROGRAM SPECIALIST            | 30.05    | 36.53     | 1.00      | PROGRAM SPECIALIST II          |
| 4010        | 3819  | 0165      | SENIOR PROGRAM SPECIALIST            | 30.05    | 36.53     | 1.00      | SR PROGRAM SPECIALIST          |
| 4010        | 3893  | 0168      | PROGRAM ADMINISTRATOR                | 35.60    | 43.28     | 1.00      | VACANT                         |
| 4010        | 3921  | 0125      | ACCOUNT SPECIALIST III               | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 4010        | 4021  | 0191      | VITAL STATISTICS TECHNICIAN          | 20.92    | 25.42     | 1.00      | VITAL STATISTICS TECHNICIAN    |
| 4010        | 4118  | 0086      | SENIOR DEPARTMENT ANALYST            | 35.02    | 42.56     | 1.00      | ACTING STAFF SERVICES ADMINIST |
| 4010        | 4280  | 0143      | DEPARTMENT ANALYST II                | 31.76    | 38.60     | 1.00      | VACANT                         |
| 4010        | 4303  | 0086      | SENIOR DEPARTMENT ANALYST            | 35.02    | 42.56     | 1.00      | VACANT                         |
| 4010        | 4304  | 0086      | SENIOR DEPARTMENT ANALYST            | 35.02    | 42.56     | 1.00      | ACTING STAFF SERVICES ADMINIST |
| 4010        | 4381  | 4114      | DISASTER RECOVERY UNIT NURSE MANAGER | 51.88    | 63.06     | 1.00      | DISASTER RECVRY UNIT NURSE MGR |
| 4010        | 4485  | 0143      | DEPARTMENT ANALYST II                | 31.76    | 38.60     | 1.00      | VACANT                         |
| 4010        | 4488  | 0168      | PROGRAM ADMINISTRATOR                | 35.60    | 43.28     | 1.00      | VACANT                         |
| 4010        | 4489  | 0086      | SENIOR DEPARTMENT ANALYST            | 35.02    | 42.56     | 1.00      | DEPARTMENT ANALYST II          |
| 4010        | 4549  | 0161      | ADMINISTRATIVE SECRETARY             | 23.74    | 28.85     | 1.00      | VACANT                         |
| 4010        | 4551  | 0165      | SENIOR PROGRAM SPECIALIST            | 30.05    | 36.53     | 1.00      | VACANT                         |
| 4010        | 4554  | 0170      | SENIOR PROGRAM MANAGER               | 45.02    | 54.72     | 1.00      | PROGRAM MANAGER                |
| 4010        | 4578  | 0063      | ADMINISTRATIVE ASSISTANT             | 21.52    | 26.16     | 1.00      | OOC STAFF ASSISTANT 3          |
| 4010        | 4579  | 0168      | PROGRAM ADMINISTRATOR                | 35.60    | 43.28     | 1.00      | SR DEPARTMENT ANALYST          |
| 4010        | 4583  | 0086      | SENIOR DEPARTMENT ANALYST            | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST          |
| 4010        | 4584  | 0165      | SENIOR PROGRAM SPECIALIST            | 30.05    | 36.53     | 1.00      | VACANT                         |
| 4010        | 4586  | 0165      | SENIOR PROGRAM SPECIALIST            | 30.05    | 36.53     | 1.00      | VACANT                         |
| 4010        | 4620  | 0135      | ADMINISTRATIVE SERVICES MANAGER II   | 46.54    | 56.57     | 1.00      | ADMINISTRATIVE SERVICES MGR I  |
| 4010        | 4628  | 0086      | SENIOR DEPARTMENT ANALYST            | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST          |
| 4010        | 4659  | 4117      | EPIDEMIOLOGIST                       | 39.56    | 48.09     | 1.00      | VACANT                         |

BU FTE Total

30.00

| 4011 | ENVIRONMENTAL HEALTH |      |                                        |       |       |      |                                |
|------|----------------------|------|----------------------------------------|-------|-------|------|--------------------------------|
| 4011 | 1337                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | ENVIRONMENTAL HEALTH SPEC I    |
| 4011 | 1338                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | VACANT                         |
| 4011 | 1340                 | 4040 | ENVIRONMENTAL HEALTH MANAGER           | 44.40 | 53.97 | 1.00 | ENVIRONMENTAL HEALTH MGR       |
| 4011 | 1342                 | 4040 | ENVIRONMENTAL HEALTH MANAGER           | 44.40 | 53.97 | 1.00 | ENVIRONMENTAL HEALTH MGR       |
| 4011 | 1343                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | VACANT                         |
| 4011 | 1344                 | 4042 | DIRECTOR ENVIRONMENTAL HEALTH          | 49.95 | 60.72 | 1.00 | DIRECTOR ENVIRONMENTAL HEALTH  |
| 4011 | 1345                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | ENVIRONMENTAL HEALTH SPEC II   |
| 4011 | 1346                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | VACANT                         |
| 4011 | 1348                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | VACANT                         |
| 4011 | 1417                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | ENVIRONMENTAL HEALTH SPEC I    |
| 4011 | 1624                 | 4041 | SENIOR ENVIRONMENTAL HEALTH SPECIALIST | 31.48 | 38.26 | 1.00 | VACANT                         |
| 4011 | 2193                 | 4036 | HAZARDOUS MATERIALS OPERATIONS SPE-    | 31.24 | 37.98 | 1.00 | HAZARDOUS MATERIAL OPERATN SPC |
| 4011 | 2642                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | ENVIRONMENTAL HEALTH SPEC II   |
| 4011 | 2811                 | 4037 | ENVIRONMENTAL HEALTH TECHNICIAN        | 22.37 | 27.21 | 1.00 | ENVIRONMENTAL HEALTH TECH      |
| 4011 | 3255                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | ENVIRONMENTAL HEALTH TECH      |
| 4011 | 3256                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | VACANT                         |
| 4011 | 4119                 | 4039 | ENVIRONMENTAL HEALTH SPECIALIST II     | 29.99 | 36.45 | 1.00 | VACANT                         |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification               | Step One | Step Five | Alloc FTE | Incumbent Classification   |
|-------------|-------|-----------|----------------------------------------|----------|-----------|-----------|----------------------------|
| 4011        | 4555  | 0063      | ADMINISTRATIVE ASSISTANT               | 21.52    | 26.16     | 1.00      | ADMINISTRATIVE ASSISTANT   |
| 4011        | 4589  | 0063      | ADMINISTRATIVE ASSISTANT               | 21.52    | 26.16     | 1.00      | ADMINISTRATIVE ASSISTANT   |
| 4011        | 4676  | 0067      | OFFICE SERVICES SUPERVISOR             | 23.74    | 28.85     | 1.00      | OFFICE SERVICES SUPERVISOR |
| 4011        | 4685  | 0143      | DEPARTMENT ANALYST II                  | 31.76    | 38.60     | 1.00      | VACANT                     |
| 4011        | 4686  | 4041      | SENIOR ENVIRONMENTAL HEALTH SPECIALIST | 31.48    | 38.26     | 1.00      | VACANT                     |
| 4011        | 4687  | 0060      | STAFF ASSISTANT III                    | 19.78    | 24.05     | 1.00      | VACANT                     |

**BU FTE Total**

**23.00**

|             |                              |      |                                         |       |       |      |                                |
|-------------|------------------------------|------|-----------------------------------------|-------|-------|------|--------------------------------|
| <b>4013</b> | <b>PUBLIC HEALTH NURSING</b> |      |                                         |       |       |      |                                |
| 4013        | 1833                         | 4001 | LICENSED VOCATIONAL NURSE               | 26.96 | 32.76 | 1.00 | VACANT                         |
| 4013        | 3654                         | 0168 | PROGRAM ADMINISTRATOR                   | 35.60 | 43.28 | 1.00 | PROGRAM ADMINISTRATOR          |
| 4013        | 3670                         | 0165 | SENIOR PROGRAM SPECIALIST               | 30.05 | 36.53 | 1.00 | PROGRAM SPECIALIST II          |
| 4013        | 3719                         | 4098 | DIRECTOR NURSING-PUBLIC HEALTH          | 59.92 | 72.84 | 1.00 | VACANT                         |
| 4013        | 3829                         | 4102 | COMMUNITY HEALTH SERVICES SPECIALIST II | 20.92 | 25.42 | 1.00 | COMMUNITY HEALTH SERV SPEC II  |
| 4013        | 3830                         | 4102 | COMMUNITY HEALTH SERVICES SPECIALIST II | 20.92 | 25.42 | 1.00 | COMMUNITY HEALTH SERV SPEC II  |
| 4013        | 3831                         | 4102 | COMMUNITY HEALTH SERVICES SPECIALIST II | 20.92 | 25.42 | 1.00 | VACANT                         |
| 4013        | 3845                         | 4106 | SENIOR PUBLIC HEALTH NURSE              | 48.70 | 59.20 | 1.00 | VACANT                         |
| 4013        | 3850                         | 4106 | SENIOR PUBLIC HEALTH NURSE              | 48.70 | 59.20 | 1.00 | VACANT                         |
| 4013        | 3853                         | 4106 | SENIOR PUBLIC HEALTH NURSE              | 48.70 | 59.20 | 1.00 | REGISTERED NURSE               |
| 4013        | 3854                         | 4106 | SENIOR PUBLIC HEALTH NURSE              | 48.70 | 59.20 | 1.00 | LICENSED VOCATIONAL NURSE      |
| 4013        | 3857                         | 4105 | SUPERVISING PUBLIC HEALTH NURSE         | 53.28 | 64.77 | 1.00 | ACTING MCAH/PERIN SVCS CRD MGR |
| 4013        | 3858                         | 4105 | SUPERVISING PUBLIC HEALTH NURSE         | 53.28 | 64.77 | 1.00 | VACANT                         |
| 4013        | 4305                         | 4102 | COMMUNITY HEALTH SERVICES SPECIALIST II | 20.92 | 25.42 | 1.00 | VACANT                         |
| 4013        | 4333                         | 4095 | SENIOR HEALTH PROGRAM ELIGIBILITY WORK- | 20.35 | 24.73 | 1.00 | SR HEALTH PROGRAM ELIG WORKER  |
| 4013        | 4426                         | 4102 | COMMUNITY HEALTH SERVICES SPECIALIST II | 20.92 | 25.42 | 1.00 | COMMUNITY HEALTH SERV SPEC II  |
| 4013        | 4427                         | 4102 | COMMUNITY HEALTH SERVICES SPECIALIST II | 20.92 | 25.42 | 1.00 | VACANT                         |
| 4013        | 4428                         | 4082 | SUPERVISING HEALTH PROGRAM COORDINA-    | 35.60 | 43.28 | 1.00 | SUPERVISING HEALTH PROG COORD  |
| 4013        | 4429                         | 4102 | COMMUNITY HEALTH SERVICES SPECIALIST II | 20.92 | 25.42 | 1.00 | COMMUNITY HEALTH SERV SPEC II  |
| 4013        | 4593                         | 0063 | ADMINISTRATIVE ASSISTANT                | 21.52 | 26.16 | 1.00 | ACTING PROGRAM SPECIALIST 1    |
| 4013        | 4595                         | 0165 | SENIOR PROGRAM SPECIALIST               | 30.05 | 36.53 | 1.00 | VACANT                         |
| 4013        | 4596                         | 0165 | SENIOR PROGRAM SPECIALIST               | 30.05 | 36.53 | 1.00 | PROGRAM SPECIALIST II          |
| 4013        | 4678                         | 4119 | MATERNAL CHILD ADOLESCENT HEALTH/PERI-  | 56.86 | 69.12 | 1.00 | VACANT                         |

**BU FTE Total**

**23.00**

|             |                          |      |                                  |       |       |      |                         |
|-------------|--------------------------|------|----------------------------------|-------|-------|------|-------------------------|
| <b>4025</b> | <b>EMPLOYEE WELLNESS</b> |      |                                  |       |       |      |                         |
| 4025        | 4639                     | 0038 | HUMAN RESOURCES ANALYST II       | 34.49 | 41.93 | 1.00 | HR ANALYST I            |
| 4025        | 4673                     | 0225 | PRINCIPAL ADMINISTRATIVE ANALYST | 46.57 | 56.61 | 1.00 | PRINCIPAL ADMIN ANALYST |

**BU FTE Total**

**2.00**

|             |                                         |      |                                    |       |       |      |                                |
|-------------|-----------------------------------------|------|------------------------------------|-------|-------|------|--------------------------------|
| <b>4049</b> | <b>SUBSTANCE USE DISORDER TREATMENT</b> |      |                                    |       |       |      |                                |
| 4049        | 2191                                    | 4031 | SENIOR COMMUNITY HEALTH WORKER     | 20.58 | 25.03 | 1.00 | SR COMMUNITY HLTH WORKER       |
| 4049        | 3645                                    | 0060 | STAFF ASSISTANT III                | 19.78 | 24.05 | 1.00 | STAFF ASSISTANT III            |
| 4049        | 3647                                    | 0060 | STAFF ASSISTANT III                | 19.78 | 24.05 | 1.00 | VACANT                         |
| 4049        | 3661                                    | 4091 | SENIOR SUBSTANCE ABUSE COUNSELOR   | 28.35 | 34.47 | 1.00 | SR SUBSTANCE ABUSE COUNSELOR   |
| 4049        | 3666                                    | 4090 | SUBSTANCE ABUSE COUNSELOR II       | 25.71 | 31.26 | 1.00 | SUBSTANCE ABUSE COUNSELOR II   |
| 4049        | 3678                                    | 4093 | SUBSTANCE ABUSE PROGRAM & SERVICES | 42.61 | 51.79 | 1.00 | SR DEPARTMENT ANALYST          |
| 4049        | 3679                                    | 4093 | SUBSTANCE ABUSE PROGRAM & SERVICES | 42.61 | 51.79 | 1.00 | SUBSTANCE ABUSE PRG & SVCS MGR |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification             | Step One | Step Five | Alloc FTE | Incumbent Classification     |
|-------------|-------|-----------|--------------------------------------|----------|-----------|-----------|------------------------------|
| 4049        | 3684  | 4090      | SUBSTANCE ABUSE COUNSELOR II         | 25.71    | 31.26     | 1.00      | SUBSTANCE ABUSE COUNSELOR I  |
| 4049        | 3685  | 4090      | SUBSTANCE ABUSE COUNSELOR II         | 25.71    | 31.26     | 1.00      | SUBSTANCE ABUSE COUNSELOR I  |
| 4049        | 3688  | 0168      | PROGRAM ADMINISTRATOR                | 35.60    | 43.28     | 1.00      | VACANT                       |
| 4049        | 3689  | 0164      | PROGRAM SPECIALIST II                | 27.27    | 33.14     | 1.00      | VACANT                       |
| 4049        | 3692  | 4090      | SUBSTANCE ABUSE COUNSELOR II         | 25.71    | 31.26     | 1.00      | VACANT                       |
| 4049        | 3693  | 4090      | SUBSTANCE ABUSE COUNSELOR II         | 25.71    | 31.26     | 1.00      | SUBSTANCE ABUSE COUNSELOR I  |
| 4049        | 3695  | 4090      | SUBSTANCE ABUSE COUNSELOR II         | 25.71    | 31.26     | 1.00      | VACANT                       |
| 4049        | 3696  | 4090      | SUBSTANCE ABUSE COUNSELOR II         | 25.71    | 31.26     | 1.00      | SUBSTANCE ABUSE COUNSELOR II |
| 4049        | 3698  | 4090      | SUBSTANCE ABUSE COUNSELOR II         | 25.71    | 31.26     | 1.00      | SUBSTANCE ABUSE COUNSELOR II |
| 4049        | 3699  | 4090      | SUBSTANCE ABUSE COUNSELOR II         | 25.71    | 31.26     | 1.00      | VACANT                       |
| 4049        | 3709  | 4091      | SENIOR SUBSTANCE ABUSE COUNSELOR     | 28.35    | 34.47     | 1.00      | SR SUBSTANCE ABUSE COUNSELOR |
| 4049        | 3712  | 4091      | SENIOR SUBSTANCE ABUSE COUNSELOR     | 28.35    | 34.47     | 1.00      | SUBSTANCE ABUSE COUNSELOR II |
| 4049        | 3713  | 4091      | SENIOR SUBSTANCE ABUSE COUNSELOR     | 28.35    | 34.47     | 1.00      | VACANT                       |
| 4049        | 3714  | 0168      | PROGRAM ADMINISTRATOR                | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR        |
| 4049        | 3716  | 4092      | SUBSTANCE ABUSE TREATMENT SUPERVISOR | 31.28    | 38.02     | 1.00      | SUBSTANCE ABUSE TRMT SPVSR   |
| 4049        | 3717  | 4092      | SUBSTANCE ABUSE TREATMENT SUPERVISOR | 31.28    | 38.02     | 1.00      | SUBSTANCE ABUSE TRMT SPVSR   |
| 4049        | 3810  | 4091      | SENIOR SUBSTANCE ABUSE COUNSELOR     | 28.35    | 34.47     | 1.00      | VACANT                       |
| 4049        | 4311  | 4031      | SENIOR COMMUNITY HEALTH WORKER       | 20.58    | 25.03     | 1.00      | SR COMMUNITY HLTH WORKER     |
| 4049        | 4535  | 0165      | SENIOR PROGRAM SPECIALIST            | 30.05    | 36.53     | 1.00      | VACANT                       |
| 4049        | 4537  | 4031      | SENIOR COMMUNITY HEALTH WORKER       | 20.58    | 25.03     | 1.00      | SR COMMUNITY HLTH WORKER     |
| 4049        | 4591  | 0165      | SENIOR PROGRAM SPECIALIST            | 30.05    | 36.53     | 1.00      | VACANT                       |

**BU FTE Total**

**28.00**

|             |                      |      |                                         |       |       |      |                                |
|-------------|----------------------|------|-----------------------------------------|-------|-------|------|--------------------------------|
| <b>4050</b> | <b>MENTAL HEALTH</b> |      |                                         |       |       |      |                                |
| 4050        | 2329                 | 0125 | ACCOUNT SPECIALIST III                  | 21.45 | 26.07 | 1.00 | VACANT                         |
| 4050        | 2529                 | 4050 | MENTAL HEALTH CLINICIAN II              | 33.55 | 40.79 | 1.00 | MENTAL HEALTH CLINICIAN I      |
| 4050        | 2684                 | 4050 | MENTAL HEALTH CLINICIAN II              | 33.55 | 40.79 | 1.00 | VACANT                         |
| 4050        | 2925                 | 4050 | MENTAL HEALTH CLINICIAN II              | 33.55 | 40.79 | 1.00 | VACANT                         |
| 4050        | 2971                 | 4050 | MENTAL HEALTH CLINICIAN II              | 33.55 | 40.79 | 1.00 | VACANT                         |
| 4050        | 2976                 | 4050 | MENTAL HEALTH CLINICIAN II              | 33.55 | 40.79 | 1.00 | VACANT                         |
| 4050        | 2977                 | 4050 | MENTAL HEALTH CLINICIAN II              | 33.55 | 40.79 | 1.00 | DEPARTMENT ANALYST I           |
| 4050        | 3432                 | 4050 | MENTAL HEALTH CLINICIAN II              | 33.55 | 40.79 | 1.00 | DEPARTMENT ANALYST II          |
| 4050        | 3553                 | 0143 | DEPARTMENT ANALYST II                   | 31.76 | 38.60 | 1.00 | ACTING SR DEPARTMENT ANALYST   |
| 4050        | 3571                 | 0143 | DEPARTMENT ANALYST II                   | 31.76 | 38.60 | 1.00 | DEPARTMENT ANALYST II          |
| 4050        | 3599                 | 0184 | DEPARTMENT APPLICATIONS SPECIALIST      | 24.22 | 29.44 | 1.00 | DEPARTMENT APPLICATION SPCLST  |
| 4050        | 3648                 | 0060 | STAFF ASSISTANT III                     | 19.78 | 24.05 | 1.00 | STAFF ASSISTANT III            |
| 4050        | 3659                 | 0168 | PROGRAM ADMINISTRATOR                   | 35.60 | 43.28 | 1.00 | STAFF SERVICES ADMINISTRATOR   |
| 4050        | 3667                 | 0168 | PROGRAM ADMINISTRATOR                   | 35.60 | 43.28 | 1.00 | STAFF SERVICES ADMINISTRATOR   |
| 4050        | 3676                 | 0169 | STAFF SERVICES ADMINISTRATOR            | 35.60 | 43.28 | 1.00 | VACANT                         |
| 4050        | 3722                 | 4099 | DEPUTY DIRECTOR MENTAL HEALTH CLINICAL  | 52.06 | 63.29 | 1.00 | PROGRAM MANAGER                |
| 4050        | 3724                 | 4100 | MENTAL HEALTH CLINICAL MANAGER          | 47.26 | 57.44 | 1.00 | MENTAL HEALTH CLINICAL MANAGER |
| 4050        | 3726                 | 0161 | ADMINISTRATIVE SECRETARY                | 23.74 | 28.85 | 1.00 | VACANT                         |
| 4050        | 3729                 | 4087 | MENTAL HEALTH REHABILITATION SPECIALIST | 27.59 | 33.54 | 1.00 | MENTAL HEALTH REHAB SPECIALIST |
| 4050        | 3731                 | 4087 | MENTAL HEALTH REHABILITATION SPECIALIST | 27.59 | 33.54 | 1.00 | VACANT                         |
| 4050        | 3735                 | 4087 | MENTAL HEALTH REHABILITATION SPECIALIST | 27.59 | 33.54 | 1.00 | VACANT                         |
| 4050        | 3736                 | 4087 | MENTAL HEALTH REHABILITATION SPECIALIST | 27.59 | 33.54 | 1.00 | VACANT                         |
| 4050        | 3737                 | 4087 | MENTAL HEALTH REHABILITATION SPECIALIST | 27.59 | 33.54 | 1.00 | VACANT                         |

# POSITION ALLOCATIONS

| Budget Unit  | Pos #                   | Job Class | Allocated Classification                | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|--------------|-------------------------|-----------|-----------------------------------------|----------|-----------|-----------|--------------------------------|
| 4013         | PUBLIC HEALTH NURSING   |           |                                         |          |           |           |                                |
| 4050         | 3741                    | 4087      | MENTAL HEALTH REHABILITATION SPECIALIST | 27.59    | 33.54     | 1.00      | VACANT                         |
| 4050         | 3742                    | 4087      | MENTAL HEALTH REHABILITATION SPECIALIST | 27.59    | 33.54     | 1.00      | VACANT                         |
| 4050         | 3743                    | 4087      | MENTAL HEALTH REHABILITATION SPECIALIST | 27.59    | 33.54     | 1.00      | VACANT                         |
| 4050         | 3762                    | 4096      | SUPERVISING MENTAL HEALTH CLINICIAN     | 35.22    | 42.82     | 1.00      | VACANT                         |
| 4050         | 3764                    | 4096      | SUPERVISING MENTAL HEALTH CLINICIAN     | 35.22    | 42.82     | 1.00      | SR PROGRAM SPECIALIST          |
| 4050         | 3804                    | S586      | STAFF SERVICES MANAGER II               | 46.54    | 56.57     | 1.00      | STAFF SERVICES MANAGER II      |
| 4050         | 3813                    | 0170      | SENIOR PROGRAM MANAGER                  | 45.02    | 54.72     | 1.00      | ACTING DEPUTY DIR BHRS-OPERTNS |
| 4050         | 3840                    | 4087      | MENTAL HEALTH REHABILITATION SPECIALIST | 27.59    | 33.54     | 1.00      | VACANT                         |
| 4050         | 4158                    | S541      | SECRETARY                               | 21.52    | 26.16     | 1.00      | SECRETARY                      |
| 4050         | 4159                    | 0164      | PROGRAM SPECIALIST II                   | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II          |
| 4050         | 4161                    | 0086      | SENIOR DEPARTMENT ANALYST               | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST          |
| 4050         | 4162                    | 0164      | PROGRAM SPECIALIST II                   | 27.27    | 33.14     | 1.00      | VACANT                         |
| 4050         | 4163                    | 0164      | PROGRAM SPECIALIST II                   | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II          |
| 4050         | 4310                    | 0168      | PROGRAM ADMINISTRATOR                   | 35.60    | 43.28     | 1.00      | VACANT                         |
| 4050         | 4493                    | 0170      | SENIOR PROGRAM MANAGER                  | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER             |
| 4050         | 4512                    | 0237      | DEPUTY DIRECTOR BHRS OPERATIONS         | 49.32    | 59.93     | 1.00      | VACANT                         |
| 4050         | 4534                    | 0086      | SENIOR DEPARTMENT ANALYST               | 35.02    | 42.56     | 1.00      | ACTING STAFF SERVICES ADMINIST |
| 4050         | 4536                    | 0086      | SENIOR DEPARTMENT ANALYST               | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST          |
| 4050         | 4536                    | 0086      | SENIOR DEPARTMENT ANALYST               | 35.02    | 42.56     | 0.00      | SR DEPARTMENT ANALYST          |
| 4050         | 4597                    | 0086      | SENIOR DEPARTMENT ANALYST               | 35.02    | 42.56     | 1.00      | VACANT                         |
| 4050         | 4598                    | 0086      | SENIOR DEPARTMENT ANALYST               | 35.02    | 42.56     | 1.00      | VACANT                         |
| 4050         | 4599                    | 0170      | SENIOR PROGRAM MANAGER                  | 45.02    | 54.72     | 1.00      | ADMINISTRATIVE SERVICES MGR I  |
| 4050         | 4600                    | 0168      | PROGRAM ADMINISTRATOR                   | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR          |
| 4050         | 4626                    | 0086      | SENIOR DEPARTMENT ANALYST               | 35.02    | 42.56     | 1.00      | DEPARTMENT ANALYST II          |
| 4050         | 4640                    | 0169      | STAFF SERVICES ADMINISTRATOR            | 35.60    | 43.28     | 1.00      | ACTING STAFF SERVICES ADMINIST |
| 4050         | 4679                    | 0248      | DIRECTOR HEALTH SERVICES                | 78.17    | 95.01     | 1.00      | DIRECTOR HEALTH SERVICES       |
| BU FTE Total |                         |           |                                         | 48.00    |           |           |                                |
| 4051         | MENTAL HEALTH SVCS ACCT |           |                                         |          |           |           |                                |
| 4051         | 3657                    | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | VACANT                         |
| 4051         | 3727                    | 4087      | MENTAL HEALTH REHABILITATION SPECIALIST | 27.59    | 33.54     | 1.00      | MENTAL HEALTH REHAB SPECIALIST |
| 4051         | 3767                    | 0086      | SENIOR DEPARTMENT ANALYST               | 35.02    | 42.56     | 1.00      | VACANT                         |
| 4051         | 3801                    | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | SR PROGRAM SPECIALIST          |
| 4051         | 3808                    | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | SR PROGRAM SPECIALIST          |
| 4051         | 4309                    | 0168      | PROGRAM ADMINISTRATOR                   | 35.60    | 43.28     | 1.00      | VACANT                         |
| 4051         | 4641                    | 0169      | STAFF SERVICES ADMINISTRATOR            | 35.60    | 43.28     | 1.00      | STAFF SERVICES ADMINISTRATOR   |
| 4051         | 4642                    | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | VACANT                         |
| 4051         | 4649                    | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | VACANT                         |
| BU FTE Total |                         |           |                                         | 9.00     |           |           |                                |
| 4072         | WHOLE PERSON CARE       |           |                                         |          |           |           |                                |
| 4072         | 2852                    | 0169      | STAFF SERVICES ADMINISTRATOR            | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR          |
| 4072         | 4156                    | 0143      | DEPARTMENT ANALYST II                   | 31.76    | 38.60     | 1.00      | DEPARTMENT ANALYST II          |
| BU FTE Total |                         |           |                                         | 2.00     |           |           |                                |
| 4072         | TRANSITIONAL HOUSING    |           |                                         |          |           |           |                                |
| 4072         | 2852                    | 0169      | STAFF SERVICES ADMINISTRATOR            | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR          |

# POSITION ALLOCATIONS

| Budget Unit  | Pos #             | Job Class | Allocated Classification                | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|--------------|-------------------|-----------|-----------------------------------------|----------|-----------|-----------|--------------------------------|
| 4073         | 4433              | 0164      | PROGRAM SPECIALIST II                   | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II          |
| BU FTE Total |                   |           |                                         | 2.00     |           |           |                                |
| 4080         | PUBLIC HEALTH CCS |           |                                         |          |           |           |                                |
| 4080         | 3771              | 4095      | SENIOR HEALTH PROGRAM ELIGIBILITY WORK- | 20.35    | 24.73     | 1.00      | SR HEALTH PROGRAM ELIG WORKER  |
| 4080         | 3803              | 4095      | SENIOR HEALTH PROGRAM ELIGIBILITY WORK- | 20.35    | 24.73     | 1.00      | SR HEALTH PROGRAM ELIG WORKER  |
| 4080         | 3849              | 4105      | SUPERVISING PUBLIC HEALTH NURSE         | 53.28    | 64.77     | 1.00      | VACANT                         |
| 4080         | 3856              | 4105      | SUPERVISING PUBLIC HEALTH NURSE         | 53.28    | 64.77     | 1.00      | SUPERVISING PH NURSE           |
| 4080         | 3861              | 4106      | SENIOR PUBLIC HEALTH NURSE              | 48.70    | 59.20     | 1.00      | SR PUBLIC HEALTH NURSE         |
| 4080         | 3864              | 4106      | SENIOR PUBLIC HEALTH NURSE              | 48.70    | 59.20     | 1.00      | VACANT                         |
| 4080         | 4601              | 0063      | ADMINISTRATIVE ASSISTANT                | 21.52    | 26.16     | 1.00      | STAFF ASSISTANT III            |
| 4080         | 4602              | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | PROGRAM SPECIALIST II          |
| BU FTE Total |                   |           |                                         | 8.00     |           |           |                                |
| 4510         | SOLID WASTE       |           |                                         |          |           |           |                                |
| 4510         | 4378              | 2068      | SENIOR ENVIRONMENTAL COMPLIANCE         | 33.62    | 40.86     | 1.00      | SR ENVIRONMENTAL COMPLNC SPEC  |
| 4510         | 4379              | 3028      | DEPUTY DIRECTOR DOT- SOLID WASTE &      | 48.70    | 59.20     | 1.00      | DEPUTY DIR TRANS-SLDWST/WTR AG |
| BU FTE Total |                   |           |                                         | 2.00     |           |           |                                |
| 5010         | SOCIAL SERVICES   |           |                                         |          |           |           |                                |
| 5010         | 703               | S512      | ELIGIBILITY SPECIALIST II               | 22.89    | 27.84     | 1.00      | VACANT                         |
| 5010         | 707               | S552      | SOCIAL WORKER IV-B                      | 33.44    | 40.64     | 1.00      | VACANT                         |
| 5010         | 708               | S512      | ELIGIBILITY SPECIALIST II               | 22.89    | 27.84     | 1.00      | SCREENER                       |
| 5010         | 710               | S546      | SOCIAL WORKER III                       | 28.88    | 35.09     | 1.00      | SOCIAL WORKER II               |
| 5010         | 711               | S552      | SOCIAL WORKER IV-B                      | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III              |
| 5010         | 713               | S512      | ELIGIBILITY SPECIALIST II               | 22.89    | 27.84     | 1.00      | VACANT                         |
| 5010         | 714               | S546      | SOCIAL WORKER III                       | 28.88    | 35.09     | 1.00      | SOCIAL WORKER III              |
| 5010         | 717               | 0124      | ACCOUNT SPECIALIST II                   | 19.41    | 23.59     | 1.00      | VACANT                         |
| 5010         | 719               | 0125      | ACCOUNT SPECIALIST III                  | 21.45    | 26.07     | 1.00      | STAFF ASSISTANT III            |
| 5010         | 721               | S511      | ELIGIBILITY SPECIALIST SUPERVISOR       | 29.25    | 35.55     | 1.00      | ELIGIBILITY SPECIALIST SUPRVSR |
| 5010         | 722               | S546      | SOCIAL WORKER III                       | 28.88    | 35.09     | 1.00      | SOCIAL WORKER III              |
| 5010         | 723               | S512      | ELIGIBILITY SPECIALIST II               | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II      |
| 5010         | 724               | S552      | SOCIAL WORKER IV-B                      | 33.44    | 40.64     | 1.00      | SOCIAL WORKER IV-B             |
| 5010         | 728               | S528      | ELIGIBILITY SPECIALIST III              | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010         | 729               | 0127      | ACCOUNT SPECIALIST SUPERVISOR           | 25.91    | 31.50     | 1.00      | ACCOUNT SPECIALIST SUPERVISOR  |
| 5010         | 734               | S552      | SOCIAL WORKER IV-B                      | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II               |
| 5010         | 738               | 0127      | ACCOUNT SPECIALIST SUPERVISOR           | 25.91    | 31.50     | 1.00      | ACCOUNT SPECIALIST SUPERVISOR  |
| 5010         | 739               | S528      | ELIGIBILITY SPECIALIST III              | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010         | 741               | S551      | SOCIAL WORKER SUPERVISOR II-A           | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I DIF |
| 5010         | 742               | S512      | ELIGIBILITY SPECIALIST II               | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II      |
| 5010         | 743               | 0124      | ACCOUNT SPECIALIST II                   | 19.41    | 23.59     | 1.00      | ACCOUNT SPECIALIST II          |
| 5010         | 745               | S512      | ELIGIBILITY SPECIALIST II               | 22.89    | 27.84     | 1.00      | VACANT                         |
| 5010         | 749               | S511      | ELIGIBILITY SPECIALIST SUPERVISOR       | 29.25    | 35.55     | 1.00      | ELIGIBILITY SPECIALIST SUPRVSR |
| 5010         | 750               | 0169      | STAFF SERVICES ADMINISTRATOR            | 35.60    | 43.28     | 1.00      | STAFF SERVICES ADMINISTRATOR   |
| 5010         | 759               | S546      | SOCIAL WORKER III                       | 28.88    | 35.09     | 1.00      | SOCIAL WORKER III              |
| 5010         | 764               | S528      | ELIGIBILITY SPECIALIST III              | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010         | 767               | S512      | ELIGIBILITY SPECIALIST II               | 22.89    | 27.84     | 1.00      | VACANT                         |
| 5010         | 768               | S528      | ELIGIBILITY SPECIALIST III              | 25.25    | 30.70     | 1.00      | VACANT                         |
| 5010         | 772               | S552      | SOCIAL WORKER IV-B                      | 33.44    | 40.64     | 1.00      | VACANT                         |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification          | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|-----------------------------------|----------|-----------|-----------|--------------------------------|
| 5010        | 774   | S552      | SOCIAL WORKER IV-B                | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II               |
| 5010        | 776   | S549      | SOCIAL WORKER SUPERVISOR I        | 34.18    | 41.55     | 1.00      | EMPLOY & TRAINING SUPERVISOR   |
| 5010        | 777   | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II      |
| 5010        | 779   | S552      | SOCIAL WORKER IV-B                | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II               |
| 5010        | 781   | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | VACANT                         |
| 5010        | 784   | S528      | ELIGIBILITY SPECIALIST III        | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 787   | S551      | SOCIAL WORKER SUPERVISOR II-A     | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I DIF |
| 5010        | 789   | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | VACANT                         |
| 5010        | 790   | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | VACANT                         |
| 5010        | 792   | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II      |
| 5010        | 793   | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 794   | 0127      | ACCOUNT SPECIALIST SUPERVISOR     | 25.91    | 31.50     | 1.00      | ACCOUNT SPECIALIST SUPERVISOR  |
| 5010        | 795   | S552      | SOCIAL WORKER IV-B                | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II               |
| 5010        | 796   | S528      | ELIGIBILITY SPECIALIST III        | 25.25    | 30.70     | 1.00      | VACANT                         |
| 5010        | 799   | S511      | ELIGIBILITY SPECIALIST SUPERVISOR | 29.25    | 35.55     | 1.00      | ELIGIBILITY SPECIALIST SUPRVSR |
| 5010        | 802   | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II      |
| 5010        | 816   | S546      | SOCIAL WORKER III                 | 28.88    | 35.09     | 1.00      | SOCIAL WORKER II               |
| 5010        | 819   | S511      | ELIGIBILITY SPECIALIST SUPERVISOR | 29.25    | 35.55     | 1.00      | ELIGIBILITY SPECIALIST SUPRVSR |
| 5010        | 823   | S546      | SOCIAL WORKER III                 | 28.88    | 35.09     | 1.00      | SOCIAL WORKER II               |
| 5010        | 825   | S528      | ELIGIBILITY SPECIALIST III        | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 826   | S552      | SOCIAL WORKER IV-B                | 33.44    | 40.64     | 1.00      | SOCIAL WORKER IV-A             |
| 5010        | 828   | S511      | ELIGIBILITY SPECIALIST SUPERVISOR | 29.25    | 35.55     | 1.00      | ELIGIBILITY SPECIALIST SUPRVSR |
| 5010        | 968   | S528      | ELIGIBILITY SPECIALIST III        | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST I       |
| 5010        | 969   | S552      | SOCIAL WORKER IV-B                | 33.44    | 40.64     | 1.00      | SOCIAL WORKER IV-D             |
| 5010        | 970   | 0060      | STAFF ASSISTANT III               | 19.78    | 24.05     | 1.00      | VACANT                         |
| 5010        | 973   | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST I       |
| 5010        | 998   | 0060      | STAFF ASSISTANT III               | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 1011  | S511      | ELIGIBILITY SPECIALIST SUPERVISOR | 29.25    | 35.55     | 1.00      | ELIGIBILITY SPECIALIST SUPRVSR |
| 5010        | 1012  | S552      | SOCIAL WORKER IV-B                | 33.44    | 40.64     | 1.00      | SOCIAL WORKER IV-B             |
| 5010        | 1075  | 0170      | SENIOR PROGRAM MANAGER            | 45.02    | 54.72     | 1.00      | ACTING DEP DIR SOC SVCS-CHLDRN |
| 5010        | 1111  | S511      | ELIGIBILITY SPECIALIST SUPERVISOR | 29.25    | 35.55     | 1.00      | ELIGIBILITY SPECIALIST SUPRVSR |
| 5010        | 1113  | S542      | SOCIAL WORKER ASSISTANT II        | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1115  | S542      | SOCIAL WORKER ASSISTANT II        | 21.66    | 26.33     | 1.00      | VACANT                         |
| 5010        | 1116  | S542      | SOCIAL WORKER ASSISTANT II        | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT I      |
| 5010        | 1188  | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST I       |
| 5010        | 1191  | S552      | SOCIAL WORKER IV-B                | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF          |
| 5010        | 1192  | S552      | SOCIAL WORKER IV-B                | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II               |
| 5010        | 1193  | S552      | SOCIAL WORKER IV-B                | 33.44    | 40.64     | 1.00      | SOCIAL WORKER IV-A             |
| 5010        | 1242  | S549      | SOCIAL WORKER SUPERVISOR I        | 34.18    | 41.55     | 1.00      | SOCIAL WORKER SUPERVISOR I     |
| 5010        | 1243  | S542      | SOCIAL WORKER ASSISTANT II        | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1257  | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST I       |
| 5010        | 1288  | S512      | ELIGIBILITY SPECIALIST II         | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST I       |
| 5010        | 1317  | S542      | SOCIAL WORKER ASSISTANT II        | 21.66    | 26.33     | 1.00      | VACANT                         |
| 5010        | 1320  | S542      | SOCIAL WORKER ASSISTANT II        | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1321  | S546      | SOCIAL WORKER III                 | 28.88    | 35.09     | 1.00      | VACANT                         |
| 5010        | 1424  | S542      | SOCIAL WORKER ASSISTANT II        | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification         | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|----------------------------------|----------|-----------|-----------|--------------------------------|
| 5010        | 1426  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1428  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1429  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | VACANT                         |
| 5010        | 1467  | S512      | ELIGIBILITY SPECIALIST II        | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST I       |
| 5010        | 1468  | S512      | ELIGIBILITY SPECIALIST II        | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II      |
| 5010        | 1472  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 1477  | 0125      | ACCOUNT SPECIALIST III           | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 5010        | 1479  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | OOC SOCIAL WORKER ASSISTANT 2  |
| 5010        | 1480  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1641  | S557      | DEPUTY DIRECTOR SOCIAL SERVICES  | 52.63    | 63.97     | 1.00      | DEPUTY DIR SOCIAL SERVICES     |
| 5010        | 1642  | 0171      | PROGRAM MANAGER                  | 42.87    | 52.12     | 1.00      | PROGRAM MANAGER                |
| 5010        | 1645  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER I                |
| 5010        | 1646  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | VACANT                         |
| 5010        | 1647  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | VACANT                         |
| 5010        | 1675  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF          |
| 5010        | 1688  | S512      | ELIGIBILITY SPECIALIST II        | 22.89    | 27.84     | 1.00      | VACANT                         |
| 5010        | 1689  | S512      | ELIGIBILITY SPECIALIST II        | 22.89    | 27.84     | 1.00      | VACANT                         |
| 5010        | 1690  | S512      | ELIGIBILITY SPECIALIST II        | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II      |
| 5010        | 1694  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1695  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1696  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER IV-B             |
| 5010        | 1706  | 0169      | STAFF SERVICES ADMINISTRATOR     | 35.60    | 43.28     | 1.00      | STAFF SERVICES ADMINISTRATOR   |
| 5010        | 1707  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | VACANT                         |
| 5010        | 1775  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III              |
| 5010        | 1776  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 1778  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 1787  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | VACANT                         |
| 5010        | 1788  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1790  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II               |
| 5010        | 1791  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER I                |
| 5010        | 1792  | S551      | SOCIAL WORKER SUPERVISOR II-A    | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I DIF |
| 5010        | 1816  | 0125      | ACCOUNT SPECIALIST III           | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 5010        | 1820  | S514      | EMPLOYMENT & TRAINING SUPERVISOR | 32.89    | 39.99     | 1.00      | EMPLOY & TRAINING SUPERVISOR   |
| 5010        | 1865  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 1866  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | VACANT                         |
| 5010        | 1868  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 1869  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 1870  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | ACTING DEPARTMENT ANALYST 1    |
| 5010        | 1877  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III              |
| 5010        | 1878  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1879  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 1973  | 0170      | SENIOR PROGRAM MANAGER           | 45.02    | 54.72     | 1.00      | VACANT                         |
| 5010        | 1976  | 0086      | SENIOR DEPARTMENT ANALYST        | 35.02    | 42.56     | 1.00      | VACANT                         |
| 5010        | 1979  | 0086      | SENIOR DEPARTMENT ANALYST        | 35.02    | 42.56     | 1.00      | VACANT                         |
| 5010        | 1980  | S512      | ELIGIBILITY SPECIALIST II        | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST I       |
| 5010        | 1983  | S512      | ELIGIBILITY SPECIALIST II        | 22.89    | 27.84     | 1.00      | VACANT                         |



# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification         | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|----------------------------------|----------|-----------|-----------|--------------------------------|
| 5010        | 1984  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 1985  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 1986  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 1987  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 1988  | 0062      | SUPERVISING STAFF ASSISTANT      | 20.78    | 25.26     | 1.00      | SUPERVISING STAFF ASSISTANT    |
| 5010        | 1992  | 0086      | SENIOR DEPARTMENT ANALYST        | 35.02    | 42.56     | 1.00      | SR PROGRAM SPECIALIST          |
| 5010        | 1993  | 0171      | PROGRAM MANAGER                  | 42.87    | 52.12     | 1.00      | PROGRAM MANAGER                |
| 5010        | 2015  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 2016  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT I      |
| 5010        | 2018  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF          |
| 5010        | 2019  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER I                |
| 5010        | 2020  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF          |
| 5010        | 2021  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER I                |
| 5010        | 2022  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | VACANT                         |
| 5010        | 2025  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 2094  | S517      | EMPLOYMENT & TRAINING WORKER III | 28.60    | 34.78     | 1.00      | EMPLOY & TRAINING WORKER III   |
| 5010        | 2105  | 0179      | DEPUTY PUBLIC GUARDIAN           | 31.79    | 38.64     | 1.00      | DEPUTY PUBLIC GUARDIAN/ADM     |
| 5010        | 2118  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 2138  | S514      | EMPLOYMENT & TRAINING SUPERVISOR | 32.89    | 39.99     | 1.00      | EMPLOY & TRAINING SUPERVISOR   |
| 5010        | 2139  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF          |
| 5010        | 2140  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II               |
| 5010        | 2157  | 0169      | STAFF SERVICES ADMINISTRATOR     | 35.60    | 43.28     | 1.00      | STAFF SERVICES ADMINISTRATOR   |
| 5010        | 2176  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | VACANT                         |
| 5010        | 2177  | 0177      | VETERANS SERVICES OFFICER        | 31.73    | 38.57     | 1.00      | VETERANS SERVICES OFFICER      |
| 5010        | 2202  | 0169      | STAFF SERVICES ADMINISTRATOR     | 35.60    | 43.28     | 1.00      | STAFF SERVICES ADMINISTRATOR   |
| 5010        | 2204  | S551      | SOCIAL WORKER SUPERVISOR II-A    | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I DIF |
| 5010        | 2207  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 2208  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 2213  | 0125      | ACCOUNT SPECIALIST III           | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 5010        | 2215  | 0125      | ACCOUNT SPECIALIST III           | 21.45    | 26.07     | 1.00      | VACANT                         |
| 5010        | 2243  | S557      | DEPUTY DIRECTOR SOCIAL SERVICES  | 52.63    | 63.97     | 1.00      | VACANT                         |
| 5010        | 2244  | 0170      | SENIOR PROGRAM MANAGER           | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER-CHILDREN'S  |
| 5010        | 2260  | S516      | EMPLOYMENT & TRAINING WORKER II  | 25.99    | 31.62     | 1.00      | VACANT                         |
| 5010        | 2297  | S551      | SOCIAL WORKER SUPERVISOR II-A    | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I DIF |
| 5010        | 2304  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF          |
| 5010        | 2315  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 2318  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 2319  | S551      | SOCIAL WORKER SUPERVISOR II-A    | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR II-A  |
| 5010        | 2320  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF          |
| 5010        | 2326  | 0170      | SENIOR PROGRAM MANAGER           | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER             |
| 5010        | 2356  | 0171      | PROGRAM MANAGER                  | 42.87    | 52.12     | 1.00      | PROGRAM MANAGER                |
| 5010        | 2476  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 2478  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 2479  | S516      | EMPLOYMENT & TRAINING WORKER II  | 25.99    | 31.62     | 1.00      | EMPLOY & TRAINING WORKER II    |
| 5010        | 2498  | 0176      | VETERANS SERVICE REPRESENTATIVE  | 22.52    | 27.37     | 1.00      | VACANT                         |
| 5010        | 2522  | 0170      | SENIOR PROGRAM MANAGER           | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER             |



# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification         | Step One | Step Five | Alloc FTE | Incumbent Classification        |
|-------------|-------|-----------|----------------------------------|----------|-----------|-----------|---------------------------------|
| 5010        | 2523  | 0168      | PROGRAM ADMINISTRATOR            | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR           |
| 5010        | 2525  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II      |
| 5010        | 2545  | S516      | EMPLOYMENT & TRAINING WORKER II  | 25.99    | 31.62     | 1.00      | EMPLOY & TRAINING WORKER I      |
| 5010        | 2546  | S516      | EMPLOYMENT & TRAINING WORKER II  | 25.99    | 31.62     | 1.00      | EMPLOY & TRAINING WORKER II     |
| 5010        | 2547  | S516      | EMPLOYMENT & TRAINING WORKER II  | 25.99    | 31.62     | 1.00      | EMPLOY & TRAINING WORKER II     |
| 5010        | 2549  | S516      | EMPLOYMENT & TRAINING WORKER II  | 25.99    | 31.62     | 1.00      | EMPLOY & TRAINING WORKER II     |
| 5010        | 2551  | S516      | EMPLOYMENT & TRAINING WORKER II  | 25.99    | 31.62     | 1.00      | EMPLOY & TRAINING WORKER II     |
| 5010        | 2556  | S516      | EMPLOYMENT & TRAINING WORKER II  | 25.99    | 31.62     | 1.00      | EMPLOY & TRAINING WORKER II     |
| 5010        | 2558  | S516      | EMPLOYMENT & TRAINING WORKER II  | 25.99    | 31.62     | 1.00      | EMPLOY & TRAINING WORKER II     |
| 5010        | 2561  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III      |
| 5010        | 2562  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST I        |
| 5010        | 2564  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III      |
| 5010        | 2570  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | VACANT                          |
| 5010        | 2572  | S517      | EMPLOYMENT & TRAINING WORKER III | 28.60    | 34.78     | 1.00      | EMPLOY & TRAINING WORKER II     |
| 5010        | 2575  | 0169      | STAFF SERVICES ADMINISTRATOR     | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR           |
| 5010        | 2576  | 0143      | DEPARTMENT ANALYST II            | 31.76    | 38.60     | 1.00      | PROGRAM SPECIALIST II           |
| 5010        | 2577  | 0143      | DEPARTMENT ANALYST II            | 31.76    | 38.60     | 1.00      | VACANT                          |
| 5010        | 2578  | 0086      | SENIOR DEPARTMENT ANALYST        | 35.02    | 42.56     | 1.00      | DEPARTMENT ANALYST II           |
| 5010        | 2595  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II                |
| 5010        | 2598  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | VACANT                          |
| 5010        | 2599  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III             |
| 5010        | 2603  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER IV-B              |
| 5010        | 2604  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II                |
| 5010        | 2605  | S528      | ELIGIBILITY SPECIALIST III       | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III      |
| 5010        | 2606  | 0169      | STAFF SERVICES ADMINISTRATOR     | 35.60    | 43.28     | 1.00      | STAFF SERVICES ADMINISTRATOR    |
| 5010        | 2635  | S551      | SOCIAL WORKER SUPERVISOR II-A    | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I DIF  |
| 5010        | 2636  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III               |
| 5010        | 2638  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III             |
| 5010        | 2639  | S557      | DEPUTY DIRECTOR SOCIAL SERVICES  | 52.63    | 63.97     | 1.00      | ACTING ASST DIR SOCIAL SERVICES |
| 5010        | 2652  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER I                 |
| 5010        | 2653  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF           |
| 5010        | 2654  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF           |
| 5010        | 2655  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER I                 |
| 5010        | 2656  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III               |
| 5010        | 2657  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | VACANT                          |
| 5010        | 2658  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II      |
| 5010        | 2661  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II      |
| 5010        | 2662  | S551      | SOCIAL WORKER SUPERVISOR II-A    | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I DIF  |
| 5010        | 2665  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III             |
| 5010        | 2666  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | VACANT                          |
| 5010        | 2667  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III             |
| 5010        | 2673  | 0143      | DEPARTMENT ANALYST II            | 31.76    | 38.60     | 1.00      | DEPARTMENT ANALYST II           |
| 5010        | 2709  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT I               |
| 5010        | 2716  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II      |
| 5010        | 2718  | S546      | SOCIAL WORKER III                | 28.88    | 35.09     | 1.00      | SOCIAL WORKER II                |
| 5010        | 2720  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III               |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification         | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|----------------------------------|----------|-----------|-----------|--------------------------------|
| 5010        | 2721  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF          |
| 5010        | 2723  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER IV-B             |
| 5010        | 2725  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | VACANT                         |
| 5010        | 2727  | 0127      | ACCOUNT SPECIALIST SUPERVISOR    | 25.91    | 31.50     | 1.00      | ACCOUNT SPECIALIST SUPERVISOR  |
| 5010        | 2729  | S551      | SOCIAL WORKER SUPERVISOR II-A    | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I     |
| 5010        | 2812  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 2813  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT II             |
| 5010        | 2814  | 0086      | SENIOR DEPARTMENT ANALYST        | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST          |
| 5010        | 2851  | 0169      | STAFF SERVICES ADMINISTRATOR     | 35.60    | 43.28     | 1.00      | DEPARTMENT ANALYST II          |
| 5010        | 2853  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | VACANT                         |
| 5010        | 2854  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 2855  | 0176      | VETERANS SERVICE REPRESENTATIVE  | 22.52    | 27.37     | 1.00      | VETERANS SERVICES REPRESENTATV |
| 5010        | 3020  | 0060      | STAFF ASSISTANT III              | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 3090  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT I      |
| 5010        | 3091  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT I      |
| 5010        | 3092  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II     |
| 5010        | 3093  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT I      |
| 5010        | 3094  | 0124      | ACCOUNT SPECIALIST II            | 19.41    | 23.59     | 1.00      | ACCOUNT SPECIALIST II          |
| 5010        | 3243  | 0125      | ACCOUNT SPECIALIST III           | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 5010        | 3262  | S512      | ELIGIBILITY SPECIALIST II        | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST I       |
| 5010        | 3263  | S512      | ELIGIBILITY SPECIALIST II        | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II      |
| 5010        | 3266  | S512      | ELIGIBILITY SPECIALIST II        | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST I       |
| 5010        | 3268  | 0124      | ACCOUNT SPECIALIST II            | 19.41    | 23.59     | 1.00      | VACANT                         |
| 5010        | 3271  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | VACANT                         |
| 5010        | 3289  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III              |
| 5010        | 3395  | 0170      | SENIOR PROGRAM MANAGER           | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER             |
| 5010        | 3413  | S570      | WELFARE INVESTIGATOR II          | 39.13    | 47.55     | 1.00      | ACTING CHIEF WELFARE INVESTIGA |
| 5010        | 3414  | S570      | WELFARE INVESTIGATOR II          | 39.13    | 47.55     | 1.00      | WELFARE INVESTIGATOR II 15%    |
| 5010        | 3416  | S567      | CHIEF WELFARE INVESTIGATOR       | 52.52    | 63.83     | 1.00      | CHIEF WELFARE INVESTIGATOR     |
| 5010        | 3434  | 0125      | ACCOUNT SPECIALIST III           | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 5010        | 3450  | S517      | EMPLOYMENT & TRAINING WORKER III | 28.60    | 34.78     | 1.00      | EMPLOY & TRAINING WORKER III   |
| 5010        | 3474  | S552      | SOCIAL WORKER IV-B               | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III              |
| 5010        | 3475  | 0165      | SENIOR PROGRAM SPECIALIST        | 30.05    | 36.53     | 1.00      | VACANT                         |
| 5010        | 3493  | S546      | SOCIAL WORKER III                | 28.88    | 35.09     | 1.00      | LICENSED VOCATIONAL NURSE      |
| 5010        | 3516  | 0086      | SENIOR DEPARTMENT ANALYST        | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST          |
| 5010        | 3519  | 0143      | DEPARTMENT ANALYST II            | 31.76    | 38.60     | 1.00      | DEPARTMENT ANALYST II          |
| 5010        | 3523  | 0168      | PROGRAM ADMINISTRATOR            | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR          |
| 5010        | 3530  | S551      | SOCIAL WORKER SUPERVISOR II-A    | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I     |
| 5010        | 3531  | S551      | SOCIAL WORKER SUPERVISOR II-A    | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I     |
| 5010        | 3558  | S542      | SOCIAL WORKER ASSISTANT II       | 21.66    | 26.33     | 1.00      | VACANT                         |
| 5010        | 3581  | 0125      | ACCOUNT SPECIALIST III           | 21.45    | 26.07     | 1.00      | VACANT                         |
| 5010        | 3618  | 0164      | PROGRAM SPECIALIST II            | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II          |
| 5010        | 3633  | 0086      | SENIOR DEPARTMENT ANALYST        | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST          |
| 5010        | 3634  | 0168      | PROGRAM ADMINISTRATOR            | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR          |
| 5010        | 3635  | 0086      | SENIOR DEPARTMENT ANALYST        | 35.02    | 42.56     | 1.00      | DEPARTMENT ANALYST II          |
| 5010        | 3757  | 0164      | PROGRAM SPECIALIST II            | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II          |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification      | Step One | Step Five | Alloc FTE | Incumbent Classification      |
|-------------|-------|-----------|-------------------------------|----------|-----------|-----------|-------------------------------|
| 5010        | 3761  | 0168      | PROGRAM ADMINISTRATOR         | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR         |
| 5010        | 3780  | 0165      | SENIOR PROGRAM SPECIALIST     | 30.05    | 36.53     | 1.00      | PROGRAM SPECIALIST II         |
| 5010        | 3790  | 0164      | PROGRAM SPECIALIST II         | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II         |
| 5010        | 3797  | 0164      | PROGRAM SPECIALIST II         | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II         |
| 5010        | 3816  | 0125      | ACCOUNT SPECIALIST III        | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III        |
| 5010        | 3818  | 0164      | PROGRAM SPECIALIST II         | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II         |
| 5010        | 3882  | 0124      | ACCOUNT SPECIALIST II         | 19.41    | 23.59     | 1.00      | VACANT                        |
| 5010        | 3937  | S570      | WELFARE INVESTIGATOR II       | 39.13    | 47.55     | 1.00      | VACANT                        |
| 5010        | 3944  | S528      | ELIGIBILITY SPECIALIST III    | 25.25    | 30.70     | 1.00      | VACANT                        |
| 5010        | 3945  | S528      | ELIGIBILITY SPECIALIST III    | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST II     |
| 5010        | 3969  | S540      | SCREENER                      | 19.30    | 23.46     | 1.00      | SCREENER                      |
| 5010        | 3970  | S540      | SCREENER                      | 19.30    | 23.46     | 1.00      | ACTING ELIGIBLTY SPECIALIST 1 |
| 5010        | 3971  | S540      | SCREENER                      | 19.30    | 23.46     | 1.00      | VACANT                        |
| 5010        | 3972  | S552      | SOCIAL WORKER IV-B            | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II              |
| 5010        | 3973  | S552      | SOCIAL WORKER IV-B            | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF         |
| 5010        | 3974  | S552      | SOCIAL WORKER IV-B            | 33.44    | 40.64     | 1.00      | SOCIAL WORKER II              |
| 5010        | 3975  | S552      | SOCIAL WORKER IV-B            | 33.44    | 40.64     | 1.00      | VACANT                        |
| 5010        | 3976  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST I      |
| 5010        | 3977  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II     |
| 5010        | 3978  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | VACANT                        |
| 5010        | 3981  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II     |
| 5010        | 3982  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | VACANT                        |
| 5010        | 3984  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II     |
| 5010        | 3985  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | VACANT                        |
| 5010        | 3986  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II     |
| 5010        | 3987  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | STAFF ASSISTANT III           |
| 5010        | 3988  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | VACANT                        |
| 5010        | 3989  | S512      | ELIGIBILITY SPECIALIST II     | 22.89    | 27.84     | 1.00      | ELIGIBILITY SPECIALIST II     |
| 5010        | 4014  | 0164      | PROGRAM SPECIALIST II         | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II         |
| 5010        | 4015  | 0164      | PROGRAM SPECIALIST II         | 27.27    | 33.14     | 1.00      | VACANT                        |
| 5010        | 4016  | 0164      | PROGRAM SPECIALIST II         | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II         |
| 5010        | 4037  | 0143      | DEPARTMENT ANALYST II         | 31.76    | 38.60     | 1.00      | VACANT                        |
| 5010        | 4040  | 0060      | STAFF ASSISTANT III           | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III           |
| 5010        | 4041  | S542      | SOCIAL WORKER ASSISTANT II    | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II    |
| 5010        | 4042  | S542      | SOCIAL WORKER ASSISTANT II    | 21.66    | 26.33     | 1.00      | SOCIAL WORKER ASSISTANT II    |
| 5010        | 4044  | S546      | SOCIAL WORKER III             | 28.88    | 35.09     | 1.00      | SOCIAL WORKER III-DIF         |
| 5010        | 4045  | S546      | SOCIAL WORKER III             | 28.88    | 35.09     | 1.00      | SOCIAL WORKER II              |
| 5010        | 4048  | 0170      | SENIOR PROGRAM MANAGER        | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER            |
| 5010        | 4051  | 0086      | SENIOR DEPARTMENT ANALYST     | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST         |
| 5010        | 4055  | S568      | VOCATIONAL ASSISTANT          | 17.89    | 21.76     | 1.00      | VOCATIONAL ASSISTANT          |
| 5010        | 4056  | 0168      | PROGRAM ADMINISTRATOR         | 35.60    | 43.28     | 1.00      | VACANT                        |
| 5010        | 4057  | S551      | SOCIAL WORKER SUPERVISOR II-A | 35.86    | 43.58     | 1.00      | SOCIAL WORKER SUPERVISOR I    |
| 5010        | 4095  | 0165      | SENIOR PROGRAM SPECIALIST     | 30.05    | 36.53     | 1.00      | PROGRAM SPECIALIST II         |
| 5010        | 4098  | 0170      | SENIOR PROGRAM MANAGER        | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER            |
| 5010        | 4099  | 0168      | PROGRAM ADMINISTRATOR         | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR         |
| 5010        | 4124  | 0168      | PROGRAM ADMINISTRATOR         | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR         |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification                | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|-----------------------------------------|----------|-----------|-----------|--------------------------------|
| 5010        | 4125  | 0168      | PROGRAM ADMINISTRATOR                   | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR          |
| 5010        | 4164  | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | SR PROGRAM SPECIALIST          |
| 5010        | 4166  | 0161      | ADMINISTRATIVE SECRETARY                | 23.74    | 28.85     | 1.00      | ADMINISTRATIVE ASSISTANT       |
| 5010        | 4168  | S541      | SECRETARY                               | 21.52    | 26.16     | 1.00      | SECRETARY                      |
| 5010        | 4169  | S541      | SECRETARY                               | 21.52    | 26.16     | 1.00      | VACANT                         |
| 5010        | 4170  | 0170      | SENIOR PROGRAM MANAGER                  | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER-CHILDREN'S  |
| 5010        | 4171  | S542      | SOCIAL WORKER ASSISTANT II              | 21.66    | 26.33     | 1.00      | VACANT                         |
| 5010        | 4172  | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | SR PROGRAM SPECIALIST          |
| 5010        | 4175  | S541      | SECRETARY                               | 21.52    | 26.16     | 1.00      | SECRETARY                      |
| 5010        | 4176  | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | VACANT                         |
| 5010        | 4177  | 0168      | PROGRAM ADMINISTRATOR                   | 35.60    | 43.28     | 1.00      | PROGRAM ADMINISTRATOR          |
| 5010        | 4179  | S546      | SOCIAL WORKER III                       | 28.88    | 35.09     | 1.00      | SOCIAL WORKER III              |
| 5010        | 4180  | S546      | SOCIAL WORKER III                       | 28.88    | 35.09     | 1.00      | VACANT                         |
| 5010        | 4182  | S552      | SOCIAL WORKER IV-B                      | 33.44    | 40.64     | 1.00      | SOCIAL WORKER III-DIF          |
| 5010        | 4183  | 4011      | REGISTERED NURSE                        | 37.97    | 46.14     | 1.00      | VACANT                         |
| 5010        | 4184  | 0161      | ADMINISTRATIVE SECRETARY                | 23.74    | 28.85     | 1.00      | ADMINISTRATIVE SECRETARY       |
| 5010        | 4186  | 0135      | ADMINISTRATIVE SERVICES MANAGER II      | 46.54    | 56.57     | 1.00      | ADMINISTRATIVE SERVICES MGR II |
| 5010        | 4188  | 4011      | REGISTERED NURSE                        | 37.97    | 46.14     | 1.00      | SOCIAL WORKER III              |
| 5010        | 4189  | 4011      | REGISTERED NURSE                        | 37.97    | 46.14     | 1.00      | DEPARTMENT ANALYST II          |
| 5010        | 4284  | 7023      | DEPUTY COUNTY COUNSEL IV                | 65.01    | 79.01     | 1.00      | VACANT                         |
| 5010        | 4313  | 0060      | STAFF ASSISTANT III                     | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 4315  | 0060      | STAFF ASSISTANT III                     | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT III            |
| 5010        | 4318  | 0170      | SENIOR PROGRAM MANAGER                  | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER             |
| 5010        | 4320  | 0062      | SUPERVISING STAFF ASSISTANT             | 20.78    | 25.26     | 1.00      | SUPERVISING STAFF ASSISTANT    |
| 5010        | 4321  | 0125      | ACCOUNT SPECIALIST III                  | 21.45    | 26.07     | 1.00      | VACANT                         |
| 5010        | 4323  | S546      | SOCIAL WORKER III                       | 28.88    | 35.09     | 1.00      | SOCIAL WORKER III              |
| 5010        | 4324  | S570      | WELFARE INVESTIGATOR II                 | 39.13    | 47.55     | 1.00      | WELFARE INVESTIGATOR II 8%     |
| 5010        | 4325  | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | VACANT                         |
| 5010        | 4326  | 0165      | SENIOR PROGRAM SPECIALIST               | 30.05    | 36.53     | 1.00      | SR PROGRAM SPECIALIST          |
| 5010        | 4327  | S546      | SOCIAL WORKER III                       | 28.88    | 35.09     | 1.00      | SOCIAL WORKER II               |
| 5010        | 4346  | S511      | ELIGIBILITY SPECIALIST SUPERVISOR       | 29.25    | 35.55     | 1.00      | VACANT                         |
| 5010        | 4347  | 0072      | LEGAL SECRETARY II                      | 21.51    | 26.15     | 1.00      | VACANT                         |
| 5010        | 4348  | 0072      | LEGAL SECRETARY II                      | 21.51    | 26.15     | 1.00      | ACTING LEGAL SECRETARY 2       |
| 5010        | 4350  | 0072      | LEGAL SECRETARY II                      | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |
| 5010        | 4352  | 0072      | LEGAL SECRETARY II                      | 21.51    | 26.15     | 1.00      | LEGAL SECRETARY II             |
| 5010        | 4353  | 0079      | SUPERVISING LEGAL SECRETARY             | 23.70    | 28.82     | 1.00      | SUPERVISING LEGAL SECRETARY    |
| 5010        | 4354  | 4102      | COMMUNITY HEALTH SERVICES SPECIALIST II | 20.92    | 25.42     | 1.00      | COMMUNITY HEALTH SERV SPEC II  |
| 5010        | 4355  | S540      | SCREENER                                | 19.30    | 23.46     | 1.00      | VACANT                         |
| 5010        | 4356  | S540      | SCREENER                                | 19.30    | 23.46     | 1.00      | SCREENER                       |
| 5010        | 4357  | S540      | SCREENER                                | 19.30    | 23.46     | 1.00      | SCREENER                       |
| 5010        | 4358  | S540      | SCREENER                                | 19.30    | 23.46     | 1.00      | SCREENER                       |
| 5010        | 4359  | S540      | SCREENER                                | 19.30    | 23.46     | 1.00      | STAFF ASSISTANT II             |
| 5010        | 4360  | S540      | SCREENER                                | 19.30    | 23.46     | 1.00      | SCREENER                       |
| 5010        | 4361  | S540      | SCREENER                                | 19.30    | 23.46     | 1.00      | SCREENER                       |
| 5010        | 4435  | 0164      | PROGRAM SPECIALIST II                   | 27.27    | 33.14     | 1.00      | PROGRAM SPECIALIST II          |
| 5010        | 4437  | S598      | SOCIAL WORKER IV-C                      | 35.13    | 42.69     | 1.00      | SOCIAL WORKER III-DIF          |

# POSITION ALLOCATIONS

| Budget Unit | Pos # | Job Class | Allocated Classification           | Step One | Step Five | Alloc FTE | Incumbent Classification       |
|-------------|-------|-----------|------------------------------------|----------|-----------|-----------|--------------------------------|
| 5010        | 4438  | S598      | SOCIAL WORKER IV-C                 | 35.13    | 42.69     | 1.00      | SOCIAL WORKER I                |
| 5010        | 4440  | S598      | SOCIAL WORKER IV-C                 | 35.13    | 42.69     | 1.00      | SOCIAL WORKER II               |
| 5010        | 4441  | S598      | SOCIAL WORKER IV-C                 | 35.13    | 42.69     | 1.00      | SOCIAL WORKER II               |
| 5010        | 4442  | 0060      | STAFF ASSISTANT III                | 19.78    | 24.05     | 1.00      | STAFF ASSISTANT I              |
| 5010        | 4443  | 0165      | SENIOR PROGRAM SPECIALIST          | 30.05    | 36.53     | 1.00      | SR PROGRAM SPECIALIST          |
| 5010        | 4449  | 0231      | DIRECTOR SOCIAL SERVICES           | 68.79    | 83.61     | 1.00      | VACANT                         |
| 5010        | 4473  | 0108      | INFORMATION SYSTEMS TECHNICIAN II  | 28.06    | 34.11     | 1.00      | INFORMATION SYSTEMS TECH II    |
| 5010        | 4474  | 0108      | INFORMATION SYSTEMS TECHNICIAN II  | 28.06    | 34.11     | 1.00      | INFORMATION SYSTEMS TECH II    |
| 5010        | 4475  | 0158      | INFORMATION SYSTEMS SPECIALIST     | 30.93    | 37.59     | 1.00      | INFORMATION SYSTEMS TECH I     |
| 5010        | 4476  | 0103      | NETWORK SYSTEMS ANALYST II         | 37.97    | 46.14     | 1.00      | NETWORK SYSTEMS ANALYST I      |
| 5010        | 4478  | 0143      | DEPARTMENT ANALYST II              | 31.76    | 38.60     | 1.00      | DEPARTMENT ANALYST II          |
| 5010        | 4479  | 0086      | SENIOR DEPARTMENT ANALYST          | 35.02    | 42.56     | 1.00      | SR DEPARTMENT ANALYST          |
| 5010        | 4480  | 0170      | SENIOR PROGRAM MANAGER             | 45.02    | 54.72     | 1.00      | SR PROGRAM MANAGER             |
| 5010        | 4481  | S584      | SOCIAL WORKER IV-D                 | 36.83    | 44.77     | 1.00      | VACANT                         |
| 5010        | 4483  | S586      | STAFF SERVICES MANAGER II          | 46.54    | 56.57     | 1.00      | STAFF SERVICES MANAGER II      |
| 5010        | 4516  | 0141      | ASSISTANT DIRECTOR SOCIAL SERVICES | 63.16    | 76.77     | 1.00      | VACANT                         |
| 5010        | 4558  | 0125      | ACCOUNT SPECIALIST III             | 21.45    | 26.07     | 1.00      | ACCOUNT SPECIALIST III         |
| 5010        | 4559  | S511      | ELIGIBILITY SPECIALIST SUPERVISOR  | 29.25    | 35.55     | 1.00      | EMPLOY & TRAINING WORKER III   |
| 5010        | 4561  | S511      | ELIGIBILITY SPECIALIST SUPERVISOR  | 29.25    | 35.55     | 1.00      | ELIGIBILITY SPECIALIST SUPRVSR |
| 5010        | 4562  | 0063      | ADMINISTRATIVE ASSISTANT           | 21.52    | 26.16     | 1.00      | ADMINISTRATIVE ASSISTANT       |
| 5010        | 4563  | S540      | SCREENER                           | 19.30    | 23.46     | 1.00      | SCREENER                       |
| 5010        | 4564  | S540      | SCREENER                           | 19.30    | 23.46     | 1.00      | SCREENER                       |
| 5010        | 4643  | 0063      | ADMINISTRATIVE ASSISTANT           | 21.52    | 26.16     | 1.00      | ADMINISTRATIVE ASSISTANT       |
| 5010        | 4645  | 0168      | PROGRAM ADMINISTRATOR              | 35.60    | 43.28     | 1.00      | VACANT                         |
| 5010        | 4646  | S528      | ELIGIBILITY SPECIALIST III         | 25.25    | 30.70     | 1.00      | VACANT                         |
| 5010        | 4647  | S528      | ELIGIBILITY SPECIALIST III         | 25.25    | 30.70     | 1.00      | ELIGIBILITY SPECIALIST III     |
| 5010        | 4648  | 0086      | SENIOR DEPARTMENT ANALYST          | 35.02    | 42.56     | 1.00      | VACANT                         |

**BU FTE Total**

**378.00**

| 6110 | LIBRARY |      |                           |       |       |      |                            |
|------|---------|------|---------------------------|-------|-------|------|----------------------------|
| 6110 | 851     | 8005 | BOOKMOBILE DRIVER         | 19.66 | 23.90 | 1.00 | BOOKMOBILE DRIVER          |
| 6110 | 852     | 8007 | LIBRARIAN II              | 26.61 | 32.35 | 1.00 | LIBRARIAN II               |
| 6110 | 1669    | 8003 | LIBRARY TECHNICIAN        | 18.07 | 21.98 | 1.00 | LIBRARY TECHNICIAN         |
| 6110 | 1945    | 8007 | LIBRARIAN II              | 26.61 | 32.35 | 1.00 | LIBRARIAN I                |
| 6110 | 3478    | 8010 | BRANCH LIBRARIAN          | 29.34 | 35.66 | 1.00 | BRANCH LIBRARIAN           |
| 6110 | 3479    | 8010 | BRANCH LIBRARIAN          | 29.34 | 35.66 | 1.00 | BRANCH LIBRARIAN           |
| 6110 | 3480    | 8012 | LIBRARY ASSOCIATE         | 21.98 | 26.71 | 1.00 | LIBRARY ASSOCIATE          |
| 6110 | 3483    | 8013 | SENIOR LIBRARY TECHNICIAN | 19.95 | 24.25 | 1.00 | SR LIBRARY TECHNICIAN      |
| 6110 | 3617    | 8003 | LIBRARY TECHNICIAN        | 18.07 | 21.98 | 0.50 | OOC LIBRARY TECHNICIAN     |
| 6110 | 3902    | 8010 | BRANCH LIBRARIAN          | 29.34 | 35.66 | 1.00 | BRANCH LIBRARIAN NON-MLS   |
| 6110 | 3910    | 8007 | LIBRARIAN II              | 26.61 | 32.35 | 1.00 | LIBRARIAN II               |
| 6110 | 3911    | 8001 | LIBRARY ASSISTANT         | 15.53 | 18.88 | 1.00 | LIBRARY ASSISTANT          |
| 6110 | 3912    | 8001 | LIBRARY ASSISTANT         | 15.53 | 18.88 | 1.00 | LIBRARY ASSISTANT          |
| 6110 | 3913    | 8001 | LIBRARY ASSISTANT         | 15.53 | 18.88 | 1.00 | LIBRARY ASSISTANT          |
| 6110 | 3914    | 8001 | LIBRARY ASSISTANT         | 15.53 | 18.88 | 1.00 | LIBRARY ASSISTANT          |
| 6110 | 3915    | 8001 | LIBRARY ASSISTANT         | 15.53 | 18.88 | 0.50 | LIBRARY ASSISTANT          |
| 6110 | 3916    | 8001 | LIBRARY ASSISTANT         | 15.53 | 18.88 | 0.50 | LIBRARY ASSISTANT - 24 HRS |

# POSITION ALLOCATIONS

| Budget Unit                      | Pos #               | Job Class | Allocated Classification           | Step One | Step Five | Alloc FTE       | Incumbent Classification       |
|----------------------------------|---------------------|-----------|------------------------------------|----------|-----------|-----------------|--------------------------------|
| 6110                             | 3919                | 8001      | LIBRARY ASSISTANT                  | 15.53    | 18.88     | 0.50            | LIBRARY ASSISTANT              |
| 6110                             | 3920                | 8001      | LIBRARY ASSISTANT                  | 15.53    | 18.88     | 1.00            | LIBRARY ASSISTANT              |
| 6110                             | 3926                | 8003      | LIBRARY TECHNICIAN                 | 18.07    | 21.98     | 1.00            | LIBRARY TECHNICIAN             |
| 6110                             | 3940                | 8007      | LIBRARIAN II                       | 26.61    | 32.35     | 1.00            | OOO LIBRARIAN 2                |
| 6110                             | 3955                | 8007      | LIBRARIAN II                       | 26.61    | 32.35     | 1.00            | LIBRARIAN II                   |
| 6110                             | 3962                | 0135      | ADMINISTRATIVE SERVICES MANAGER II | 46.54    | 56.57     | 1.00            | ADMINISTRATIVE SERVICES MGR II |
| 6110                             | 4090                | 8010      | BRANCH LIBRARIAN                   | 29.34    | 35.66     | 1.00            | BRANCH LIBRARIAN               |
| 6110                             | 4094                | 0184      | DEPARTMENT APPLICATIONS SPECIALIST | 24.22    | 29.44     | 1.00            | DEPARTMENT APPLICATION SPCLST  |
| 6110                             | 4145                | 8013      | SENIOR LIBRARY TECHNICIAN          | 19.95    | 24.25     | 1.00            | SR LIBRARY TECHNICIAN          |
| 6110                             | 4146                | 8013      | SENIOR LIBRARY TECHNICIAN          | 19.95    | 24.25     | 1.00            | OOO SR LIBRARY TECHNICIAN      |
| 6110                             | 4539                | 8001      | LIBRARY ASSISTANT                  | 15.53    | 18.88     | 0.50            | LIBRARY ASSISTANT              |
| 6110                             | 4603                | 0067      | OFFICE SERVICES SUPERVISOR         | 23.74    | 28.85     | 1.00            | OFFICE SERVICES SUPERVISOR     |
| 6110                             | 4654                | 8001      | LIBRARY ASSISTANT                  | 15.53    | 18.88     | 0.50            | LIBRARY ASSISTANT              |
| 6110                             | 4655                | 8001      | LIBRARY ASSISTANT                  | 15.53    | 18.88     | 0.50            | LIBRARY ASSISTANT              |
| 6110                             | 4656                | 8001      | LIBRARY ASSISTANT                  | 15.53    | 18.88     | 0.50            | LIBRARY ASSISTANT              |
| 6110                             | 4657                | 8001      | LIBRARY ASSISTANT                  | 15.53    | 18.88     | 0.50            | LIBRARY ASSISTANT              |
| 6110                             | 4658                | 8001      | LIBRARY ASSISTANT                  | 15.53    | 18.88     | 0.50            | LIBRARY ASSISTANT              |
| 6110                             | 4667                | 8011      | COUNTY LIBRARIAN/DIRECTOR          | 53.97    | 65.59     | 1.00            | COUNTY LIBRARIAN/DIRECTOR      |
| 6110                             | 4688                | 8013      | SENIOR LIBRARY TECHNICIAN          | 19.95    | 24.25     | 0.50            | OOO LIBRARY ASSISTANT          |
| 6110                             | 4689                | 8013      | SENIOR LIBRARY TECHNICIAN          | 19.95    | 24.25     | 0.50            | VACANT                         |
| 6110                             | 4690                | 8013      | SENIOR LIBRARY TECHNICIAN          | 19.95    | 24.25     | 0.50            | VACANT                         |
| 6110                             | 4691                | 8013      | SENIOR LIBRARY TECHNICIAN          | 19.95    | 24.25     | 1.00            | OOO LIBRARY ASSISTANT          |
| 6110                             | 4692                | 8013      | SENIOR LIBRARY TECHNICIAN          | 19.95    | 24.25     | 1.00            | OOO LIBRARY TECHNICIAN         |
| 6110                             | 4693                | 8013      | SENIOR LIBRARY TECHNICIAN          | 19.95    | 24.25     | 1.00            | OOO LIBRARY TECHNICIAN         |
| <b>BU FTE Total</b>              |                     |           |                                    |          |           | <b>34.50</b>    |                                |
| <b>6210</b>                      | <b>FARM ADVISOR</b> |           |                                    |          |           |                 |                                |
| 6210                             | 853                 | 0067      | OFFICE SERVICES SUPERVISOR         | 23.74    | 28.85     | 1.00            | OFFICE SERVICES SUPERVISOR     |
| 6210                             | 4134                | 2013      | SENIOR AGRICULTURAL TECHNICIAN     | 21.52    | 26.16     | 1.00            | AGRICULTURAL TECH              |
| 6210                             | 4522                | 0060      | STAFF ASSISTANT III                | 19.78    | 24.05     | 1.00            | STAFF ASSISTANT II             |
| <b>BU FTE Total</b>              |                     |           |                                    |          |           | <b>3.00</b>     |                                |
| <b>7110</b>                      | <b>MUSEUM</b>       |           |                                    |          |           |                 |                                |
| 7110                             | 2490                | 8004      | MUSEUM CURATOR                     | 29.34    | 35.66     | 1.00            | MUSEUM CURATOR                 |
| 7110                             | 4444                | 8018      | MUSEUM TECHNICIAN                  | 21.98    | 26.71     | 1.00            | VACANT                         |
| 7110                             | 4445                | 8019      | MUSEUM ADMINISTRATOR               | 35.60    | 43.28     | 1.00            | MUSEUM ADMINISTRATOR           |
| 7110                             | 4509                | 0055      | STAFF ASSISTANT I                  | 15.53    | 18.88     | 1.00            | STAFF ASSISTANT I              |
| <b>BU FTE Total</b>              |                     |           |                                    |          |           | <b>4.00</b>     |                                |
| <b>Grand Total Allocated FTE</b> |                     |           |                                    |          |           | <b>1,359.50</b> |                                |

\* Salaries shown are as of November 14, 2024







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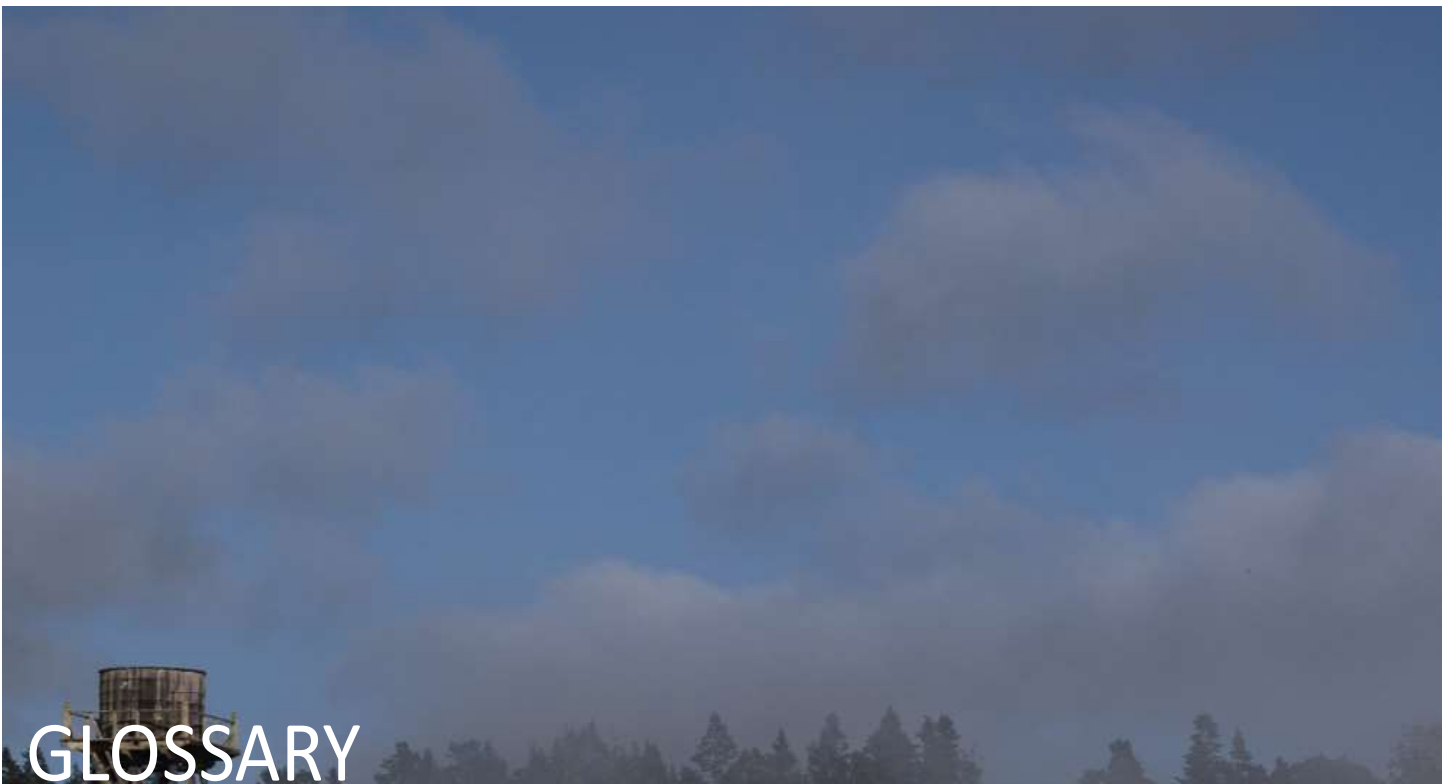
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## GLOSSARY OF TERMS AND ACRONYMS

**A-87:** This alpha/numeric designation refers to the Federal Office of Management and Budget Circular No. A-87, which establishes cost principles for the allocation of central administrative and overhead expenses to County departments related to federally funded grants or programs.

**AB:** Acronym for California State Assembly Bill.

**ACA:** Acronym for Affordable Care Act.

**ACS:** Acronym for Animal Care Services.

**ACCOUNT STRING:** A record of monetary transaction maintained in the accounting ledger. It may be a classification of expenditure or revenue. Example: "Office Expense" is an account in the Services & Supplies (2000 Series) expenditure category.

**ACCRUAL BASIS OF ACCOUNTING:** A method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of related cash flows. Please also refer to MODIFIED ACCRUAL.

**ACTIVE TRANSPORTATION PROGRAM:** The Active Transportation Program (ATP) grant funds the Safe Routes to Schools (SRTS) non-infrastructure project. The goal is to develop and sustain a comprehensive Safe Routes to School program that will lead to increased walking and biking throughout the County. Services will include the development of Safe Routes to Schools language in district wellness policies, school and community task forces to provide guidance and oversight, assessment of school routes, school-based safety education, walk and bike to school activities/events, advocacy for the development of SRTS language in school district wellness policies and infrastructure improvement to sustain the program.

**ADAP:** Acronym for AIDS Drug Assistance Program. This program is administered by Public Health Budget Unit 0488-HIV Services.

**ADJUSTED BUDGET:** The final budget as amended through formal action of the Board of Supervisors after formal adoption.

**AED:** Acronym for Automated External Defibrillator, see BU 4016-Emergency Medical Services.

**ALLOCATED POSITIONS:** All positions included in the County's salary resolution. Appropriations may not be made to fund all allocated positions.

**APPROPRIATION:** An authorization granted by the Board of Supervisors to make expenditures and to incur obligations for specific purposes. An appropriation expires at year-end.

**AOT:** Acronym for Assisted Outpatient Treatment.

**APS:** Acronym for Adult Protective Services.

**ARRA:** Acronym for American Recovery and Reinvestment Act of 2009.

**ASSESSED VALUATION:** A valuation set upon real estate or other property by the Assessor's Office as a basis for levying taxes.

**ASIST:** Acronym for Suicide Intervention Skills Trainings, which is administered by Behavioral Health and Recovery Services Budget Unit 4051-Mental Health Services Act.

**AT HOME:** The Treatment for Homeless grant- Access to Treatment & Housing Opportunities in the Mendocino Environment (AT HOME) pro-vided intensive case management and integrated behavioral health treatments for homeless persons in Ukiah and Fort Bragg with both substance abuse and mental health disorders, enhanced with wraparound services and access to housing resources to support client participation and retention in treatment. This grant ended in FY 2013-14.

**AVAILABLE FUND BALANCE:** That portion of the fund balance which is unencumbered and available for financing expenditures and other funding requirements.

**AUMENTUM PROPERTY TAX SYSTEM:** See Auditor's Office Budget Unit 1110-Auditor-Controller.

**BALANCED BUDGET:** A proposed or adopted financial plan in which the carry-forward balance plus current-year revenues equal or exceed the planned expenditures.

**BAMC:** Acronym for Broadband Alliance of Mendocino County, see Planning and Building Services, BU 1810-Economic Development.

**BASELINE BUDGET:** Baseline is generally considered to be the financial and staff resources needed to provide the same level of ongoing services included in the prior year's budget.

**BHC:** Acronym for Behavioral Health Court

**BHRS:** Acronym for Behavioral Health and Recovery Services, is the internal name for Mental Health Services, see Budget Unit 4050-Mental Health Services.

**BIOTERRORISM ACT:** The Public Health Emergency Preparedness (PHEP) grant is used to aid the Health & Human Services Agency (HHSA), Public Health address infrastructure issues for preparedness. This includes planning, assessment, and implementation of activities to develop Public Health's capacity to respond to all-hazards incidents.

**BOARD:** This term, used throughout this document, refers to the five-member Board of Supervisors of Mendocino County.

**BOND:** A bond is a debt obligation, similar to an IOU. When a bond is purchased, money is being lent to a government, municipality, corporation, federal agency or other entity known as the issuer. In return for the loan, the issuer promises to pay a specified rate of interest during the life of the bond and to repay the face value of the bond (the principal) when it matures, or comes due.

**BSCC:** Acronym for Board of State and Community Corrections.

# GLOSSARY

## GLOSSARY OF TERMS AND ACRONYMS

### GLOSSARY OF TERMS AND ACRONYMS

**BUDGET:** The planning and controlling document for financial operation with estimates of proposed expenditures and revenues for the fiscal year.

**BUDGET ADOPTION:** A formal process by which the budget is approved by the Board of Supervisors.

**BUDGET UNIT (BU):** Classification into appropriate, identified, or organizational units deemed necessary or desirable for control and information related to a particular financial operation or program.

**BUDGETARY CONTROL:** The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

**CAFR:** Acronym for Comprehensive Annual Financial Report.

**CalOES:** Acronym for California Office of Emergency Services, see Transportation Department Budget Unit 3030-Storm Damage.

**CAMS:** Acronym for Cascade Software Systems Inc. See Executive Office Budget Unit 1160-Central Services.

**CALRECYCLE:** The CalEPA Department of Resources Recycling and Recovery (CalRecycle) administers the Waste Tire Enforcement grant program to provide funding for the enforcement of waste tire permitting, hauling and storage laws and regulations.

**CAPITAL EXPENDITURE:** Expenditures creating future benefits. A capital expenditure is incurred when the County adds value to an existing fixed asset with a useful life that extends beyond the taxable year and can be used to acquire or upgrade physical assets such as equipment, property, or industrial buildings.

**CAPITAL OUTLAY:** Expenditures which result in the acquisition of or addition to fixed assets.

**CAPITAL PROJECT:** A program itemizing the County's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.

**CASA:** Acronym for Court Appointed Special Advocate, see Treasurer-Tax Collector's Office Budget Unit 2012-Court Collections-AB233 Program.

**CASGEM:** Acronym for California Statewide Groundwater Elevation Monitoring, see Executive Office Budget Unit 0326-Water Agency.

**CASH:** An asset account reflecting currency, coin, checks, postal and express money orders and bankers' drafts.

**CASH FLOW:** The net cash available for expenditures at any given point.

**CBO:** Acronym for Community Based Organizations.

**CCS:** Acronym for California Children's Services, see Budget Unit 4080-California Children's Services.

**CCP:** Acronym for Community Corrections Partnership.

**CD:** Acronym for Communicable Disease (referenced in Budget Unit 4013-Public Health Nursing).

**CDA:** Acronym for California Disaster Assistance Act, see Transportation Department Budget Unit 3030-Storm Damage.

**CDBG:** Acronym for Community Development Block Grant.

**CDI:** Acronym for California Department of Insurance.

**CEQA:** Acronym for California Environmental Quality Act.

**CEO:** Acronym for Chief Executive Officer. The CEO has overall responsibility for sound and effective management of County government, pursuant to Board policy and the adopted budget. The CEO has the responsibility and authority to manage and administer the affairs of the County, to provide planning which integrates all County activities, and to serve the Board as its chief of staff in both internal and intergovernmental affairs. Mendocino County Code 2.28 covers the specifics of this position.

**CERTIFICATES OF PARTICIPATION ("COPS"):** Certificates issued for the purpose of financing the acquisition or construction of capital assets (infrastructure and public facilities).

**CFP:** Acronym for Courts Facilities Payment.

**CGAP:** Acronym for Coalition for Gang Awareness and Prevention.

**CHAIR:** Refers to a member of the Board of Supervisors who, elected annually by the Board, acts as presiding officer over meetings of the Board of Supervisors and acts as the ceremonial head of the organization.

**CHDP:** Acronym for Child Health and Disability Prevention, referenced in Public Health Budget Unit 4080-California Children's Services.

**CHIP:** Acronym for Community Health Improvement Plan. See Public Health Budget Unit 4013-Public Health Nursing.

**CHNA:** Acronym for Community Health Needs Assessment. See Public Health Budget Unit 4013-Public Health Nursing.

**CMSP:** Acronym for County Medical Services Program, see Public Health Budget Unit 4070-Hospital & Medical Services Program.

**COMMET:** Acronym for County Of Mendocino Marijuana Eradication Team. See Sheriff's Office Budget Unit 2310-Sheriff-Coroner and Budget Unit 0466-DEA-COMMET grant.



## GLOSSARY OF TERMS AND ACRONYMS

**COMMUNITY SERVICES DISTRICT:** A governmental agency in the unincorporated area of the county that provides city-like services and sets policies, ordinances, and regulations for the benefit of its residents. A Community Services District may be an independent district, which means it has its own independently-elected Board of Directors; or it may be a dependent district, where the County Board of Supervisors serves as the Board of Directors.

**CONTINGENCY:** An amount appropriated for unforeseen expenditure requirements.

**CONTRACTED SERVICES:** Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

**COPs:** Acronym for Certificates Of Participation. Certificates issued for the purpose of financing the acquisition or construction of capital assets (infrastructure and public facilities).

**COPS:** Acronym for Citizen's Options for Public Safety, see Sheriff's Office Budget Unit 2313-Sheriff-Coroner—COPS.

**COST APPLIED:** Transactions that represent the recording of direct expenses from the department incurring the expense to the department receiving the benefit associated with the expense.

**COUNTYWIDE COST ALLOCATION PLAN:** The documentation, approved by the State Controller's Office, identifying the process whereby County central service costs are assigned to the benefiting departments or activities on a reasonable and consistent basis, as directed by the Federal Office of Budget and Management Circular No. A-87.

**CPS:** Acronym for Child Protective Services.

**COVID-19:** Corona virus disease of 2019.

**CSAC-EIA:** Acronym for California State Association of Counties-Excess Insurance Authority. A joint powers authority, member-directed risk sharing pool of counties and public entities providing risk coverage programs & risk management services.

**CSS:** Acronym for Community Services and Support, which is administered by Behavioral Health and Recovery Services Budget Unit 4051-Mental Health Services Act.

**CQI:** Acronym for Continuous Quality Improvement; see Public Health Budget Unit 4016-Emergency Medical Services.

**CURRENT REVENUE:** Revenues of a governmental unit, which are available to meet expenditures of the current fiscal year.

**CWS:** Acronym for Child Welfare Services.

**DA:** Acronym for District Attorney.

**DEBT SERVICE:** The payment of matured interest and principal on debt, or the accumulation of money for meeting such payments during any given accounting period.

**DEFICIT:** Insufficient revenues or other available funds to fully fund expenditures and other disbursements during a fiscal year.

**DEH:** Acronym for Division of Environmental Health.

**DELINQUENT TAXES:** Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached.

**DEPARTMENT:** A designation used by County management to organize and manage programs of a similar nature. For example, Road Maintenance, Storm Damage and the Round Valley and Little River Airports are managed by the Department of Transportation. The word department can be interchanged with "agency" and "office."

**DEPARTMENT HEAD:** A County official either appointed by the Board of Supervisors or the Chief Executive Officer, elected by Mendocino County voters, and in the case of Probation – appointed by Mendocino County Superior Court judges.

**DEPRECIATION:** A reduction in value over time of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**DFC:** Acronym for Drug Free Communities.

**DISASTER SERVICE WORKER (DSW):** See Sheriff's Office Budget Unit 2830-Emergency Services.

**DISASTER RECOVERY:** See Executive Office Budget Unit 2910-Disaster Recovery.

**DISCRETIONARY REVENUE:** Unencumbered and undesignated revenues which have not been reserved for any special purpose nor set aside for any specific program; not restricted by legal or contractual requirements.

**DIVISION:** A sub-unit of a County department, agency or office, typically organized for the purpose of providing a specific set of services or functions.

**DOC:** Acronym for Department Operation Center, see Public Health Budget Unit 4016-Emergency Medical Services.

**DOT:** Acronym for Directly Observed Therapy (referenced in Public Health Budget Unit 4013-Public Health Nursing).

**DSA:** Acronym for Deputy Sheriffs' Association.

**DSW:** Acronym for Disaster Service Worker. See Sheriff's Office Budget Unit 2830-Emergency Services.

**EAP:** Acronym for Employee Assistance Program. Human Resources provides administrative support to this program.

**EARMARKED FUNDS:** Revenues designated by statute or Constitution for a specific purpose.

**EIR:** Acronym for Environmental Impact Report.

### GLOSSARY OF TERMS AND ACRONYMS

**EMCC:** Acronym for Emergency Medical Care Committee, mentioned in Public Health Budget Unit 4016-Emergency Medical Services.

**EMERGENCY OPERATIONS PLAN (EOP):** See Budget Unit 2830-Emergency Services.

**EMPLOYEE BENEFITS:** Amounts paid on behalf of employees. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are group health or life insurance payments, contributions to employee retirement, workers' compensation payments, and unemployment insurance payments.

**EMS:** Acronym for Emergency Medical Services, see Budget Unit 4016-Emergency Medical Services.

**EMSAAC:** Acronym for Emergency Medical Services Administrators Association of California, see Budget Unit 4016-Emergency Medical Services.

**EMS-C:** Acronym for Emergency Medical Services for Children, see Budget Unit 4016-Emergency Medical Services.

**ENCUMBRANCE:** An obligation in the form of a purchase order, contract, or other commitment that is chargeable to an appropriation. Available appropriations and fund balance are reduced by the amount of outstanding encumbrances.

**EOA:** Acronym for Exclusive Operating Area. See Public Health Budget Unit 4016-Emergency Medical Services.

**EOC:** Acronym for Emergency Operations Center. See Executive Office Budget Unit 2830-Emergency Services.

**EOP:** Acronym for Emergency Operations Plan. See Executive Office Budget Unit 2830-Emergency Services.

**EPA:** Acronym for U.S. Environmental Protection Agency.

**ERAF:** Acronym for Education Revenue Augmentation Fund. Property tax allocated to fund school districts.

**ESTIMATED ACTUAL:** An estimate that is developed prior to the close of the fiscal year that includes the actual revenues and expenditures that are expected to be realized in a budget for the entire fiscal year. Estimated Actuals are generally first developed for the Mid-Year Budget Review and then further refined for 3<sup>rd</sup> Quarter.

**EXPENDITURE:** The payment or recording of the liability for the cost of goods delivered or services rendered during the fiscal year.

**EXPENDITURE TRANSFERS:** Reimbursement of funds to a provider budget unit for services/supplies received by another budget unit; transactions of this nature are limited to budgets within the same fund. Also known as "cost reimbursements."

**EXTRA HELP:** Personnel employed on a temporary, limited-term basis usually for the purpose of performing work during peak workload periods, or for covering the absences of regular

employees. Extra Help employees receive no benefits.

**FDDC:** Acronym for Family Dependency Drug Court.

**FEES, CHARGES AND ASSESSMENTS:** As distinguished from a tax, a fee is a charge imposed on an individual for a services provided to that person. A fee may not exceed the estimated reasonable cost of providing the particular service or facility for which the fee is charged, plus overhead. Assessments are charges levied to pay for public improvements or services within a predetermined district or area, according to the benefit the parcel receives from the Improvement or services. The rules and procedures for assessments are provided by the California Constitution, Article XI, Section 7 (Prop. 218).

**FEMA:** Acronym for U.S. Department of Homeland Security's Federal Emergency Management Agency, see Transportation Department Budget Unit 3030-Storm Damage and Executive Office Budget Unit 2910-Disaster Recovery.

**FHWA:** Acronym for Federal Highway Administration, see Transportation Department Budget Unit 3030-Storm Damage.

**FICA CONTRIBUTION:** The amount contributed by the County as the employer's share of Social Security taxes (Federal Insurance Contributions Act).

**FINAL BUDGET:** The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the recommended budget, together with the subsequent additions, cancellations, or transfers. The Board of Supervisors adopts the Final Budget by July 1st of each year. By statute, the Board of Supervisors must approve a final budget by October 2 of each year.

**FISCAL YEAR:** A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. In California, the fiscal year is July 1 through June 30.

**FIXED ASSET:** A tangible item of a long-term character such as land, buildings, furniture, and other equipment with a unit cost in excess of \$2,000.

**FTE:** Acronym for Full-Time Equivalent.

**FULL-TIME EQUIVALENT (FTE):** A method of quantifying and allocating staffing levels, based on a full-time (FTE) work schedule. One worker may perform functions for several programs, and that person's salary and benefits would be divided among those programs for funding according to how much of the person's time is spent for each program. For example, a person who devoted 3 days of work per week to one program would be assessed against that program as 0.6 (24 hours divided by 40) FTE.

**FUND:** An accounting entity in which expenditures and available financing balance with each other, comparable to an individual bank account. Funds are established to account for specific activities and are subject to special limitations.

## GLOSSARY OF TERMS AND ACRONYMS

**FUND BALANCE:** Fund balance is the difference between assets and liabilities in a governmental fund. Fund balance is required to be reported in two components—designated and undesignated. When fund balance is designated, it either means that the resources are in a form that cannot be appropriated and spent (such as inventory) or that the resources are legally limited to being used for a particular purpose. The portion of fund balance that is not reserved is fittingly called undesignated fund balance. It represents resources that can be used for any purpose of the fund they are reported in. Undesignated fund balance in the general fund can be used for any purpose at all.

**GA:** Acronym for General Assistance, see Social Services Budget Unit 5190-General Assistance.

**GAAP:** Acronym for Generally Accepted Accounting Principles. Uniform standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GR:** Acronym for General Relief, see Social Services Budget Unit 5190-General Assistance.

**GENERAL FUND:** The main operating fund used to account for Countywide financial resources and liabilities, except those that require separate fund accounting. Major sources of county general fund revenue include sales and use tax, property tax, the vehicle license fee subvention from the state, and local taxes, including business license tax, hotel tax, and franchise fees.

**GENERAL PURPOSE REVENUE:** Property taxes and non-program revenues which are not restricted for a specific purpose. (The term General Purpose Revenue has the same meaning as Discretionary Revenue.)

**GENERAL RESERVE:** An account for funds that are reserved for use only in the event of severe financial hardship, natural catastrophes, or other extreme emergency situations.

**GIS:** Acronym for Geographic Information System. A technology that enables the analysis of data from a geographical perspective.

**GOVERNMENTAL FUND:** The governmental fund category includes the general fund, special revenue funds, capital projects funds, debt service funds and permanent funds. Governmental Funds are typically used to account for tax-supported (i.e., governmental) activities.

**GRANT:** A monetary contribution by a government or an organization to financially support a particular function or purpose. Grants usually require a percentage match of local resources.

**GSA:** Acronym for Groundwater Sustainability Agency, see Executive Office Budget Unit 0326-Water Agency.

**GSP:** Acronym for Groundwater Sustainability Plan, see Executive Office Budget Unit 0326-Water Agency.

**HCP:** Acronym for HIV Care Program, which is a grant used to track reported cases and enroll people with HIV/AIDS to assist them in accessing medications. This program is administered by Public Health Budget Unit 0488-HIV Services.

**HEP:** Acronym for Public Health Emergency Preparedness. This grant is administered through Public Health Budget Unit 0478-Bioterrorism Act.

**HHSA:** Acronym for Health and Human Services Agency. HHSA's three branches are: Public Health, Behavioral Health & Recovery Services, and Social Services.

**HIPAA:** Acronym for Health Insurance Portability and Accountability Act. Offers protections for millions of American workers that improve portability and continuity of health insurance coverage.

**HMGP:** Acronym for Hazard Mitigation Grant Program: a grant administered by Disaster Recovery.

**HRSA:** Acronym for Health Resources Services Administration.

**HS GP:** Acronym Homeland Security Grant Program

**ICS:** Acronym for Incident Command System, see Sheriff's Office Budget Unit 2830-Emergency Services.

**ICWA:** Acronym for Indian Child Welfare Act.

**IGP:** Acronym for Industrial General Permit, see Transportation Department Budget Unit 4510/4511-Solid Waste/Landfill Closure.

**IGT:** Acronym for Inter-Governmental Transfer. Public Health maximizes realignment funds by participating in the IGT opportunity with Partnership HealthPlan of California to access additional Medi-Cal funding to provide services to Medi-Cal eligible beneficiaries.

**IHSS:** Acronym for In Home Support Services.

**INTERGOVERNMENTAL REVENUE:** Counties also receive a substantial amount of revenue from other government agencies, principally the state and federal governments. These revenues include general or categorical support monies called "subventions," as well as grants for specific projects, and reimbursements for the cost of some state mandates.

**IS:** Acronym for Information Services, a County division within the Executive Office.

**ISERIES EQUIPMENT:** IBM Server dedicated to our County Property System. Note: this is an upgrade to our existing server that has reached end of life.

**IT MASTER PLAN:** The IT Master Plan is intended to serve many purposes including: assessment of existing state of County technology, identify needs, provide recommendations for best practices/improvements, develop budget timelines.

# GLOSSARY

## GLOSSARY OF TERMS AND ACRONYMS

### GLOSSARY OF TERMS AND ACRONYMS

**IZ:** Acronym for Immunization (referenced in Public Health Budget Unit 4013-Public Health Nursing).

**JAG:** Acronym for The Edward Byrne Memorial Justice Assistance Grant

**JBCT:** Acronym for Jail-Based Competency Treatment Program.

**JJCPA:** Acronym for Juvenile Justice Crime Prevention Act, see Budget Unit 2561-Juvenile Justice Crime Prevention Act.

**JPA:** Acronym for Joint Powers Authority.

**KIN-GAP:** Kinship Guardianship Assistance Payment Program (Kin-GAP) The Kinship Guardianship Assistance Payment (Kin-GAP) Program was established by Senate Bill 1901 (Chapter 1055, Statutes of 1998). The Kin-GAP Program offers a subsidy to children who leave the juvenile court system to live with a relative legal guardian.

**LAFCO:** Acronym for Local Agency Formation Commission. LAFCO is a State-mandated independent entity responsible for the formation and modification of the boundaries of local agencies.

**LEA:** Acronym for Law Enforcement Agencies.

**LEMSA:** Acronym for Local Emergency Medical Service Agency, see Budget Unit 4016-Emergency Medical Services.

**LIABILITY:** An obligation to pay for or provide services to another entity as a result of a past transaction.

**LTBI:** Acronym for Latent Tuberculosis Infection (referenced in Public Health Budget Unit 4013-Public Health Nursing).

**LPS:** Acronym for Lanterman Petris-Short which is a title for matters relating to conservatorships of gravely disabled persons.

**MADDY EMERGENCY MEDICAL SERVICES FUND (SB12):** The Maddy Emergency Medical Services Fund (SB12) is used to reimburse physicians, surgeons and hospitals for patients who do not pay for emergency medical services and for other emergency medical service purposes defined by existing legislation.

**MAINTENANCE OF EFFORT (MOE):** A Federal and/or State requirement that the County provide a certain level of financial support for a program from local tax revenues. The amount of support is referred to as the Maintenance of Effort (MOE) level.

**MANDATED PROGRAMS:** Mandated programs are those programs and services that the County is required to provide by specific State and/or Federal law. The State or Federal government may or may not provide funding for the mandated program or service.

**MATCH:** The term “match” refers to the percentage of local discretionary County monies in the General Fund that by law must be used to match a certain amount of State and/or Federal funds. For example, for some of the welfare aid payments the County must match every 95 State dollars they receive with 5 dollars from the County’s General Fund.

**MID-YEAR ADJUSTMENT:** Board approved changes to a department’s budget after the adoption of the final budget.

**MLAS:** Acronym for Mendo-Lake Alternative Services, see Treasurer-Tax Collector’s Office Budget Unit 2012-Court Collections-AB233 Program.

**MODIFIED ACCRUAL:** Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

**MOE:** A Federal and/or State requirement that the County provide a certain level of financial support for a program from local tax revenues. The amount of support is referred to as the Maintenance of Effort (MOE) level.

**MOU:** Acronym for Memorandum of Understanding.

**MSWMA:** Acronym for Mendocino Solid Waste Management Authority, see Transportation Department Budget Unit 4510/4511-Solid Waste/Landfill Closure.

**MCACE:** Acronym for Mendocino County Association of Confidential Employees.

**MCAH:** Acronym for Maternal, Child and Adolescent Health, which collaborates with other partners to address prenatal substance abuse prevention.

**MCDOT:** Acronym for Mendocino County Department of Transportation.

**MCLEMA:** Acronym for Mendocino County Law Enforcement Management Association.

**MCOG:** Acronym for Mendocino Council of Governments.

**MCPAA:** Acronym for Mendocino County Public Attorneys Association.

**MCPEA:** Acronym for Mendocino County Probation Employees Association.

**MCRCD:** Acronym for Mendocino County Resource Conservation District.

**MCWA:** Acronym for Mendocino County Water Agency.

**MCWOW:** Acronym for Mendocino County Working on Wellness. This program is administered by Human Resources staff.

**MCYP:** Acronym for Mendocino County Youth Program.

**MEDI-CAL:** Federal-State health insurance program for low income people.



## GLOSSARY OF TERMS AND ACRONYMS

**MEASURE B:** Mendocino County Mental Health Treatment act. Measure B imposes a half cent (0.5%) sales tax to support mental health services in Mendocino County.

**MPAR:** Acronym for Mendocino Partner Against Recidivism Program

**NATIONAL INCIDENT MANAGEMENT SYSTEM (NIMS):** See Sheriff's Office Budget Unit 2830—Emergency Services.

**NBNCBC:** Acronym for North Bay North Coast Broadband Consortium, see Planning and Building Services, Budget Unit 1810-Economic Development.

**NEOGov:** Program used for application for employment. See Human Resource Department Budget Unit 1320-Human Resources.

**NEOPB:** Acronym for Nutrition Education and Obesity Prevention Branch program which improves community nutrition knowledge and increases access to healthy foods, while delivering nutrition education to vulnerable population groups. This program is administered by Public Health, Budget Unit 4010-Supplemental Nutrition Assistance Program Education (SNAP-Ed) Grant.

**NET COUNTY COST (NCC):** The cost to the General Fund reflecting total expenditures less expenditure reimbursements and revenues. The Net County Cost is the amount of discretionary funding allocated to a department.

**NPDES:** Acronym for National Pollutant Discharge Elimination System, see Executive Office Budget Unit 0326-Water Agency.

**OPERATING TRANSFERS IN:** Payment received for services and/or supplies expended for another institution, agency or person. Transfers of revenues and appropriations between funds.

**OPERATING TRANSFERS OUT:** Expenditures for services and/or supplies which correspond to Operating Transfers In.

**OVERHEAD:** Those costs necessary in providing goods/service that are not directly traceable to the goods/service, such as rent, utilities, management and supervision.

**PANDEMIC:** a disease outbreak that spreads across countries or continents.

**PAPU:** Acronym for Prevention and Planning Unit. This unit, administered by Public Health, uses evidence-based best practices to address individual, social and environmental factors that underlie and contribute to chronic disease in Mendocino County preventing and reducing substance abuse.

**PBS:** Acronym for Planning and Building Services.

**PEG:** Acronym for Public Education Government.

**PEI:** Acronym for Prevention and Early Intervention, which is administered by Behavioral Health and Recovery Services Budget Unit 4051-Mental Health Services Act.

**PERFORMANCE INDICATOR:** A quantitative means of assessing the efficiency and effectiveness of services performed by departments and divisions.

**PFC:** Acronym for Public Facilities Corporation.

**PHB:** Acronym for Partnership for Healthy Babies, which addresses prenatal substance abuse prevention.

**PHN:** Acronym for Public Health Nurse.

**POB:** Acronym for Pension Obligation Bond (see Budget Unit 8011-Debt Service-Pension Obligation Bonds).

**PROGRAM REVENUE:** Revenue that is derived from and dedicated to specific program operations.

**PROPERTY TAX:** The property tax is a tax imposed on real property and tangible personal property. Property tax is levied as a percentage of the assessed valuation of a real estate parcel. California Constitution Article XIII (Prop. 13) limits the property tax to a maximum 1 percent of assessed value, not including voter approved rates to fund debt. The assessed value of property is capped at the 1975-76 base year rate plus inflation – or 2 percent per year.

**PROPOSED BUDGET:** The working document for the fiscal year under discussion. The County Executive Office presents a proposed budget for the Board of Supervisors to consider in June of each year and the Board of Supervisors holds final public hearings and adopts the budget for the next fiscal year.

**PROPOSITION 13:** A tax limitation initiative approved by the voters in 1978. Proposition 13 provided for: (1) a 1 percent tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness; (2) assessment restrictions establishing 1975 level values for all property, with allowable increase of 2 percent annually and reappraisal to current value upon change in ownership and new construction; (3) a two-thirds vote requirement to increase State taxes; and (4) a two-thirds vote of the electorate for local agencies to impose "special taxes."

**PROPOSITION 63:** Passed by the voters in November of 2004, established a State personal income tax surcharge of 1% on taxpayers with annual taxable incomes of more than \$1 million. Funds resulting from the surcharge are to be used to expand County Mental Health Programs.

**PROPOSITION 172:** Passed in November of 1996, this measure established a one-half cent sales tax whose proceeds are used to fund eligible public safety activities.

**PROPRIETARY FUND:** A business-like fund of a state or local government which include enterprise funds and internal service funds. Enterprise funds provide goods or services to the general public for a fee. Internal service funds account for goods and services provided by one department or agency to another department or agency of the governmental unit (or to other governmental units) on a cost-reimbursement basis.

# GLOSSARY

## GLOSSARY OF TERMS AND ACRONYMS

### GLOSSARY OF TERMS AND ACRONYMS

**PTAF:** Acronym for Property Tax Administration Fees.

**PUE:** Acronym for Pest Management, and Pesticide Use Enforcement. A core program used by the Department of Agriculture/Weights and Measures to complete its mission as a Sealer.

**R3MP:** Acronym for Russian River Regional Monitoring Program

**REDWOOD QUALITY MANAGEMENT COMPANY (RQMC):** Is contracted to administer the youth and adult population with mental health services in Mendocino County.

**REIMBURSEMENT:** Payment received for services/ supplies expended for another institution, agency, or person.

**RESERVE:** An amount set aside from the County's operating funds to meet emergency expenditure requirements, capital funding, or insurance and liability requirements.

**RESTRICTED REVENUE:** Funds restricted by legal or contractual requirements for specific uses.

**REVENUE:** Money received to finance ongoing County services. Examples: Property taxes, sales taxes, fees, and State and Federal grants.

**RFP:** Acronym for Request for Proposal.

**RQMC:** Acronym for Redwood Quality Management Company which is contracted to administer the youth and adult population with mental health services in Mendocino County.

**SALARIES AND EMPLOYEE BENEFITS:** An object of expenditure that establishes all expenditures for employee related costs.

**SALARY SAVINGS:** The dollar amount of salaries that can be expected to be saved due to vacancies and turnover of employees.

**SALES TAX:** The sales tax that an individual pays on a purchase is collected by the state Board of Equalization and includes, a state sales tax, the locally levied, "Bradley Burns" sales tax and several other components. The sales tax is imposed on the total retail price of any tangible personal property. Sales tax revenue is general purpose revenue and is deposited into a county's general fund.

**SAMHSA:** Acronym for Substance Abuse & Mental Health Services Act, see Behavioral Health and Recovery Services Budget Unit 4049-Grant 0444.

**SB:** Acronym for California State Senate Bill.

**SECURED ROLL:** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each County Assessor.

**SIP:** Acronym for State Implementation Plan. A State Implementation Plan (SIP) is a collection of regulations and documents used by a state, territory, or local air district to

implement, maintain, and enforce the National Ambient Air Quality Standards, or NAAQS, and to fulfill other requirements of the Clean Air Act.

**SGMA:** Acronym for Sustainable Groundwater Management Act, see Transportation Department Budget Unit 0326-Water Agency.

**SMEDD:** Acronym for Sonoma Mendocino Economic Development District, see Planning and Building Services, Budget Unit 1810-Economic Development.

**SNAP:** Acronym for Spay Neuter Assistance Program, see Animal Care Budget Unit 2861-Mobile Spay and Neuter Program.

**SNAP-Ed:** Acronym for Supplemental Nutrition Assistance Education Program, administered by Public Health Budget Unit 4010-Supplemental Nutrition Assistance Program Education Grant.

**SPECIAL DISTRICT:** A unit of local government generally organized to perform a function(s) for a specific geographic area, such as street lighting, water supply, or fire protection. Special districts may be dependent upon the County for administration, or may operate independently.

**SPECIAL REVENUE FUND:** An account established by a government to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency to taxpayers that their tax dollars will go toward an intended purpose.

**SPENDING LIMITS:** Refers to the Gann Initiative (Proposition 4 on the November, 1979, ballot), which imposed limits on the allowable annual appropriations of the State, schools, and most local agencies; limit is generally prior year appropriations factored by the consumer price index (CPI) and population changes. Also known as "Gann limits."

**STOP Act:** STOP is an acronym for Sober Truth on Preventing Underage Drinking, which is a grant to prevent and reduce alcohol use among teens.

**SUDT:** Acronym for Substance Use Disorder Treatment is administered by Behavioral Health and Recovery Services Budget Unit 4012-Substance Use Disorder Treatment (formerly Alcohol and Other Drug Program).

**SUPPLEMENTAL TAX ROLL:** The Supplemental Property Tax Roll is a result of legislation enacted in 1983 and requires an assessment of property when a change to the status of the property occurs.

**TANF:** TANF is an acronym for Temporary Assistance to Needy Families; see Budget Unit 5010-Social Services.

**TAX LEVY:** Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation of property.

## GLOSSARY OF TERMS AND ACRONYMS

**TAXES:** A tax is a charge for public services and facilities that provide general benefits. There need not be a direct relation between an individual taxpayer's relative benefit and the tax paid. Counties may impose any tax not otherwise prohibited by State law (Government Code §37100.5). However, the State has reserved a number of taxes for its own purposes, including taxes on cigarettes, alcohol and personal income. The California Constitution distinguishes between a general tax and a special tax. General tax revenues may be used for any purpose. A majority of voters must approve a new general tax or increase. Special tax revenues must be used for a specific purpose, and two-thirds of voters must approve a new special tax or its increase.

**TEETER PLAN:** A plan whereby 100% of the "secured" property taxes levied are apportioned to eligible agencies instead of the historical practice of apportioning only 100% of taxes that have been collected. This allows the County to finance all delinquent property taxes. When appropriately managed, Teeter Plans typically benefit County finances.

**TMDL:** Acronym for Total Maximum Daily Limit, see Public Health Budget Unit 4011-Environmental Health.

**TRANSIENT OCCUPANCY TAX:** A County tax based on the privilege of occupancy at any lodging. Each transient is subject to and shall pay a tax in the amount of a percentage of the rent charged by the operator and shall make payment to the operator of the lodging at the time the rent is paid. Lodging includes but is not limited to any hotel/motel, inn, tourist housing, rooming house, apartment house, dormitory, public or private club, or mobile home.

**TRUST FUND:** A fund used to account for assets held by a government as an agent for individuals, private organizations, other governments, and/or other funds; e.g., taxes collected and held for a special district.

**TYLER CONTENT MANAGER:** Software used with the County Finance System (Munis) for the purpose of document scanning and retention.

**UAAL:** Acronym for Unfunded Accrued Actuarial Liability (see Budget Unit 8011-Debt Services-Pension Obligation Bonds).

**UCCE:** Acronym for University of California Cooperative Extension. Its mission is accomplished through Budget Unit 6210-Farm Advisor.

**UNFUNDED MANDATE:** A requirement from the State or Federal government that the County perform a task or provide a service, provide it in a certain way, or perform a task to meet a certain standard, without compensation from the higher level of government.

**UNINCORPORATED AREA:** The areas of the County outside city boundaries.

**UNSECURED ROLL:** A tax on properties such as office furniture, equipment, and boats, which are not secured by real property owned by those assessed.

**UVAP:** Acronym for Ukiah Valley Area Plan.

**UVBGS:** Acronym for Ukiah Valley Basin Groundwater Sustainability Agency. See Executive Office Budget Unit 0326-Water Agency.

**VEHICLE LICENSE FEE (VLF):** An annual fee on the ownership of a licensed vehicle in California, in place of taxing vehicles as personal property. The VLF is paid to the California Department of Motor Vehicles at the time of annual vehicle registration. The fee is charged in addition to other fees, such as the vehicle registration fee, air quality fees, and commercial vehicle weight fees.

**WET:** Acronym for Workforce Education and Training, which is administered by Behavioral Health and Recovery Services Budget Unit 4051-Mental Health Services Act.

**WIA:** Acronym for Workforce Investment Act. Purpose is to consolidate, coordinate, and improve employment training, literacy, and vocational rehabilitation programs in the United States.

**WIB:** Acronym for Workforce Investment Board. The WIA required that all local regions create a Workforce Investment Board (WIB), comprised of local business and community members, to oversee and implement the WIA Programs. In addition to statutory roles, the Mendocino County WIB was designated by the Board of Supervisors to serve as the County's Comprehensive Economic Development Strategy (CEDS) Committee.

**WIOA:** Acronym for Workforce Innovation and Opportunity Act. This program replaced WIA or the Workforce Investment Act on July 22, 2014. WIOA added requirements of a single state plan covering all core programs authorized under the bill to provide workforce training and development in local communities.

**WISC:** Acronym for Willits Integrated Services Center.

**WPC:** Acronym for Whole Person Care Pilot Program see Public Health Budget Unit 4072.

**YEAR-END:** For the purpose of the County budget, this term refers to June 30 (the end of the fiscal year).





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