Mendocino County Library Advisory Board

NOTICE OF MEETING

NOTICE IS HEREBY GIVEN that the Mendocino County Library Advisory Board ("LAB") will hold its regular Board Meeting at:

1:00 p.m. – Wednesday, March 11, 2026

MEETING LOCATION: Ukiah Branch Library, 105 N. Main Street, Ukiah, CA 95482

Microsoft Teams (virtual) Link:

Agendas and attachments available at https://www.mendolibrary.org/about/library-advisory-board/lab-agendas-and-minutes

AGENDA

1. Call to Order
2. Approval of the Agenda
3. Approval of Minutes of January 14, 2026, meeting
4. Public Expression

   Note: The Library Advisory Board welcomes public and government participation at its meeting. Items can be added to the official agenda up to 72 hours in advance of the meeting date and time. For items not on the agenda, comments within the jurisdiction of the Board shall be limited to three minutes per person so that everyone may be heard. No more than ten minutes will be devoted to any non-agenda subject. No official action on non-agenda items will be taken by the LAB at the meeting where presented. Individuals wishing to address the Board under Public Expression are welcome to do so throughout the meeting at the appropriate points on the approved Agenda.
5. County Librarian/Director report – Mellisa Hannum
6. Administrative Services Manager updates – Kelly Hansen
   a. YTD Report for Library and Capital Investment budgets
   b. Grant & Funding Request Updates
   c. Capital Improvement Project Updates
      - New Bookmobile purchase update
      - Ukiah Front door entry project update
7. Ukiah Branch Manager report – Melissa Eleftherion Carr
8. Unfinished Business:
   a. Ukiah Feasibility Study Ad-Hoc Committee report
   b. A87 Costs allocations committee report
9. New Business
   a. Discussion and Possible Recommendation to Use Capital Investment Funds in FY26-27 for:
      - Bookmobile Replacement — $831,500
      - Ukiah Library Roof Design — $80,000
      - Ukiah Library Roof & HVAC Replacement — $1,300,000
      - Willits Library Interior Refresh Design Phase — $50,000
      - Willits Library Interior Refresh & ADA Upgrades — $600,000

        - Coast Library Generator — $35,000
        - Bookmobile Charger — $30,000
    b. FY2026-2027 Budgets – Library (LB) & Capital Investment (CLIB)

10. Announcements and Comments, Adjournment

Attachments:

- General Information
    a. LAB 1/14/26 Draft Minutes
    b. 2026 LAB Meeting Calendar
    c. ABCs of Open Government
- Fiscal Documents
    a. Library YTD Report for Library and Capital Investment budgets
    b. Library Budget Report for Library and Capital Investment budgets
    c. Mendocino County Mid-Year Budget Report FY25-26 (2/24/26) – Report on County's fiscal position, economic trends, and findings from the recent State audit.
    d. A-87 Documents from Mendocino County Auditor
- Facility Documents
    a. Mendocino County 2023 Facility Condition Assessment (document edited to just Library Facilities)
    b. Ukiah Library 2021 Needs Assessment – 10 Year Project Needs (9/16/21)

Mendocino County Library Advisory Board

DRAFT MINUTES for LIBRARY ADVISORY BOARD MEETING OF January 14, 2026

Members Present: Michele Savoy - Chair; Olga O'Neill - Vice Chair, Secretary; Mellisa Hannum– County Librarian/Director; Linda Thornquist Stumpf; Susan Sher; Lew Chichester; Carole Poma; David Spradlin, Megan Riley, Olga O'Neill

Absent Members: Jody Nyberg

Guests Present: Barb Chapman, Administrative Services Manager; Nayo Sicard, Bookmobile/Outreach Manager; Lily Rojo – Department Application Specialist; Denise Jesse, Willits Branch Manager; Kelly Hansen, Incoming Administrative Services Manager

1. Call to Order: 1:03PM

2. Approval of the Agenda

   Motion to approve agenda: 1st by Linda, 2nd by Susan - Approved

3. Approval of the Minutes from the January 8, 2025 meeting

   Motion to approve minutes with the correction of spelling of Megan's name in members present and the corrected spelling of Ad Hoc in section 5: 1st by David, 2nd by Carole – Approved

4. Public Expression: None

Introductions of all present were made including Kelly Hansen, new Administrative Services Manager beginning January 19, 2026.

5. Public hearing for USDA grant for new bookmobile-Kelly Hansen and Nayo Sicard

Kelly presented her remarks addressing the USDA grant (remarks included at the end of these minutes). Both she Nayo answered questions, gave further details, and received input.

6. County Librarian/Director report - Mellisa Hannum

Mellisa presented statistical facts about library services for the year 2025 and talked about the positive impact of all the work done throughout the branches of the library.

- 292,000 visitors to the library
- 2,200 programs offered
- 59,000 people attended programs
- 17,000 public computer sessions, 250 tech training sessions
- 98,000 website visits
- 62,000 physical items checked out
- 197,000 digital items checked out
- 34,000 active borrowers
- 3,200 new cardholders

We discussed the Carl Moyer grant opportunity that the Library is pursuing. This grant provides grants to private companies and public agencies to clean up their heavy-duty engines beyond that required by law through retrofitting, repowering or replacing their engines with newer and cleaner ones.

7. Administrative Services Manager's updates - Barb Chapman
    a. Year to Date Budget Report - Reviewed printed report
       Barb explained that the Willits Roof Project actual costs are not all in yet and that there will be a budget adjustment showing the reduction when the numbers are finalized.
       Budget on track -
    b. The Library has received funds from a grant received by IT department reimbursing $16,297 for program laptop purchases.
    c. Library self-check-out, RFID status - contract status
       New RFID Self-check-out machines have shipped to Coast, Ukiah, Round Valley and Willits branches. Fort Bragg machine is back-ordered and Laytonville already has an RFID self-check-out machine.

8. Willits and Laytonville Branch Manager report - Denise Jessie

Denise presented a slide show highlighting many aspects of the branch. Her remarks included an appreciation of great staff and volunteers and comments about the focus in building communities and partnerships this year. These efforts included visiting the Farmers' Market, ball fields, participating in the Frontier Days parade, Home-town celebration and a Nuestra Alianza event. Many programs and events were discussed including the Summer Reading Program, school supply give-a-way, lunch at the library, sustainable Willits and Women's History Month. The staff made a video featuring the BiblioBike which has been a novel approach to outreach. The completion of the branch's roof was also greatly appreciated.

Laytonville is going strong and offering 2 programs -Tech help and Storytime.

9. Unfinished business:

    a. Ukiah Feasibility Study Ad-Hoc Committee report

       Currently, two locations and possible options were discussed; the planned Senior Center and the closed Rite Aid building. About 20,000 square feet is desirable.

    b. A87 Costs allocations committee report

       After a request from this committee, a meeting with Chamise Cubbinson, Auditor was scheduled for January 27th. The committee will prepare questions to send to the Auditor prior to the meeting. At a December 2025 BOS meeting and at the BOS workshop in January 2026, A-87 costs were discussed. Kelly will send the committee links to easily view these informative meetings.

    c. New Bookmobile purchase update

       Information covered during the Public Hearing

    d. Ukiah front door entry project update

       Barb reports that this project is almost finalized.

10. New business

    a. New Calendar for 2026:

       January 14 - Willits; March 11 - Ukiah; May 13 - Covelo; July 8 - Fort Bragg; September; November 11- Ukiah/Bookmobile

    b. Election of Officers

       Megan moved that we elect Michele as chair; Olga as vice-chair and Jody as secretary, Linda 2nd, Motion approved

    c. Discussion and possible recommendation to Capital Investment funds for a new library catalog and Discover/phone App implementation. Year -1: $48,415 and Year 2: $61, 866.

       Sonoma County is changing to this newer, better system. The library is able to contract with them for usage which would be prohibitive to do alone. We discussed the use of Capital investment funds and using these more restricted funds, rather than the operating budget. The catalog impacts every branch.

Megan moved that the LAB recommends using Capital Investment funds for the new library catalog and the Discover/phone App implementation for Years 1 and 2. Olga 2nd, Motion Approved

d. Discussion and possible recommendation to use Capital Investment funds for a contract with a graphic artist for new Library logo costing from $500 - $5,000.

   The County will be getting a new website which the library will also have to do. It is good timing to create a logo for the library as currently there is not a dedicated library logo. Discussion ensued.

   Lew moved that the LAB recommends using Capital Investment funds for the rebranding/logo for the library. Carole 2nd, Motion Approved

e. Discussion and possible recommendation to use Capital Investment funds for a new library website. (Cost?)

   Discussed the County's need for a new website to become ADA compliant and its need to do so soon. The library has no choice but to pay for their part of the new website, though Library Admin was not given any estimate of cost. A recommendation or non-recommendation would be difficult without more information. The director will still need to appropriate the funds.

   Carole moved that we table this item. David 2nd, Motion passed

f. New legislation regarding public meetings: sb707

   https://calmatters.digitaldemocracy.org/bills/ca_202520260sb707

   Brown Act 2026 required to be provided for all LAB members

   LAB members were given a Summary of the Brown Act Summary of Chaptered Legislation. Kelly presented highlights of changes, answered questions and provided information about further training.

11. Announcements, and Comments, Adjournment

    Lew moved to adjourn the meeting at 2:58, Carole 2nd, Motion Passed

Respectfully submitted,

Olga O'Neill
Interim Secretary

Remarks from Public Hearing

Good afternoon, members of the Library Advisory Board and General Public,

Staff is here today to conduct a public hearing in accordance with the US Department of Agriculture's Rural Development Community Facilities Direct Loan & Grant Program application requirements.

The USDA Community Facilities Direct Loan & Grant Program provides critical support for the development of essential community infrastructure in rural areas. The Library is seeking funding through this program to assist with the purchase of a new Bookmobile, with a projected total cost exceeding $600,000. If successful, the grant would contribute up to $50,000 toward offsetting this expense.

After more than 14 years of service, the current bookmobile has exceeded its expected lifespan and has become increasingly unreliable, making replacement essential to maintain countywide library access. In 2025, the Library started the replacement process and gathered community input through public surveys and meetings to determine the new Bookmobile's specifications. Based on this feedback, staff drafted and issued an RFP for a modern, hybrid Bookmobile to meet the evolving needs of Mendocino County residents.

Since the 1960s, the Bookmobile has traveled over 18,000 miles annually, making 800 regular stops across six main routes. These routes serve the communities of Navarro, Comptche, Philo, Boonville, Manchester, Gualala, Hopland, Redwood Valley, Potter Valley, Laytonville, Leggett, Piercy, Fort Bragg, Caspar, Mendocino, Westport, Albion, and Elk. In addition to its scheduled stops, the Bookmobile regularly visits schools, nursing homes, senior centers, and participates in special events, ensuring broad access to library services throughout the county.

By seeking supplemental funding through the USDA program, the Library aims to reduce the overall financial burden of acquiring a new Bookmobile while expanding outreach and equitable access for Mendocino County residents.

Measure O will provide most of the funds needed to purchase the Bookmobile, with potential supplemental funding from the USDA Rural Facilities grant, which also supported the purchase of the current Bookmobile over a decade ago.

Staff welcomes public comment on the USDA Rural Facilities grant application at this time.

2026

LIBRARY ADVISORY BOARD
MEETING CALENDAR

january

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UKIAH

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POINT ARENA

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UKIAH
BOOKMOBILE

december

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INSTITUTE FOR LOCAL GOVERNMENT℠

THE ABCs OF OPEN GOVERNMENT LAWS

The underlying philosophy of the open government laws is that public agency processes should be as transparent as possible. Such transparency is vital in promoting and sustaining the public's trust in government.

This concept of governmental transparency is so important to the public that 83 percent of voters supported adding it to California's constitution by adopting Proposition 59 in 2004.[1] California's open government laws[2] require public officials to:

A Conduct meetings of public bodies openly, except for limited circumstances under which the law allows the public's business to be conducted privately in closed sessions.

B Allow the public to participate in meetings of public bodies through a public comment process.

C Allow inspection and copying of public records, except when non-disclosure is authorized by law.

Beyond Legal Minimums

It is important to note that the requirements discussed in this pamphlet are legal minimums for local government transparency in decision-making. Local agencies can provide for greater transparency.

In thinking about how an agency might provide for greater transparency, questions local agency officials might ponder include the following:

1) How can the agency make public information more readily available and easily understandable by the public to promote public trust and confidence in the agency and demonstrate the agency's commitment to transparency?

2) Are there kinds of information that are already publicly available in some form, but could be made available more conveniently to the public (for example, through voluntarily posting the information on the agency's website or including links on the agency's website to where information is available on other websites)?[3]

3) What kinds of information might be of interest to a cross-section of the public relating to the agency's operations and decision-making processes? Are there ways this information can be made available without individual members of the public having to ask for it?

Ongoing consideration of these kinds of questions enables a local agency's officials to engage in collective discussion and decision-making about ways in which their agency can set its sights higher than the minimum requirements of the law.

A Conducting the Public's Business in Public

General Rules

Under the Ralph M. Brown Act ("Brown Act"),[4] elected and most appointed local-agency bodies — which include many advisory committees — must conduct their business in open and public meetings.[5]

A "meeting" is any situation involving a majority of a public body in which agency business is transacted or discussed. Therefore, outside of a properly noticed and agendized meeting, a majority of the body cannot talk privately about a matter of agency business no matter how the communication occurs — whether indirectly or directly — by telephone or e-mail, through a social media platform, or at a local coffee shop.[6]

The public must be informed of: (1) the time and place of and (2) the issues to be addressed at each meeting. In general, public officials may only discuss and act on items included on the posted agenda for a meeting. The agenda must be posted at least 72 hours in advance of a regular meeting and written in a way that informs people of what business will be discussed. Members of the public may request a copy of the agenda packet be mailed or emailed to them at the time the agenda is posted or upon distribution to the governing body.[7] Local agencies that have agency websites must also post these materials on their websites.[8]

Either the presiding officer or a majority of the members of a local agency's governing body may call for a "special" meeting of the body to discuss certain matters, which occurs outside the normally scheduled time for a regular meeting. In order to hold a special meeting, the local agency must post the agenda in a location accessible to the public and on the agency's website (if it has one) at least 24 hours before the special meeting is to convene.[9] Moreover, the local agency must deliver at least 24 hours' written notice to each member of the governing body and newspapers and radio or television stations requesting such notice.[10]

Key Things to Know

- Advisory Bodies. Advisory bodies formally created by the governing body are subject to the Brown Act. In some cases, committees of less than a quorum of the public body are also subject to the Brown Act.[11] However, a so-called "ad hoc" committee is generally not subject to the Brown Act if it comprises less than a quorum of the body, serves a discrete purpose, is temporary in nature, and dissolves at the conclusion of its work.[12]

- Serial Meetings. Avoid unintentionally creating a "serial" meeting — a series of communications that result in a majority of the body's members discussing, deliberating, or taking action on a matter of agency business.

Example:

If two members of a five-member public body consult outside of a public meeting (which is not in and of itself a violation) about a matter of agency business and then one of those individuals consults with a third member on the same issue, a majority of the body has consulted on that issue. Note the communication does not need to be in person and can occur through a third party. For example, sending or forwarding e-mail can be sufficient to create a serial meeting, as can a staff member polling the body's members in a way that reveals the members' positions to one another.[13]

Social Media. Members of a public body cannot use social media platforms to discuss among themselves agency business. To that end, one member is prohibited from responding directly to any communication, including "likes" or comments, on social media regarding agency business that is made, posted, or shared by any other member of the same body.[14]

Permissible Gatherings. Not every gathering of a majority of members of a public body outside a noticed meeting violates the law. For example, a violation would not occur if a majority of the members attend the same educational conference or public meeting not organized by the local agency as long as the members do not discuss among themselves agency business[15], except when the discussion of agency business is part of the scheduled program of the conference or public gathering.[16] Nor is attendance at a social or ceremonial event in itself a violation.[17] The basic rule to keep in mind is a majority of the members cannot gather and discuss agency business except at an open and properly noticed meeting.

Closed Sessions. The Brown Act includes provisions for private discussions, known as "closed" sessions, of the members and staff under very limited circumstances (see "Typical Closed Sessions" below).[18] The reasons for holding the closed session must be noted on the agenda and different disclosure requirements apply to different types of closed sessions.[19] A governing body must report in open session certain actions, and the vote of each member, taken by the body in the preceding closed session, including but not limited to: the body's approval of an agreement concluding real estate or labor negotiations; the body's instruction to legal counsel regarding the initiation, defense, or settlement of litigation; pension fund investment transactions authorized by the body; and actions taken by the board affecting the employment status of an agency employee.[20]

Disclosure of Confidential Information Prohibited. The decision to disclose confidential information received in closed session is one that is generally made by the body as a whole, not individual members.[21] Among the consequences for unlawful disclosure is referral to the grand jury, which has authority to remove officials for willful misconduct in office.[22]

Posting and Following the Agenda. In general, public officials may only discuss and act on items included on the posted agenda for a meeting.[23] However, public officials or staff may briefly respond to questions or statements during public comments that are unrelated to the agenda items. Officials can also request staff to look into a matter or place a matter on the agenda for a subsequent meeting.[24] Only under certain circumstances specified by statute, where urgent action is required, and then only upon a 2/3 vote of the body, can matters that are not on a regular meeting agenda be discussed or acted upon.

Taping or Recording of Meetings Is Allowed. Anyone attending a meeting may photograph or record it unless the governing body makes a reasonable finding that the noise, illumination, or obstruction of view will disrupt the meeting.[25] Any meeting tape or film made by the local agency becomes a public record that must be made available to the public for at least 30 days.[26]

Sign-In Must Be Voluntary. Members of the public cannot be required to register their name or satisfy any other condition for attendance. If an attendance list is used, it must clearly state that signing the list is voluntary.[27]

Teleconferencing. A public body may conduct meetings through teleconferencing, provided the public body complies with specified requirements, including conducting all votes by roll call, providing proper notice and agenda posting, and allowing public access and participation. Additionally, agendas must be posted at each teleconference location, each location must be identified in the notice and agenda, and at least a majority of members must participate from within the agency's jurisdiction, unless an exception applies.[28]

Reasonable Accommodations. Public bodies must have a procedure to receive and respond to requests by members of a public body for a reasonable accommodation to attend meetings.[29] Members of public bodies may participate in meetings remotely as an accommodation for a disability.

Eligible Legislative Bodies. Beginning July 1, 2026, eligible legislative bodies include city councils and county boards of supervisors in jurisdictions with populations of 30,000 or more, city councils in counties with populations of 600,000 or more, and certain special districts with large populations, employees, or revenues.[30] Eligible legislative bodies must comply with additional open government requirements.

Eligible Legislative Body Agenda Translation and Meeting Interpretation. Beginning July 1, 2026, eligible legislative bodies must translate meeting agendas into languages that are spoken by at least 20% of the jurisdiction's population with limited English proficiency, provide an accessible webpage detailing the public meeting process and participation methods, and assist members of the public with interpretation requests.[31]

Open-Government-Is-Good-Politics Note

The media are highly vigilant in monitoring compliance with open government requirements — and quick to report on perceived violations.

Typical Closed Sessions

Local agency open meetings laws vary in terms of what kinds of closed sessions are allowed. Consult with agency counsel concerning: (1) whether a particular type of closed session is available to your agency, (2) under what circumstances, and (3) what disclosure requirements apply before and after the closed session. The following list is illustrative of common topics that a public agency may discuss in closed session:

Personnel. To consider the appointment, employment, evaluation of performance, discipline, or dismissal of a public employee, or to hear complaints against anemployee.[32]

Litigation. To confer with or receive advice from an agency's legal counsel with respect to actual or potential litigation.[33]

Real Estate Negotiations. To provide direction to the agency's negotiator on the price and terms of payment under which the agency will purchase, sell, exchange, or lease real property.[34]

Labor Negotiations. To meet with the agency's labor negotiator regarding salaries and benefits and other matters within the scope of labor negotiations.[35]

Student Disciplinary Issues. (For school districts and community college districts) To consider discipline of a student if a public hearing would result in disclosure of prohibited information, after notifying the student (or parents in the case of minor students) and if they do not request a public hearing.[36]

License Applicants with Criminal Records. To allow an agency to determine whether a would-be licensee with a criminal record is sufficiently rehabilitated to obtain the license.[37]

Public Security. To confer with designated law enforcement officials regarding threats to public facilities and services or the public's right to access those services and facilities, or threats to critical infrastructure controls or critical infrastructure information relating to cybersecurity.[38]

Multi-jurisdictional Law Enforcement Agency. To discuss ongoing criminal investigations.[39]

Hospital Peer Review and Trade Secrets. To discuss issues related to medical quality assurance or trade secrets.[40]

B The Public's Right to Participate in Meetings

General Rules

Democracy in Action. The public has a right to address the public body at any open session meeting. A public official's role is to both hear and evaluate these communications.

The Public's Right to be Heard. Generally, every regular meeting agenda must provide an opportunity for the public to address the governing body on any item within the body's jurisdiction, not just those items listed on the meeting agenda.[41] If the issue of concern is one pending before the body, the opportunity for public comment must be provided before or during the body's consideration of that issue.[42] For a special meeting, the governing body only needs to provide an opportunity for the public to address the body on the specific items listed on the special meeting notice — versus anything within the body's jurisdiction — before or during the board's consideration of those items.[43]

Public Participation in Teleconferenced Meetings. If a public body holds a teleconference meeting, members of the public participating remotely must have the opportunity to provide comments in real-time. The public body cannot require comments to be submitted in advance.[44]

Eligible Legislative Bodies Hybrid Meeting Requirements. Eligible legislative bodies must provide members of the public the option to attend open meetings remotely via telephonic or audiovisual platforms. Eligible legislative bodies must also adopt a policy on how to handle the disruption of telephonic or internet service during a meeting.[45]

Key Things to Know

Anonymous Speech Must Be Permitted. Members of the public cannot be required to give their name or address as a condition of speaking.[46] The clerk or presiding officer may request speakers to complete a speaker card, or identify themselves "for the record," but must respect a speaker's desire for anonymity.

Reasonable Time Limits May Be Imposed. Local agencies may adopt reasonable regulations to ensure everyone has an opportunity to be heard in an orderly manner.[47] For example, some agencies impose a uniform time limit on each person providing public comments on an issue.

Dealing with Dissension. The chair cannot stop speakers from expressing their opinions or their criticism of the body.[48] If an individual or group willfully interrupts a meeting and order cannot be restored, the room may be cleared or the disrupting individual — including an individual taking part in a teleconferenced meeting — may be removed given a warning.[49] The chair may remove an individual for disrupting a meeting, including any teleconferencing meeting.[50] Generally, the chair must first warn an individual that their behavior is disruptive before the individual can be removed, unless the individual has made a threat of violence. Members of the media, except those participating in the disturbance, must be allowed to remain and only matters on the agenda can be discussed. A local agency may establish a procedure for readmitting individuals that did not participate in the disturbance after the room is cleared.[51]

Consequences of Non-Compliance with Open Meeting Requirements

Nullification of Decision. Many decisions that are not made according to the open meeting laws are voidable.[52] After asking the agency to cure the violation, either the district attorney or any interested person may sue to have the action declared invalid.[53]

Criminal Sanctions. Additionally, members of the body who intentionally violate the open meeting laws are guilty of a misdemeanor.[54] The penalty for a misdemeanor conviction is imprisonment in county jail for up to six months or a fine of up to $1,000 or both.[55]

Other Measures. The district attorney or any interested person may sue to remedy past and prevent future violations of the open meeting laws.[56] Another remedy, under certain circumstances, is for a court to order that all closed sessions be tape-recorded.[57] Regulations of public participation beyond those allowed by applicable statutory and constitutional law can be a civil rights violation.

Attorneys' Fees and Costs. Attorneys' fees and costs may be awarded to those who successfully challenge open meeting violations.[58]

A Note on Civility in Public Discourse

For communities to be able to work through difficult issues, it's important that people be able to express differing opinions about what best serves the public's interests in a respectful and civil manner. This includes focusing on the merits of one's position. Even if people disagree about what's best for the community, that doesn't mean that those with different views are bad people. Treat others with the same respect as one would like to be treated. Questioning others' motives or intelligence, being hostile, engaging in name-calling, or making threats undermines one's effectiveness. No matter how passionate one is about an issue, the goal should be to conduct oneself in a manner that will enhance one's credibility and reputation as a thoughtful member of the community.

C The Public's Right To Access Agency Documents and Records

General Rule

Pursuant to the California Public Records Act (CPRA), public agencies must generally make their records available for inspection by the public and provide copies of records upon request.[59] Disclosure is the rule; withholding is the exception. In addition, there are numerous state laws that require affirmative disclosure of certain kinds of information (for example, by posting the information on the agency's website).[60]

Key Things to Know

Agenda and Meeting Materials. The Brown Act states that copies of the agenda materials and other documents not exempt from disclosure that are distributed to the majority of a local agency's governing body, at or before an open meeting, are public records under the CPRA, and consequently must be available to the public.[61] Any nonexempt materials prepared by the local agency or a member of the governing board that are distributed during an open meeting must be available for public inspection at the meeting.[62] Materials prepared and distributed during the meeting by some other person must be made available for public inspection after the meeting.[63]

Scope of Access. The public has the right to see nonexempt materials that are created as part of the conduct of the people's business.[64] These materials include any writing that was prepared, owned, used, or retained by a public agency.[65] This can include documents, computer data, e-mails, facsimiles, and photographs, including public records retained on an employee or official's personal device or account.[66] However, the CPRA does not require agencies to create writings in the first instance or recreate writings that were legally disposed of previous to receiving the request.[67]

Presumption and Exceptions. Written materials are presumed to be a public record unless an exception applies.[68] There are multiple exceptions (see "Common CPRA Exemptions" below). For example, personnel records are typically exempt from disclosure because their release may violate an employee's privacy rights.[69]

Responding to Requests. In most cases, within ten calendar days[70] of receiving a CPRA request, a local agency must respond to the requester notifying them of whether there are nonexempt records responsive to the request that the agency will disclose and the estimated date and time when the records will be made available.[71] If the local agency is unable to determine what records the requester seeks, the local agency must assist the requester with revising the request so that it seeks more easily identifiable records.[72] Although the CPRA sets a specific deadline for responding to a records request, the CPRA simply states that the nonexempt records must be actually disclosed to the requester "promptly."[73] The public's right of access to public records is broadly construed[74] and applies to many documents that public officials might otherwise assume are protected from disclosure.

Consequences of Violation

Anyone can sue the agency to enforce their right to access public records subject to disclosure.[75] If the agency loses or otherwise produces the records as the result of the lawsuit, it must pay costs and attorneys' fees.[76]

Common CPRA Exemptions

A local agency may only refuse to disclose records if one or more of the exemptions in the CPRA applies. If an agency is withholding any records pursuant to one or more applicable exemptions, the response to the requester must be in writing and identify the exemption(s) invoked to justify the nondisclosure.[77] The following list is illustrative of some of the most commonly applicable CPRA exemptions:

Drafts. Exempts preliminary drafts, notes, or other interagency or intra-agency memoranda not retained in the agency's ordinary course of business if the public's interest in nondisclosure clearly outweighs the public's interest in disclosure.[78]

Pending Litigation. Exempts documents prepared in support of ongoing or anticipated litigation.[79]

Personal Privacy. Exempts from disclosure personnel files, medical records, or other such files, the disclosure of which would constitute an unwarranted invasion of personal privacy.[80]

Law Enforcement Records. Generally exempts law enforcement records related to investigations, complaints, and security procedures.[81] In addition, certain types of police records involving officer misconduct or use of force may have to be disclosed under certain conditions.[82]

Public Interest Exemption. This "catchall" exemption allows a local agency to withhold a writing if, given the facts of a particular situation, the agency can demonstrate that the public interest served by not making the writing public clearly outweighs the public interest in disclosing the writing (for instance, not disclosing the personal contact information such as names, addresses, and phone numbers of individuals when anonymity would help to protect their safety and wellbeing.)[83]

INSTITUTE FOR LOCAL GOVERNMENT℠

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All decisions regarding the final content of this pamphlet were ILG's.

References

[1] See Cal. Const. Art. I, § 3 (Proposition 59 on the 2004 ballot).

[2] See generally Cal. Gov't Code §§ 54950 and following (for cities, counties, special districts and school districts); Cal. Educ. Code § 72121 and following (for community college district governing boards).

[3] See e.g., local agency financial information made available on the State Controller's website: http://www.sco.ca.gov/ard_locrep_annual_financial.html. The State Controller publishes information relating to local official compensation as well. See http://publicpay.ca.gov/.

[4] See generally Cal. Gov't Code §§ 54950-63 (for cities, counties, special districts, and school districts). For community college district governing boards, which are not subject to the Brown Act but have similar opening meeting requirements, see Cal. Educ. Code §§ 72121-29.

[5] See Cal. Gov't Code § 54952.2(a); Cal. Gov't Code § 54954.2(a); Cal Gov't Code § 54953.

[6] See Cal. Gov't Code § 54952.2(b); Cal. Educ. Code § 72121.

[7] Cal. Gov't Code § 54954.1.

[8] Cal. Gov't Code § 54954.2(a).

[9] Cal. Gov't Code § 54956(a).

[10] Cal. Gov't Code § 54956(a).

[11] Cal. Gov't Code § 54952(b).

[12] See Cal. Gov't Code § 54952(b).

[13] See Cal. Gov't Code § 54952.2(b).

[14] Cal. Gov't Code § 54952.2(b)(3).

[15] Agency business means any business of a specific nature that is within the subject matter jurisdiction of the public body.

[16] Cal. Gov't Code §§ 54952.2(c)(2), (3), (4).

[17] Cal. Gov't Code § 54952.2(c)(5).

[18] See generally Cal. Gov't Code §§ 54956.5 – 54957.10; Cal. Educ. Code § 72122.

[19] See Cal. Gov't Code §§ 54957.1, 54957.7.

[20] Cal. Gov't Code § 54957.1(a).

[21] See Cal. Gov't Code § 54963(a).

[22] See Cal. Gov't Code § 54963(c)(3).

[23] Cal. Gov't Code § 54954.2; Cal. Educ. Code § 72121.5.

References (Continued)

[24] Cal. Gov't Code § 54954.2(a)(2)(E)(3); Cal. Educ. Code § 72121.5.

[25] Cal. Gov't Code § 54953.5(a).

[26] Cal. Gov't Code § 54953.5(b).

[27] Cal. Gov't Code § 54953.3.

[28] Cal. Gov't Code § 54953.

[29] Cal. Gov't Code § 54953.

[30] Cal. Gov't Code § 54953.4(e)(2).

[31] Cal. Gov't Code § 54953.4(b)(2)(A).

[32] Cal. Gov't Code § 54957(b).

[33] Cal. Gov't Code § 54956.9.

[34] Cal. Gov't Code § 54956.8.

[35] Cal. Gov't Code §§ 3549.1 (school and community college districts), 54957.6 (other local agencies).

[36] Cal. Educ. Code §§ 35146, 72122.

[37] Cal. Gov't Code § 54956.7.

[38] Cal. Gov't Code § 54957(a).

[39] Cal. Gov't Code § 54957.8.

[40] Cal. Gov't Code §§ 37606, 37624.3; Cal. Health & Safety Code §§ 1461, 1462, 32106, 32155.

[41] Cal. Gov't Code § 54954.3(a); Cal. Educ Code § 72121.5.

[42] Cal. Gov't Code § 54954.3(a).

[43] Cal. Gov't Code § 54954.3(a).

[44] Cal. Gov't Code § 54953.8.

[45] Cal. Gov't Code § 54953.8.

[46] Cal. Gov't Code § 54953.3.

[47] Cal. Gov't Code § 54954.3(b); White v. City of Norwalk, 900 F.2d 1421, 1425 (9th Cir. 1990).

[48] Cal. Gov't Code § 54954.3(c); Perry Educational Association v. Perry Local Educators' Association, 460 U.S. 37, 46 (1983).

[49] Cal. Gov't Code § 54957.95.

[50] Cal. Gov't Code § 54957.95.

[51] Cal. Gov't Code § 54957.9.

[52] Cal. Gov't Code § 54960.1; Cal. Educ Code § 72121(b).

[53] Cal. Gov't Code § 54960.1; Cal. Educ Code § 72121(b).

[54] Cal. Gov't Code § 54959.

[55] See Cal. Penal Code § 19.

56 Cal. Gov't Code § 54960(a).

[57] Cal. Gov't Code § 54960(b).

[58] Cal. Gov't Code § 54960.5.

[59] See Cal. Gov't Code §§ 7920.000 and following.

[60] See e.g., 2 Cal. Code Regs. § 18944(c)(3) (relating to gifts to public agencies). Note that the State Controller compiles and publishes information relating to local official compensation as part of local agencies' annual financial reporting. See generally Cal. Gov't Code §§ 12463(a) (requiring the report), 53892 (describing contents of the report).

[61] Cal. Gov't Code § 54957.5(a).

[62] Cal. Gov't Code § 54957.5(c).

[63] Cal. Gov't Code § 54957.5(c).

[64] See generally Cal. Gov't Code §§ 7920.000 and following.

[65] Cal. Gov't Code § 7920.530.

[66] Cal. Gov't Code § 7920.545; City of San Jose v. Superior Court (2017) 2 Cal.5th 608.

[67] See Cal. Gov't Code § 7920.530 subd. (a) personal device; Haynie v. Superior Court (2001) 26 Cal.4th 1061; 71 Ops.Cal.Atty.Gen. 235 (1988).

[68] International Federation of Professional & Technical Engineers, Local 21, AFL-CIO v. Superior Court (2007) 42 Cal.4th 319, 329; State ex rel. Division of Industrial Safety v. Superior Court (1974) 43 Cal. App. 3d 778; Cook v. Craig (1976) 55 Cal. App. 3d 773.

[69] Cal. Gov't Code § 7927.700.

[70] This can sometimes be extended to 14 calendar days, Cal. Gov't Code, § 7922.535.

[71] Cal. Gov't Code § 7922.535.

[72] Cal. Gov. Code § 7922.600; State Board of Equalization v. Superior Court (1992) 10 Cal.App.4th 1177.

[73] Cal. Gov. Code § 7922.530; 88 Ops.Cal.Atty.Gen. 153 (2005); 89 Ops.Cal.Atty.Gen. 39 (2006).

[74] Getz v. Superior Court of El Dorado County (2021) 72 Cal.App.5th 637.

[75] Cal. Gov't Code § 7923.000.

[76] Cal. Gov't Code § 7923.115.

[77] Cal. Gov't Code § 7922.000.

[78] Cal. Gov't Code § 7927.500.

[79] Cal. Gov't Code § 7927.200.

[80] Cal. Gov't Code § 7927.700.

[81] Cal. Gov't Code § 7923.600–7923.625.

[82] Cal. Pen. Code § 832.7.

[83] Cal. Gov't Code § 7922.000; Times Mirror Co. v. Superior Court (1991) 53 Cal.3d 1325.

Library Advisory Board - March 2026 (prepared 3/5/26)

Library Operating Budget (LB) FY2025/2026

Object	Account Description	Revised Budget	YTD	Encum-branch	Available Budget	YTD % used	Notes
821500	SALES & USE TAX	-2,831,023	-1,546,332	0	-1,284,691	54.6%	Measure O Sales Tax -60% (55% of Revenue)
824100	INTEREST	-50,000	-54,026	0	4,026	108.1%	
825496	STATE LIBRARY GRANT	-7,680	-29,068	0	21,388	378.5%	ZIP Book Grant FY25-26 & LATL FY25/26
826370	LIBRARY SERVICES	-18,453	-18,110	0	-343	98.1%	Fees & services
827600	OTHER SALES	-4,393	-4,451	0	58	101.3%	Photocopy/earbud fees
827700	OTHER	-1200	-1,239	0	39	0.0%	Northnet - All Staff
827707	DONATION	-7,250	-2,254	0	-4,996	31.1%	
827802	OPERATING TRANSFER IN	-2,205,887	-2,205,887	0	0	100.0%	Property Tax (43% of Revenue)
Total Revenue		**-5,125,886**	**-3,861,367**	**0**	**-1,264,519**	**75.3%**	
861011	REGULAR EMPLOYEES	2,342,502	1,520,442	0	822,060	64.9%	
861012	EXTRA HELP	30,000	36,646	0	-6,646	122.2%	
861013	OVERTIME REG EMP	20,000	9,491	0	10,509	47.5%	
861021	CO CONT TO RETIREMENT	700,291	446,510	0	253,781	63.8%	
861022	CO CONT TO OASDI	126,292	78,471	0	47,821	62.1%	
861023	CO CONT TO OASDI-MEDIC	33,909	21,843	0	12,066	64.4%	
861024	CO CONT TO RET INCREME	180,386	114,699	0	65,687	63.6%	
861030	CO CONT TO EMPLOYEE IN	386,281	268,069	0	118,212	69.4%	
861035	CO CONT WORKERS COMP	4,196	4,196	0	0	100.0%	
Total Salaries &	**Benefits**	**3,823,857**	**2,500,367**	**0**	**1,323,490**	**65.4%**	
862060	COMMUNICATIONS	37,358	14,634	0	22,724	39.2%	Phones, branch broadband, hotspot data
862090	HOUSEHOLD EXPENSE	123,630	56,626	0	67,004	45.8%	County custodial & cleaning supplies
862101	INSURANCE-GENERAL	52,365	52,365	0	0	100.0%	
862120	MAINTENANCE-EQUIPME	27,500	10,353	0	17,147	37.6%	Bookmobile, Outreach van, & Willits fleet vehicle maintenance
862130	MAINT-STRC IMPR & GRN	80,000	29,267	0	50,733	36.6%	Building & grounds
862150	MEMBERSHIPS	1,000	575	0	425	57.5%	CLA, ALA, ARSL
862170	OFFICE EXPENSE	15,710	6,193	0	9,517	39.4%	Quarterly printing costs, mail meter, branch office supplies, etc.
862185	MEDICAL & DENTAL SVCS	1,500	380	0	1,120	25.3%	Pre-employment physicals and screenings.
862187	EDUCATION & TRAINING	2,200	454	0	1,746	20.6%	Staff development, training & education.
862189	PROF & SPEC SVCS-OTHR	329,332	168,876	0	160,456	51.3%	Contracts for services: book deliveries, RV & Coast cleaning, Ukiah security, Sonoma ILS, IT billing, etc.
862190	PUBL & LEGAL NOTICES	1,500	586	0	914	39.1%	Classified ads for job postings & public notices for grants.
862194	A-87 COSTS	563,870	0	0	563,870	0.0%	Library share of Countywide Cost Allocation Plan
862210	RNTS & LEASES BLD GRD	51,290	42,893	0	8,397	83.6%	Round Valley & Laytonville leases
862227	SOFTWARE LONG-TERM	1,577	0	0	1,577	0.0%	Databases and digital subscriptions >1yr.
862228	SOFTWARE SHORT-TERM	45,683	23,291	0	22,392	51.0%	Databases and digital subscriptions < 1yr.
862230	INFO TECH EQUIP	73,570	974	0	72,596	1.3%	IT Service Fund (ITSF) allocation & Library-specific tech equipment
862239	SPEC DEPT EXP	126,098	67,915	0	58,183	53.9%	Library collection materials & programs
862250	TRNSPRTATION & TRAVEL	10,600	5,537	0	5,063	52.2%	Bookmobile and staff mileage
862253	TRAVEL & TRSP OUT OF CO	1,000	427	0	573	42.7%	Hotel, airfare, per diem
862260	UTILITIES	120,701	62,600	0	58,101	51.9%	Water, electricity, gas
Total Services &	**Supplies**	**1,666,484**	**543,946**	**0**	**1,122,538**	**32.6%**	
	LB Revenue Total	**-5,125,886**	**-3,861,367**	0	-1,264,519		Library Operating Budget (LB) FY2025/2026
	LB Expenditures Total	**5,490,341**	**3,044,313**	0	2,446,028		
	LB Fund Balance	**364,455**	**-817,054**	0	1,181,509		

Library Advisory Board - March 2026 (prepared 3/5/26)

Library Capital Investment Budget (CILB) FY2025/2026

Object	Account Description	Revised Budget	YTD	Encum-branch	Available Budget	YTD % used	Notes
821500	SALES & USE TAX	-1.887.348	-1.029.556	0	-857.792	54.6%	Measure O Sales Tax -40%
824100	Interest	0	-77,907	0	77,907		
825496	CILW1-Willits Roof Project	-245,584	0	0	-245,584	0.0%	Grant Revenue
827801	Grant Revenue	0	-$16,297	0	16,297		Tech grant for 20 laptops received 12/31/25
Total Revenue		**-2,132,932**	**-1,123,760**	**0**	**-1,009,172**	**52.7%**	
862189	CILU1-Ukiah Feasibility Study	100,000	0	0	100,000	0.0%	Project will be removed with Q3 adjustments per Auditor direction limiting CILB to facility projects
862189	CILA4 - New ILS - Sonoma Contract	48,500	0	0	48,500	0.0%	Project will be removed with Q3 adjustments per Auditor direction limiting CILB to facility projects
862189	CILA5 - New Website	10,800	0	0	10,800	0.0%	Project will be removed with Q3 adjustments per Auditor direction limiting CILB to facility projects
862189	CILA6 - New Library Logo	5,000	0	0	5,000	0.0%	Project will be removed with Q3 adjustments per Auditor direction limiting CILB to facility projects
862227	CILA2-MS Licenses for Programs	6,957	6957		0	100.0%	20 licenses Microsoft Office for new laptops.
862230	CILA1-20 Laptops for Programs	18,270	19,677	0	-1,407	107.7%	Purchase of 20 laptops for a county-wide project to provide technical public programming.
864355	CILU2-Ukiah Roof Design	80,000	0	0	80,000	0.0%	Design & engineering services to prepare construction documents for the Ukiah Branch Library roof replacement project.
864355	CILU4-Ukiah Storefront	82,500	7,507	0	74,993	9.1%	
864360	CILF1-FB Future Planning	10,000	0	0	10,000	0.0%	Facility staff time
864360	CILW1-Willits Roof Project	315,508	315,508	0	0	100.0%	Will be reduced.
864360	CILW2-Willits Interior Refresh Design	50,000	0	0	50,000	0.0%	Design and plan the Willits Branch interior refresh and ADA upgrades, producing construction ready plans to modernize interiors and improve accessibility.
864370	CILA3-Self Checkout PCs	63,100	60,681	0	2,419	96.2%	
864370	CILB1-New Bookmobile	656,193	7,900	0	648,293	1.2%	Replacement of the 13 year old Bookmobile with a hybrid vehicle.
864370	CILC2-Coast Generator	10,040			10,040	0.0%	Install a backup generator at the Coast Branch to support critical systems and maintain operations during power outages, improving safety and service continuity.
864370	CILC3-Coast Coin Machine	4,500	3479		1,021	77.3%	
864370	CILR3-RV Coin Machine	4,500	3479	0	1,021	77.3%	
864370	CILR4 - LIB RV 3D Printer	3,000		2,088	912	139.2%	To be delivered to RV in late March
864370	CILU5 - LIB Ukiah 3D Printer	3,000		2,088	912	139.2%	Soft roll-out beginning March 24
864370	CILU6 - LIB Ukiah 3D Printer	3,000		2,088	912	139.2%	Soft roll-out beginning March 24
864370	CILW4 - LIB Willits 3D Printer	3,000		2,088	912	139.2%	Delivered to Willits in early March.
Total Expenditures		**1,477,868**	**425,188**	**8,353**	**1,044,327**	**28.8%**	
	LB Revenue Total	**-2,132,932**	**-1,123,760**	**0**	**-1,009,172**		
	LB Expenditures Total	**1,477,868**	**425,188**	**8,353**	**1,044,327**		
	LB Fund Balance	-655,064	-698,572	8,353	35,155		

Library Advisory Board - March 2026 (prepared 3/5/26)

Fund Ballances FY2025/2026

RESTRICTED USE FUNDS - ENDOWMENT

Fund Totals as of 3/6/26		Balance
2710-760	Fort Bragg Interest	25,962
2710-760	Ukiah Principal	114,513
2710-760	Ukiah Interest	89,299
2710-760	Bookmobile Principal	4,290
2710-760	Bookmobile Interest	4,482
2710-760	Willits Principal	6,234
2710-760	Willits Interest	3,539
2710-760	Library/Hallam Interest	3,398
	Total	**251,717**

LB

LB Operating Fund Balance (as of 7/1/25)	-2,642,132
LB Budgeted Revenue FY25-26	5,125,886
LB Budgeted Expenses FY25-26	5,490,341
Est. Ending balance of LB (6/30/26)	-364,455
Est. ending LB Operating Fund Balance	-2,277,677

CILB

CILB Operating Fund Balance (as of 7/1/25)	-3,902,986
CILB Budgeted Revenue FY25-26	-2,132,932
CILB Budgeted Expenses FY25-26	1,477,868
Est. Ending balance of CILB (6/30/26)	-655,064
Est ending CILB Operating Fund Balance	-4,558,050

LIBRARY ADVISORY BOARD
Agenda Item 9a — Capital Investment Budget FY26-27
Meeting Date: March 11, 2026

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9. New Business

a. Discussion and Possible Recommendation to Use Capital Investment Funds for the Following FY 2026/27 Proposed Projects (Fund 1303 — Capital Investments Library - CILB):

Bookmobile Replacement
Project Code: CILB1 | Amount: $831,500
Description: Replacement of the 13-year-old Bookmobile with a hybrid vehicle. The Bookmobile is a critical piece of Library infrastructure, delivering collections and services directly to rural communities, seniors, schools, and areas without convenient access to a branch location. Its replacement is a capital investment in the Library's ability to fulfill its public service mission countywide.
Justification: Confirmed as an eligible use of Measure O funds after direct consultation with the Auditor's Office. The Library Advisory Board first recommended the purchase on March 12, 2025; the item returns to LAB on March 11, 2026, after RFP review, before proceeding to the Board of Supervisors for contract review and approval. Full documentation of both approvals will accompany the expenditure.

Ukiah Branch — Roof Design
Project Code: CILU2 | Amount: $80,000
Description: Design and engineering services to prepare construction documents for the Ukiah Branch Library roof replacement project.
Justification: Provides the necessary architectural and engineering design to initiate the Ukiah Branch roof replacement, supporting proper project scoping, procurement, and capital planning for this essential facility upgrade.

Ukiah Branch — Roof & HVAC Replacement
Project Code: CILU7 | Amount: $1,300,000
Description: Replacement of the Ukiah Branch roof and HVAC systems to address aging components and improve facility reliability and efficiency.
Justification: The Ukiah Branch roof and HVAC systems have reached the end of useful life. This project addresses critical deferred maintenance, protects the building envelope, and improves energy efficiency and patron comfort at the Library's largest branch.

Willits Branch — Interior Refresh Design Phase
Project Code: CILW2 | Amount: $50,000
Description: Design and planning work for the Willits Branch interior refresh and ADA upgrades, developing construction-ready plans to modernize the interior and improve accessibility.
Justification: Initiates the design and planning necessary to address deficiencies documented in the 2023 Facilities Condition Assessment, including significant ADA non-compliance and deterioration of interior finishes. This work is required to develop construction-ready plans for improvements at the aging 7,000-square-foot Willits Branch.

Willits Branch — Interior Refresh & ADA Upgrades
Project Code: CILW5 | Amount: $600,000
Description: Interior remodeling and ADA upgrades for the Willits Branch Library, advancing design work to improve accessibility, functionality, and overall patron experience.
Justification: Implements priority improvements identified in the 2023 Facilities Condition Assessment, which found significant ADA non-compliance and interior deterioration, including worn flooring, non-compliant restrooms and service counter, and stained ceilings. With the condition of the 1989 facility continuing to decline, these upgrades are required to ensure accessibility, safety, and alignment with completed design plans.

Coast Branch — Backup Generator
Project Code: CILC2 | Amount: $35,000
Description: Install a backup generator to support critical building systems and maintain library operations during power outages at Coast Branch, improving safety, reliability, and service continuity.
Justification: Provides essential backup power capacity to maintain critical systems and sustain library operations during outages, enhancing facility resilience and protecting public and staff safety.

Bookmobile EV Charging Station
Project Code: CILB2 | Amount: $30,000
Description: Install a new EV charging station to support the Library's incoming hybrid Bookmobile, ensuring the required charging infrastructure is in place ahead of vehicle delivery within the next 9-12 months.
Justification: Provides required charging infrastructure for the Library's new hybrid Bookmobile, ensuring operational readiness when the vehicle is delivered and supporting reliable countywide outreach service.

Fiscal Summary

All projects are funded through Fund 1303 — Capital Investments Library, supported by 40% of Measure O Sales & Use Tax revenue.

- Total proposed FY 2026/27 expenditures: $2,926,500.
- Estimated fund balance at the start of FY 2026/27: $4,558,048.
- Estimated FY2026/27 Sales & Use Tax (Measure O 40%): $1,896,785
- Estimated fund balance at end of FY 2026/27: $3,528,333.

Recommended Action

Staff recommends that the Library Advisory Board provide a recommendation to approve the use of Capital Investment funds for the proposed FY 2026/27 projects listed above. Approval is warranted because these projects address essential infrastructure, safety, accessibility, and operational needs across multiple Library facilities, ensuring the continued delivery of reliable and equitable library services countywide. Collectively, these projects constitute priority capital improvements necessary to maintain safe, functional, and compliant public facilities and to support the Library's long-term capacity to provide high-quality service to all residents. Approval of this recommendation will allow these critical projects to proceed in a timely and fiscally responsible manner.

BU CILB FY 26/27 BUDGET		
ACCOUNTS FOR:	Beginning 26/27 Fiscal Year	
CAPITAL INVESTMENTS - LIBRARY	Est. Fund Balance	-$4,558,048.75
821500 SALES & USE TAX		
821500 - SALES & USE TAX		-$1,896,785
40% of Measure O Revenue		
Revenue TOTAL		**-$1,896,785**
864370 EQUIPMENT		
864370 -CILB1		$831,500
Bookmobile Replacement		
865802 OPERATING TRANSFERS OUT		
865802 - CILU2		$80,000
Ukiah Roof Design		
865802- CILU7		$1,300,000
Ukiah Roof & HVAC replacement		
865802 - CILW2		$50,000
Willits Interior Refresh Design Phase		
865802 - CILW5		$600,000
Willits Interior Refresh & ADA Upgrades		
865802 - CILC2		$35,000
Coast Generator		
865802 - CILB2		$30,000
Bookmobile Charger		
5000 Total		**$2,926,500**
Revenue TOTAL		**-$1,896,785**
Expenses GRAND TOTAL		**$2,926,500**
Sum TOTAL		**$1,029,715**
Fund Balance Draw		**$1,029,715**
Est. Fund Balance end of FY26/27		**-$3,528,333**

FEBRUARY 24, 2026

MID-YEAR BUDGET REPORT
FY 25-26

DARCIE ANTLE
CHIEF EXECUTIVE OFFICER

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Attachments:

Introduction

With this document, the County begins the Budget Reporting process to the Board of Supervisors for Fiscal Year (FY) 2025-26. The Mid-Year Report covers July 1, 2025, through December 31, 2025, and provides information projecting how the County's prior year budget status is projected to end on June 30, 2026. This report examines current Budget to Actuals organized by Functional Area, revenue projections for 2025-26, FY 2024-25 close out, and local economy trends.

Many departments cannot operate or maintain services without infusions of discretionary general fund dollars. These revenue infusions are financed primarily by property tax, sales tax, and transient occupancy tax revenues. The pool from which the County provides these monies is limited and is annually adopted in the County's budget as Budget Unit 1000.

California Government Code § 29009 requires the County to produce a balanced budget, and the quarterly reporting is an important step in the process of fulfilling this legal requirement of the County's financial management. Every year, the County strives to produce a budget that is balanced between the community's needs and the revenue reality that is presented. All decisions and policies in this matter are solely the responsibility of the Board of Supervisors. The Chief Executive Officer serves as the administrative officer designated by the Board to advise and administer Board direction in fulfilling the requirements of GC § 29009.

Executive Summary

Mid-year of FY 2025-26 reflects continued fiscal uncertainty as State and Federal policy changes evolve without clear implementation guidance. In this environment, the County must remain focused on austerity measures and process improvements that enhance efficiency and uphold our responsibility as fiscal stewards of taxpayer dollars. Since budget adoption, the County has continued implementation of the Strategic Hiring process and a 6% attrition factor to help manage the General Fund, with year-to-date payroll trends indicating that a portion of the assumed attrition savings is expected to be realized if hiring discipline is maintained through the remainder of the fiscal year.

While short-term pressures are significant, the County's fiscal challenges are also deeply rooted. Mendocino County has operated under a structural deficit for many years, and long-term stability will require a deliberate and disciplined reset of County finances. Achieving a balanced budget — where one-time revenues are reserved exclusively for one-time expenditures — will demand difficult but necessary decisions. Nearly all County departments perform mandated services or direct support of those mandates, leaving little room for further reductions without affecting delivery services. As part of this longer-term strategy, the Board has also discussed expanding recovery of allowable overhead costs through the A-87 cost allocation plan to reduce reliance on the General Fund where other funding sources are eligible to share in administrative support costs.

The pending impacts of HR 1 further heighten these challenges, with expected consequences for health and human services, as well as the broader local economy. Counties across California are preparing for a period of constrained revenues and heightened competition for limited State and Federal funding. Mendocino County must continue to braid all eligible funding sources to sustain essential operations and protect critical community services. At the same time, the County's reserve levels remain below long-term best-practice benchmarks, reinforcing the importance of cautious fiscal management as economic conditions evolve.

Advocacy continues to be key. The County must continue to engage State and Federal partners on priorities including water security, housing, roads and transportation infrastructure, emergency medical services, and overall affordability for residents. Declining sales and use tax revenues, coupled with stagnation in realignment funding, signal minimal near-term growth. A disciplined focus on fiscal restraint, efficiency, and unified effort across all departments will be vital as the County navigates this uncertain economic landscape.

The following provides a snapshot of year-to-date activity and updated projections, supporting the monitoring of revenues, and expenditures, to ensure alignment with the County's stabilization efforts.

MID-YEAR RECOMMENDATIONS

- Accept the Fiscal Year 2025-26 Mid-Year Report as presented
- Approve Mid-Year Budget Adjustments and Administrative Clean Up (Attachment A)
- Approve Fixed Assets and Structural Improvement Requests (Attachment B)
- Fund the recommendations below from the FY24/25 Unrestricted Fund Balance
    - $2.5M for Risk
    - $1M for Road Maintenance
    - $500k for Water
    - $360k for Little River Airport
    - $300k for Capital Improvements
    - $250k Low Gap Landfill project
    - $119k for LJAG Cannabis grant
    - $100k architectural design for Courthouse relocation
    - Prioritize remaining funds for Reserve

STRATEGIC PLAN 2022-2027

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

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

The Strategic Planning Task Force and consultants gathered input over an eight-month process through the following sources:

- Individual interviews with the 5 members of the County's Board of Supervisors
- Individual interviews with the County's Chief Executive Officer (CEO)
- Group meetings with all Department Heads
- Group meeting with staff from the CEO's office
- 3 virtual Town Halls, attended by 206 County residents
- 6 community focus groups, averaging 8 community leaders per group, representing the following sectors:
    - Cities & towns in the County
    - Community-based organizations
    - Businesses
    - Public safety
    - Healthcare
    - Latino community service providers
- Individual interviews with Mendocino County Tribal Council Leaders
- One-on-one interviews and 6 focus groups with 41 County staff leaders
- Survey responses from 432 County employees
- 330 comments received via email from County residents
- Documents from existing County planning efforts, including the following, among others:
    - MOVE2030: Community Economic Action Plan
    - Mendocino County Homeless Services Continuum of Care Strategic Plan to Address Homelessness
    - Mendocino County Public Health Department's 6 Priorities
    - Priorities of the Mendocino County Climate Action and Advisory Committee, the Grassroots Institute, and Climate Action Mendocino

Strategic Priorities

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

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

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

Priorities, Goals & Objectives

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 are 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.

State Audit

The California State Auditors released the audit report on December 18, 2025, outlining key findings and recommendations to the County of Mendocino. The summary of key findings, recommendations, and quotes from the report are noted below.

“Mendocino’s government provides or facilitates services for county residents in several different areas, including public protection, public assistance, and health and sanitation. Each year, Mendocino creates a budget showing the amounts it plans to spend in these and other areas. The budget process begins with each county department developing the proposed budget for its operations in the upcoming fiscal year. The CEO and ACTTC meet with departments to discuss their budgets, and the CEO then produces the proposed budget for that fiscal year. The board is responsible for adopting the county’s annual budget. State law requires all counties to adopt a balanced budget in which budgeted expenditures equal budgeted revenue. Thus, Mendocino must balance its projected expenditures against the revenue it expects to receive from sources such as taxes, fees, and the state and federal government.

To ensure uninterrupted operations during emergencies and to serve as a buffer during economic downturns, it is important for governments to maintain an unrestricted general fund balance. The Government Finance Officers Association (GFOA) has recommended governments maintain a minimum unrestricted general fund balance of no less than two months of general fund revenue or expenditures. Unrestricted funds are those funds that a government can use at its discretion and that are not restricted to only specific uses by law, regulation, or grant agreement terms. The GFOA cautions that this guidance is a suggestion for the minimum balance that governments should carry and that the actual amount that a government chooses should reflect that government’s unique circumstances. For example, governments dependent on more volatile sources of revenue without corresponding flexibility to adjust expenditures may need to keep a larger balance.

Throughout the year, Mendocino reports on its financial activities and condition. The CEO generally updates the board each quarter on the status of the budget for the current fiscal year, including projections of the revenue the county expects to receive in that fiscal year. Additionally, after the end of each fiscal year, Mendocino prepares its Annual Comprehensive Financial Report (ACFR), which provides information from its audited financial statements on the amount of funding received, spent, and available for each of its major funds. The finalized ACFR therefore provides critical information to county government officials and the public on Mendocino’s financial condition.

Recent media reports have indicated that Mendocino’s financial condition is poor or declining, citing the frustration of members of the board who stated that they did not know the county’s overall financial condition. Mendocino’s late financial reports prompted the State Controller’s Office to perform a review of Mendocino’s financial reporting that concluded in July 2024, and that review resulted in several recommendations for improvement. Additionally, the county encountered problems in 2024 during the administration of the primary election in which voters received incorrect ballots. Finally, in 2023 the ACTTC and another county staff member were indicted on charges of misappropriation of public funds. Those charges have since been dismissed. These events have caused concern that Mendocino was not operating effectively. Accordingly, the Legislature and the Governor amended state law to require us to perform this audit by January 1, 2026.

These events have caused concern that Mendocino was not operating effectively. Accordingly, the Legislature and the Governor amended state law to require us to perform this audit by January 1, 2026. The audit was required to include a review of any potential waste, fraud, abuse, and mismanagement; the county’s administration of elections in 2024; and the county’s contracting and procurement.”

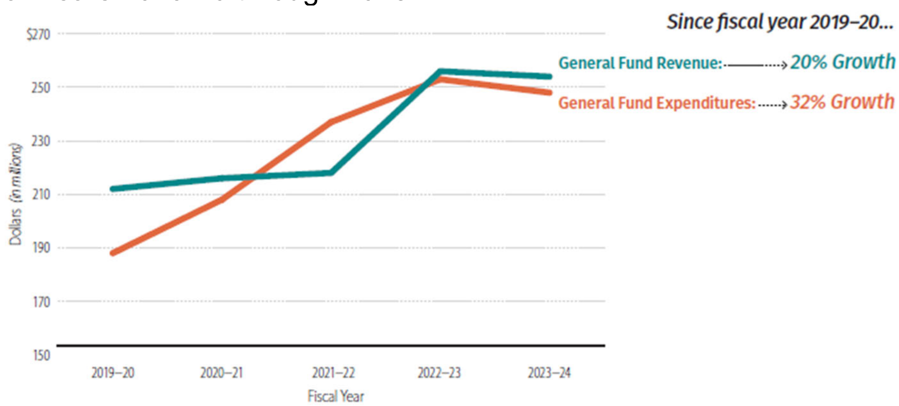
Key Findings and Recommendations

1. **Mendocino's Financial Conditions is Gradually Declining and Requires Corrective Action.**

   a. "Mendocino County faces a strained financial condition. Its tax revenue has remained generally unchanged over a five-year period, its expenditures are growing at a rate greater than its revenue, and its general fund reserve has declined."

      - "The amount the county spent from its general fund on personnel increased about $25.4 million, from $110.3 million in fiscal year 2019-20 to $135.7 million in fiscal year 2023-24, accounting for 57 percent of the total increase in general fund spending."

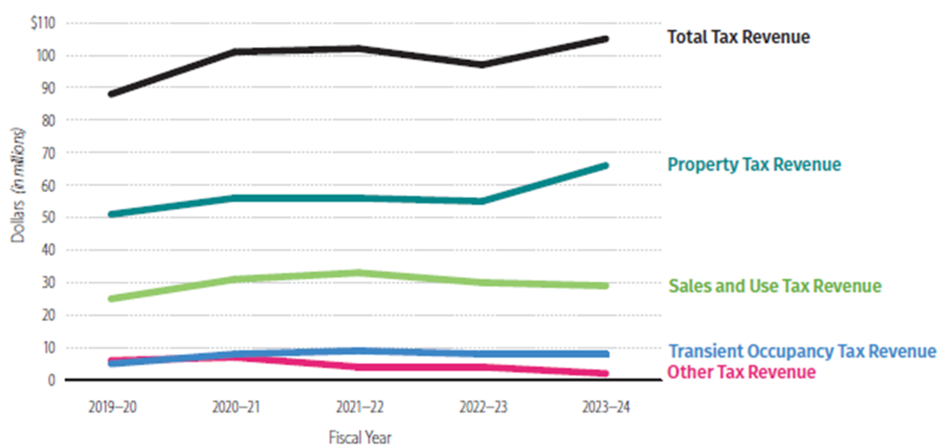
      - Mendocino's General Fund Expenditures Increased Faster Than its Revenue From Fiscal Years 2019-20 through 2023-24



Source: Mendocino's audited financial statements.

Note: We calculated general fund revenue by combining revenue and all other financing sources. We calculated general fund expenditures by combining expenditures and all other financing uses. Other financing uses in these fiscal years consisted only of transfers out of the general fund, and we concluded that the nature of Mendocino's transfers out of the general fund was operational. Mendocino's transfers were nearly entirely for the purpose of supporting its governmental activities, including debt service. The figure shows a substantial increase in revenue in fiscal year 2022–23. Mendocino's assistant CEO explained that in that fiscal year the county changed how it accounted for state provided realignment funding and expressed her belief that the significant rise in general fund revenue in this fiscal year was primarily because of the county's change in accounting method. Accordingly, the increase in revenue does not represent a substantial change to the total funding flowing into the county, but rather reflects a change to the county's approach to accounting for these funds.

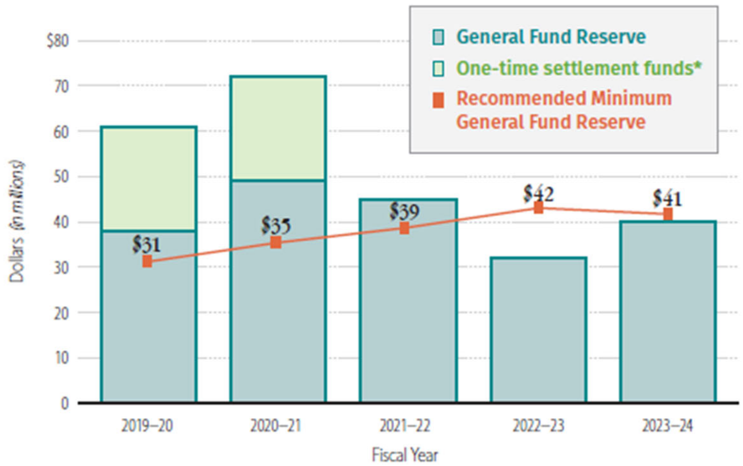
      - Mendocino's Tax Revenue Remained Generally Consistent from Fiscal Years 2019-20 through 2023-24



Source: Mendocino's audited financial statements.

- "Mendocino's reserve policy is outdated and is not effective for guiding the county in its future consideration of how much to keep in reserve for unexpected circumstances."
- "To ensure uninterrupted operations during emergencies and to serve as a buffer during economic downturns, it is important for governments to maintain an unrestricted general fund balance."

- Mendocino's General Fund Reserve Fell Below the GFOA's Recommended Minimum Amount in Recent Years



Source: Mendocino's audited financial statements.

Note: We calculated the recommended minimum general fund reserve amount by using the GFOA's recommended minimum for general purpose government reserves of two months of expenditures. We calculated expenditures by including all general fund expenditures and all other uses of financing from the general fund. The general fund reserve shown in the figure includes all unrestricted funds as reported in Mendocino's audited financial statements.

* Mendocino continued to hold about $670,000 in one-time settlement funds in fiscal years 2021–22 through 2023–24 that we do not depict in this figure for those years due to its scale.

b. "The county is behind in completing property tax assessments that would assist in identifying additional revenue and in collecting property taxes that have gone unpaid. Mendocino has struggled to complete property tax-related tasks since at least 2021 when it began using a new software to assist its process. The county estimated that as of December 2025 it needed to collected $30.6 million in taxes, penalties, interest, and fees related to properties in default status."

c. "Mendocino faces a structural budget deficit that is unlikely to resolve without further strategic action from its board of supervisors. Although the board has taken some steps to control expenditures, it will likely need to consider additional cuts to expenditures and methods of increasing revenue, such as tax increases."

   - "Although the county will likely need to continue to examine its spending to determine other areas in which it can achieve savings, we believe that it will also need to consider solutions that would increase its revenue. Mendocino's sales tax rate is 7.875 percent, and it has a transient occupancy tax of 10 percent. Both rates place Mendocino near the middle of a group of 12 northern counties that we reviewed. We believe that the county will struggle to address its long-term fiscal instability without considering and applying revenue generating solutions such as, but not limited to, raising its tax rates to increase tax revenue."

2. The County's Procurement and Financial Reporting Processes Leave It Vulnerable to Waste, Fraud, and Abuse of Public Funds

a. "We found problems with the supporting documentation for nearly half of the 30 expenditures we reviewed. Specifically, we noted that county departments did not consistently obtain required approvals for purchases, such as purchases from online retailers, or document the reasons for purchases, such as for a television, making it unclear if they were made for justifiable reasons.

b. Mendocino has not exercised adequate oversight of the Sheriff's Office's and District Attorney's Office's use of asset forfeiture funds. We found that each office made donations to private entities without adequate safeguards, had violated prohibitions against direct funding of religious organizations, and that the District Attorney's Office made a gift of public funds by spending $3,600 on an end-of-year gathering and dinner event for its staff and their guests.

c. County departments have not justified their use of sole-source agreements for services. Of the 20 sole-source agreements we reviewed, 14 did not have justifications that adequately explained why a sole-source procurement was necessary. Also, the county has split contract agreements over multiple year necessary. Also, the county has split contract agreements over multiple years and therefore has not had to seek competitive bids or board approval of certain agreements. For example, the county executed four separate one certain agreements. For example, the county executed four separate one-year agreements, each for $25,000, with the same vendor for the same services. Had the county combined these procurements into a single agreement, it would have required board approval.

d. The ACTTC's Office has not ensured that the county's financial statements are audited and published in a timely manner and must still take corrective actions to address deficiencies in its procedures and practices that previous reviews have highlighted as problematic, such as the absence of policies directing staff to reconcile bank records"

SOCIAL SERVICES FUNDING AND HR1 IMPACTS

The Governor's January 2026 Proposed Budget for FY 2026–27 presents a mixed outlook for county Departments of Social Services. While several core programs remain stable or modestly funded, the budget shifts significant fiscal risk and operational responsibility to counties, particularly in In-Home Supportive Services (IHSS), Medi-Cal eligibility administration, CalFresh, and automation cost sharing.

Of greatest concern are structural cost shifts, sunsetting one-time housing funds, and federal policy changes under H.R. 1, which collectively increase county exposure without commensurate ongoing revenue.

Realignment Revenue Volatility

- 1991 Realignment: FY 2025–26 sales tax revenue is projected to grow only 2.53% over FY 2024–25 actuals, reflecting slower-than-anticipated economic growth.
- 2011 Realignment: FY 2024–25 actual revenues were approximately $27 million lower statewide than estimated in the prior Budget Act, reducing funds available for support services.

Risk: Continued softening of sales tax growth directly impacts DSS discretionary funding and limits the County's ability to absorb new cost shifts.

Housing Programs: Loss of Ongoing Funding

- Bringing Families Home (BFH) and Home Safe have no ongoing funding.
- Remaining one-time funds ($81M BFH; $88.8M Home Safe) are available only through June 30, 2028.
- Housing and Disability Advocacy Program (HDAP): Maintains $25M ongoing; no one-time funding in FY 2026–27 and no assumed federal Title XIX match.

Risk: As one-time housing funds sunset, counties will face increased homelessness and system pressure without a stable funding replacement, particularly impacting child welfare, APS, and behavioral health-involved clients.

Medi-Cal and Health Care Services:

- Total Medi-Cal Budget is estimated to be $196.7 billion in 25/26 and $222.4 billion in FY 26/27. The Budget estimates a caseload totaling approximately 14.5 million beneficiaries for FY 25/26 with a projected decline to 14 million beneficiaries in FY 26/27. Reduction in caseload is attributed to the implementation of H.R. 1 requirements (6-month renewals, work and community engagement, and improvements in the efficiency of residency verification processes.
- Governor's Budget continues to include a freeze of the COLA for Medi-Cal County Administration therefore there is no change in funding from 25-26 to 26-27.

Risk: Heightened operational strain on eligibility, case management, and fiscal units beginning mid-FY 2026–27.

In-Home Supportive Services (IHSS): Highest Long-Term Fiscal Exposure

- Total IHSS funding grows to $33.5 billion in FY 2026–27.
- **Proposed cost shift:** Beginning FY 2027–28, the State eliminates its share of growth in assessed hours per case, shifting costs to counties (estimated $233.6M statewide).
- **IHSS MOE:** Annual 4% inflation increases county MOE by an estimated $91.8M statewide in FY 2026–27.
- IHSS Residual Program alignment with Medi-Cal will result in auto-termination when Medi-Cal is discontinued.
- Elimination of IHSS provider backup funding.

Risk: IHSS represents the single largest structural risk to county finances, combining escalating mandated local contributions with service disruption risks for vulnerable populations.

Cal-Works: Stable but Constrained

- Caseloads remain relatively flat.
- No Maximum Aid Payment (MAP) increase.
- Single Allocation increases modestly (4.45%).
- Home Visiting Program fully restored in FY 2026–27

Risk: While operationally stable, stagnant grant levels continue to limit family self-sufficiency outcomes, increasing reliance on ancillary county services.

Child Care and Early Education:

- $6.8B allocated statewide for DSS-administered childcare programs.
- $89.1M ongoing COLA increase.
- Caseload growth in Stages 2 and 3 tied to reimbursement policy changes.
- $11.5M one-time infrastructure funding for disaster-impacted areas.

Risk: Increased provider rates and caseloads require accurate billing and staffing capacity to avoid payment delays and lost reimbursements.

CalFresh: Reduced Caseloads, Higher Administrative Cost Share

- CalFresh caseload is projected to slightly decline in 2026-27 due to federal policy changes under HR 1, including ABAWD time limits and changes for certain noncitizen groups.
- Federal administrative cost share reduced from 50% to 25%, increasing both State and county administrative responsibility.
- No new funding is provided for county implementation of ABAWD requirements.
- A new pilot minimum benefit for eligible CalFresh recipients ($50/month) is funded with $6.3 million General Fund.

Risk: Counties must manage more complex eligibility rules, increase error risk, and higher administrative costs with limited offsetting resources.

Child Welfare: Continued Investment with Declining Caseloads

- Overall child welfare funding increases by $413.6 million in total funds.
- Caseloads continue to decline across foster care and family maintenance.

Ongoing investments include:

  - Continuum of Care Reform (CCR)
  - Resource Family Approval (RFA)
  - Child and Adolescent Needs and Strengths (CANS)
  - Child Welfare Training Program

- Tiered Rate Structure implementation continues toward 2027.

Risk: Funding supports system stability and reform implementation, but workforce demands remain high despite declining caseloads.

Adult Protective Services (APS)

- $70M General Fund continues APS expansion.
- Training funding remains flat.

Risk: Expanded service expectations without proportional workforce investment may challenge long-term sustainability.

Automation and Systems

- Major systems (CalSAWS, CWS-CARES) remain funded.
- Increased county cost share due to reduced federal participation, especially for CalFresh automation.
- New verification initiatives introduce future fiscal exposure.

Risk: Automation remains essential but increasingly shifts financial and implementation risk to counties.

Recommended Next Steps

1. Monitor IHSS cost-shift proposals closely and coordinate with CWDA advocacy efforts.
2. Begin long-range planning for the sunset of one-time housing funds.
3. Assess eligibility staffing and automation capacity in anticipation of Medi-Cal and CalFresh changes.
4. Incorporate these risks into Countywide fiscal forecasting and reserve planning.

Mid-Year 2025-26 Budget Adjustments

Summary of Key Changes
The FY 2025–26 Mid-Year Budget Adjustments reflect project timing updates, staffing changes, revenue refinements, and administrative clean-up.

General Fund
Updated Non-Departmental (ND) revenue projections reflect an increase of approximately $2.8 million, primarily due to stronger property tax, in-lieu of VLF, Williamson Act replacement tax, and interest earnings. These gains are partially offset by adjustments in sales tax and opioid settlement revenue.

It is important to note this net increase in ND revenue does not represent additional General Fund dollars available, as it is offset by the net end of fiscal year position for General Fund departments, impacted by departments projecting to come in over budget or not meeting their 6% attrition. A detailed overview of projected Department end-of-year projections starts on page 20.

Executive Office adjustments reflect staffing and project changes since adoption, resulting in a net General Fund increase of approximately $112,000.

District Attorney adjustments are largely driven by the merger of budget units 0448 and 0464, and consolidation of 0465 into 2070, resulting in a net General Fund increase of approximately $726,000.

Social Services continues refining its budget following significant first-quarter changes, including updated staffing levels and realignment funding adjustments.

Grants and Economic Development budgets are reduced due to staffing changes and vacancies.

Public Health has refined its budget but is not requesting additional General Fund support.

Transportation and Storm Damage (Fund 1200)
The Transportation Department is requesting a reduction in Storm Damage and Roads budgets due to project cancellations and delays. Total appropriations decrease by approximately $5.7 million, reflecting delayed/cancelled construction activity and timing shifts between fiscal years.

Capital Projects (Fund 1201)
Capital Projects is requesting additional one-time General Fund support of approximately $339,551, primarily for Evidence Storage security measures and the Little River Airport Hangar Door project. Adjustments also include EV charging infrastructure modifications and a fuel management system replacement.

Other Funds and Administrative Clean-Up
Additional adjustments include Landfill Closure increases supported by fund balance, Grants Administration refinements due to staffing transitions, Library and Museum donation adjustments, Planning and Building contract updates, and BHRS and Disaster Recovery transfer corrections.

General Fund Budget to Actuals – Mid-Year 2025-26

Figure 16a illustrates the relationship between Mid-Year expenditures and the Revised 2025-26 Budget for General Fund (Fund 1100) budget units by Functional Area. This graph represents all expenditure series, including Salaries and Benefits (1000 series) and Good and Services, (2000 Series), Other Charges (3000 series), Fixed Assets (4000 series), and Expenditure Transfers and Reimbursements (5000 series).

For reporting purposes, the Department of Social Services is included in the following Mid-Year General Fund graphs. In later sections of this report, it is explicitly noted when Social Services is excluded from the totals.

All Mid-Year budget reporting reflects Fiscal Year July 1st, 2025, through December 31st, 2025.

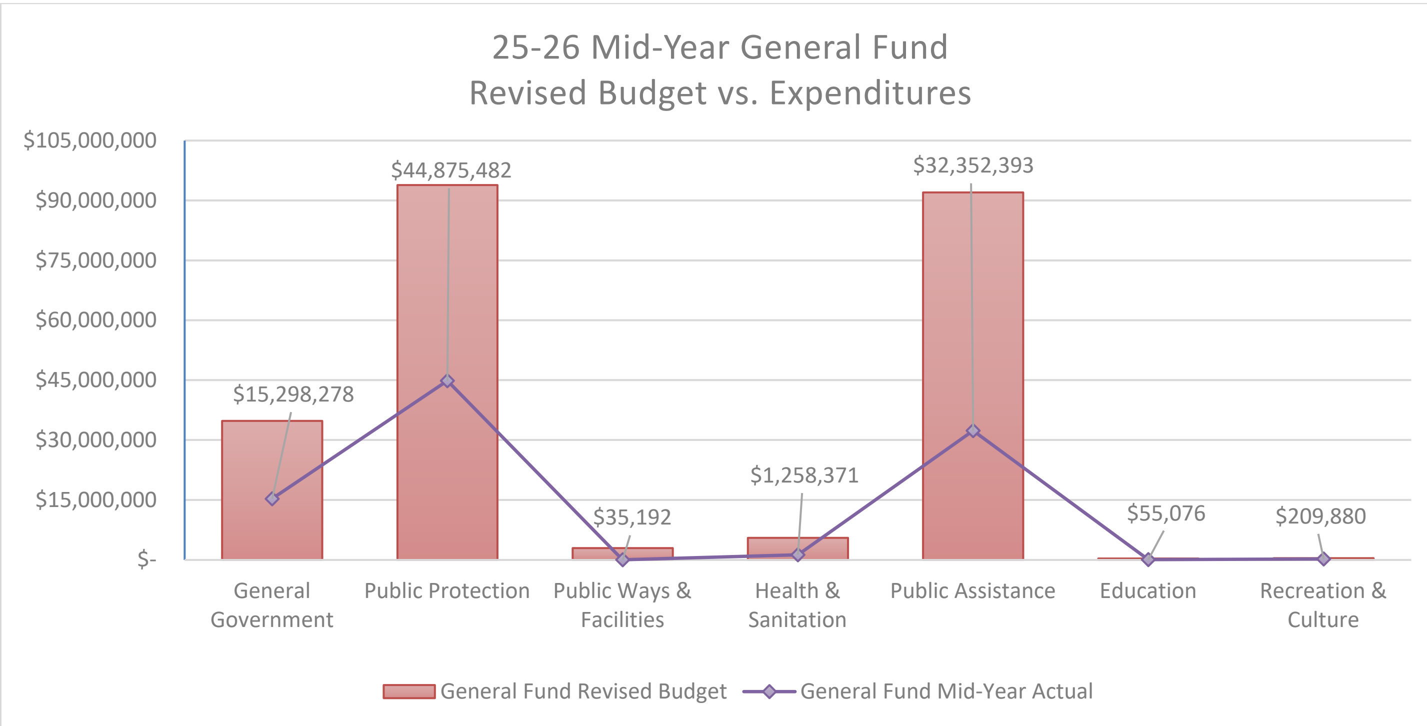


Figure 16a – GF Mid-Year Budget vs Actuals by Functional Area

General Government

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

Public Protection

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

Public Way & Facilities

- Department of Transportation

Health & Sanitation

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

Public Assistance

- Social Services

Education

- Farm Advisor
- Library

Recreation & Culture

- Museum

Budget to Actuals by Series

Figure 17a depicts Mid-Year expenditures by series. Series are defined as:

1000: Salaries and Benefits
2000: Services and Supplies
3000: Other Charges
4000: Fixed Assets
5000: Expenditure Transfer & Reimbursement

The majority (60.2%) of General Fund expenditures are Salaries and Benefits (1000 Series). All other series expenditures total 39.8% of the Revised Budget. Each series will continue to be monitored through the second half of the fiscal year.

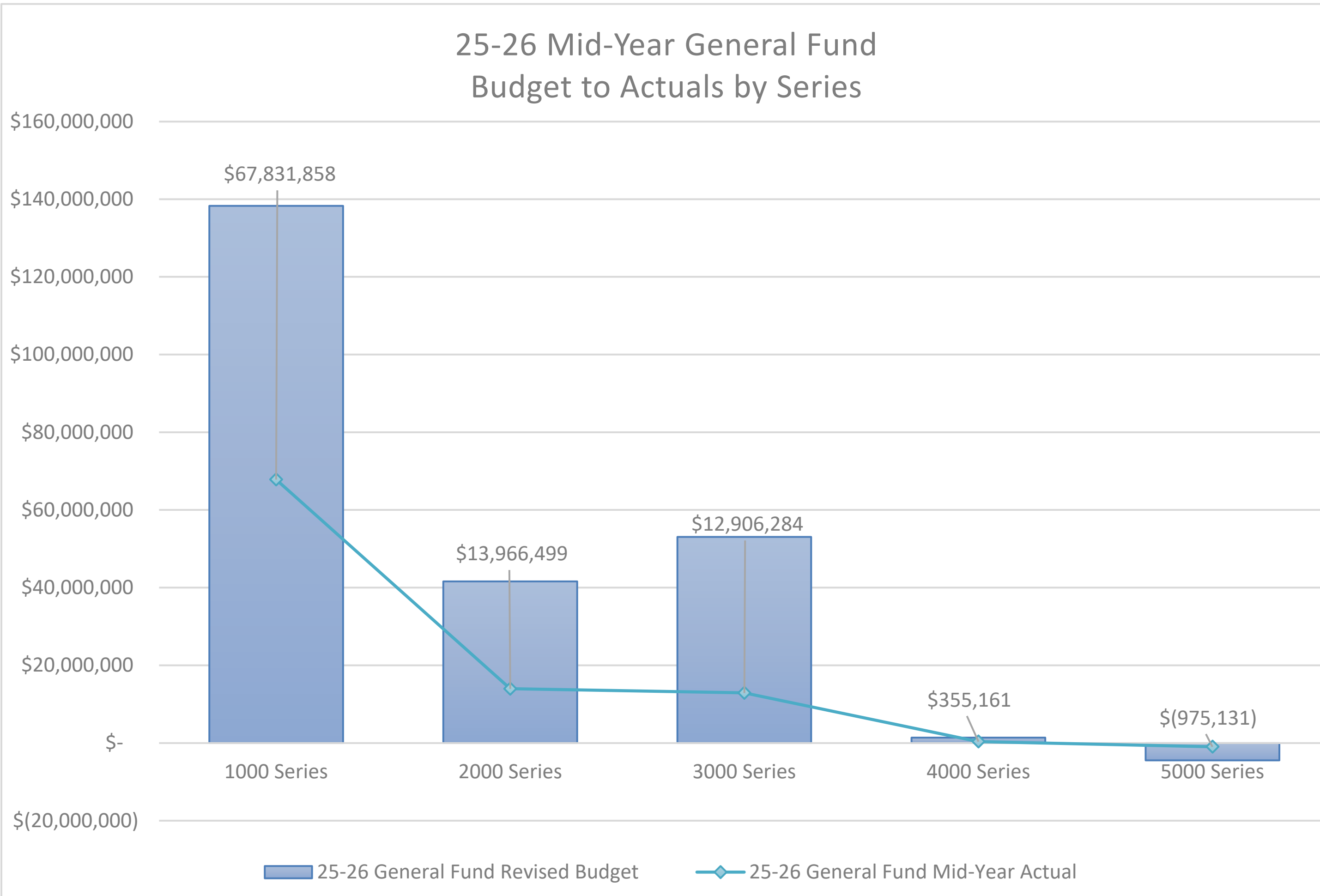


Figure 17a – GF Mid-Year Budget to Actuals by Series

As of mid-year (through December 31, 2025), General Fund salary expenditures total 49% of the annual budget. As noted in the First Quarter Budget Report, 1000-Series salary expenses align more closely with the revised budget at mid-year due to salary increases and additional annual allocations. As these costs continue to be incurred over the remainder of the fiscal year, the variance is expected to further narrow during the second half of the year.

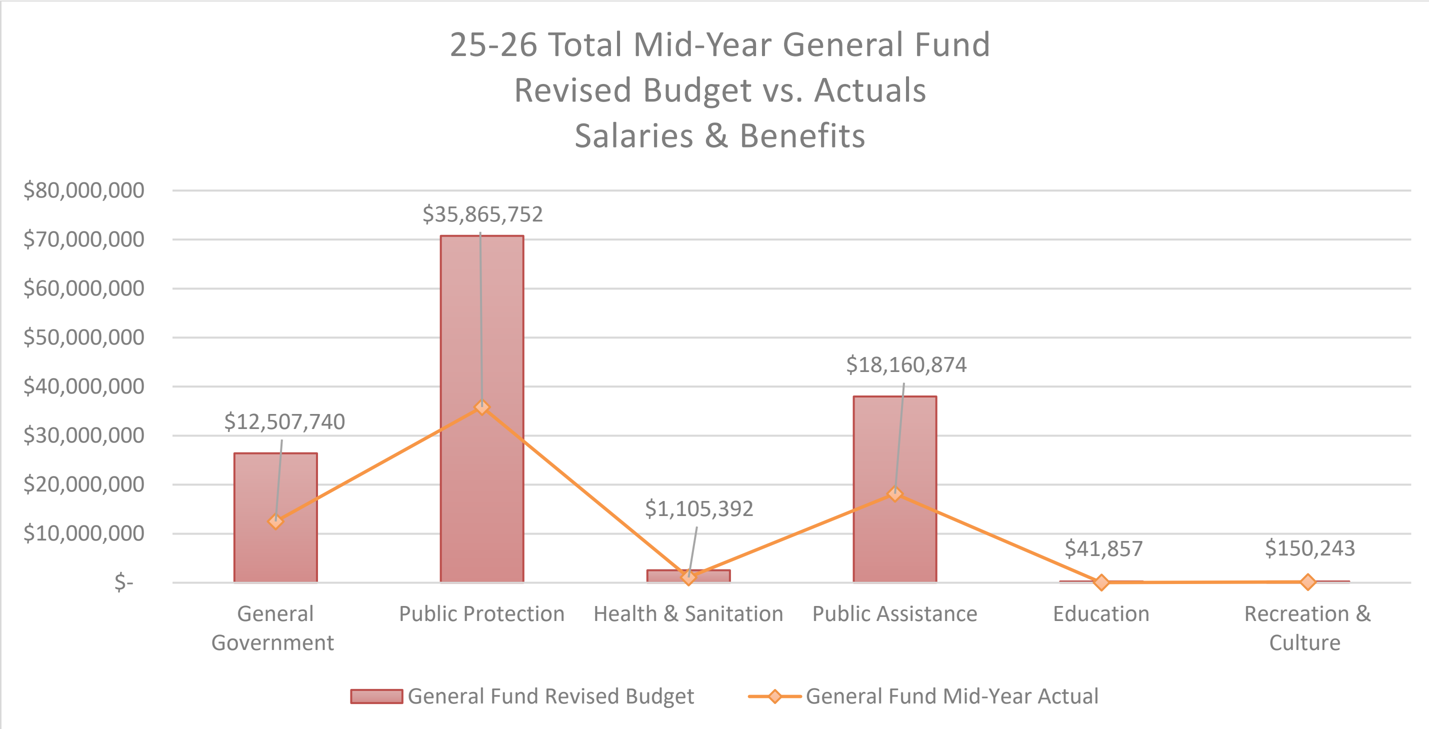


Figure 18a – GF Mid-Year Budget to Actuals Salaries and Benefits

Mid-year General Fund 1000-Series salary expenditures decreased by 0.7%, from $68,315,649 in mid-year FY 2024–25 to $67,831,858 in the current fiscal year, a reduction of approximately $484,000. This amount reflects the 6% attrition savings of $5,246,657 incorporated into the budget at adoption. Additional detail on projected year-end outcomes by General Fund department is provided on page 19, *General Fund Department Budget Projections & 6% Attrition*.

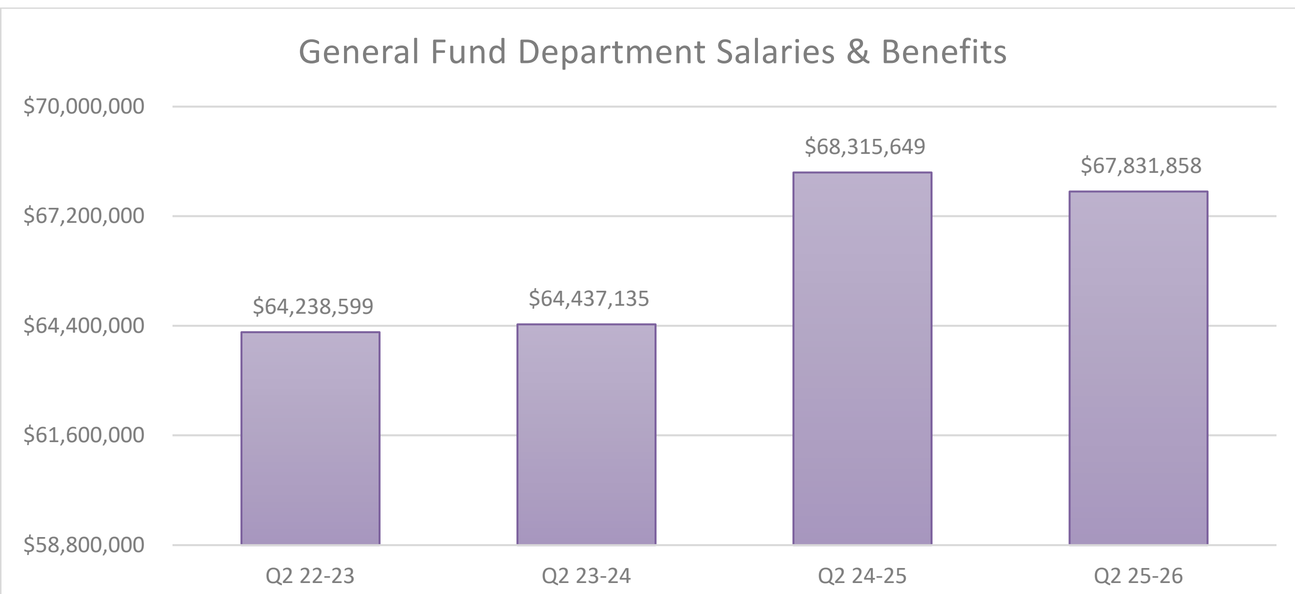


Figure 18b – GF Mid-Year 4year Salaries and Benefits

Figure 19b shows staffing trends data from 2018 through 2026. Historical year totals are of Pay Period 10 (April/May) of each calendar year. Current year totals are as of Pay Period 2 (January). Overall staffing has decreased by over 94 Full Time Employees (FTE's), representing a -8.5% decrease from 2018. Despite this reduction of FTE count, Salary and Benefit expenses have risen 42.5% or $1,820,381 per pay period since 2018.

Department		2018	2019	2020	2021	2022	2023	2024	2025	PP02/2026	Diff to 2018
General Fund	Filled FTEs	243.90	233.40	226.30	251.30	275.60	274.60	257.75	250.70	231.80	(12.10)
General Fund	Salary & Benefits	889,481	916,095	949,910	1,045,682	1,241,535	1,343,679	1,353,861	1,354,501	1,310,552	421,071
Public Safety - Gen Fund	Filled FTEs	296.70	298.70	289.85	286.90	273.50	286.00	289.00	294.80	289.60	(7.10)
Public Safety - Gen Fund	Salary & Benefits	1,491,201	1,498,817	1,596,439	1,732,777	1,781,055	1,826,605	1,973,610	2,211,825	2,259,751	768,550
Non General Fund	Filled FTEs	566.75	582.45	584.00	543.10	543.65	548.35	530.55	517.75	491.60	(75.15)
Non General Fund	Salary & Benefits	1,902,011	1,972,617	2,121,461	2,350,594	2,437,660	2,543,969	2,460,657	2,529,274	2,532,771	630,760
Total	Filled FTEs	**1,107.35**	**1,114.55**	**1,100.15**	**1,081.30**	**1,092.75**	**1,108.95**	**1,077.30**	**1,063.25**	**1,013.00**	**(94.35)**
Change	Filled FTEs		7.20	(14.40)	(18.85)	11.45	16.20	(31.65)	(14.05)	(50.25)	
Change %			0.65%	-1.29%	-1.71%	1.06%	1.48%	-2.85%	-1.30%	-4.73%	-8.5%
Total	Salary & Benefits	**4,282,694**	**4,387,530**	**4,667,810**	**5,129,053**	**5,460,250**	**5,714,252**	**5,788,128**	**6,095,600**	**6,103,075**	**1,820,381**
Change	Salary & Benefits		104,836	280,281	461,242	331,197	254,002	73,876	307,472	7,475	
Change %			2.45%	6.39%	9.88%	6.46%	4.65%	1.29%	5.31%	0.12%	42.5%

Figure 19a – Staffing Trends 2021- 2025
Historical year totals are of Pay Period 10 (April/May) of each calendar year.

General Fund Filled FTE and Salary & Benefits in Figure 18a exclude the Department of Social Services, which is included in the Non-General Fund totals.

Mid-Year 2000 Series General Fund expenditures represent **18.1%** of the FY 25-26 revised budget and are **33.6%** expended as of Mid-Year, July 1st, 2025, through December 31st, 2025. 2000 Series expenses will continue to be monitored by the CEO Budget Team for adjustments throughout the year if saving opportunities are identified.

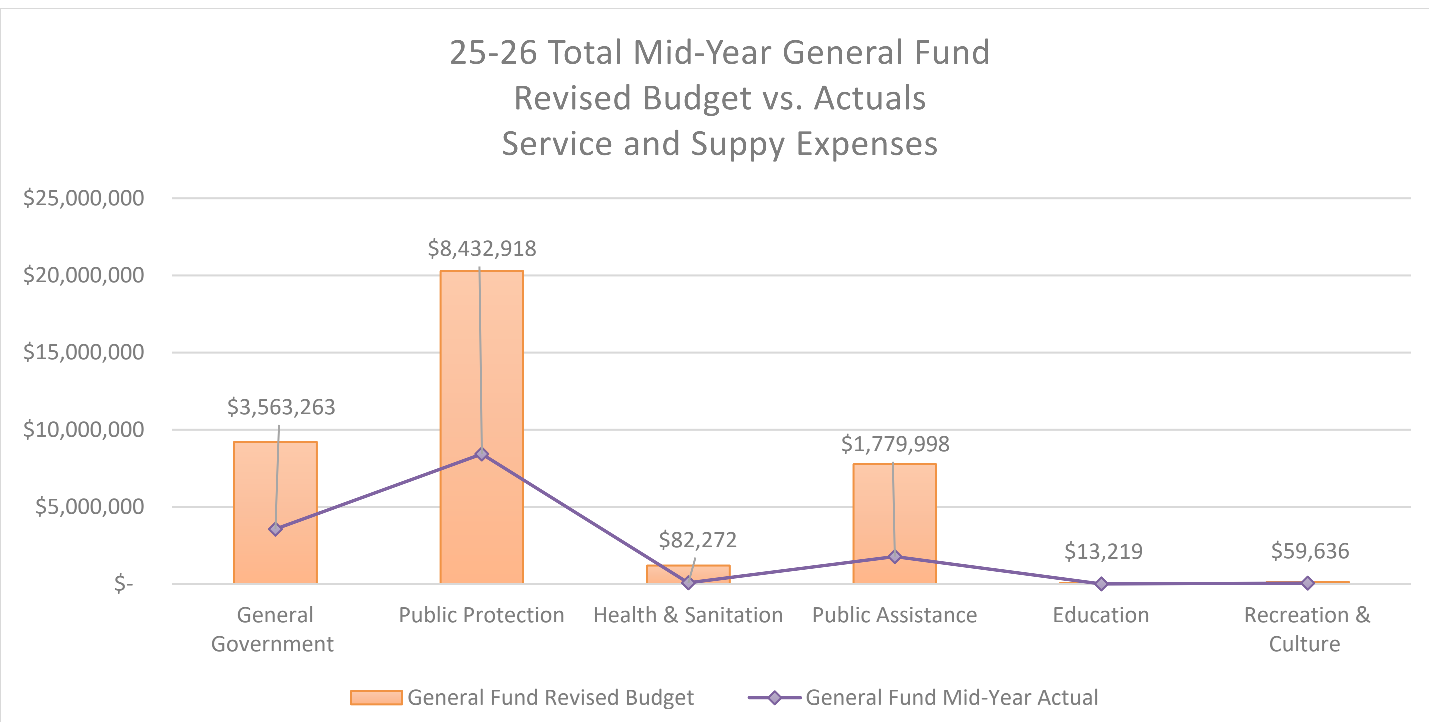


Figure 19b – GF Mid-Year Budget to Actuals Service and Supply

Mid-Year expenses for 2000 series - Services and Supplies for General Fund departments have closely tracked the prior two Fiscal Years, FY23-24 and FY24-25.

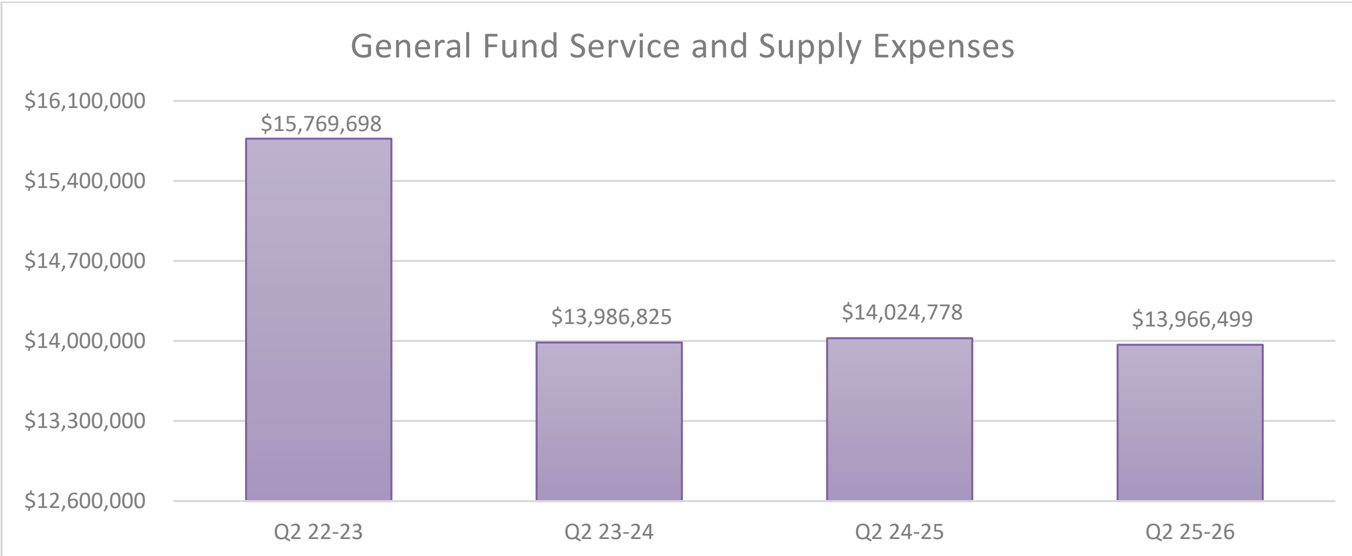


Figure 20a – GF 4year Mid-Year Service and Supply

GENERAL FUND DEPARTMENT BUDGET PROJECTIONS & 6% ATTRITION

To address the budget deficit as part of the FY 2025-26 Adopted Budget, County General Fund departments were required to take a cut to their Salary and Benefits (1000 Series) based on a 6% attrition factor, which totaled **$5,246,657** across departments. This factor was calculated based on an historical average County-wide attrition rate. The 6% rate was conservatively adjusted to account for a degree of staffing variability throughout the fiscal year.

To realize these attrition savings, a Strategic Hiring Plan was presented to the Board of Supervisors on June 24, 2025 as part of the FY 2025-26 Final Budget. This plan sets forth department guidelines for requesting to hire positions, including a requirement to present staffing requests to the Board of Supervisors for approval.

For the FY 2025-26 Mid-Year Budget Report, departments were asked to provide an update on their projections and plans to meet their allocated 6% attrition savings. The following table shows where County General Fund department's project to be over/under budget by the end of the fiscal year and includes the current revised budget and Mid-Year proposed revised budget.

Highlighted cells are departments that project to be over their current revised budget, before mid-year adjustments.

The increase in ND revenue does not represent additional General Fund dollars available, as it is offset by departments projecting to come in over budget or not meeting their 6% attrition. The following chart starting on Page 21 shows the projected Fiscal Year End Net budget position with the additionally projected ND revenues. Projections show these amounts Net to $14,097, which means that the projected Year End General Fund budget is nearly balanced and will require strict budget monitoring over the remainder of the 2025-26 Fiscal Year.

Dept.	BU	Munis FY25.26 Revised Budget	Department End of Year Projected	Difference between Revised and Projected		6% Attrition Factored into Budget
Clerk of the Board	1010	648,213	775,489	(127,276)		(20,159)
Board of Supervisors	1015	933,719	1,083,905	(150,186)		(53,371)
Executive Office	1020	1,615,578	1,620,895	(5,317)		(73,394)
Auditor-Controller	1110	1,436,075	1,551,672	(115,597)		(107,188)
Assessor	1120	3,056,998	3,056,998	-		(64,433)
Treasurer-Tax Collector	1130	1,050,666	995,474	55,192		(89,418)
Payroll Administration	1140	460,038	515,600	(55,563)		(22,577)
Fiscal Services	1150	823,917	703,782	120,135		(52,624)
Central Services	1160	436,455	498,773	(62,318)		(24,480)
County Counsel	1210	1,660,322	1,660,322	-		(185,188)
Human Resources	1320	2,030,507	1,996,629	33,878		(5,164)
Elections	1410	698,205	698,205	-		(23,602)
Facilities	1610	5,474,751	5,531,611	(56,860)		(104,829)
Fleet Management	1620	62,591	62,591	-		-
Economic Development	1810	151,940	80,629	71,311		(9,378)
Land Improvement	1910	723,735	723,735	-		(61,552)
Retirement	1920	-	-	-		-
Teeter Plan	1930	(1,500,000)	(1,500,000)	-		-
Miscellaneous	1940	1,169,973	1,169,973	-		-
Clerk-Recorder	1941	144,324	144,324	-		(20,418)
Information Services	1960	4,172,305	3,952,874	219,431		-
Courts - AB 233	2012	7,876	7,854	22		(7,612)
Grand Jury	2060	73,122	73,122	-		-
District Attorney	2070	6,643,361	7,893,573	(1,250,212)		(414,341)
Public Defender	2080	4,288,085	4,288,085	-		(277,996)

Alternate Defender	2085	1,198,441	1,198,441	-		(69,595)
Conflict Defender	2086	220,000	127,000	93,000		-
Child Support Services	2090	(180,000)	(10,173)	(169,827)		(117,294)
Sheriff-Coroner	2310	24,502,608	25,102,608	(600,000)		(1,719,765)
Jail	2510	14,759,539	15,578,100	(818,561)		(855,128)
Juvenile Hall	2550	2,329,695	2,381,245	(51,550)		(175,664)
Probation	2560	2,218,509	1,979,957	238,552		(388,521)
Agriculture	2710	511,459	511,459	-		(59,842)
Cannabis Management	2810	871,405	871,405	-		-
Office of Emergency Services (OES)	2830	252,335	252,335	-		(22,934)
Planning & Building	2851	2,341,239	2,341,239	-		(153,452)
Animal Care	2860	1,305,135	1,224,123	81,012		-
Round Valley Airport	3050	86,652	86,652	-		-
Little River Airport	3060	320,056	320,056	-		-
Environmental Health	4011	331,121	331,121	-		-
Emergency Medical Services (EMS)	4016	1,121,589	1,127,211	(5,622)		(2,658)
Solid Waste	4510	-	-	-		(27,298)
Cal Works/Foster Care	5130	-	-	-		-
In-Home Supportive Services	5170	10,000	(2,321)	-		-
General Relief/Assistance	5190	283,037	204,774	-		(18,317)
Farm Advisor	6210	346,705	326,075	20,630		-
Museum	7110	355,286	355,286	-		(18,465)
Additional ND Revenue	-	-	-	2,543,647		-
Net Total	-	-	-	**14,097**		-

Sheriff-Coroner and Jail

The Sheriff's Office does not expect to meet the applied 6% attrition savings – totaling $1,719,765 for Fiscal Year 2025-26, due to public safety staffing needs for patrol. Elimination of positions and cuts to services and supplies are contributing to address, in part, the 6% savings. A funded administrative position has been deleted and there have been several vacated Patrol positions left unfilled. This will effectuate some savings in the 1000 series.

Jail

The Jail will not meet 6% staffing attrition reduction due to mandatory staffing levels in the Jail and staffing requirements necessary for the new Jail behavioral health wing- totaling $855,128. The Jail is actively seeking alternate funding for additional staffing, including a higher Community Corrections Partnership (CCP) contribution and funding from Jail Based Competency Treatment Program (JBCT) and the EAVES program for services offered in the Jail's new Behavioral Health wing.

Probation and Juvenile Hall

When considering the two departments combined, the likelihood of meeting the combined reductions this year is good based on vacancies in Probation and increased revenue projections for Juvenile Hall.

Probation

Probation is expected to meet the 6% attrition within the 1000 Series and is currently anticipated being approximately 6% ($342,605) below the revised budget in this series. This is due to extended vacancies, long recruitment time, and extended time for mandated backgrounds for these positions have resulted in significant projected cost savings thus far this fiscal year. While Probation still have several vacancies at mid-year, the department has made progress and continue to do so with the hopes of being at or near full staffing by fiscal year-end. The challenge of attracting qualified candidates is a challenge which has slowed the recruitment process. These delays are impacting staff as they are having to pick up additional workload to cover these vacancies in addition to their already full workload. In addition, Probation provides overtime assistance to Juvenile Hall as needed and available to cover vacant shifts due to vacancies, illness, training, etc.

Juvenile Hall

Juvenile Hall will not be able to meet the 6% attrition of $175,644 within the 1000 Series. Juvenile hall cannot achieve the 6% attrition in the 1000 Series: basic staffing levels are mandated by the State. Additional revenues and reduced expenses are able to achieve a significant portion of the targeted cost reduction.

OVERTIME

County overtime hours have stayed largely consistent since the start of FY 25-26. Figure 24a shows overtime hours per pay period for FY 25-26. To date, the lowest pay period totaled **1,346** overtime hours, while the highest totaled **2,893**. The average overtime hours per pay period is **2,442.**

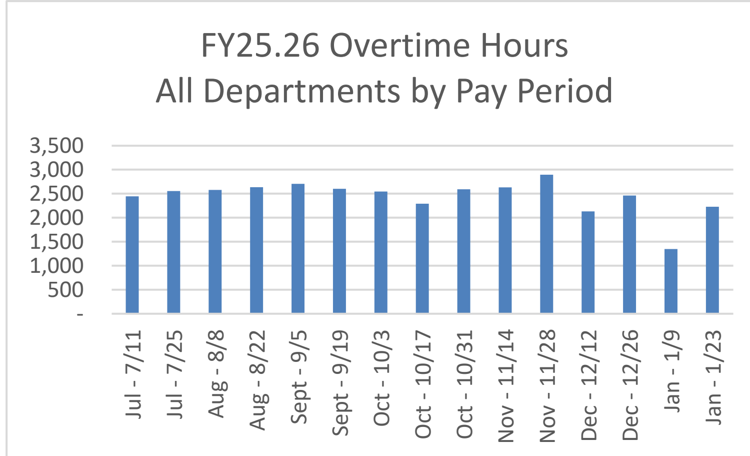


Figure 24a – OT Hours by Pay Period

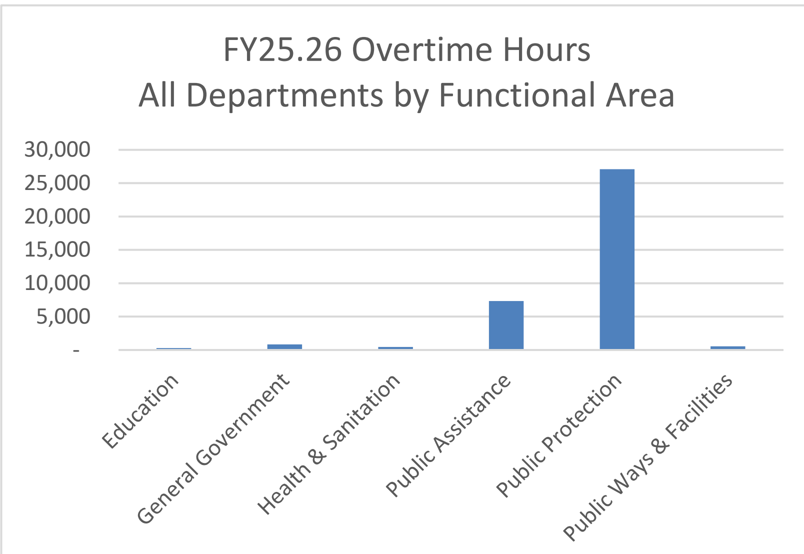


Figure 24b – OT Hours by Functional Area

Functional Area	Hours
Education	283
General Government	842
Health & Sanitation	455
Public Assistance	7,331
Public Protection	27,081
Public Ways & Facilities	557

Figure 24b shows total overtime hours by Functional Area from the start of FY 25-26. The lowest volume of hours is in Recreation and Culture at 0 hours, while the highest volume is in Public Protection at 27,081.

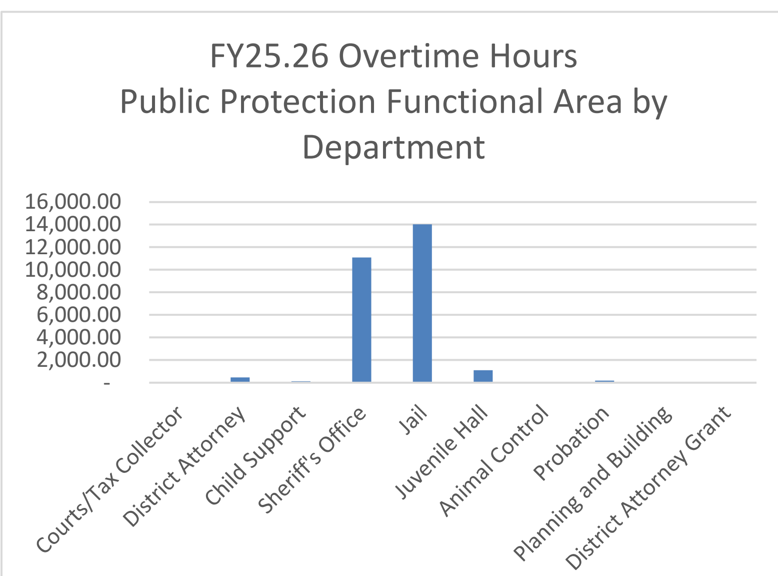


Figure 24c – Public Protection OT Hours by Department

Public Protection overtime data by Department shows that 93% of overtime hours in the Public Protection area occur in the Sheriff's Office and Jail, accounting for **25,106** of the total **27,081** Public Protection overtime hours, as shown in Figure 23c.

PUBLIC SAFETY BUDGET 10-YEAR

Per Board Request, the following section provides an analysis of the last 10 years of Public Safety budgets. Public Safety includes the District Attorney's Office, the Public and Alternate Defender's Offices, the Sheriff's Office and Jail, the Probation Department and the Juvenile Hall.

The revised budget represents the Net County Cost (NCC) of Public Safety, that is, the net impact to the County General Fund after all other financing sources are applied.

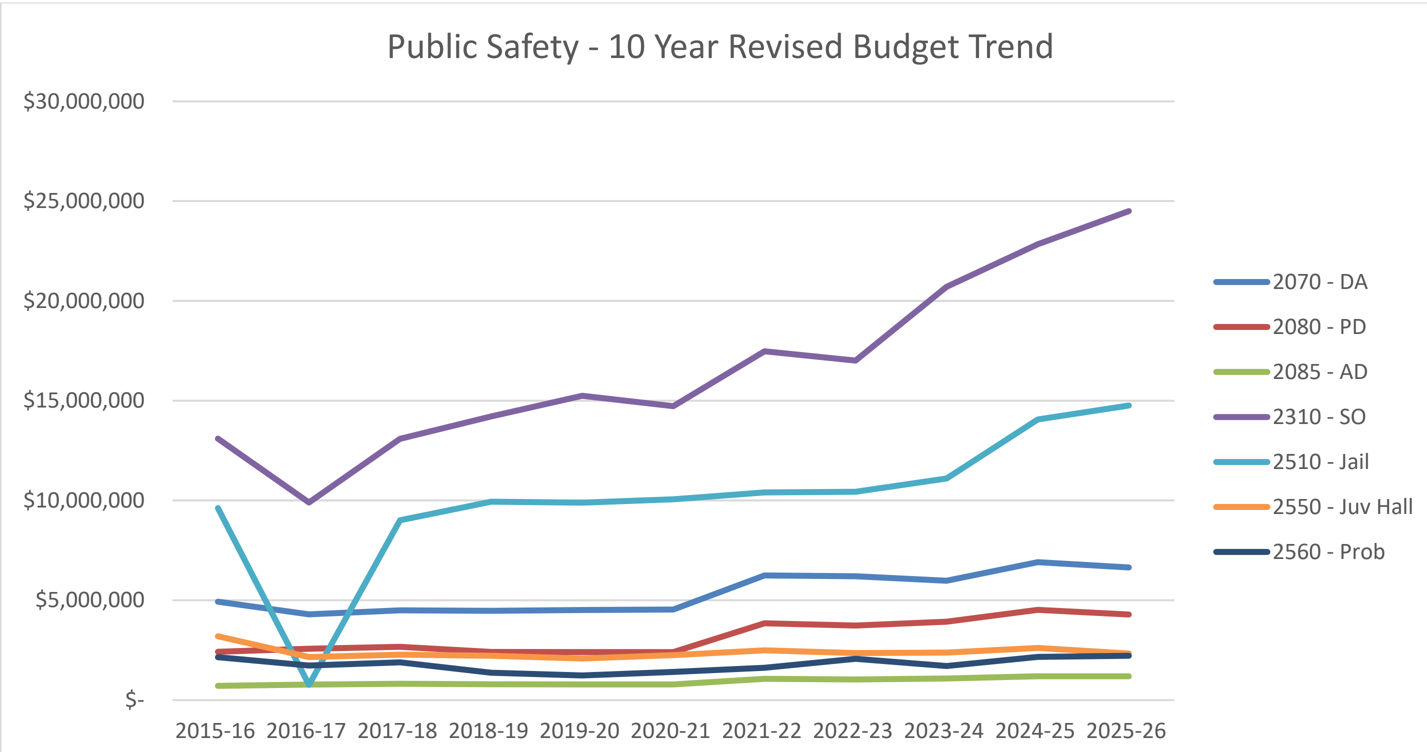


Figure 25a – Public Safety – 10 Year Revised Budget Trend

Over the past decade (FY 2015-16 through FY 2025-26), the Public Safety portfolio has experienced steady and significant growth in its revised budget:

- Overall Trend: Total revised budget has increased year-over-year, with the most pronounced growth occurring in the last three fiscal years. This is largely due to rising personnel costs (1000 series), and inflationary pressures on goods and services (2000 series).
    - Sheriff's Office (SO) and Jail consistently account for the largest share of the budget, together representing more than half of total Public Safety allocations.
    - District Attorney (DA) and Public Defender (PD) show moderate growth, while Probation, Juvenile Hall, and Alternate Defense (AD) remain relatively stable.

Jail costs are expected to increase in the next Fiscal Year due to staffing needed for the new Behavioral Health wing of the Jail. Staffing estimates project an additional $1.8 million in additional personnel expenses to adequately staff the new wing.

Discretionary Revenues

The Auditor-Controller's Office has provided updated Non-Departmental (ND) revenue projections. This revision raises the FY 2025-26 projected ND revenue from $94,748,051 to $97,631,249, a **$2,883,198** increase when not factoring Operating Transfers In or Out. Despite this increase, projected FY 2025-26 ND revenues remain approximately 1.4% below FY 2024-25 actuals of $99,059,470.

A detailed revenue breakdown for BU 1000 revenue forecasts is provided in **Exhibit A**.

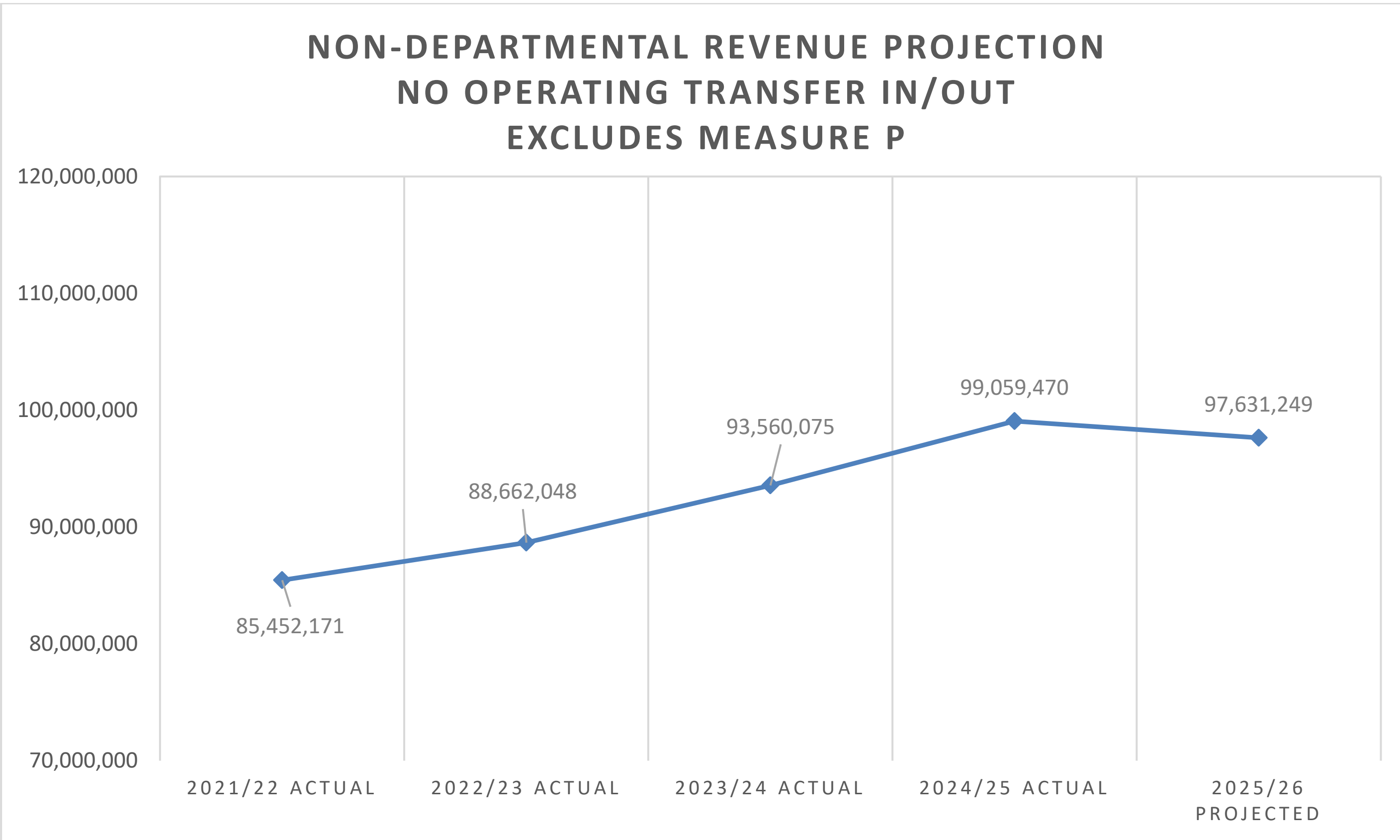


Figure 26a – 2025-26 ND Revenue No OTO/OTI

Figure 26a reflects Non-Departmental (ND) revenue excluding all Operating Transfers Ins and Outs. Operating transfer Ins reflect one-time funds used to balance the budgets. Operating Transfer Outs reflect funding obligations such as Roads, Library, Water, and Measure P funding for fire services.

Current FY 2025-26 Operating Transfer Outs Include:

- $4,578,810 Roads
- $4,428,000 Fire Funding
- $2,468,725 Debt Service
- $2,205,887 Library
- $753,135 Landfill Closure
- $347,945 Public Health Realignment Match
- $280,983 Information Technology Service Fund (ITSF)
- $85,000 Water Agency
- $60,000 Capital Improvement

Mid-year adjustments include a proposed Operating Transfer Out adjustment of $339,551 for Capital Improvements.

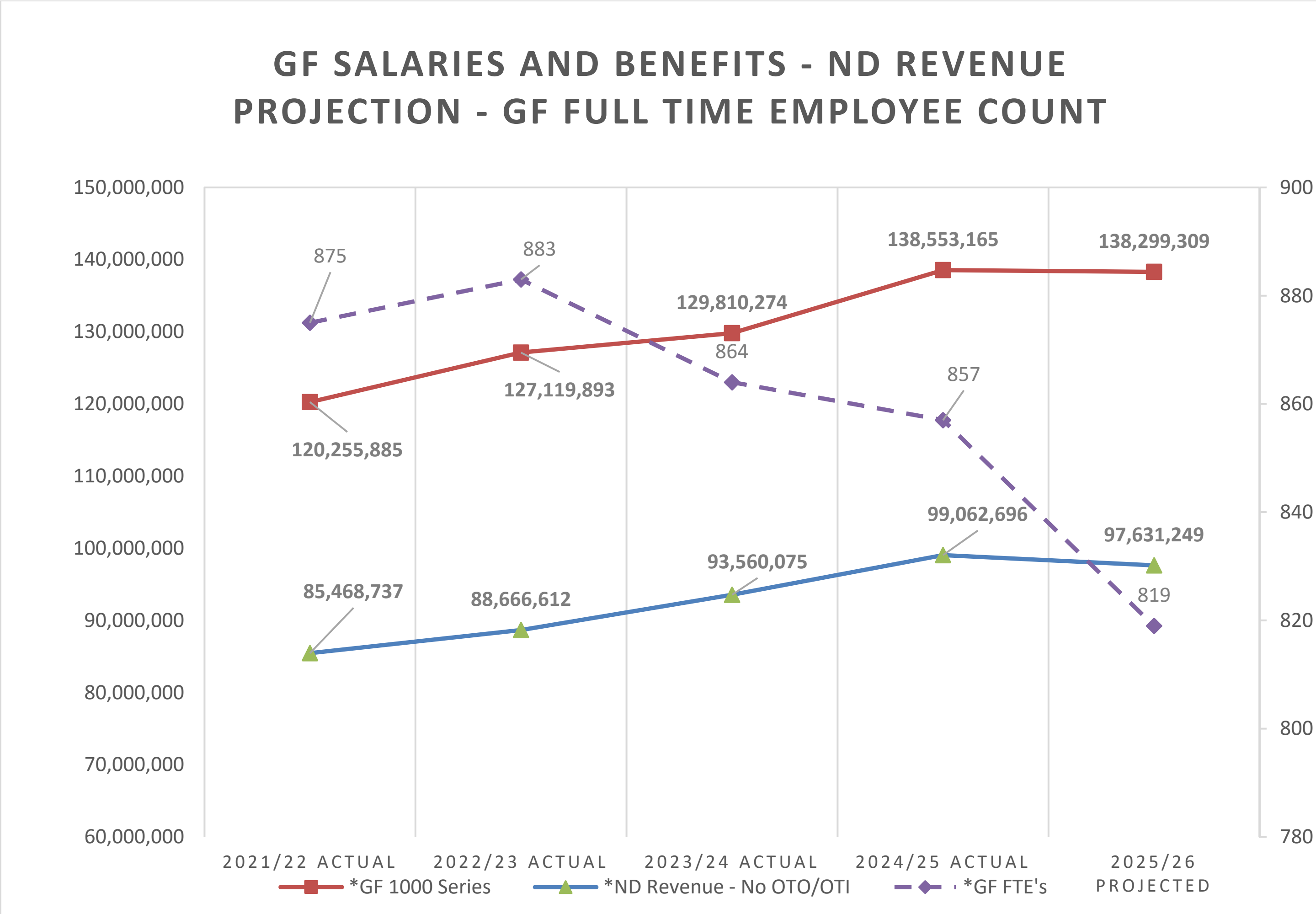


Figure 27a - Revised 2025-26 ND projection pending Auditor updates
*2025-26 Projected Revenue includes proposed Mid-Year ND adjustments from Auditor Controller's Office

Figure 27a reflects the relationship between General Fund Salaries and Benefits, Non-Departmental Revenue, and General Fund Full-Time Employees (FTE's).

The approval of the CEO's Budget Deficit Turnaround Plan has contributed to a steady decrease in FTE count, with the largest decrease between FY 2024-25 and 2025-26, from 857 to 819 FTE's. FY 2025-26 FTE count is based on Pay Period 26-25, beginning December 14th, 2025. Recent hires have increased the 2025-26 FTE count from 814 reported at 1st Quarter, to the 819 presented in this report.

The reduction in General Fund full-time employees has resulted in a slower projected growth of Salary and Benefit expenses in FY 2025-26 when compared with FY 2024-25. Continued attention to general fund staffing levels will be critical to sustainably align County revenues with expenses into the future.

FY 2024-25 Unrestricted Fund Balance

<u>All FY 2024-25 year end actuals are reported by Auditor Controller's Office and as of 2.18.26 have been audited.</u>

Notable variances in budget to actuals for FY 2024-25 Non-Departmental revenue include:

- Beginning Balance from FY23/24: $2.002M
- Balance Sheet Adjustments: $1.024M (not considered available for use)
- Non-Departmental Ongoing Revenue: $914K
- Non-Departmental 1x Revenue: $3.688M
- Change in Accounting Revenue Availability Period: $2.040M
- Departmental Savings: $2.496M
- Unrestricted Fund Balance: **$12.164M**

Prior-year General Fund balance carryforward is considered one-time funding and should not be appropriated to cover operational expenses.

The Executive Office recommends the potential use of fund balance to cover known future one-time expenses. These recommended appropriations include the following:

- $2.5M for Risk
- $1M for Road Maintenance
- $500k for Water
- $360k for Little River Airport
- $300k for Capital Improvements
- $250k Low Gap Landfill project
- $119k for LJAG Cannabis grant
- $100k architectural design for DA Office move
- **Total: $5,129,000**

Remaining Fund Balance is recommended to be placed in the General Reserve.

LOCAL ECONOMY

Economic Summary

Local economic indicators in Mendocino County:

- As of 2024 the region's population increased by 2.6% since 2019, growing by 2,243. Population is expected to increase by 0.4% between 2024 and 2029, adding 368.
- From 2019 to 2024, jobs declined by 2.2% in Mendocino County, CA from 38,335 to 37,480. This change fell short of the national growth rate of 4.4% by 6.6%. As the number of jobs declined, the labor force participation rate decreased from 53.7% to 49.8% between 2019 and 2024.
- Median household income is $64.7k, $13.9K below the national median household income of $78.5K.
- Concerning educational attainment, 14.8% of Mendocino County, CA residents possess a Bachelor's Degree (6.7% below the national average), and 9.1% hold an Associate's Degree (0.3% above the national average).
- The top three industries in 2024 are Education and Hospitals (Local Government), Local Government, Excluding Education and Hospitals, and Individual and Family Services.

  Source: Lightcast

FY25-26 BUDGET SCHEDULE

- March 10 – Budget Workshop
- April 7 – Budget Workshop
- April – Fee Hearing
- May 5 – 3rd Quarter Report and Budget Workshop
- June 2026 – Budget Hearings and Adoption

CEO Recommended Actions

- Accept the Fiscal Year 2025-26 Mid-Year Report as presented
- Approve Mid-Year Budget Adjustments and Administrative Clean Up (Attachment A)
- Approve Fixed Assets and Structural Improvement Requests (Attachment B)
- Fund the recommendations below from the FY24/25 Unrestricted Fund Balance
    - $2.5m for Risk
    - $1m for Road Maintenance
    - $500k for Water
    - $360k for Little River Airport
    - $300k for Capital Improvements
    - $250k Low Gap Landfill project
    - $119k for LJAG Cannabis grant
    - $100k architectural design for Courthouse relocation
    - Prioritize remaining funds for Reserve

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2 CFR Countywide COST ALLOCATION PLAN
SCO's Basics of the Cost Allocation Plan
Presented by The California State Controller's Office

The following information is for reference only and gives a brief overview of the cost allocation process, and the purpose of the cost allocation plan.

Allocation of Costs

Cost allocation is the process of assigning two or more departments or funds the cost of an item shared by the departments. The process ensures that each program bears its fair share of the total costs. Cost allocation is used if a resource is shared with another program or if a program receives services from two different central service departments. The cost plan is the tool used to allocate central service departments' costs to benefitting departments of shared resources and services.

Cost plans contain two different kinds of departments; central service departments, which provide services to other county departments, and receiving departments or user departments, which benefit from the services provided by the central service departments.

Central service departments provide services to other county departments. The primary customer for a central service department is a receiving or user department. Some examples of a central service department are Auditor-Controller, County Counsel, Human Resources, and Information Technology.

The receiving departments, or user departments, receive services from central service departments, and the primary customer for a receiving department is the public. Some examples of a receiving department are Child Support, Sheriff, Jail & Rehabilitation, Planning & Building, Animal Care, Roads, Health Services, Social Services, Library, and Parks.

The costs allocated in the cost plan must be allowable. Allowable costs are identified in 2 CFR Part 200, and generally include costs that are: necessary and reasonable for service, costs for services provided in response to requests from other county departments, and costs for functions that directly benefit grant programs. Allowable costs are usually administrative or supportive in nature and the benefits from the costs flow into an organization. If you would like more detail on allowable costs, the information is located in 2 CFR (Code of Federal Regulations) Part 200, Subpart E.

Unallowable costs include cannabis, alcoholic beverages, contingency reserves, contributions, fund raising, goods and services for personal use, entertainment and employee morale, expenses under recovery on other federal grants, uncollectible debts, and general costs of government.

General costs of government are those associated with functions required to carry out the overall responsibilities of local governments but that do not benefit grant programs. For example, when a county budget is being prepared and approved, costs for activities after the individual department budgets have been formulated and reviewed by the centralized budget office are considered general costs of government and are unallowable. These unallowable costs are related to the political aspect of the budget process, such as the compilation of individual department budgets into the executive budget, revenue projections, budget monitoring, central budget office interactions with the chief executive's office during budget development, and defending the budget to the county board of supervisors.

Allowable costs should be allocated using an appropriate allocation base. An appropriate allocation base allocates costs to receiving departments on a fair and equitable basis, which reflects the level of service provided to departments. The costs allocated and the allocation basis used should be supported and documented. For example, if the central service department is the Auditor-Controller's Office, and they are allocating costs associated with the activity of processing warrants, an appropriate allocation basis could be number of warrants processed per department. Supporting documentation for the allocation basis could be a list of all warrants processed. Supporting documentation for costs being allocated could be the county's budget.

Allocation of Revenues

Counties may directly charge operating departments for central services department costs that have been allocated to them in the cost plan. Direct billing is the process by which receiving departments are charged for the cost of specifically identified goods or services. When a receiving department is direct billed, the billing rate methodologies used should result in fair and equitable charges that are consistently applied to all users of the service. No program or department may be burdened with charges that are identifiable to other programs or departments. Direct billings may result in revenues, interfund transactions, or intrafund transfers; depending on whether the payments received for direct billings are received from non-governmental agencies, other governmental funds and agencies, or other budget units. The goods and/or services furnished and related income realized must be completely supported and documented. Any revenue from direct billings for costs that are also allocated through the cost plan must be either credited to the entities from which the revenue was derived or used to reduce total cost plan expenditures.

The costs allocated in a cost plan must be net of all revenues, reimbursements, and other credits applicable to any particular cost center. Allowable income and applicable credits should be included in the cost plan. Both can be treated as off-the-top or direct billed revenue.

Allowable income is central service department income from: fees for services performed, the use or rental of real or personal property, and from the sale of real property, equipment and/or personal property.

Revenue that should be excluded from the cost plan are income from taxes, special assessments, levies and fines, cannabis, and other revenues related to the general activities of government.

Preparing the Cost Allocation Plan

Every county cost plan contains a summary schedule, central service department schedules, and a carry forward schedule. The summary schedule is a consolidation of the information presented in the building depreciation schedule, equipment depreciation schedule, central service departments schedules, and carry forward schedule.

Central service department schedules allocate costs to receiving departments, and the costs are separated based on a particular function or activity. A basis of allocation is used for each function or activity that is fair and equitable in relation to the function.

Additionally, the central service department schedules include a second allocation, explained below as The Double Step-Down Allocation.

The Double Step-Down Allocation

The cost plan also includes a double step-down allocation, which is a second (service-to-service) allocation. This allows central service departments to allocate costs to themselves and to each other, as all County departments are user/receiving departments of the County's central services. For example, the Payroll Administration department allocates costs to all user departments who have employees who receive pay checks, including their own department.

The double step-down allocation has two parts. In the 1st allocation, central service departments and other receiving departments will receive their portion of allocated costs associated with a function or activity. In the 2nd allocation, the costs allocated to the central service departments for a function or activity are reallocated to the receiving departments.

The Carryforward Schedule

Allocated central service costs are usually negotiated and approved for the following fiscal year on a "fixed or estimated with carry-forward" basis. Under this procedure, the fixed or estimated amounts for the future year covered in the agreement are not subject to adjustments. When the actual costs of the year involved becomes known, the differences between the previously approved fixed or estimated amounts and actual costs will be carried forward and used as an adjustment for the fixed or estimated amounts established for a later year. This creates a two-year cycle true-up from your fixed costs to your actual costs.

A Carry Forward Schedule contains all of the following:

- Actual Costs,
- Fixed Costs,
- Carry Forward, and
- Proposed Costs.

Actual costs are the costs that receiving departments experience due to services provided from central service departments during a fiscal period. The amounts in the current cost plan are based upon the county's expenditures from two years prior.

Fixed costs are based upon actual costs in the cost plan from two years prior.

The carry forward is the difference between actual costs and the fixed costs. The calculation for carry forward is actual costs minus fixed costs.

Proposed costs are the costs the county departments use to claim their cost for services rendered. Proposed costs are determined by taking the actual costs, and adding the carry forward amounts to arrive at the Proposed Costs, or the Cost Plan Allocation.

Filing the Countywide Cost Allocation Plan

The Federal Government delegated authority for review and approval of countywide cost allocation plans to the State Controller's Office (SCO). California counties submit their cost allocation plans to the California SCO. The SCO reviews and approves the countywide cost plans.

Counties complete and submit cost allocation plans because once their plan is approved by SCO, the county can claim and receive state and federal reimbursements. The cost plan can also help the county recognize which of their departments are incurring indirect costs, and the purpose for which departments are incurring costs.

The SCO notifies the State departments when county cost plans are approved. Then California counties use the approved cost plan to submit claims for payment to state departments. Federal and state governments share in program costs in the payment of countywide cost allocation plan claims. Some state departments that pay claims to counties are the Department of Social Services, Department of Health Services, and the Department of Mental Health Services.

After the cost plan has been reviewed and approved by the SCO, it is formalized with an approved negotiation agreement. The formal negotiation agreement is signed by SCO and an authorized representative of the county, such as the auditor-controller. Formal cost plan approval signifies that both SCO and the county have accepted the plan costs as final costs for the applicable fiscal year. Both parties are equally bound by the negotiation agreement and are entitled to rely on the agreement, subject to its terms and conditions. The plan's approved actual costs are considered to be closed and not subject to any adjustments, either retroactively or by carry-forward to a future year. All federal grantor agencies accept and honor this formal negotiation agreement when determining allowable costs for reimbursing the county. State grantor agencies that distribute federal flow-through funds will, in the absence of a specific agreement to the contrary, also accept and honor this formal negotiation agreement when determining allowable costs for reimbursing a county.

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2CFR Countywide COST ALLOCATION PLAN
Description of Mendocino County's Internal Service Departments

The following provides a description of the internal service departments presented in Mendocino County's 2 CFR Countywide Cost Allocation Plan, including:

- Cost by function
- Basis of allocation

1 Building Depreciation

Building depreciation cost allocations relate to original capital building costs, plus capital building improvements. Building depreciation is an allowable cost for plan purposes.

- Depreciation costs are determined using straight line depreciation by asset class and life. Depreciation costs are allocated separately for each building on the basis of a building's occupied (usable) square footage, by department.

Social Services Department 5010 is charged monthly rent, as authorized by the State Controller. Building depreciation cost allocations to 5010 Social Services are reduced by rent paid by 5010 Social Services during the fiscal year.

Federal, State and/or privately funded capital building and capital building improvement purchases are exempt from depreciation allocations.

2 Equipment, Vehicle & Other Depreciation

Equipment, Vehicle & Other Depreciation cost allocations relate to depreciation on capital expenditures for equipment, vehicles, and non-building infrastructure & improvements. Equipment, vehicle and other depreciation is an allowable cost for plan purposes.

- Depreciation costs are determined using straight-line depreciation by asset class and life and are directly allocated to user departments.

Federal, State and/or privately funded capital equipment, vehicle and other purchases are exempt from depreciation allocations.

3 Other Operating Expense

Other Operating Expense relates to expenditures made for the external audit of the County's records as required by government code. Fiscal year audit costs relate to the **audit of the prior fiscal year's financial records**. Costs are allowable for plan purposes and are allocated based on the functions as follows:

- The General County portion of the audit fee is allocated to the Auditor-Controller department.

- The Single Audit portion of the audit fee relates to the SEFA Report audit, and the testing of any major programs. Major programs tested during the audit are noted in back of the Single Audit Report **of the prior fiscal year**. Costs are allocated on the basis of number of major programs per department.

- GASB 68 fees are reimbursed to Mendocino County Retirement Association for their GASB 68 report, which is incorporated into the County of Mendocino's audit report. The fees are both expensed via journal entry and directly allocated via cost plan, leaving a net zero cost plan allocation.

1020 Executive Office

The County Executive Officer is responsible to the Board of Supervisors for directing County services and enforcing County policies. Duties include the supervision and control of all County activities placed in her/his charge by the Board. Budget services are one of those activities.

- Budget Services costs are allowable costs for plan purposes. Costs are determined by time and salary study and allocated on the basis of total (revised) budgeted salaries per department.

All other activities of the Executive Office are considered to be general government activities and are not allowable for plan purposes.

1110 Auditor-Controller

The Auditor-Controller is the chief financial officer of the County. Many costs of this internal service department are allowable for plan purposes. These allowable costs are determined by time and salary study and functionalized as follows:

- The general accounting function relates to services provided in processing, reviewing and posting
    - Claims expenses & payments
    - Cash receipts
    - Journal entries

  General accounting costs are allocated on the basis of number of AP/CR/JE/manual check transactions per department.
- The Welfare function relates to services provided for this area. Costs are allocated directly to budget unit 5010 Social Services.
- Grants/Courts/Special Districts relates to services performed for this area. Costs are allocated directly to user departments.
- The Budget/A-87 Cost Allocation Plan function relates to services performed preparing the annual fiscal budget and cost allocation plan. Costs are allocated on the basis of total (revised) budgeted salaries per department.

Activities related to property and other taxes are considered to be general government activities and are not allowable for plan purposes.

1140 Payroll Administration

Payroll Administration is responsible for the administration of employees' biweekly payroll, benefits, and retirement compensation, in accordance with tax law, ordinances, employee bargaining unit contracts, and other documents that govern employee compensation. These costs are allowable costs for plan purposes.

- Payroll Administration Department Costs are allocated on the basis of number of paychecks and direct deposit stubs issued per department.

1150 Fiscal Services

The Fiscal Support function relates to the processing of accounts payable claims, the depositing of checks, the preparation of journal entries and reports, the processing of departmental timesheet hours for payroll, and other activities required by various user departments. These costs are allowable costs for plan purposes.

- Fiscal Support costs are determined by time and salary study, and directly allocated to user departments.

The Contract Support function relates to the time spent in entering and tracking contracts in the County's contract management system, and in managing the approval and renewal processes for the various contracts of the user departments. These costs are allowable costs for plan purposes.

- Contract Support costs are determined by time and salary study, and allocated on the basis of number of time & salary study, as applied to contract support task count records maintained by the Contract Support staff.

1160 Central Services/General Services

Central Services is responsible for all Purchasing, Printing, Mail Room, and Copier Management functions, and for tracking costs by department for certain functional services. Many costs of this internal service department are allowable for plan purposes. These costs are determined by time and salary study and functionalized as follows:

- Purchasing costs are allocated on the basis of number of purchasing transaction counts by department. Transaction counts consist of purchase orders, DPAs, BPOs issued, and P-card transactions. Transaction types are assigned a weighted value based on general level of required service time.

- Mail Room Service costs are allocated based on Pitney Bowes mail volume by user departments.

- Copier costs are directly allocated to user departments.

- Property Lease Management relates to new & existing lease management, including new lease acquisitions, lease renewals & terminations, and managing lease records, policies, and evaluations. Costs are allocated on the basis of number of active leases by department.

- Other Direct Services relate to activities that directly benefit individual departments. Costs are directly allocated to the departments served, based on time records maintained by the department.

Costs related to any service for the disposition of capital assets and buildings are considered general government activities and not allowable for plan purposes.

1210 County Counsel

The County Counsel office was created to provide direct civil law support to the Board of Supervisors and all County funds and departments. County Counsel advises the various departments on civil matters and represents the County in court actions. Costs of the County Counsel department are allowable for plan purposes.

- County Counsel department costs are allocated directly to the departments served, based on time records maintained by the department.

Salary and overhead costs related to the general activities of government are disallowed for plan purposes.

1320 Human Resources

The Human Resources department is responsible for the implementation of the County's Human Resources system. Specific responsibilities include recruitment planning, job analysis, development of examination procedures, maintenance of the County's classification and pay structure, and general personnel-oriented record keeping. The Human Resources Director serves as Executive Secretary to the Civil Service Commission. Departmental costs are allowable for plan purposes. Salary and overhead costs are determined by time and salary study and functionalized as follows:

- The Recruiting function relates to the recruitment, selection and testing of applicants. Costs are determined by time and salary study and allocated on the basis of number of new hires per department.

- The Operations function relates to the responsibilities and activities described above. Costs are determined by time and salary study and allocated to all departments based on the number of paychecks.

Salary and overhead costs associated with activities of the Human Resource staff related to special projects funded by grant programs and/or outside sources are disallowed for plan purposes.

1610 Facilities / Buildings & Grounds

The Facilities department is charged with janitorial and grounds-keeping services for all County-owned buildings. Facilities directly manages utilities for many of the buildings. Facilities is also charged with building and grounds repairs and maintenance, and with capital and non-capital building and grounds improvements. Many costs of this internal service department are allowable for plan purposes. These costs are functionalized as labor (direct building services) or expenditures (repairs, utilities, and non-capital structure improvements). Related overhead costs are allocated to each function based on their proportionate share of total departmental costs.

- Building Services Labor - costs are directly allocated to buildings based on Timesheets building time codes hours and salary study. Building labor costs are then allocated to building users based on their square footage occupation.
- Building Expenditures - costs are directly costed to buildings by expense account building project codes. Building labor costs are then allocated to building users based on their square footage occupation.

Salary and overhead costs related to the servicing and maintenance of vacant building space are considered general government activities and not allowable for plan purposes.

Salary and overhead costs related to construction in progress are considered general government activities and not allowable for plan purposes.

Salary and overhead costs related to the disposition of capital buildings and grounds assets are considered general government activities and not allowable for plan purposes.

1620 Fleet / Garage

Fleet /Garage is responsible for the managing the maintenance, repair, fuel, and tracking of all County vehicles other than those of the Department of Transportation. Costs of this internal service department are allowable for plan purposes.

- Fleet / Garage maintenance and fuel costs are allocated to vehicles using expense account vehicle project codes. Vehicle costs are directly allocated to the user departments of the vehicle.
- Related general Admin costs are allocated based on the percentage of total direct vehicle costs per department.

1920 Retirement

The Retirement Board is responsible for the administration and investment program of the County's Retirement system. Costs of this activity - Retirement Services - are allowable for plan purposes.

- Retirement Services costs are allocated to user departments based on the number of current and retired employees participating in the retirement system per department.

1960 Information Services

The Information Services department is responsible for providing security, maintenance, updates, and support of the software and hardware systems and the elated department staff needs of the County. Salary and overhead costs are determined by time and salary study and functionalized as follows:

- Finance Systems - this function relates to the maintenance and support of the County's financial software systems (Munis, Timesheets, WebApps, etc.) used for processing claims, printing checks, recording journals, paying employees, running management reports, and other finance related support as required by various user departments of the finance systems. Costs are allowable for plan purposes and are allocated to all users of the finance systems based on the number of related transactions per department.

- Direct Services – this function relates to the time spent in developing, testing, and maintaining the computer programs that are used in processing the various operations required by the user departments, such as the Aumentum property tax system (allocated directly to the Assessor, Tax Collector, and Auditor-Controller departments), or time spent on special programming for a specific department, such as the Sheriff's department (allocated directly to that department). Costs are allowable for plan purposes and are allocated to departments based on department or project-specific time codes and time & salary studies.

- General Operations – this function relates to general systems security, maintenance, and support for network administration, general helpdesk coverage, cybersecurity, general administration, training and education, access and identity management, server support, and other general daily operations work. Costs are allowable for plan purposes and are allocated to all users of the system on the basis of the number of network user ID/profiles per department.

Salary and overhead costs related to the general activities of government are disallowed for plan purposes.

1-21-2026

A87 Committee

Memo: Questions for County re: A87 costs

Agenda for meeting with County on 1-27-2026

Goal for meeting to understand how A87 costs are applied to the library

1. What is the methodology for determining costs?

- In 2 CFR, Part 200, the Code of Federal Regulations establishes the uniform administrative requirements and cost principles for the cost allocation plan.
- The bases used in allocating costs varies by internal service department, and within that department, by function, but the methodology for determining the actual costs uses time and salary studies. Exceptions to the time and salary methodology are:
  - Sch. 1 - Building Depreciation (allocated by building square foot usage),
  - Sch. 2 - Equipment & Other Depreciation (direct allocation), and
  - Sch. 3 - Other Operating Costs (allocated by number of Single Audit Report major programs per department).
- Example:
  - service department = 1160-GS Central Services
  - function = mail room services
  - basis = Pitney Bows mail volume per department

  In this example, salaries related to hours spent on mail room service would be assigned a proportionate share of overhead – benefits & general expenses (those not directly attributed to any specific function). The adjusted cost would then be allocated to user departments, based on mail volume.
- See attached Table of Allocated Costs for methodology and bases, by service department, by cost function within that service department.

2. We understand the purpose of A-87 cost allocation is to recover costs for administering federal awards; why then is the Library that receives almost all of its funding from local sales tax measures and property taxes, as well as fund-raising by the Friends of the Library groups being assessed these costs?

- All users of the County's internal service departments' services are allocated their share of costs, based on their use, regardless of the user's eligibility for financial recovery from grant or other outside funding, and regardless of the County's ability to bill for or collect reimbursement for the user's share of allocated costs.

- "All users" include County departments, dependent special districts, independent special districts, and non-County users.

3. Is there a charge to allocate costs to Measure O, or to separate Measure O income?

- Measure O income is received by the auditor's office as a cash receipt, either from a check or a wire transfer.
- There is a portion of the Auditor-Controller's service hour costs that are allocated based on a department's total number of financial transaction counts (AP/JE/Cash receipts/deposits).
- Any Auditor-Controller costs related to Measure O would be allocated based on Measure O-related transaction counts (deposits, journals, etc.).
- Any costs related to other Measure O-specific services (County Counsel?) may have been direct billed to the Library at the time of service.

4. Review how Cost Allocation Plan is used for Forecasting?

- If by Forecasting you mean billing the department's share of costs for the current year, based on the actual cost of 2 years prior, plus the carryforward difference, this is the required methodology for cost plan allocation, per 2 CFR Part 200.

5. How are costs allocated for other departments vs. how they are allocated for the library.

- Costs are allocated to all user departments based on their portion of usage as a ratio of the overall County use.
- If other departments have a greater portion of the overall County use for that function, then other departments will be allocated a greater share of the service department's costs related to that function.
- Any amounts direct billed to and paid by a user department during the fiscal year are credited against the total usage allocations to the user department.

6. Document showing actual costs vs. forecast for 2023-2024 ($318,081)

- See attached supporting schedules.

7. Document showing actual costs vs. forecast used for 2024-2025 ($587,953)

- See attached supporting schedules.

8. Why such a large increase from prior year?

- Many factors affect any given year. Some examples include:
  - Variances in how much was direct billed during the fiscal year vs. allocated in the cost plan year

    - User department activity increases/decreases (additional recruiting, for example)
    - Service department cost variances (pay increases, staffing fluctuations, etc)
    - The Carryforward true-up amount from two years prior.

9. Document showing actual costs vs. forecast for 2025-2026 year-to-date (forecast of $531,466) Why a decrease from prior year?

    - See attached supporting schedule detailing the FY 25-26 cost allocation plan.
    - The “Total Library” line for each service department shows the actual cost, and the portion (%) the Library bares in comparison to the “Total County of Mendocino” cost.
    - The Library’s use allocation of some internal services increased as a percentage of the whole County in some areas, and decreased in other areas.
    - Overall, the Library’s use allocation of County internal service department services decreased by 0.5% from the prior year, from 2.9% to 2.4%.
    - As stated previously, variances are due to a multitude of factors, including how much other departments were direct billed during the fiscal year. Only the remaining unpaid balance of the fiscal year allocations are billed in the cost plan year.

10. Additional detail behind the category listings, for example what is included in item 1 Building Depreciation?

    - See attached supporting schedules for the detail of building depreciation costs.

11. Can you describe the services provided by the Auditor Controller costs for $45,000 (item 5)

    - Auditor-Controller staff service hours related to recording cash receipts, processing AP claims for payment, reviewing and posting journal entries, maintaining and processing records for AP vendor 1099 reporting, departmental budget preparation, cost plan preparation, and other financial and accounting activities that support departmental transactions, as well as a proportionate share of department overhead costs.
    - The Auditor-Controller costs are allocated based on the following functional processes: 1110.1 General Accounting (basis: transaction counts), 1110.2 Welfare (basis: time & salary study), 1110.3 Courts/Special Districts/Grants/Schools (basis: time & salary study), 1110.4 Budget/Cost Plan (basis: total revised budgeted department salaries, in thousands).

12. Why are Payroll administration (items 7), Human Resources (item 10), and Retirement Services (item13) allocated to A87 and not included in general operating budget?

- The Payroll Administration and Retirement Services departments do not direct bill user departments for their services; therefore the cost of their services are included in the user departments' general operating budget as A-87/cost plan fees.
- Human Resources direct-bills non-general fund departments that have significant numbers of employees (Social Services, BHRS), as those programs can more easily recapture costs that are direct billed during the fiscal year.
- If the Library would like to budget for, and be direct billed for, HR services, please contact the Director of HR.

13. Are other departments charged similar amounts?

- All County departments, dependent special districts (Air Quality, Water Agency, etc.) and other non-County users are allocated their share of internal service costs, based on their individual use of each internal service departments' services.
- Many non-general fund departments are direct billed for some of these services, thereby reducing their net cost allocation by any amounts that were paid during the fiscal year. The amounts that internal service departments bill to user departments vary by service department, and by user department, and from year to year.

14. How is the hourly rate determined, and does it vary by department i.e. GSA and IT?

- This does not apply to the cost allocation plan. Actual costs, rather than predetermined rates, are used to determine the user department's allocation.

15. Is there a charge to allocate costs to Measure O, or to separate Measure O income?

- See question 3.

16. Can we ask for a review of the costs against guidelines in the Handbook of Cost Plan Procedures pages, 44, 45, (allowable) and unallowable pages 70-72)?

- A review of the Auditor-Controller's cost plan working papers can be made by making an appointment with the Office of the Auditor-Controller to review the files with a staff member.

County of Mendocino
2 CFR Countywide Cost Allocation Plan
Table of Allocated Costs

Sch.	Central Service Department	C=Cost; T+S=Time & salary study	Description	Basis of Allocation
1	Building Depreciation	C	Capital Building & Improvement depreciation (less exemptions)	Occupied (usable) square footage, by department
2	Equipment, Vehicle, and Other Depreciation	C	Capital equipment & vehicle acquisitions and non-building infrastructure and improvements depreciation (less exemptions)	Directly allocated to non-exempted user departments
3	Other Operating Expenses	C	General County Audited Financials	Directly allocated to Department 1110
		C	Single Audit Component	Number of Major SEFA programs per department
		C	GASB 68 Component of Audit	Directly allocated to Department 1110
1020	Executive Office	T+S	Budget Services	Total (revised) budgeted salaries per department
		T+S	Other General Government	Disallowed; these costs are not included in the CAP
1110	Auditor-Controller Services	T+S	General Accounting	Number of finance (AP/CR/JE/manual check) transaction counts per department
		T+S	Welfare	Directly allocated to Department 5010
		T+S	Retirement, Schools, Special Districts,	Directly allocated to those departments / agencies
		T+S	Budget Services / A-87 Cost Plan	Total (revised) budgeted salaries per department
		T+S	Taxes and Other General Government	Disallowed; these costs are not included in the CAP
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent, example: General Accounting is 50%, so 50% of operating expenses will be spread on number of transaction counts
1140	Payroll Admin	T+S	Payroll Administration Services and operating expenses	Number of employee payroll (pay stub) transaction counts per department
1150	Fiscal Services	T+S	Direct Fiscal Services	Directly allocated to user departments
		T+S	Contract Services	Number of contract task counts per department
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent, example: Purchasing Services is 50%, so 50% of operating expenses will be spread on number of transactions
1160	Central Services	T+S	Purchasing Services	Number of transaction counts per department
		T+S	Printing Services	Direct-billed costs by user department
		T+S	Mail Room Services	Mail volume (Pitney Bowes) by user department
		T+S	Copier Services	Direct-billed costs by user department
		T+S	Lease Management Services	Number of active leases by department
		T+S	Other Direct Services	Directly allocated to user department
		T+S	Capita asset & building surplus	Disallowed; these costs are not included in the CAP
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent, example: Purchasing Services is 50%, so 50% of operating expenses will be spread on number of transactions

County of Mendocino
2 CFR Countywide Cost Allocation Plan
Table of Allocated Costs

Sch.	Central Service Department	C=Cost; T+S=Time & salary study	Description	Basis of Allocation
1210	County Counsel	T+S	Office Administrative Services	Directly allocated to user department(s)
		T+S	Counselors Services	Directly allocated to user department(s)
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent
1320	Human Resources	T+S	General Recruiting Services	Number of positions flown + new hires per department
		T+S	General Operations Services	Number of employee pay stubs per department
		T+S	Grant and Other Special Projects	Disallowed; these costs are not included in the CAP
		T+S	General Operation Expenses	Allocated to categories above based on each categories' percentage of time spent, example: General Recruiting Services is 50%, so 50% of operating expenses will be spread on number of new hires
1610	Facilities / Buildings & Grounds	T+S	General Admin Services and Expenses	Percentage of Direct Allowable Expenditures
		T+S	CIP Admin Services and Expenses	Disallowed; these costs are not included in the CAP
		T+S	Property Surplus Services and Expenses	Disallowed; these costs are not included in the CAP
		T+S	Direct Building Services	Directly allocated to each building by building time code, then allocated to building user departments based on occupied (usable) square footage
		C	Direct Building Expenses (supplies, repairs, utilities, and non-capital improvement expenses)	Directly allocated to each buildings by building project code, then allocated to building user departments based on occupied (usable) square footage
1620	Fleet / Garage	C	Garage Services and Supplies (repairs, maintenance, and fuel expenses)	Directly allocated to each vehicle by vehicle project code, then allocated to vehicle user departments
1920	Retirement Services	2nd Alloc Costs	Retirement Services	Number of employees and retirees by department
1960	Information Services	T+S	Finance Systems	Number of finance & payroll transaction counts by department
		T+S	Direct Services	Directly allocated to user departments
		T+S	Information Technology Services	Directly allocated to Department 717
		T+S	General Operations	Number of network user ID/profiles per department
		T+S	General Operation Expenses	Allocated to categories above based on each categories' percentage of time spent, example: Operating Support Services is 50%, so 50% of operating expenses will be spread on network user ID/profiles per department

FY 25-26 2 CFR COST ALLOCATION PLAN (CAP)

Based on *remaining** actual costs for:

FY 23-24 ACTUALS

**Remaiing costs are costs that were not direct billed by the service department during the year of the actual costs.*

FY 25-26	FY 24-25	FY 23-24
2 CFR CAP	2 CFR CAP*	2 CFR CAP
FY 23-24 ACTUALS	FY 22-23	FY 21-22

*County "Net Total Allocated" totals are net of service department allocations, and match the total allocated per summary schedule.

LIBRARY COST ALLOCATIONS

1-BUILDING DEPRECIATION

FY 23-24 ACTUALS Sched	Bldg#	Department	Depreciation Units*	Gross First Allocation*	%	Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated (FY 25-26)	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
1.5	BUILDING DEPRECIATION		*Allocation Basis: Direct Allocation of Building(s) Square Feet Occupancy*											
	6110	Bldg #8 FORT BRAGG LIBRARY	10,621	10,621		0	10,621	0	10,621		12,275		12,275	
	6110	Bldg #21 WILLITS LIBRARY	9,967	9,967		0	9,967	0	9,967		10,817		10,817	
	6110	Bldg #29 UKIAH LIBRARY	0	0		0	0	0	0		0		0	
			**Net of all exemptions applied to 6110*											
	Total	**Library**		**20,588**	1.1%	**0**	**20,588**	**0**	**20,588**	1.3%	**23,092**	1.5%	**23,092**	1.5%
	Total	County of Mendocino		1,937,158		(204,084)	1,733,074	0	1,536,113		1,588,786		1,561,551	

2-EQUIPMENT & OTHER DEPRECIATION

FY 23-24 ACTUALS Sched		User Departments	Depreciation Units*	Gross First Allocation*	%	Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated (FY 25-26)	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
2.1	EQUIPMENT DEPRECIATION		*Allocation Basis: Departmental Equipment Inventory Depreciation*											
	6110	Library	0	0		0	0	0	0		0		0	
2.2	VEHICLE DEPRECIATION													
	6110	Library	0	0		0	0	0	0		0		0	
2.3	NON-BUILDING INFRASTRUCTURE / IMPROVEMENTS DEPRECIATION													
	6110	Library	0	0		0	0	0	0		0		0	
			**Net of all exemptions applied to 6110*											
	Total	**Library**		**0**	0.0%	**0**	**0**	**0**	**0**	0.0%	**0**	0.0%	**0**	0.0%
	Total	County of Mendocino		1,464,151	[1]	0	1,464,151	0	1,294,181		359,713		274,356	

[1] Includes Vehichle depreciation $609K (previous allocated under Garage); Non-building Infrastructure & Imporvements $229K (not previously allocated)

3-OTHER OPERATING EXPENSE

FY 23-24 ACTUALS Sched		User Departments	Allocation Units	Gross First Allocation	%	Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated (FY 25-26)	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
3.2	SINGLE AUDIT		*Allocation Basis: Direct Allocation*											
	6110	Library	0	0		0	0	0	0		0		0	
	Total	**Library**		**0**	0.0%	**0**	**0**	**0**	**0**	0.0%	**0**	0.0%	**0**	0.0%
	Total	County of Mendocino		160,533		0	160,533	0	63,800		32,100		0	

1020-COUNTY EXECUTIVE OFFICE

FY 23-24 ACTUALS Sched		User Departments	Allocation Units	Gross First Allocation	%	Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated (FY 25-26)	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
1020.1	BUDGET SERVICES		*Allocation Basis: Total Budgeted Departmental Salaries, in thousands*											
	6110	Library	1,952.734	1,373		0	1,373	753	2,125		12,989		10,939	
	Total	**Library**		**1,373**	2.1%	**0**	**1,373**	**753**	**2,125**	2.4%	**12,989**	2.4%	**10,939**	2.1%
	Total	County of Mendocino		65,309		0	65,309	31,307	88,423		550,972		516,223	

1110-AUDITOR-CONTROLLER

FY 23-24 ACTUALS Sched		User Departments	Allocation Units	Gross First Allocation	%	Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated (FY 25-26)	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
1110.-*d*	PAYROLL SERVICES (discontinued)		*Allocation Basis: Number of Payroll checks and V-stubs issued*											
	6110	Library	0	0		0	0	0	0		13,277		17,533	
1110.1	GENERAL ACCOUNTING SERVICES		*Allocation Basis: Transaction Count per Department*											
	6110	Library	1,445	34,157		0	34,157	6,846	41,003		26,791		21,705	
1110.4	BUDGET/A-87		*Allocation Basis: Total Budgeted Departmental Salaries, in thousands*											
	6110	Library	1,952.734	2,605		0	2,605	495	3,100		4,477		2,541	
	Total	**Library**		**36,762**	2.5%	**0**	**36,762**	**7,341**	**44,103**	3.0%	**44,545**	3.0%	**41,779**	3.1%
	Total	County of Mendocino		1,442,305		0	1,442,305	240,911	1,452,401		1,499,548		1,350,478	

FY 25-26 2 CFR COST ALLOCATION PLAN (CAP)
Based on *remaining** actual costs for:
FY 23-24 ACTUALS
**Remaing costs are costs that were not direct billed by the service department during the year of the actual costs.*

FY 25-26	FY 24-25	FY 23-24
2 CFR CAP	2 CFR CAP*	2 CFR CAP
FY 23-24 ACTUALS	FY 22-23	FY 21-22

*County "Net Total Allocated" totals are net of service department allocations, and match the total allocated per summary schedule.

LIBRARY COST ALLOCATIONS

1130-TREASURER / TAX-COLLECTOR

FY 23-24 ACTUALS

Sched	User Departments	Allocation Units	Gross First Allocation	%	Direct Billed	Net First Allocation	Second Allocation	FY 25-26 Net Total Allocated	%	FY 24-25 Net Total Allocated	%	FY 23-24 Net Total Allocated	%
1130.-d	CHECK RECONCILIATION (discontinued)	*Allocation Basis: Transaction Counts*											
	6110 Library	0	0		0	0	0	0		231		174	
	Total Library		**0**	0.0%	**0**	**0**	**0**	**0**	0.0%	**231**	2.9%	**174**	2.9%
	Total County of Mendocino		12,283		0	12,283	0	0		8,098		5,924	

1140-PAYROLL ADMINISTRATION

FY 23-24 ACTUALS

Sched	User Departments	Allocation Units	Gross First Allocation	%	Direct Billed	Net First Allocation	Second Allocation	FY 25-26 Net Total Allocated	%	FY 24-25 Net Total Allocated	%	FY 23-24 Net Total Allocated	%
1140.1	PAYROLL SERVICES	*Allocation Basis: Transaction Counts*											
	6110 Library	1,122	18,288		0	18,288	944	19,232		11,128		0	
	Total Library		**18,288**	3.5%	**0**	**18,288**	**944**	**19,232**	4.2%	**11,128**	4.0%	**0**	0.0%
	Total County of Mendocino		518,971		0	518,971		461,239		276,581		0	

1150-FISCAL & CONTRACT SUPPORT

FY 23-24 ACTUALS

Sched	User Departments	Allocation Units	Gross First Allocation	%	Direct Billed	Net First Allocation	Second Allocation	FY 25-26 Net Total Allocated	%	FY 24-25 Net Total Allocated	%	FY 23-24 Net Total Allocated	%
1150.1	FISCAL SERVICES	*Allocation Basis: Time & Salary Study*											
	6110 Library	0	0		0	0	0	0		0		0	
1150.2	CONTRACT SERVICES	*Allocation Basis: Time & Salary Study*											
	6110 Library	1,350	3,032		0	3,032	142	3,174		0		0	
	Total Library		**3,032**	0.4%	**0**	**3,032**	**142**	**3,174**	0.5%	**0**	0.0%	**0**	0.0%
	Total County of Mendocino		807,144		0	807,144	34,008	605,474		0		0	

1160-CENTRAL SERVICES

FY 23-24 ACTUALS

Sched	User Departments	Allocation Units	Gross First Allocation	%	Direct Billed	Net First Allocation	Second Allocation	FY 25-26 Net Total Allocated	%	FY 24-25 Net Total Allocated	%	FY 23-24 Net Total Allocated	%
1160.1	PURCHASING [1]	*Allocation Basis: P-card transactions, P.O.s issued, BPOs/DPAs; allocation units are weighted.*											
	6110 Library *(see tab: "purch_22")*	1,079	21,052		0	21,052	9,365	30,418		33,422		17,401	
1160.2	PRINTING	*Allocation Basis: Departmental Billings*											
	6110 Library	708	732		(708)	24	23	46		9		38	
1160.3	MAIL ROOM SERVICES	*Allocation Basis: Departmental Billings*											
	6110 Library	1,687	2,330		(1,687)	643	1,036	1,679		1,081		349	
1160.4	COPIER	*Allocation Basis: Departmental Billings*											
	6110 Library	3,297	3,825		(3,297)	528	120	647		469		383	
1160.5	LEASE MANAGEMENT	*Allocation Basis: Number of leases*											
	6110 Library	0	0		0	0	0	0		391		0	
1160.6	OTHER DIRECT SERVICES	*Allocation Basis: Number of leases*											
	6110 Library	0	0		0	0	0	0		0		0	
	Total Library		**27,939**	3.5%	**(5,692)**	**22,247**	**10,544**	**32,790**	4.8%	**35,372**	6.4%	**18,171**	3.3%
	Total County of Mendocino		801,097		(241,905)	559,192	245,152	681,955		549,881		554,745	

FY 25-26 2 CFR COST ALLOCATION PLAN (CAP)
Based on *remaining** actual costs for:
FY 23-24 ACTUALS
**Remaing costs are costs that were not direct billed by the service department during the year of the actual costs.*

FY 25-26 2 CFR CAP FY 23-24 ACTUALS	FY 24-25 2 CFR CAP* FY 22-23	FY 23-24 2 CFR CAP FY 21-22

*County "Net Total Allocated" totals are net of service department allocations, and match the total allocated per summary schedule.

LIBRARY COST ALLOCATIONS

1210-COUNTY COUNSEL

FY 23-24 ACTUALS Sched		User Departments	Allocation Units	Gross First Allocation		Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
1210.1	OFFICE ADMINISTRATIVE STAFF		*Allocation Basis: Time & Salary Study*											
	6110	Library	381	783		0	783	38	821		78		18	
1210.2	COUNSEL		*Allocation Basis: Time & Salary Study*											
	6110	Library	5,011	10,285		0	10,285	557	10,842		20,081		2,884	
	Total	**Library**		**11,068**	0.4%	**0**	**11,068**	**595**	**11,663**	1.0%	**20,159**	1.6%	**2,902**	0.4%
	Total	County of Mendocino		2,775,467		(1,464,001)	1,311,466	134,582	1,189,748		1,226,433		785,135	

1320-HUMAN RESOURCES

FY 23-24 ACTUALS Sched		User Departments	Allocation Units	Gross First Allocation		Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
1320.1	GENERAL RECRUITING		*Allocation Basis: New Hires per Department + Recruitments Poster per Department*											
	6110	Library	32	28,696		0	28,696	2,145	30,841		14,495		21,838	
1320.2	GENERAL OPERATIONS		*Allocation Basis: Number of Paychecks/V-stubs Issued*											
	6110	Library	1,122	84,528		0	84,528	6,766	91,294		77,059		52,570	
	Total	**Library**		**113,224**	4.0%	**0**	**113,224**	**8,911**	**122,135**	6.8%	**91,554**	5.4%	**74,408**	5.4%
	Total	County of Mendocino		2,861,135		(978,997)	1,882,138	202,365	1,786,858		1,693,836		1,365,740	

1610-FACILITIES

FY 23-24 ACTUALS Sched		User Departments	Allocation Units	Gross First Allocation		Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
1610.1	BUILDING SERVICES		*Allocation Basis: Salary & Time Study / Usable Square Footage*											
	6110	Library	5.84%	190,148		(134,802)	55,346	20,884	76,230		68,542		116,854	
1610.2	BUILDING EXPENDITURES		*Allocation Basis: Direct Allocation, Usable Square Footage*											
	6110	Library	0.84%	26,543		0	26,543	2,973	29,516		17,325		8,401	
1610.-d	UTILITIES (discontinued)		*Allocation Basis: Direct Allocation*											
	6110	Library	0	0		0	0	0	0		0		1,144	
	Total	**Library**		**216,691**	3.4%	**(134,802)**	**81,889**	**23,857**	**105,746**	2.1%	**85,867**	1.6%	**126,399**	2.6%
	Total	County of Mendocino		6,415,841		(1,331,267)	5,084,574	645,241	5,132,715		5,217,574		4,886,611	

1620-GARAGE

FY 23-24 ACTUALS Sched		User Departments	Allocation Units	Gross First Allocation		Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
1620.2	GARAGE SERVICES		*Allocation Basis: Actual cost of miles driven by Department*											
	6110	Library	2,653	3,264		(4,690)	(1,426)	216	(1,210)		(610)		571	
	Total	**Library**		**3,264**	0.2%	**(4,690)**	**(1,426)**	**216**	**(1,210)**		**(610)**		**571**	
	Total	County of Mendocino		1,471,596		(586,410)	885,186	90,875	869,649		415,189		754,867	

1920-RETIREMENT

FY 23-24 ACTUALS Sched		User Departments	Allocation Units	Gross First Allocation		Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
1920.2	RETIREMENT SERVICES		*Allocation Basis: Retirement Plan Members*											
	6110	Library	64	0		0	0	1,688	1,688		2,640		2,199	
	Total	**Library**		**0**	0.0%	**0**	**0**	**1,688**	**1,688**	2.6%	**2,640**	2.5%	**2,199**	2.4%
	Total	County of Mendocino		0		0	0	66,184	66,184		105,655		91,637	

FY 25-26 2 CFR COST ALLOCATION PLAN (CAP)

Based on *remaining** actual costs for:

FY 23-24 ACTUALS

**Remaing costs are costs that were not direct billed by the service department during the year of the actual costs.*

FY 25-26 2 CFR CAP FY 23-24 ACTUALS	FY 24-25 2 CFR CAP* FY 22-23	FY 23-24 2 CFR CAP FY 21-22

*County "Net Total Allocated" totals are net of service department allocations, and match the total allocated per summary schedule.

LIBRARY COST ALLOCATIONS

1960-INFORMATION SERVICES

FY 23-24 ACTUALS Sched		User Departments	Allocation Units	Gross First Allocation		Direct Billed	Net First Allocation	Second Allocation	Net Total Allocated (FY 25-26)	%	Net Total Allocated (FY 24-25)	%	Net Total Allocated (FY 23-24)	%
1960.1	FINANCE & PAYROLL SYSTEMS		*Allocation Basis: Transaction Count per Department*											
	6110	Library	1,445	7,801		0	7,801	570	8,371		0		0	
1960.2	DIRECT SERVICES		*Allocation Basis: Salary & Time Study*											
	6110	Library	34,406	62,085		(61,366)	719	5,471	6,190		15,724		30,937	
1960.3	GENERAL OPERATIONS SUPPORT		*Allocation Basis: Number of systems Login/User IDs, per department*											
	6110	Library	33	79,842		0	79,842	5,579	85,421		87,519		60,998	
	Total	**Library**		**149,728**	3.2%	**(61,366)**	**88,362**	**11,620**	**99,982**	2.6%	**103,243**	2.8%	**91,934**	2.7%
	Total	County of Mendocino		4,677,952		(263,348)	4,414,604	284,787	3,793,506		3,749,633		3,463,613	

TOTAL ALLOCATED COSTS

FY 23-24 ACTUALS Sched		User Departments	Net Total Allocated Actual Costs (FY 25-26)	%	Net Total Allocated Actual Costs (FY 24-25)	%	Net Total Allocated Actual Costs (FY 23-24)	%
Exh. A	ACTUAL COSTS							
	6110	Library	462,017		430,210		392,568	
	Total	**Library**	**462,017**	2.4%	**430,210**	2.5%	**392,568**	2.5%
	Total	County of Mendocino	19,022,244		17,274,000		15,610,878	

CARRY FORWARD

FY 23-24 A(Cost Allocation Plan Sched		User Departments	Fiscal Year FY 23-24 ACTUALS Actual Costs	Cost Allocation Plan FY 23-24 ACTUALS Estimated Costs*	FY 25-26 Carry Forward	%	FY 24-25 Carry Forward	%	FY 23-24 Carry Forward	%
Exh. A	ROLL FORWARD CALCULATION		**Estimated costs represent actual costs from 2-years prior (the basis of every cost plan)*							
	6110	Library	462,017	392,568	69,449		157,745		72,647	
	Total	**Library**			**69,449**	2.6%	**157,745**	5.0%	**72,647**	2.5%
	Total	County of Mendocino			2,644,210		3,136,837		2,855,846	

COST ALLOCATION PLAN TOTAL

FY 23-24 ACTUALS Sched		User Departments	Net Cost Plan Allocation (FY 25-26)	%	Net Cost Plan Allocation (FY 24-25)	%	Net Cost Plan Allocation (FY 23-24)	%
Exh. A	COST ALLOCATION PLAN TOTAL							
	6110	Library	531,466		587,954		465,215	
	Total	**Library**	**531,466**	2.5%	**587,954**	2.9%	**465,215**	2.5%
	Total	County of Mendocino	21,666,455		20,410,837		18,466,723	

6110 LIBRARY - 2 CFR COST ALLOCATION PLAN (A-87) HISTORICAL SUMMARY

As of: December, 2025

		2025-26	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13
Library Cost Allocation Plan Charges*		**2025-26**	**2024-25**	**2023-24**	**2022-23**	**2021-22**	**2020-21**	**2019-20**	**2018-19**	**2017-18**	**2016-17**	**2015-16**	**2014-15**	**2013-14**	**2012-13**
*Based on actual costs for fiscal year:		2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	2011-12	2010-11
A-87 Cost Plan Invoiced						*Resolution No. 21-118, dated 8/17/2021 ---------------------------------->*									
Sch. 1	Building Depreciation	20,588	23,092	23,092	23,092	*32,736*	*29,154*	*26,471*	*25,243*	*24,671*	*19,159*	*18,474*	*41,070*	*41,070*	*41,070*
Sch. 2	Equipment Depreciation	0	0	0	0	*4,630*	*4,630*	*4,121*	*4,121*	*3,442*	*3,443*	*3,443*	*10,542*	*10,542*	*10,542*
												Resolution No. 16-015, dated 2/6/2016 ------>			
	Depreciation credits	0	0	0	0	*(14,274)*	0	0	0	0	0	*(67,788)*	0	0	0
1020	Executive Office	2,125	12,989	10,939	4,054	4,158	5,545	3,414	5,271	4,465	2,387	3,075	4,415	1,772	1,886
1110	Auditor-Controller	44,103	44,545	41,779	34,462	37,924	35,957	34,971	27,044	23,997	22,165	21,421	16,014	9,939	8,787
1130	Treasurer-Tax Collector	0	231	174	48	28	0	307	1,521	1,525	301	307	502	870	558
1140	Payroll Administration	19,232	11,128	0	0	0	0	0	0	0	0	0	0	0	0
1150	Fiscal Support	3,174	0	0	0	0	0	0	0	0	0	0	0	0	0
1160	General Svcs / Central Svcs	32,790	35,372	18,171	10,983	9,247	8,040	9,314	9,848	6,749	6,749	19,193	4,030	(716)	2,510
1210	County Counsel	11,663	20,159	2,902	1,413	528	1,385	1,196	6,289	4,337	5,435	5,623	5,867	4,911	12,565
1320	Human Resources	122,135	91,554	74,408	46,307	47,062	61,344	54,268	57,005	45,890	31,695	25,225	35,750	16,459	16,282
1610	Facilities / Bldgs & Grounds	105,746	85,867	126,399	82,912	118,462	150,052	124,242	89,582	45,687	56,508	29,949	29,016	27,032	24,235
1620	Fleet / Garage	(1,210)	(610)	571	1,547	1,445	(5,580)	2,034	3,442	4	297	(1,690)	(5,121)	(1,693)	113
1920	Retirement	1,688	2,640	2,199	1,807	2,109	2,107	1,855	2,355	2,700	2,305	2,482	3,072	2,391	2,211
1960	Information Services	99,982	103,243	91,934	65,839	75,867	114,971	73,842	63,496	55,596	45,519	36,169	15,900	25,215	20,336
	Total Allocated Costs	**462,016**	**430,210**	**392,568**	**272,464**	**319,921**	**407,605**	**336,035**	**295,217**	**219,063**	**195,963**	**95,883**	**161,057**	**137,792**	**141,095**
	Carry forward	69,449	157,745	72,647	(135,140)	(1,840)	112,388	116,971	99,254	24,062	34,906	55,650	19,978	(26,266)	(4,034)
	Total Cost Plan Charges	**531,465**	**587,955**	**465,215**	**137,324**	**318,081**	**519,993**	**453,006**	**394,471**	**243,125**	**230,869**	**151,533**	**181,035**	**111,526**	**137,061**
Correction:															
	FY21 credits not in FY23														
	carry forward calculation:				*10,692*										
	Adjusted Total				*148,016*										
Cost Plan payments (credits)															
FISCAL YEAR		2025-26	2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13
ORG - ACCOUNT		LB - 862194	LB - 862194	LB - 862194	LB - 862194	LB - 862194	LB - 862194	LB - 862194	LB - 862194	LB - 862194	LB - 862194	LB - 862194	LB - 862194	LB - 865802	LB - 865802
Cost Allocation Plan Invoices			587,955	465,215	137,325	318,081	519,993	453,006	394,471	243,125	230,869	151,533	181,035	111,526	137,061
Equipment Depr Credits for FY16-FY21					10,692	(23,200)									
Partial Bldg Depr Credits for FY16-FY21						(13,856)									
Equipment Depr Credits for FY13-FY15						(31,626)									
	Totals	-	587,955	465,215	148,017	249,399	519,993	453,006	394,471	243,125	230,869	151,533	181,035	111,526	137,061
MUNIS Journal Entry #s ------------>			2025-9-1443	2024-9-1056	2023-9-543 2023-12-1858	2022-6-1077 2022-5-815 2022-5-814 2022-5-813	2021-9-221	2020-7-1262	2019-8-327	2018-8-291	2017-7-1125	2016-7-1215	2015-12-1514	2014-7-942	2013-6-1206
Cost Plan trends															
	Total Allocated Costs	**462,016**	**430,210**	**392,568**	**272,464**	**319,921**	**407,605**	**336,035**	**295,217**	**219,063**	**195,963**	**95,883**	**161,057**	**137,792**	**141,095**
	Change from Prior Year	31,806	37,642	120,104	(47,457)	(87,684)	71,570	40,818	76,154	23,100	100,080	(65,174)	23,265	(3,303)	
	% change from prior year	7.4%	9.6%	44.1%	-14.8%	-21.5%	21.3%	13.8%	34.8%	11.8%	104.4%	-40.5%	16.9%	-2.3%	
	Applying smoothing...														
	3-Yr Average	**428,265**	**365,081**	**328,318**	**333,330**	**354,520**	**346,286**	**283,438**	**236,748**	**170,303**	**150,968**	**131,577**	**146,648**		
	Change in 3-yr AVG from PY	63,184	36,763	(5,012)	(21,190)	8,235	62,847	46,691	66,445	19,335	19,390	(15,071)			
	% change in 3-yr AVG from PY	17.3%	11.2%	-1.5%	-6.0%	2.4%	22.2%	19.7%	39.0%	12.8%	14.7%	-10.3%			
	5-Yr Average	**375,436**	**364,554**	**345,719**	**326,248**	**315,568**	**290,777**	**228,432**	**193,437**	**161,952**	**146,358**				
	Change in 5-yr AVG from PY	10,882	18,835	19,470	10,680	24,792	62,344	34,996	31,485	15,594					
	% change in 5-yr AVG from PY	3.0%	5.4%	6.0%	3.4%	8.5%	27.3%	18.1%	19.4%	10.7%					

1.5 Buildings #8, #21, and #29 County Libraries, and Building #22 Museum **Dept: 1 Building Depreciation**

Single Occupancy
Direct Cost

Schedule, Building Number, Description			Building Sq. Ft. Occupancy	CY Building Basis	CY Deprec	Allocation Percentage	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6110	Fort Bragg Library	8	5,500	424,794	10,621	100%	10,621		10,621		10,621
6110	Willits Library	21	7,000	398,688	9,967	100%	9,967		9,967		9,967
6110	Ukiah Library	29	14,000	0	0	100%	0		0		0
7110	Willits Museum	22	34,100	3,755,970	93,899	100%	93,899		93,899		93,899
Subtotal			60,600	4,579,452	114,488	n/a	114,488	0	114,488	0	114,488
Less Service Departments							0		0		
Total							114,488	0	114,488	0	114,488

Allocation Basis: Usable Square Footage
Source: Facilities Department

1.5 Buildings #8, #21, and #29 County Libraries, and Building #22 Museum
Single Occupancy
Direct Cost

Bldg#	Building Basis	Department Exemptions	Cost Plan Depr Basis	Useful Life	Current Year Depr	Dept		
8	1,150,853	(726,108)	424,745	40	10,619			
8	22,199	(22,150)	49	20	2			
8 Total	1,173,052	(748,258)	424,794		10,621	6110		
21	953,506	(554,818)	398,688	40	9,967	6110		
29	269,431	(269,431)	0	40	0	6110		
22	3,755,970	0	3,755,970	40	93,899	7110		
Sch Total	6,151,959	(1,572,507)	**4,579,452**		**114,488**		**4,579,452**	**114,488**
							0	0

COST PLAN SCH. 1 BUILDING DEPRECIATION - 6110-LB

FY 2023-2024

ASSET	DESCRIPTION	CLASS	BLDG LOC	LOCATION DESC	LOC MEMO	DEPT	DATE ACQ	INSTALL DATE	ACQUISITION COST	PAYMENTS/ EXEMPTIONS	DEPRECIABLE BASIS	USEFUL EST LIFE	FIRST YEAR	LAST DEPR YEAR	COST PLAN DEPRECIATION	Last Cost Plan Billing Yr
26353-001	BUILDING IMPROVEMENTS	BD	008	FORT BRAGG LIBRARY	FB 008	6110	07/01/88		518,712.00	(257,638.00) [1]	261,074.00	40	1989	2028	6,526.85	2030
26353-007	#08-06/07 VOLUNTEER	BD	008	FORT BRAGG LIBRARY		6110	07/01/07	07/01/07	605,582.00	(441,911.00) [1]	163,671.00	40	2008	2047	4,091.78	2049
26353-006	CI453-08/09	BD	008	FORT BRAGG LIBRARY		6110	07/01/08	07/01/08	4,960.00	(4,960.00) [1]	0.00	40	2009	2048	0.00	
26353-008	BUILDING ADDITIONS	BD	008	FORT BRAGG LIBRARY		6110	07/01/09	07/01/09	7,673.74	(7,673.74) [1]	0.00	40	2010	2049	0.00	
26353-010	CI697	BD	008	FORT BRAGG LIBRARY		6110	07/01/15	07/01/15	13,925.00	Exempt	0.00	40	2016	2055	0.00	
				Subtotal - 40-year depreciation					1,150,852.74		424,745.00				10,618.63	
26353-004	CIP0405 BULDING IMPROVEMENTS	BD	008	FORT BRAGG LIBRARY	FB 008	6110	07/01/04		2,969.00	(2,920.00) [1]	49.00	20	2005	2024	2.45	2026
26353-005	IMPROVEMENTS	BD	008	FORT BRAGG LIBRARY	FB 008	6110	07/01/06		19,230.00	(19,230.00) [1]	0.00	20	2007	2026	0.00	2028
				Subtotal - 20-year depreciation					22,199.00		49.00				2.45	
				FORT BRAGG LIBRARY					1,173,051.74		424,794.00				10,621.08	
26355	WILLITS LIBRARY BLDG #021	BD	021	WILLITS LIBRARY	WI 021	6110	07/01/86		801,304.00	(402,615.89) [1]	398,688.11	40	1987	2026	9,967.20	2028
26355-002	CI463	BD	021	WILLITS LIBRARY		6110	07/01/08	07/01/08	164.61	(164.61) [1]	0.00	40	2009	2048	0.00	
26355-004	CI697	BD	021	WILLITS LIBRARY		6110	07/01/15	07/01/15	14,970.00	Exempt	0.00	40	2016	2055	0.00	
26355-005	CI 896 1718	BD	021	WILLITS LIBRARY		6110	07/01/17	07/01/17	8,492.00	Exempt	0.00	40	2018	2057	0.00	
26355-006	1920 CI987	BD	021	WILLITS LIBRARY		6110	07/01/19	07/01/19	76,998.50	Exempt	0.00	40	2020	2059	0.00	
26355-007	21 WI LIBRARY DATA CABLE REPLACE	BD	021	WILLITS LIBRARY		6110	07/01/21	07/01/21	51,577.00	Exempt	0.00	40	2022	2061	0.00	
				WILLITS LIBRARY			Total		953,506.11		398,688.11				9,967.20	
30368	UKIAH LIBRARY	BD	029	MAIN LIBRARY--UKIAH		6110	07/01/14	07/01/14	34,272.09	Exempt	0.00	40	2015	2054	0.00	
30368-001	1617 CI888 WATER DAMAGE	BD	029	MAIN LIBRARY--UKIAH		6110	07/01/16	07/01/16	22,882.05	Exempt	0.00	40	2017	2056	0.00	
30368-003	CI 772,903,845,865,916	BD	029	MAIN LIBRARY--UKIAH		6110	07/01/17	07/01/17	38,686.72	Exempt	0.00	40	2018	2057	0.00	
30368-005	CI915,930	BD	029	MAIN LIBRARY--UKIAH		6110	07/01/18	07/01/18	94,313.84	Exempt	0.00	40	2019	2058	0.00	
30368-006	LIBRARY PAINT CI 873	BD	029	MAIN LIBRARY--UKIAH		6110	07/01/18	07/01/18	12,978.00	Exempt	0.00	40	2019	2058	0.00	
30368-007	1920 CI 929	BD	029	MAIN LIBRARY--UKIAH		6110	07/01/19	07/01/19	3,384.48	Exempt	0.00	40	2020	2059	0.00	
30368-008	1819 CIP COMPLETE	BD	029	MAIN LIBRARY--UKIAH		6110	07/01/19	07/01/19	62,913.97	Exempt	0.00	40	2020	2059	0.00	
				MAIN LIBRARY--UKIAH			Total		269,431.15		0.00				0.00	

Total Cost Plan Building Depreciation **20,588.28**

NOTE [1]: Payment/exemption amounts are taken from historical records. Munis data is not avaiable prior to 2012.

County of Mendocino
2 CFR Countywide Cost Allocation Plan
Table of Allocated Costs

Sch.	Central Service Department	C=Cost; T+S=Time & salary study	Description	Basis of Allocation
1	Building Depreciation	C	Capital Building & Improvement depreciation (less exemptions)	Occupied (usable) square footage, by department
2	Equipment, Vehicle, and Other Depreciation	C	Capital equipment & vehicle acquisitions and non-building infrastructure and improvements depreciation (less exemptions)	Directly allocated to non-exempted user departments
3	Other Operating Expenses	C	General County Audited Financials	Directly allocated to Department 1110
		C	Single Audit Component	Number of Major SEFA programs per department
		C	GASB 68 Component of Audit	Directly allocated to Department 1110
1020	Executive Office	T+S	Budget Services	Total (revised) budgeted salaries per department
		T+S	Other General Government	Disallowed; these costs are not included in the CAP
1110	Auditor-Controller Services	T+S	General Accounting	Number of finance (AP/CR/JE/manual check) transaction counts per department
		T+S	Welfare	Directly allocated to Department 5010
		T+S	Retirement, Schools, Special Districts,	Directly allocated to those departments / agencies
		T+S	Budget Services / A-87 Cost Plan	Total (revised) budgeted salaries per department
		T+S	Taxes and Other General Government	Disallowed; these costs are not included in the CAP
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent, example: General Accounting is 50%, so 50% of operating expenses will be spread on number of transaction counts
1140	Payroll Admin	T+S	Payroll Administration Services and operating expenses	Number of employee payroll (pay stub) transaction counts per department
1150	Fiscal Services	T+S	Direct Fiscal Services	Directly allocated to user departments
		T+S	Contract Services	Number of contract task counts per department
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent, example: Purchasing Services is 50%, so 50% of operating expenses will be spread on number of transactions
1160	Central Services	T+S	Purchasing Services	Number of transaction counts per department
		T+S	Printing Services	Direct-billed costs by user department
		T+S	Mail Room Services	Mail volume (Pitney Bowes) by user department
		T+S	Copier Services	Direct-billed costs by user department
		T+S	Lease Management Services	Number of active leases by department
		T+S	Other Direct Services	Directly allocated to user department
		T+S	Capita asset & building surplus	Disallowed; these costs are not included in the CAP
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent, example: Purchasing Services is 50%, so 50% of operating expenses will be spread on number of transactions

County of Mendocino
2 CFR Countywide Cost Allocation Plan
Table of Allocated Costs

Sch.	Central Service Department	C=Cost; T+S=Time & salary study	Description	Basis of Allocation
1210	County Counsel	T+S	Office Administrative Services	Directly allocated to user department(s)
		T+S	Counselors Services	Directly allocated to user department(s)
		T+S	Operating Expenses	Allocated to categories above based on each categories' percentage of time spent
1320	Human Resources	T+S	General Recruiting Services	Number of positions flown + new hires per department
		T+S	General Operations Services	Number of employee pay stubs per department
		T+S	Grant and Other Special Projects	Disallowed; these costs are not included in the CAP
		T+S	General Operation Expenses	Allocated to categories above based on each categories' percentage of time spent, example: General Recruiting Services is 50%, so 50% of operating expenses will be spread on number of new hires
1610	Facilities / Buildings & Grounds	T+S	General Admin Services and Expenses	Percentage of Direct Allowable Expenditures
		T+S	CIP Admin Services and Expenses	Disallowed; these costs are not included in the CAP
		T+S	Property Surplus Services and Expenses	Disallowed; these costs are not included in the CAP
		T+S	Direct Building Services	Directly allocated to each building by building time code, then allocated to building user departments based on occupied (usable) square footage
		C	Direct Building Expenses (supplies, repairs, utilities, and non-capital improvement expenses)	Directly allocated to each buildings by building project code, then allocated to building user departments based on occupied (usable) square footage
1620	Fleet / Garage	C	Garage Services and Supplies (repairs, maintenance, and fuel expenses)	Directly allocated to each vehicle by vehicle project code, then allocated to vehicle user departments
1920	Retirement Services	2nd Alloc Costs	Retirement Services	Number of employees and retirees by department
1960	Information Services	T+S	Finance Systems	Number of finance & payroll transaction counts by department
		T+S	Direct Services	Directly allocated to user departments
		T+S	Information Technology Services	Directly allocated to Department 717
		T+S	General Operations	Number of network user ID/profiles per department
		T+S	General Operation Expenses	Allocated to categories above based on each categories' percentage of time spent, example: Operating Support Services is 50%, so 50% of operating expenses will be spread on network user ID/profiles per department

COUNTY OF
MENDOCINO
California

FACILITY CONDITION ASSESSMENTS

Prepared by: Nichols, Melburg & Rossetto Architects

Mendocino County's facility needs assessments building evaluation process was conducted to evaluate the existing buildings or portions of buildings (owned and leased) that the County's staff use to provide services to the community. The assessment team visited each facility and observed the physical condition of building elements including site, exterior envelope, roofing, structure, interior elements, and mechanical, electrical and plumbing systems. County maintenance staff accompanied the assessment team on most visits and provided further historical and condition information about specific aspects or issues including those that could not be physically observed by the project team. No destruction of finishes took place during assessments. One-page assessment reports for each of the facilities were prepared. A rating system was used to outline condition of each building element on a 5-point scale, with "1" given to a component in critical condition and "5" given to a component in excellent condition or newly installed. Each assessment report includes a building description supplying general building information such as year built and square footage. A condition checklist outlining the ratings of assessed elements is included along with a summary of findings and a summary of recommendations. A selection of photos taken during the assessment process makes up the remainder of each assessment report. Just like any other infrastructure system that the County manages, the building inventory should be reviewed periodically to ensure it is keeping pace with evolving community demands and values, now and well into the future.

Throughout the facility assessment process repeated deficiencies were observed throughout many of Mendocino County's facilities:

SITE
- Cracked concrete sidewalks, pathways and curbing
- Sidewalks and walks lack the 36 inches minimum required
- Poor surface condition of AC paving and parking stall striping
- When resurfacing AC paving add concrete flowline to direct water into water basin
- Missing and out of date signs and/or identification devices
- Site ADA improvements

EXTERIOR ENVELOPE
- Siding that is rotting, separating from the building or deteriorating
- Mounted light fixtures are dirty or broken
- Single pane windows that are poor in energy efficiency and noise reduction
- Single pane windows are common, some with broken sliders or seal that allow for water intrusion
- Door seals that are nonexistent or deteriorated
- Paint is flaking at various facilities
- Conduits that are rusted or otherwise degraded
- Inappropriately sized foundation and/or roof vents

ROOF
- Drainage problems including undersized outlets, pooling water and rusted drain covers
- Roof rot and surface bubbling
- Plywood decking that flexes considerably
- Materials requiring abatement are present in the construction of some roof elements
- Walkway pads have deteriorated or are missing
- Spray Polyurethane Foam (SPF) roofing with significant roof surface patch and repair
  - SPF roofing system can last 30-40 years but must be relocated every 10-15 years to ensure the long-term performance
- Deteriorated asphalt shingle roofing
- Louvers and vents that appear to be undersized
- Built up roofing that has blisters

STRUCTURE
- Cracks in drywall from previous seismic events
- Warped wood

INTERIOR ELEMENTS
- Carpets are discolored and have surpassed its useful service life
- Carpets and carpet tiles should be securely attached, to avoid being a hazard
- Scratched, cracked and deteriorating vinyl and tire floor covering
- Scuffs and paint chipping on walls
- Discolored or stained ceiling tiles, requires further investigation for possible cause
- Outdated lighting
- Provide illuminated exit signage in evacuation route
- Crammed office and storage spaces
- Outdated restroom finishes
- Space beneath public counters should have required knee and toe clearances
- Casework with handwashing fixture shall have required knee and toe clearances

MEP SYSTEMS

- Major equipment that has been non-operational for a prolonged period of time
- Existing Federal Pacific and Zinsco electrical panels are considered dangerous due to high risk for breaker malfunction and fire; replace with new, up-to-date panels
- Inappropriately sized equipment for facility needs
- Provide fire suppression systems were required by occupancy classification, use or exceeds certain square footage
- Provide manual or automatic fire alarm and detection systems were required by occupancy classification

ADA

Accessible Routes

- The running slope of walking surfaces should not be steeper than 1.20 and the cross slope of walking surfaces should not be steeper than 1.48
- Doors require wheelchair maneuvering clearances
- Door thresholds require 1/2 inch high maximum
- Ramp runs require a running slope not steeper than 1.12 and the cross slope of ramp should not be steeper than 1.48
- When crossing vehicle traffic lanes, the accessible route shall be designated and marked as a crosswalk

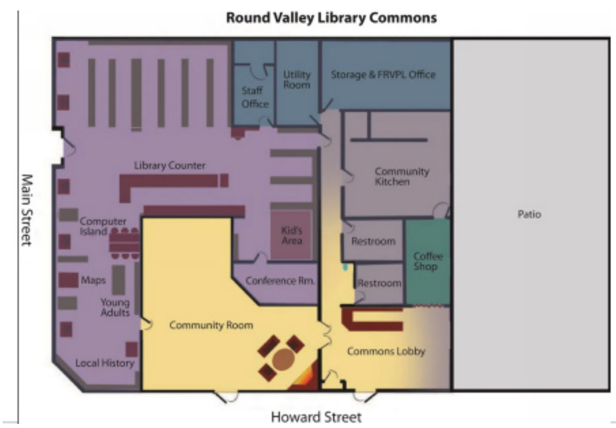
Site and Building Elements

- Lack of seperation barrier between pedestriation and vehicular path of travel
- Curb ramps should have detectable warning surface
- Accessible car and van spaces should be painted blue and be marked with the International Symbol of Accessibility
- Handrail extensions should be provided at both top and bottom of handrails and extend horizontally above the landing by 12 inches

Toilet

- Space beneath handwashing fixtures should have required knee and toe clearances
- Handwashing fixture supply and drain pipes need to be insulated to protect against contact
- ADA toilet rooms require wheelchair maneuvering turn spaces and floor clearances
- Grab bars shall not have any obstructing object 12” from top of bar
- ADA toilet rooms require compliant grab bars - 33 inches above finish floor
- Toilet room accessories (paper towl, soap and toilet seat cover dispensers) operable parts required to be located 40 inches maximum above the finish floor
- Toilet paper dispensers are required to have a minimum centerline height of 19 inches above the finish floor

LOCATION PLAN



Ownership
- ○ County Owned
- ● County Leased
- ○ County Owned / Property Leased

Planning Status
- ○ Retain
- ● Renovate
- ○ Replace/Evaluate

Average Building Condition
- ○ Excellent
- ○ Good
- ● Fair
- ○ Poor
- ○ Critical

BUILDING DESCRIPTION

Year Built: 1978
Area: 7,200 Sq. Ft.
Use: Library

Departments
- General Services
- Affiliates

Type of Construction: All Reinforced Concrete & Wood Frame
Type of Roof: Asphalt Shingles, Single-Ply Membrane & Ribbed Metal
Electrical Panel: Cutler-Hammer

CONCLUSION

The Round Valley Branch Library will require repairs and improvements to site; as well as, minor ADA upgrades.

BUILDING PHOTOS

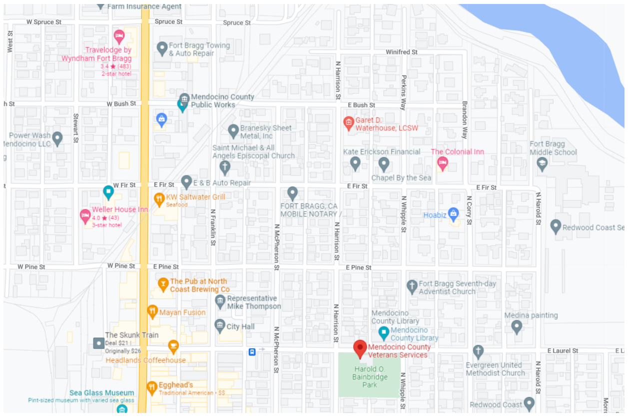
CONDITION / FINDINGS & RECOMMENDATIONS

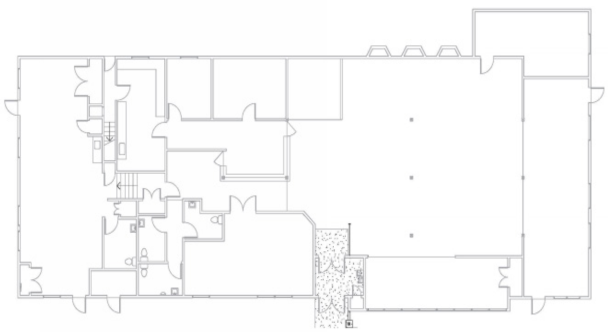
Category	#	Item	5	4	3	2	1	NA	Findings & Recommendations
SITE	1	Fences / Gates			●				-
SITE	2	Walls / Structures			●				-
SITE	3	Sidewalks / Walkways / Patios				●			Concrete walkway has minor cracks
SITE	4	Curbing					●		Curbs have deteriorated in some areas
SITE	5	Parking & Pavement					●		AC paving around building is severely damaged and uneven, resurface
SITE	6	Exterior Lighting Fixtures			●				-
SITE	7	Exterior Site Furniture						●	-
SITE	8	Exterior Stairs / Ramp			●				-
EXTERIOR	1	Exterior Wall Finish			●				-
EXTERIOR	2	Eaves & Fascias			●				-
EXTERIOR	3	Windows			●				-
EXTERIOR	4	Louvers and Vents						●	-
EXTERIOR	5	Exterior Doors & Hardware			●				-
ROOF	1	Roof Surface		●					-
ROOF	2	Roof Equipment Curbing		●					-
ROOF	3	Roof Drains				●			-
ROOF	4	Gutters / Downspouts				●			Provide gutters and downspouts with splash guards to missing portions of building
STRUCTURE	1	Foundation			●				-
STRUCTURE	2	Vertical System						●	-
STRUCTURE	3	Walls			●				-
STRUCTURE	4	Roof			●				-
INTERIOR	1	Ceilings			●				-
INTERIOR	2	Flooring		●					-
INTERIOR	3	Interior Walls / Partitions		●					-
INTERIOR	4	Interior Doors			●				-
INTERIOR	5	Public Counter				●			-
INTERIOR	6	Casework			●				-
INTERIOR	7	Restroom		●					-
INTERIOR	8	Shower Compartments						●	-
MEP	1	Mechanical Systems			●				-
MEP	2	Electrical Systems		●					-
MEP	3	Voice and Data Systems		●					-
MEP	4	Plumbing Systems		●					-
MEP	5	Gas Distribution Systems		●					-
MEP	6	Fire Suppression Systems						●	-

COMPLIANCE

Category	#	Item	5	4	3	2	1	NA	Findings & Recommendations
ADA	1	Site				●			-
ADA	2	Toilet		●					-
ADA	3	Building Elements		●					-
ADA	4	Accessible Routes			●				-

LOCATION PLAN





BUILDING PHOTOS

Ownership

- ● County Owned
- ○ County Leased
- ○ County Owned / Property Leased

Planning Status

- ○ Retain
- ● Renovate
- ○ Replace/Evaluate

Average Building Condition

- ○ Excellent
- ○ Good
- ● Fair
- ○ Poor
- ○ Critical

BUILDING DESCRIPTION

Year Built: 2007
Area: 5,500 Sq. Ft.
Use: Library
Type of Construction: Wood Frame
Type of Roof: Asphalt Shingles
Electrical Panel: Zinsco

Departments

- Cultural Services

CONCLUSION

The Fort Bragg Library will require repairs and improvements to the exterior, interior, roof, site, and MEP system; as well as, ADA upgrades. Given the age of the building, the roof is approaching its useful service life of typically twenty years.

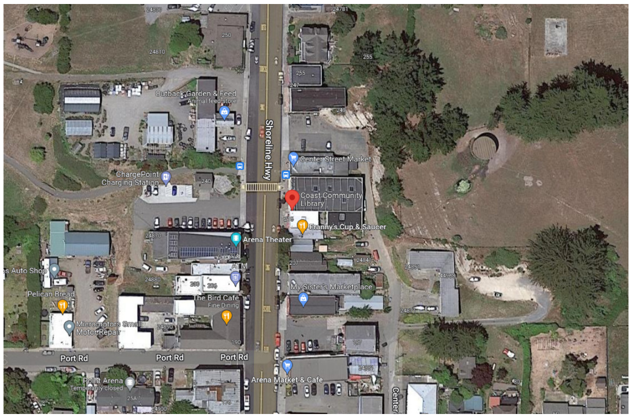
CONDITION

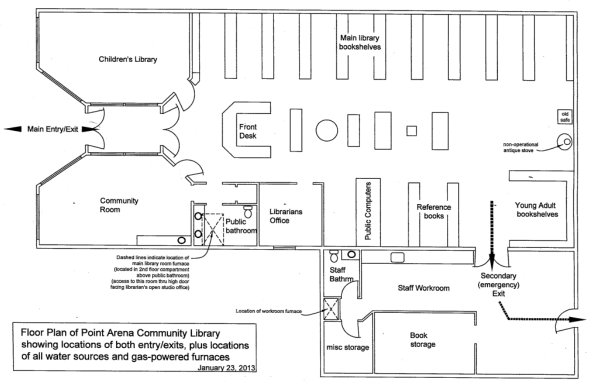
Category	#	Item	5	4	3	2	1	NA	Findings & Recommendations
SITE	1	Fences / Gates					●		Sections of fence are missing and other areas have dry rot
SITE	2	Walls / Structures						●	-
SITE	3	Sidewalks / Walkways / Patios				●			Concrete walkway had large gaps
SITE	4	Curbing						●	-
SITE	5	Parking & Pavement						●	No onsite parking
SITE	6	Exterior Lighting Fixtures				●			-
SITE	7	Exterior Site Furniture				●			-
SITE	8	Exterior Stairs / Ramp						●	-
EXTERIOR	1	Exterior Wall Finish				●			-
EXTERIOR	2	Eaves & Fascias				●			-
EXTERIOR	3	Windows			●				-
EXTERIOR	4	Louvers and Vents				●			-
EXTERIOR	5	Exterior Doors & Hardware			●				-
ROOF	1	Roof Surface				●			-
ROOF	2	Roof Equipment Curbing						●	-
ROOF	3	Roof Drains						●	-
ROOF	4	Gutters / Downspouts				●			-
STRUCTURE	1	Foundation			●				-
STRUCTURE	2	Vertical System						●	-
STRUCTURE	3	Walls			●				-
STRUCTURE	4	Roof			●				-
INTERIOR	1	Ceilings			●				-
INTERIOR	2	Flooring			●				-
INTERIOR	3	Interior Walls / Partitions			●				-
INTERIOR	4	Interior Doors			●				-
INTERIOR	5	Public Counter				●			-
INTERIOR	6	Casework					●		Casework with handwashing fixtures require knee and toe clearances
INTERIOR	7	Restroom			●				-
INTERIOR	8	Shower Compartments						●	-
MEP	1	Mechanical Systems			●				-
MEP	2	Electrical Systems			●		●		Replace Zinsco electrical panel
MEP	3	Voice and Data Systems		●					-
MEP	4	Plumbing Systems		●					-
MEP	5	Gas Distribution Systems			●				-
MEP	6	Fire Suppression Systems		●					-

COMPLIANCE

Category	#	Item	5	4	3	2	1	NA	Findings & Recommendations
ADA	1	Site			●				-
ADA	2	Toilet		●					-
ADA	3	Building Elements			●				-
ADA	4	Accessible Routes			●				-

LOCATION PLAN





BUILDING PHOTOS

Ownership

- ● County Owned
- ○ County Leased
- ○ County Owned / Property Leased

Average Building Condition

- ○ Excellent
- ○ Good
- ● Fair
- ○ Poor
- ○ Critical

Planning Status

- ○ Retain
- ● Renovate
- ○ Replace/Evaluate

BUILDING DESCRIPTION

Year Built: 1928

Area: 4,794 Sq. Ft.

Use: Library

Departments

- Cultural Services
- Library

Type of Construction: All Reinforced Concrete

Type of Roof: Built-Up Roof (BUR)

Electrical Panel: Cutler-Hammer

CONCLUSION

The Point Arena Coast Community Library will require extensive repairs and improvements to the interior, roof; as well as, ADA upgrades.

CONDITION

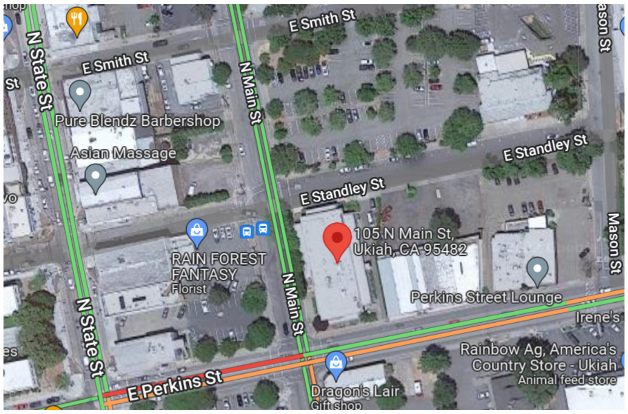
FINDINGS & RECOMMENDATIONS

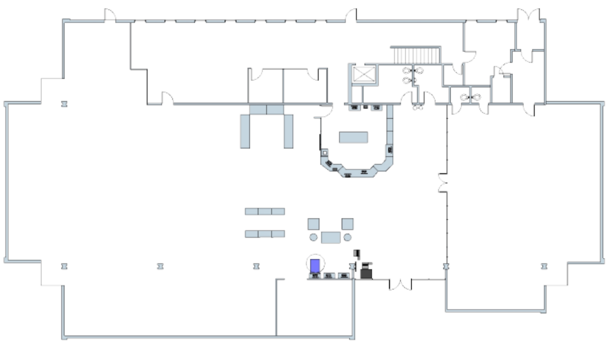
Category	#	Item	5	4	3	2	1	NA	Findings & Recommendations
SITE	1	Fences / Gates						●	-
	2	Walls / Structures						●	-
	3	Sidewalks / Walkways / Patios			●				-
	4	Curbing						●	-
	5	Parking & Pavement						●	-
	6	Exterior Lighting Fixtures			●				-
	7	Exterior Site Furniture						●	-
	8	Exterior Stairs / Ramp						●	-
EXTERIOR	1	Exterior Wall Finish			●				-
	2	Eaves & Fascias			●				-
	3	Windows			●				-
	4	Louvers and Vents						●	-
	5	Exterior Doors & Hardware			●				-
ROOF	1	Roof Surface				●			-
	2	Roof Equipment Curbing				●			-
	3	Roof Drains				●			-
	4	Gutters / Downspouts				●			-
STRUCTURE	1	Foundation			●				-
	2	Vertical System						●	-
	3	Walls			●				Cracks in concrete exterior and interior wall
	4	Roof				●			Plywood roof sheathing has water damage in storage room
INTERIOR	1	Ceilings				●			Ceilings tiles have stains from water damage
	2	Flooring				●			Flooring shows signs of wear, carpet tiles missing
	3	Interior Walls / Partitions			●				Interior wall finish has peeled off
	4	Interior Doors			●				-
	5	Public Counter				●			-
	6	Casework				●			Casework with handwashing fixtures require knee and toe clearances
	7	Restroom				●			Restrooms are not code compliant
	8	Shower Compartments						●	-
MEP	1	Mechanical Systems			●				-
	2	Electrical Systems			●				-
	3	Voice and Data Systems		●					-
	4	Plumbing Systems			●				-
	5	Gas Distribution Systems			●				-
	6	Fire Suppression Systems						●	-

COMPLIANCE

Category	#	Item	5	4	3	2	1	NA	Findings & Recommendations
ADA	1	Site			●				-
	2	Toilet				●			See summary
	3	Building Elements						●	-
	4	Accessible Routes			●				-

LOCATION PLAN





Ownership
- County Owned
- County Leased
- County Owned / Property Leased

Average Building Condition
- Excellent
- Good
- Fair
- Poor
- Critical

Planning Status
- Retain
- Renovate
- Replace/Evaluate

BUILDING DESCRIPTION

Year Built: 1971
Area: 14,000 Sq. Ft.
Use: Library
Type of Construction: Masonry & Wood Roof
Type of Roof: Built-up Roof (BUR)
Electrical Panel: Zinsco

Departments
- Cultural Services

CONCLUSION

The Ukiah Library will require repairs and improvements to the exterior, interior, MEP system; as well as, ADA upgrades.

BUILDING PHOTOS

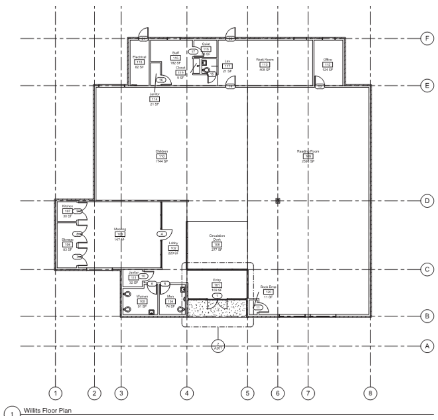
CONDITION | FINDINGS & RECOMMENDATIONS

Category	#	Item	5	4	3	2	1	NA	Findings & Recommendations
SITE	1	Fences / Gates				●			-
	2	Walls / Structures						●	-
	3	Sidewalks / Walkways / Patios				●			Loading dock is unusable and poses a safety hazard
	4	Curbing				●			-
	5	Parking & Pavement						●	AC paving at rear of building has cracks & uneven, resurface, No on-site parking, accessible parking located on street
	6	Exterior Lighting Fixtures				●			-
	7	Exterior Site Furniture				●			-
	8	Exterior Stairs / Ramp				●			Exterior stairs at rear and side of building are not code compliant
EXTERIOR	1	Exterior Wall Finish			●				Exterior facade is outdated
	2	Eaves & Fascias			●				-
	3	Windows			●				-
	4	Louvers and Vents			●				-
	5	Exterior Doors & Hardware				●			Exterior main doors malfunction and difficult to operate
ROOF	1	Roof Surface			●				Roof surface has numerous amounts patch and repair work; has blisters
	2	Roof Equipment Curbing			●				BUR has wear around roof curbs
	3	Roof Drains				●			-
	4	Gutters / Downspouts					●		Roof drains and scuppers drain on exterior of building, add downspouts
STRUCTURE	1	Foundation			●				-
	2	Vertical System				●			-
	3	Walls			●				-
	4	Roof			●				-
INTERIOR	1	Ceilings			●				-
	2	Flooring			●				-
	3	Interior Walls / Partitions			●				-
	4	Interior Doors			●				-
	5	Public Counter			●				-
	6	Casework					●		Casework with handwashing fixture require knee and toe clearances
	7	Restroom					●		Restrooms have outdated and not code compliant
	8	Shower Compartments						●	-
MEP	1	Mechanical Systems				●			Replace AHU dated from 1993, with new units
	2	Electrical Systems					●		Replace Zinsco electrical panels, currently undersized for building requirements
	3	Voice and Data Systems		●					-
	4	Plumbing Systems				●			-
	5	Gas Distribution Systems		●					-
	6	Fire Suppression Systems						●	-

COMPLIANCE

Category	#	Item	5	4	3	2	1	NA	Findings & Recommendations
ADA	1	Site				●			See summary
	2	Toilet					●		See summary
	3	Building Elements				●			See summary
	4	Accessible Routes				●			See summary

LOCATION PLAN



Ownership

- ○ County Owned
- ○ County Leased
- ● County Owned / Property Leased

Average Building Condition

- ○ Excellent
- ○ Good
- ○ Fair
- ● Poor
- ○ Critical

Planning Status

- ○ Retain
- ● Renovate
- ○ Replace/Evaluate

BUILDING DESCRIPTION

Year Built: 1989
Area: 7,000 Sq. Ft.
Use: Library
Type of Construction: Masonry
Type of Roof: Asphalt Shingles & Built-Up Roof (BUR)
Electrical Panel: Cutler-Hammer

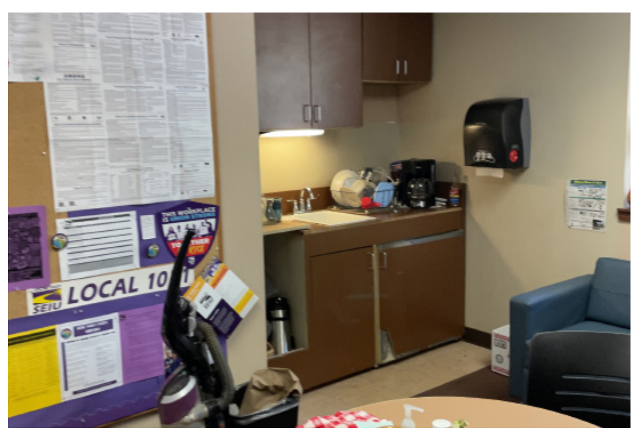
Departments

- Cultural Services

CONCLUSION

The Willits Library will require repairs and improvements to the interior and roof; as well as, ADA upgrades.

BUILDING PHOTOS



CONDITION / FINDINGS & RECOMMENDATIONS

Category	#	Item	5	4	3	2	1	NA	Findings & Recommendations
SITE	1	Fences / Gates						●	-
	2	Walls / Structures						●	-
	3	Sidewalks / Walkways / Patios				●			-
	4	Curbing			●				-
	5	Parking & Pavement			●				AC paving has minor cracks
	6	Exterior Lighting Fixtures				●			-
	7	Exterior Site Furniture		●					-
	8	Exterior Stairs / Ramp						●	-
EXTERIOR	1	Exterior Wall Finish				●			Exterior finish has faded, repaint
	2	Eaves & Fascias			●				Eaves and fascias have dry rot; replace and repaint
	3	Windows				●			-
	4	Louvers and Vents			●				-
	5	Exterior Doors & Hardware			●				-
ROOF	1	Roof Surface					●		Roof surface has excessive organic growth and has started to peel, replace
	2	Roof Equipment Curbing				●			-
	3	Roof Drains					●		Provide secondary roof drains (scuppers)
	4	Gutters / Downspouts						●	Provide gutters with leaf guards and downspouts
STRUCTURE	1	Foundation			●				-
	2	Vertical System			●				-
	3	Walls			●				-
	4	Roof				●			-
INTERIOR	1	Ceilings				●			Ceiling in staff areas have stains
	2	Flooring				●			Flooring shows signs of severe wear, replace
	3	Interior Walls / Partitions			●				-
	4	Interior Doors			●				-
	5	Public Counter					●		Modify public counter to be code compliant
	6	Casework					●		Casework with handwashing fixtures require knee and toe clearances
	7	Restroom					●		Restrooms are dated and not code compliant
	8	Shower Compartments						●	-
MEP	1	Mechanical Systems		●					AHU was last updated in 2017 and 2020
	2	Electrical Systems			●				-
	3	Voice and Data Systems		●					-
	4	Plumbing Systems			●				-
	5	Gas Distribution Systems			●				-
	6	Fire Suppression Systems		●					-

COMPLIANCE

Category	#	Item	5	4	3	2	1	NA	Findings & Recommendations
ADA	1	Site			●				-
	2	Toilet					●		See summary
	3	Building Elements						●	-
	4	Accessible Routes			●				-

UKIAH LIBRARY

NEEDS ASSESSMENT

10 YEAR PROJECT NEEDS

09_16_2021

ARCH | NEXUS

TABLE OF CONTENTS

EXECUTIVE SUMMARY | 01

EXECUTIVE SUMMARY

The Ukiah Library service area has a population of approximately 21,570 and is projected to remain at this approximate level for the next 10 years. The findings of this study recommends a total building size of approximately 20,000 sf to meet the needs of the community from 2021 – 2031.The existing library is 14,410 sf with approximately 11,000 sf of the space accessible to the public.

It is recommended that the library look at the cost and feasibility of partnerships, alternate locations, the purchase of the adjacent property and the cost of a second story addition to find the most cost effective way to implement the recommended increased size of the library building.

This report includes additional recommendations of how to implement a plan to expand the library size, what to include and how to configure the space within the library. A portion of these configurations and layout recommendations could be implemented now by reconfiguring the existing library. However, the library needs reconfiguring and more space to meet the needs of the community now and for the next ten years.

This document includes photos and renderings of 21st Century Libraries to provide ideas about current trends and designs that support the communities they serve. The library names are included for reference.

EXISTING FACILITIES ANALYSIS | 02

SITE

SITE DESCRIPTION

The Ukiah Library site is near the city center on Main Street, spanning between East Standley Street and East Perkins Street, with the main entrance facing west on Main Street near East Perkins Street.

The library site is within ¼ mile travel distance of the Grace Hudson Museum, the Community Foundation of Mendocino County, two parks, a charter school, and one of two high schools. The Library is less than a mile travel distance from two elementary schools, a middle school, adult school, Accelerated Achievement Academy and three other parks. It is a mile and a half from Ukiah High School, a Montessori school, and a mile and quarter by car from the Ukiah Sports Complex.

A bus stop serving four bus lines is across Main Street and within two hundred feet of the main library entrance.

Bike racks occur in the cobble area of the landscaping in front of the building near the main entrance.

The library building occupies the majority of the site. A drive aisle runs behind the building on the east, where the property line angles away from the building from south to north, accommodating two parking spaces. The fire department prefers the drive to be kept unobstructed. There is no other on-site parking.

Street parking in front of the library on Main Street is marked 2-hour parking from 8 am to 5 pm. A portion of the curb in front of the main entrance is a striped yellow loading zone. (Motorists can stop at a yellow curb for the length of the time posted only to load or unload passengers or freight. Drivers of non-commercial vehicles are expected to stay with their vehicle at a yellow curb.) A portion of the curb just north of the main entrance as well as a post at that parking space are striped Federal blue, indicating that this street parking stall is meant for accessible parking. The city is aware of the parking issues and has plans to make the parking lot adjacent available for public parking.

SITE ANALYSIS

Address: 105 N. Main Street, Ukiah, CA.

APN: 00219218

Zoning: UC-Urban Center

Area: Approximately 0.40 acres.

Ukiah Valley Local Responsibility Area for fire protection. The library is not within a Wildland Urban Interface Zone.

The Maacama earthquake fault zone runs east of the town of Ukiah through the neighboring town of Talmage.

Stockton Library Rendering

Glendale Library

Prevailing Winds: According to the Western Regional Climate Center, Winter prevailing winds from November through February are from the South-Southeast. Early Spring and late Fall prevailing winds are from the West-Northwest. Summer breezes are from the North, and overall annual prevailing winds are from the North.

Solar Access: There are no surrounding structure blockages to solar access for the site. Deciduous trees provide seasonal shade for most of the West building elevation. A small deciduous tree seasonally shades the southwest corner building windows. There are no trees on the east side of the building.

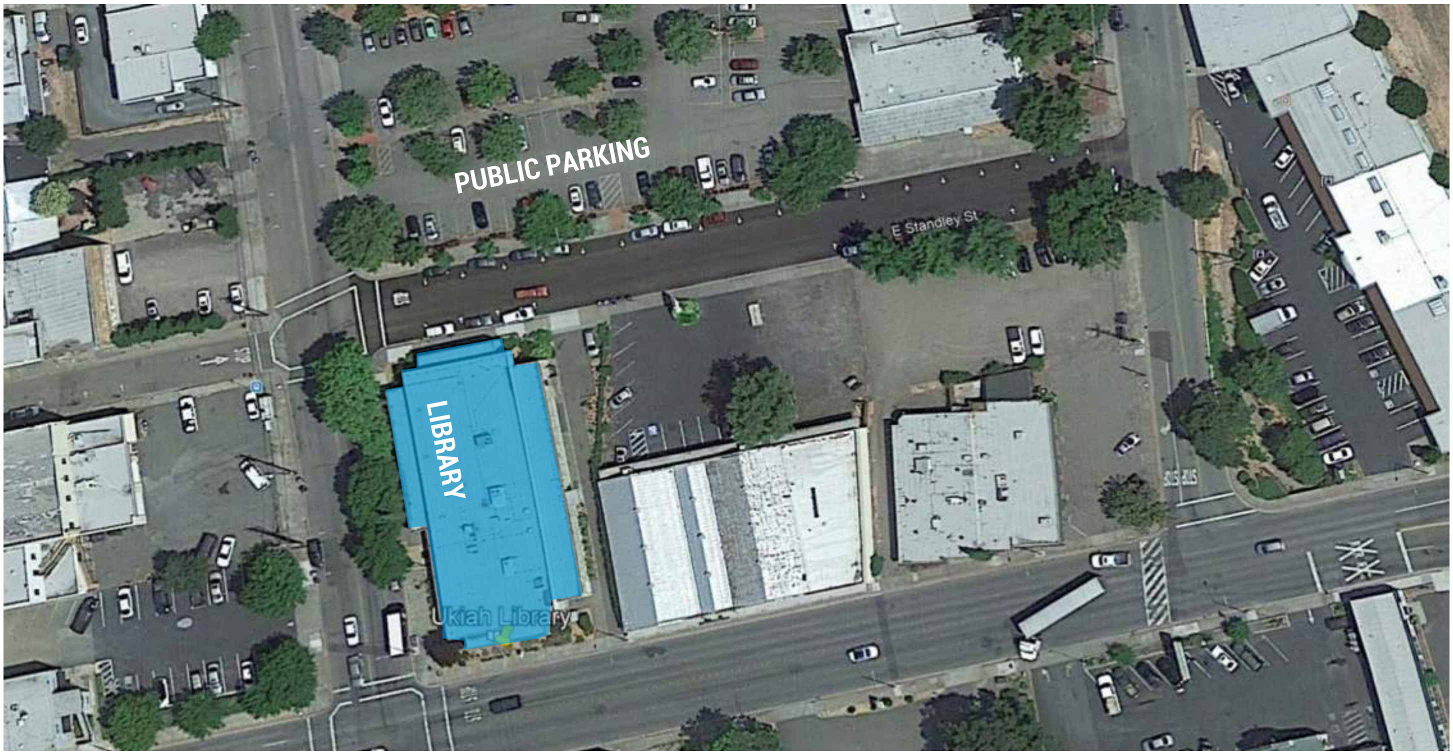
ACCESSIBILITY

The accessible parking spaces in the public parking lot do not appear to be the closest spaces to the library in that lot. The accessible parking stall markings do not appear to meet current code:

- There is a circulation path between the double-loaded accessible stalls such that someone does not have to cross behind an automobile other than their own to reach the public sidewalk.

CALIFORNIA PREVAILING WIND DIRECTION													
STATION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	ANN
Ukiah Airport, CA (KUKI). W	S	SSE	WNW	WNW	N	N	N	N	N	N	SSE	SSE	N

SOURCE: Wester Regional Climate Center



- Public way corner curb ramps do not have truncated domes per current accessibility code. Neither the yellow striped loading zone nor blue striped street parking stall contain a curb ramp such that either can be used as a code-compliant accessible drop-off zone or parking stall. There is a gentle slope from the public sidewalk to the main entrance.
- Site investigation is needed to determine whether or not dimensions, slopes and signage meet current accessibility code, from accessible parking stalls to the Library main entrance and other required exits.
- Bicycles parked at the public bike racks would either need to be parked in the landscaping strip or extending from there onto the sidewalk.

PARKING

Limited public parking is available within two hundred feet of the main library entrance in the public parking lot directly across East Standley Street. There appear to be three to four accessible parking stalls in the public lot, including at least one van-accessible stall. The city has plans to add truncated domes to the sidewalk to comply with accessibility codes.

There are public trash/recycling containers to the south of the main entrance along the sidewalk.

III BUILDING

BUILDING DESCRIPTION

The Ukiah Library is the Mendocino County Main Library. It is owned by the City, leased and maintained by Mendocino County.

The main axis of the 14,410 sf rectangular building runs north to south, with the main entrance along Main Street on the west. Approximately 11,000 sf of the building is accessible to the public. The building is on two levels, with public spaces and library administration on the ground floor and additional administrative and storage on a basement level.

The majority of exterior wall surface is solid, with few exterior windows. Full-height exterior storefront windows occur on the southwest building corner and face two directions. There is a storefront window system across the western-facing main entry. Glazing is tinted dark.

The main entrance is in an alcove that provides rain protection. There is a book-drop in the exterior wall, near the main entrance, that is not in the rain-protected alcove. The book drop opens into the teen room.

Signage on the west Main Street elevation is prominent and has night lighting.

The roof configuration is low-slope, with rooftop mechanical units on the main upper roof and four separate lower roof areas. There are no skylights.

Lighting in the public areas is primarily recessed overhead 2 x 4 fixtures, either fluorescent or LED. Lighting in the children's area is a sky-patterned luminous ceiling.

Public areas consist of the west-facing main entrance and adjoining seating area, circulation desk, teen room, children's area, children's single occupancy restrooms, adult collection, meeting and activity area, multi-occupant restrooms. Within the adult area next to the meeting area there is a small grant collection area. The meeting area is somewhat separated from the rest of the library by a partial wall. A full-height storefront window system with low solid infill panels and door separates the Children's Area from the rest of the library. There are two emergency exits to the east "back" of building – one from children's area and one from meeting area.

Ground level staff areas include children's librarian office and staff "back of house". There is one staff area exit to the east "back" of building.

The basement level includes storage and additional staff space. Access to and from the basement level is by stair or elevator. There is an exit from the basement to the east "back" of building.

The children's area and circulation desk have been renovated/ updated.

Daybreak Library Sketch

BUILDING ANALYSIS

Library staff and Friends of the Library members have communicated these needs:

- A dedicated and acoustically separated multi-functional public meeting room is needed.
- A door or other type of privacy separation for the adult literacy area
- Accommodation for STEM programs.
- Teen room is small.
- 21st Century library
- Management of transient visitors, review of security measures, standards of behavior
- Computer area is heavily used and takes up a lot of room – how to make more efficient with equal or greater access?
- Larger staff lunch room
- Office space for bookmobile and temporary office/ workstation space
- What improvements library can do itself

Library staff and FOL have communicated that these areas are working well:

- Children's area works well and has many patrons (big crowds)

There are no RFID security gates at the main entrance. It is suggested that an RFID tracking system be implemented and utilized in coordination with a automated materials handling system when the library expands as recommended.

ACCESSIBILITY

Building accessibility does not meet code and needs to be resolved to meet the ADA and CDC accessibility requirements. This includes but is not limited to:

- toilet rooms
- circulation desk
- exit widths
- building entrances
- emergency exits

Ground-Level Public Areas: The public areas are all on one level and appear to include accessible pathways between different areas. A site survey is needed to establish current accessibility code compliance for circulation desk, computer catalogs, clear door widths, side clearances and landings, signage, stack aisle and public restroom accommodations.

Ground-Level Staff Areas: Similar to public areas.

Basement Staff Area: A site survey is needed to establish current accessibility code compliance of stairs, elevator and internal circulation routes for the basement staff area.

Existing Ukiah Library Photos

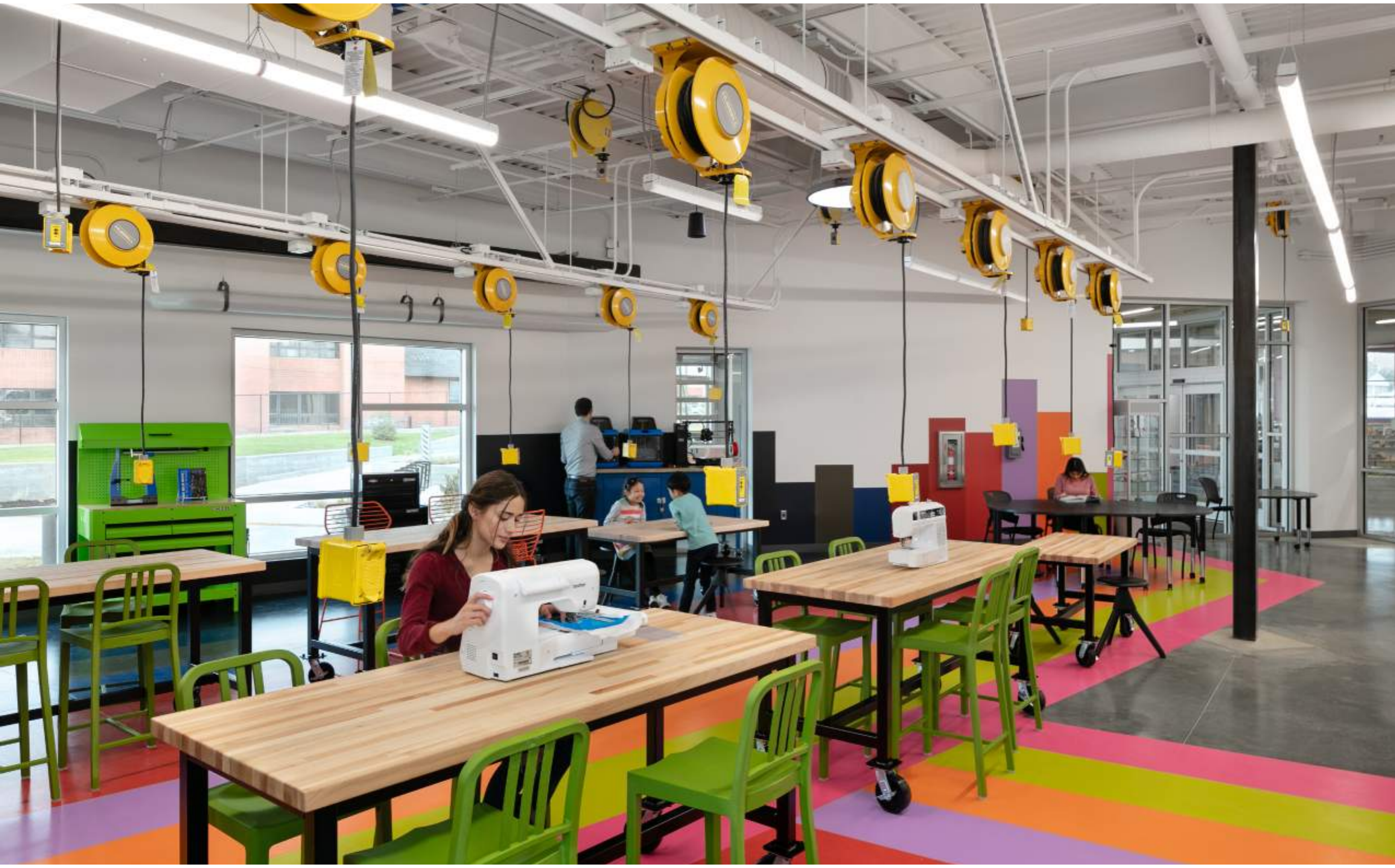
Kearns Library

IV WORKFLOW

The workflow efficiency could be increased by a more efficient layout that opens up the circulation desk more to the work area so that there is a visual line of sight so that when the circulation desk gets busy those in the work room can see to come out and help and if the person at the circulation desk has to momentarily go into the back room they still have visual control of the circulation desk.

The circulation desk is oversized. The 21st Century library uses a smaller circulation desk as a welcoming desk and is equipped to handle transactions. It is recommended that self-check units are used for most of the check-out processing.

At the current library size an automated materials handling system is not recommended, however when expanded to a 20,000 sf library space and efficiency can be improved with a 5 or 7 bin automated materials handling system that allows for more efficiency in book sorting allowing staff to spend more time out in the library servicing library customers and approaching them about their needs instead of waiting for the customer to come to them. Today's librarian is a proactive voice to members of the community about the plethora of programs and resources that the library offers.



Kearns Library

V PROGRAM SPACES

MEETING SPACES

The meeting area is insufficient for this size of community. A meeting room that can be completely separated with operable doors / walls from the library for programs and activities at scheduled times and opened up for the use of library customers when not being used would be ideal for this community. A room of 700 – 1,000 SF is recommended. A multi-purpose room with a sink, counter space, and cabinets for storage is needed. Storage for nesting chairs and tables is highly recommended so that the space can be cleared or set up quickly and easily without wasting the space of the room. A storage room for the children's librarian in this room is also recommended.

The library is deficient in its offering of study rooms. Five to seven study rooms of varying sizes from four to eight people is recommended.

The teen space is at a good location with potential for good sight lines. It is recommended that it have a glass wall for better sight lines into the space. Ideally the teen space would also be located near a maker space or multipurpose room so that it is easy to expand out of their space for teen programming.

VI HUMAN CENTERED SPACES

Successful 21st Century libraries focus on how their spaces can be used for multiple uses at different times of the day based on their communities needs and schedules of use. It is the responsibility of the librarian to activate these spaces with programs and access to equipment, space, and resources to accomplish things they are unable to do on their own. A maker space based on community interests and / or needs is one way to accomplish this. This may be a recording studio, a film studio, a music studio, a wood shop, or anything that supports the communities needs and interests. However human-centered spaces can be any and all spaces that are activated with people. The more flexible a space is the more ways it can be activated.

COLLECTIONS AND STACKS

Flexibility is key to the success of a 21st Century Library. Stacks in the children's area are recommended to be on industrial casters in 3' sections and 36" high so they are easily movable to create additional space for programing when needed. The current stacks in the children's area are on casters.

The collection should not grow in size and could be reduced by analyzing circulation statistics and implementing a robust weeding effort. Open area stacks should be 48" high to create increased sight lines, a 21st century open feel to the library, and better wayfinding for library customers. Stacks on walls are recommended to be 60" high. Stacks taller than 60" create an inequality in the ability of the average customer to access the top shelf and are not recommended.

COMPUTERS

Access to computers remains an important part of libraries as there are still many with insufficient digital devices or more common insufficient access to adequate broadband speeds. 21st century libraries also provide software that is not easily accessible to all such as professional photo and film editing and graphic design software.

It is recommended that the computer area be moved to a more open area and not up against a wall with good sight lines to the computers from the circulation desk. The 12 computer stations are typically sufficient for this size of community although libraries that experience a surge of after-school students may need more, or laptops that can be checked out by adult patrons when the computer area is over run with after school children and/or teens. There are 20 laptops available to check out at the existing facility.

Kearns Library

POPULATION GROWTH ANALYSIS | 03

POPULATION GROWTH ANALYSIS

The Ukiah library serves the following zip codes. Item 6 list of zip codes within Library District:

- Ukiah 95482
- Hopland 95449
- Calpella 95418
- Potter Valley 95469
- Redwood Valley 95470
- Boonville 95415
- Talmage 95481

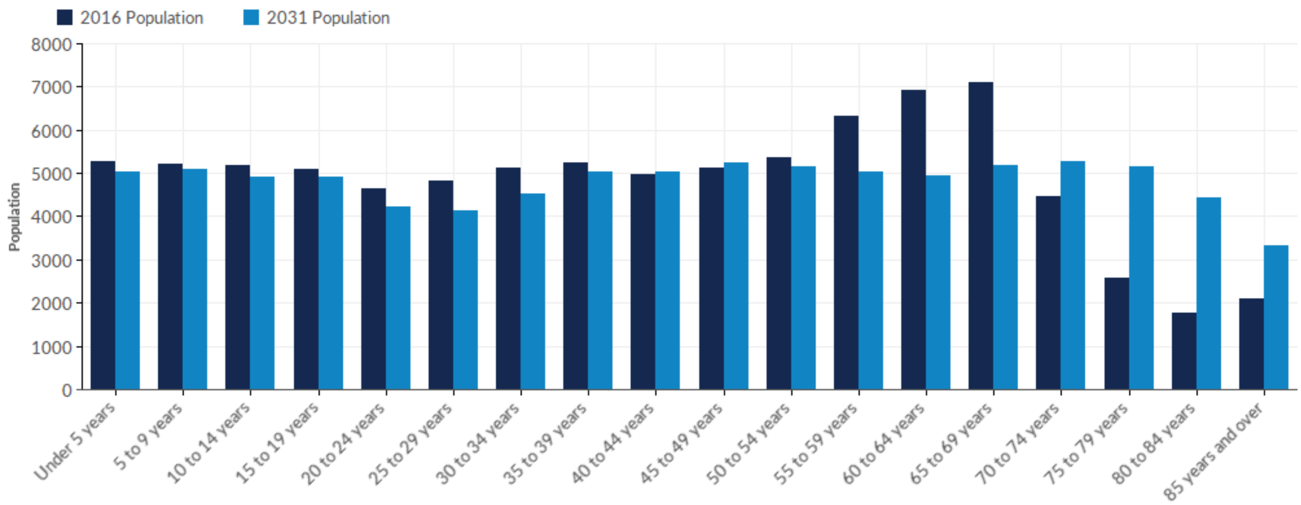
The population size of the library district is estimated to be 21,570 people.

It has been noted that through the interview and research process that the weekday population in Ukiah could be as much as double the noted population. This is based on many county residents commuting into Ukiah for work. While taking this into consideration it is more likely that families and children would use the library where they live and not where they work and that many of those commuting in live in the areas included in this population analysis. Library planning is typically based on population growth of residents within a library service district geographic boundary and that has been the basis for this study.

TOWN	POPULATION
Boonville	947
Calpella	682
Hopland	920
Potter Valley	498
Redwood Valley	1,713
Talmage	1,003
Ukiah	15,807
Total	**21,570**

The Population Demographics Report of Mendocino County, CA from March 2021 shows that the population of most age groups is slightly declining and there are a few that are slightly increasing. Overall the population size appears to be projected to remain the same without any significant increase in the next 10 years. Therefore the recommendations for the next 10 years are based on the existing population size.

Population by Age Cohort



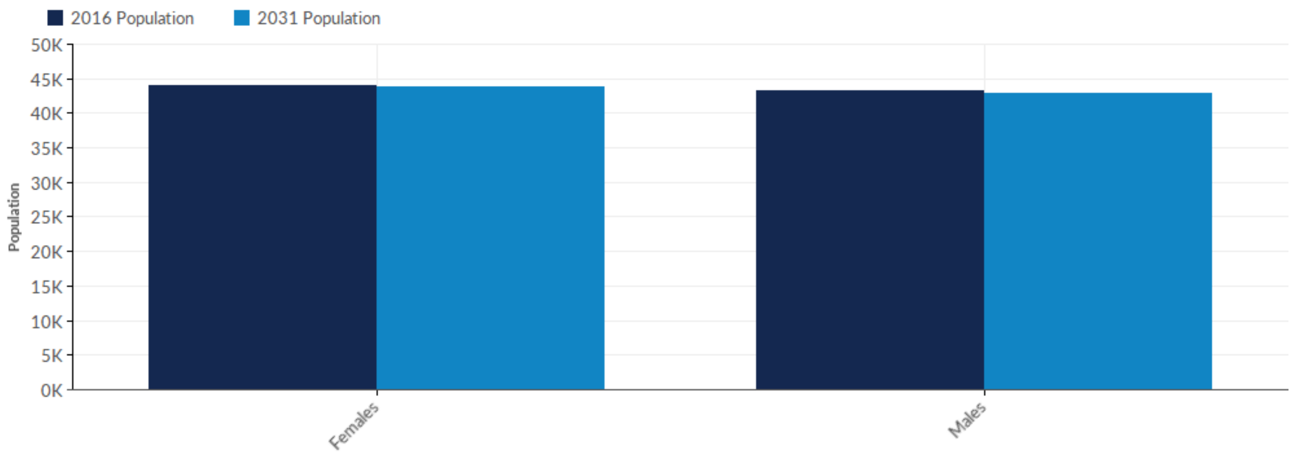
Age Cohort	2016 Population	2031 Population	Change	% Change	2016 % of Cohort
Under 5 years	5,277	5,031	-246	-5%	6.05%
5 to 9 years	5,203	5,103	-100	-2%	5.96%
10 to 14 years	5,195	4,919	-276	-5%	5.95%
15 to 19 years	5,080	4,918	-162	-3%	5.82%
20 to 24 years	4,645	4,226	-419	-9%	5.32%
25 to 29 years	4,820	4,138	-682	-14%	5.52%
30 to 34 years	5,126	4,521	-605	-12%	5.87%
35 to 39 years	5,249	5,043	-206	-4%	6.01%
40 to 44 years	4,974	5,047	73	1%	5.70%
45 to 49 years	5,109	5,230	121	2%	5.85%
50 to 54 years	5,371	5,147	-224	-4%	6.15%
55 to 59 years	6,308	5,042	-1,266	-20%	7.23%
60 to 64 years	6,927	4,956	-1,971	-28%	7.94%
65 to 69 years	7,112	5,177	-1,935	-27%	8.15%
70 to 74 years	4,451	5,272	821	18%	5.10%
75 to 79 years	2,573	5,154	2,581	100%	2.95%
Total	87,285	86,677	-608	-1%	100.00%

DEMOGRAPHICS ANALYSIS | 04

DEMOGRAPHIC ANALYSIS

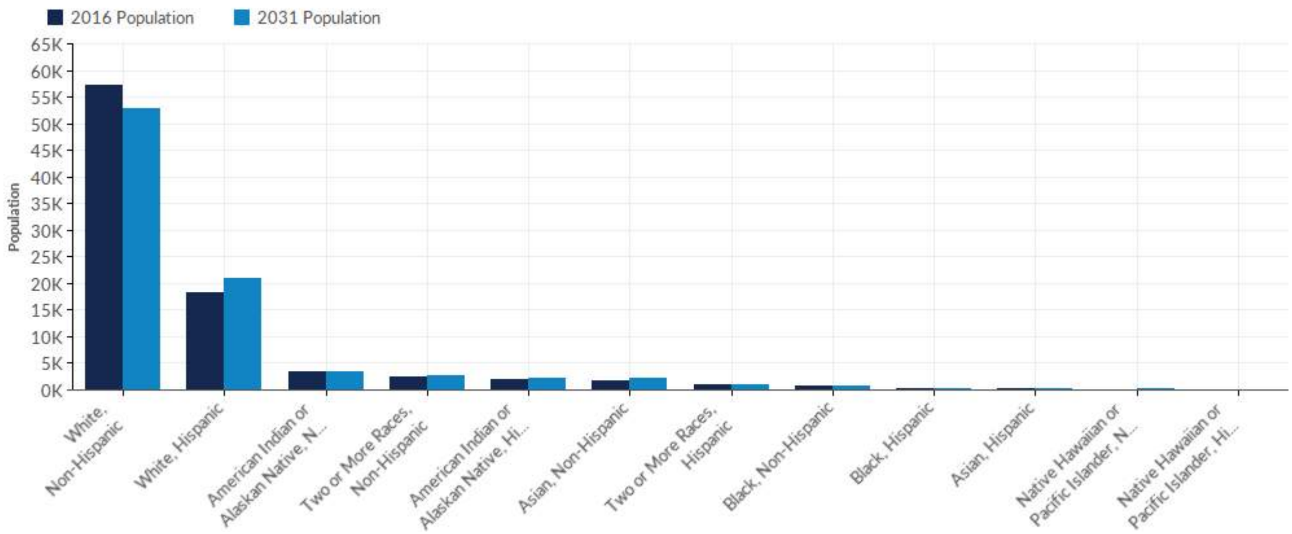
The demographics don't project a significant change in population although there will be a slight increase in Hispanic heritage and this should be a consideration when planning the collection, programming, and services.

Population by Gender



Gender		2016 Population	2031 Population	Change	% Change	2016 % of Cohort
Females		43,966	43,778	-188	0%	50.37%
Males		43,319	42,899	-420	-1%	49.63%
	Total	87,285	86,677	-608	-1%	100.00%

Population by Race/Ethnicity



Race/Ethnicity		2016 Population	2031 Population	Change	% Change	2016 % of Cohort
White, Non-Hispanic		57,289	52,831	-4,458	-8%	65.63%
White, Hispanic		18,187	20,846	2,659	15%	20.84%
American Indian or Alaskan Native, Non-Hispanic		3,519	3,357	-162	-5%	4.03%
Two or More Races, Non-Hispanic		2,440	2,600	160	7%	2.80%
American Indian or Alaskan Native, Hispanic		2,025	2,232	207	10%	2.32%
Asian, Non-Hispanic		1,628	2,145	517	32%	1.87%
Two or More Races, Hispanic		936	1,079	143	15%	1.07%
Black, Non-Hispanic		629	833	204	32%	0.72%
Black, Hispanic		268	305	37	14%	0.31%
Asian, Hispanic		153	192	39	25%	0.18%
Native Hawaiian or Pacific Islander, Non-Hispanic		120	146	26	22%	0.14%
Native Hawaiian or Pacific Islander, Hispanic		91	110	19	21%	0.10%
	Total	87,285	86,677	-609	-1%	100.00%

LIBRARY DATA ANALYSIS | 05

LIBRARY DATA ANALYSIS

The library data provided was for the entire Mendocino Library System and not just the Ukiah Library. Based on those numbers the circulation appears to be providing good services of books but no program information was provided. As previously noted a more detailed analysis of the circulation and an aggressive weeding of the collection is recommended. As indicated earlier in this document the library should be looking to increase program offerings and advertising to increase activation of the spaces and programming based on community interests and needs.

Current library statistics are:

- Programs conducted: 468
- Attendance at programs: 9,339
- Circulation: 195,055
- Door Count: 126,309

The library statistics indicate that the library is supporting the users in the following ways:

- Personal economic development
- Plays a role in responding to, or building resilience after a crisis in the community
- Support users' personal learning and knowledge development
- Help in developing social capital in the community

It is recommended that a SEED (Social, Economic, and Environmental Design) Community Outreach study be conducted in coordination with future programming and design work to correctly assess the community's interests and needs. https://seednetwork.org

Logan Library Rendering

OPERATIONS ANALYSIS | 06

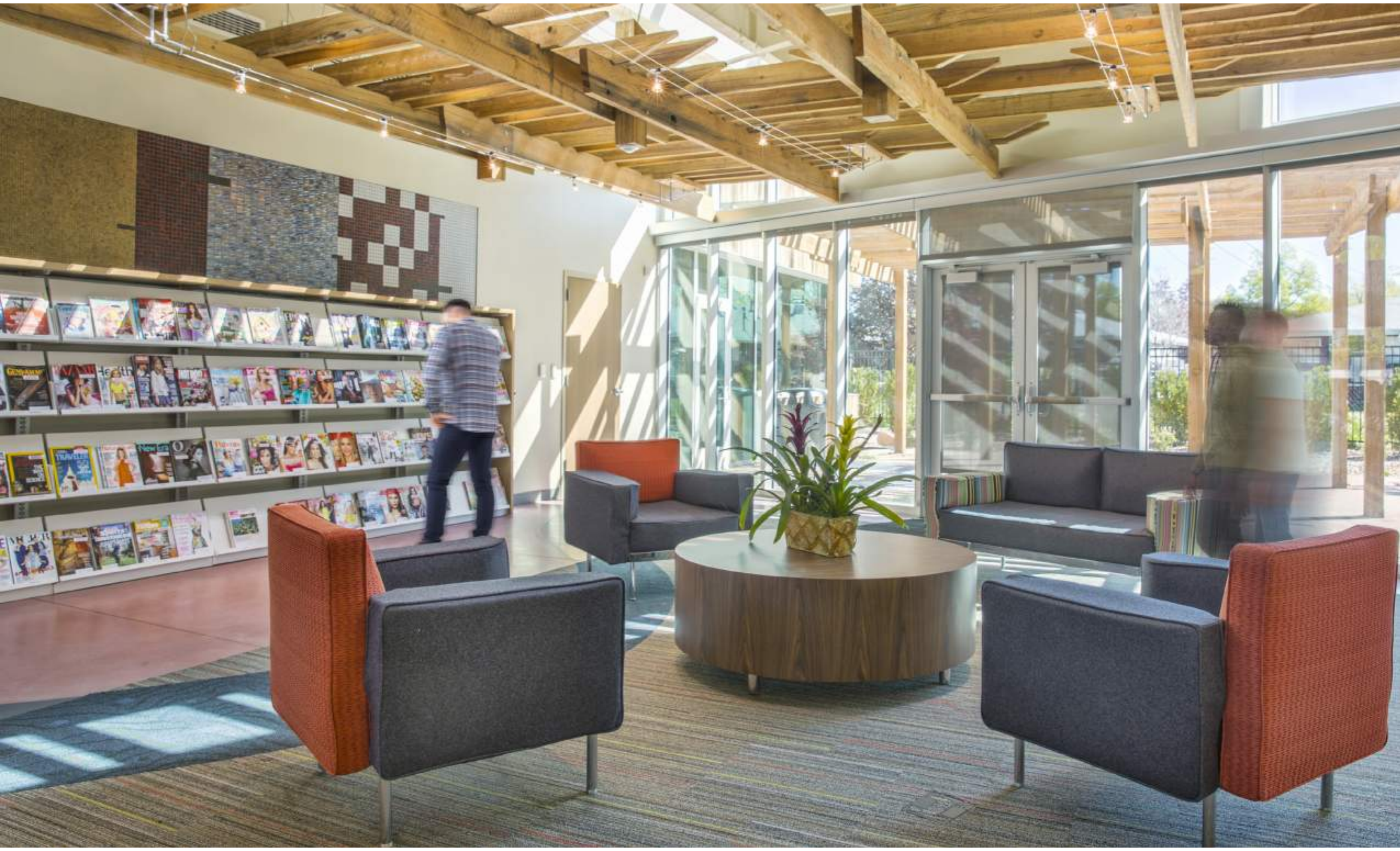
OPERATIONS ANALYSIS

Based on staff and budget analysis of the Mendocino County Library district; the library receives funding from Measure A funds, a state library grant and property taxes. There does not appear to be a direct funding source for the renovation and addition of the Ukiah library however there are several avenues that the Ukiah library could explore to find funding for the needed renovation and expansion of the library.

- General Obligation Bonds
- Increased Property Taxes
- Increased Sales Taxes
- Fundraising and a Capital Campaign
- State Funding

The State of California recently funded a one-time funds for local library facilities in the amount of $389 million. It is likely that these funds will be distributed through the state library. They will require the library to match funds requested in order to access the funds. https://www.cla-net.org/news/568056/New-from-the-Capitol-June-2-2021.htm

It is also recommended that a building renovation be an energy efficient upgrade with a focus on reducing the buildings EUI and becoming a net-zero energy certified building through the International Living Future Institute. This will greatly reduce operational cost over the continued life of the building.



Glendale Library

COMMUNITY ANALYSIS | 07

I PARTNERSHIP POTENTIAL

Partnerships and Joint-Use facilities can have two main advantages:

1. Shared funding can increase the ability of an organization
2. A properly designed shared facility can create shared spaces in an efficient way that allows for more usable space within a smaller building and therefore reduces the cost of expansion with combined funding.

Shared and Integrated Programming should always be looked at as an outcome of these types of partnerships and should be focused on the community and not on the individual organizations.

An investigation of the following organizations as potential partners should be conducted to identify if they have additional space needs, if moving the library to their location or another combined location is good for the library, what available capital funds they have access to, and if programming and shared space could be achieved.

- Ukiah Unified School District
- Alex Rorabaugh Gymnasium and Cultural Recreation Center
- Grace Hudson Museum
- Community Foundation of Mendocino County

II COMMUNITY ENGAGEMENT

It is recommended that a SEED (Social, Economic, and Environmental Design) Community Outreach study be conducted in coordination with future programming and design work to correctly assess the community's interests and needs. https://seednetwork.org

COMMUNITY ENGAGEMENT

SOCIAL ECONOMIC ENVIRONMENTAL DESIGN

Community input should be carefully coordinated and developed uniquely for the communities served by the Ukiah library. A SEED certified public outreach process will bring deeper meaning to people in a variety of socio-economically areas. Arch Nexus has very specific expertise reaching out to communities with varying demographics. Simply holding a series of public meetings will be unsuccessful. As demonstrated with many similar projects with multiple demographics, an effort to engage those who cannot be at these meetings is the key to success and key to creating community ownership.

To do this, additional efforts to reach specific cultural or demographic groups within the community will need to be made. This will give improved access their input on the issues they hold dear. This can include public outreach at existing community events, local library programs, local school functions, and many more. Having a booth present at such activities garners input from entire families and amplifies the input process.

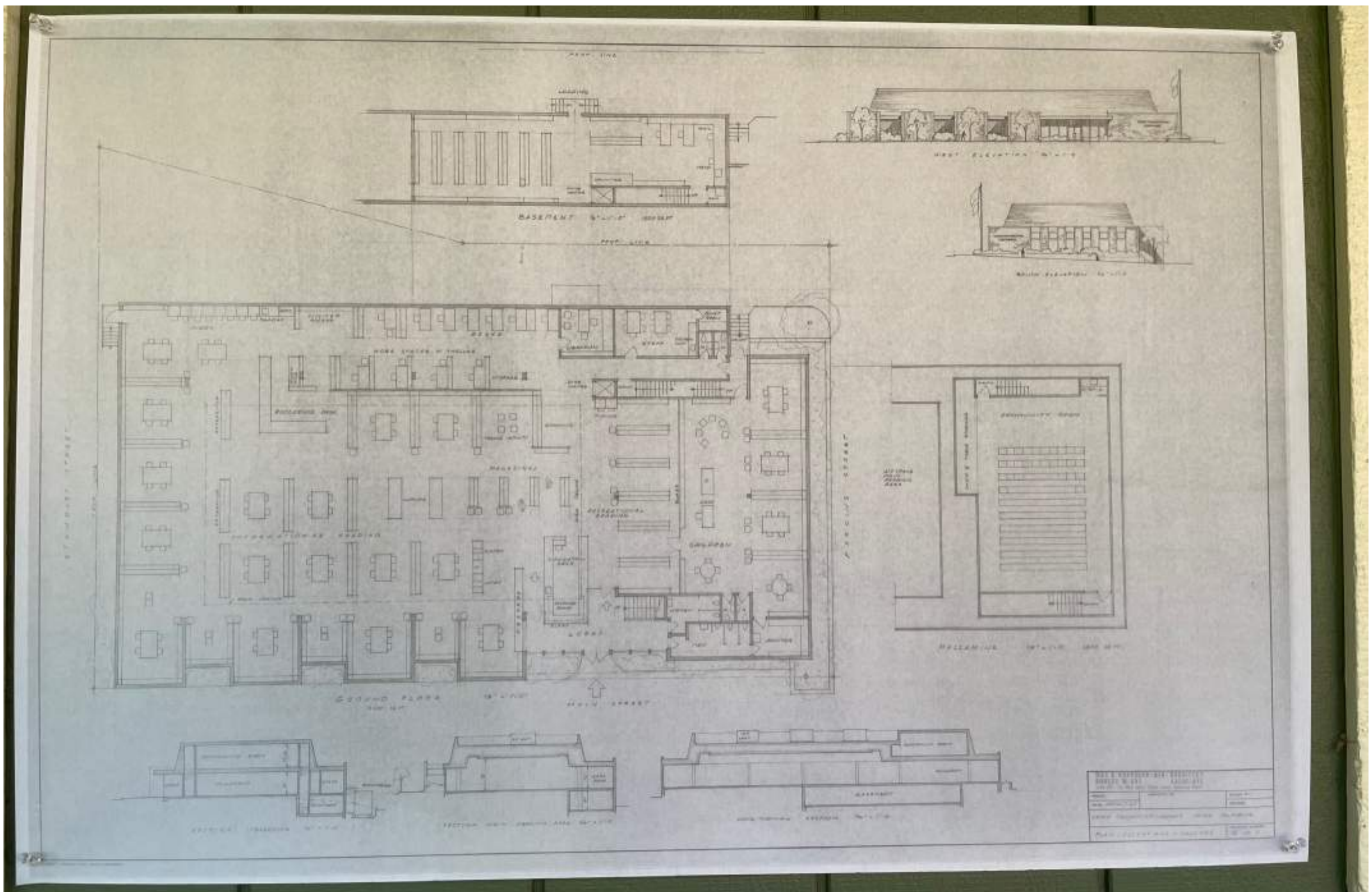
SEED is a third-party verification of the public outreach process that focuses on identifying community issues and how they connect to the project to increase the potential for success.

SPACE NEEDS & ACTIVATION ANALYSIS | 08

SPACE NEEDS & ACTIVATION ANALYSIS

The existing library is 14,410 SF which breaks down into an 11,015 SF main level and a smaller basement. In order to properly activate the basement space an open stair and atrium is suggested to bring in natural light and views that connect the two levels. Designing proper spaces with daylighting has been proven to increase their ability to retain knowledge in learning and be more creative. Biophilic design principles will provided equitable spaces for the community to really progress their quality of life. https://living-future.org/biophilic-design/#the-guidebook

The proper library size for this community is approximately 20,000 SF of floor space with additional outdoor space that can support outdoor programming as weather permits. In order to properly open the basement and increase the size of the library an 8,000 sf addition is recommended.



This floor plan from the original drawings shows approximately 6,000 SF as a second story that was not built. The original design included this space as a meeting room. A meeting room on an upper level is not recommended. Sight lines and access becomes restricted except for during specific programs and it sits empty and is wasted space when it could be doubled as extended library space on a main level adjacent the children's and / or teen space.

It is recommended that a structural engineer do an analysis to see the feasibility of adding a second story at this location and if it is possible to expand it out to a larger area. Although the plans show a second story a structural engineer verification needs to occur to assure that the building was constructed as designed to support these additional loads. Although the original drawings included this the existing structure could have been modified to not support it when it was taken out of the design and construction.

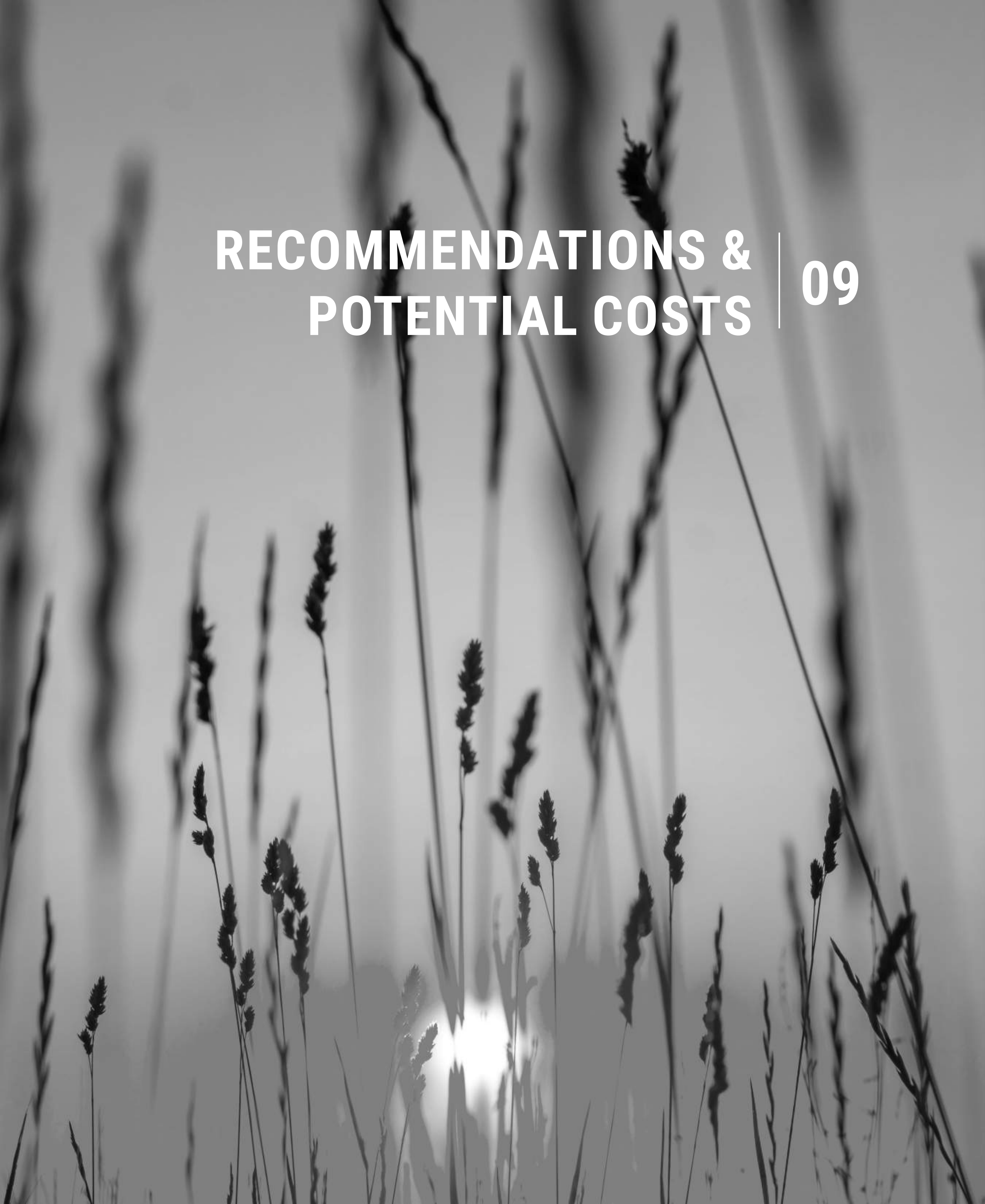
If it is desired to expand as a second level it is recommended that a two-story open space and mezzanine also be added to create biophilic experiences for the community that promote a feeling of welcome and safety as well as enhance their abilities to learn and create. An elevator will also be required to provide equitable and accessible spaces to the public. The design in the original drawings does not show an elevator to the upper level which under certain design provisions could be possible but is not recommended. An elevator is a necessity for multi-level spaces as to provide equal access to all.

Due to site constraints a second story may be a serious consideration however the following should be investigated as potential options to evaluate the most cost-effective solution which may not be adding a second story onto the building.

- Purchasing adjacent property
- Other available sites for a new library location
- Partnering opportunities and sites throughout the community
- Structural evaluation of adding a second level

Daybreak Library Rendering

RECOMMENDATIONS & POTENTIAL COSTS | 09



RECOMMENDATIONS

A summary of the recommendations from this document include:

- Increasing the library size to 20,000 SF to meet the needs of the community for the next 10 years.
- Redesigning the layout of the interior spaces to create open, inviting spaces for optimal learning and creating.
- Reducing the collection through an aggressive weeding based on circulation statistics and important community resources.
- Reconfiguring the circulation desk and staff area relationship to be more open
- Reconfiguring the circulation desk to be smaller being supported by self-checkout stations.
- 5 or 7 bin Automated materials handling system
- Exterior book drop adjacent the staff work area and the automated materials handling system (could be walk-up or drive up)
- Additional meeting room space of 700 – 1,000 SF
- Additional 5 – 7 small study rooms of various sizes ranging from 4 – 8 people
- Structural feasibility analysis of adding a second level
- Investigate the cost comparison of:
    - Constructing a second story
    - Purchasing adjacent property and expanding the library
    - Purchasing a new site and building a new library by using the funds from selling the existing building.
    - Partnering analysis of funding, programming, and location collaborations

See more details of the recommendations in the body of this document.

Hunter Library

POTENTIAL COSTS

The market of construction cost has recently gone through an unprecedented surge and is currently in the process of trying to stabilize. These potential costs are based on projects currently being constructed in the current market and do not include inflation and escalation that will continue to occur year to year. It is recommended that costs be re-evaluated yearly to assess their relevance to the ongoing fluctuations in the market place.

NEW BUILDING CONSTRUCTION, 20,000 SF*

- Land Acquisition: varies based on each potential site
- Site Costs: varies based on each potential site
- Total Construction Cost: $800 / SF x 20,000 SF = $16,000,000
- FFE (Furniture, Fixtures & Equipment) = $2,400,000
- Automated Materials Handling System: varies on the manufacturer selected
- 10% Owners Contingency = $1,600,000
- Owner Soft Costs = $4,000,000
- Architecture and Engineering Fees $1,760,000

RENOVATION AND 8,000 SF ADDITION*

- Land Acquisition: if the project expands horizontally, to be determined
- Site Costs: varies based on horizontal or vertical construction
- $800 / SF x 8, 000 SF = $6,400,000 (horizontal construction)
- $950 / SF x 8,000 SF = $7,600,000 (vertical construction estimate, structural evaluation will be needed to confirm cost)
- $400 / SF x 12,000 SF = $4,800,000
- Total Construction Cost = $11,200,000 - $12,400,000

Stockton Library

- FFE (Furniture, Fixtures & Equipment) = $2,400,000
- Automated Materials Handling System: varies on the manufacturer selected
- 10% Owners Contingency = $1,120,000 - $1,240,000
- Owner Soft Costs = $2,800,000 - $3,100,000
- Architecture and Engineering Fees $1,232,000 - $1,364,000

*Sustainable Resilient Building: Depending on the level of LEED, NetZero or Living Building Certification additional design and construction costs will be incurred.

FUNDING

It is recommended that local funds be immediately identified and allocated to the library to take advantage of the one-time matching funds being currently funded through the state of California budget.

NEXT STEPS | 10

NEXT STEPS

The recommended next steps in order of execution are as follows:

1. Potential Partner and Location Feasibility Study
2. Real Estate New Site and Adjacent Site Purchase Feasibility Study
3. Second Level Addition Structural Feasibility and Cost Study
4. SEED Certified Community Outreach (Can be completed by a SEED certified architectural firm as a part of the programming and design phases within the above mentioned fee structure)
5. Architectural Programming: Identifying the space needs for activities based on the SEED Certified Community Outreach process
6. Design
7. Construction

Millcreek Library