

County of Mendocino Allocation by Jurisdiction of Property Tax Administrative Costs FY25-26							
	2025-26	2025-26	2025-26			Allocation	
Entity	Adj Base	RDA Shift	Unitary-PU	Total	Factor	Admin Fee	Billable
County General	38,512,206.06	(4,168,095.46)	1,792,780.63	36,136,891.23	0.227010	876,824.34	
Road	4,393,442.50		181,739.18	4,575,181.68	0.028741	111,011.88	
ACO	311,093.78		12,451.96	323,545.74	0.002032	7,848.58	
Library	2,116,688.23		88,760.12	2,205,448.35	0.013854	53,510.96	Total
Promotion	267,446.70		10,246.19	277,692.89	0.001744	6,736.19	County
Emergency Svcs - CDF Dispatch	265,339.42		8,324.74	273,664.16	0.001719	6,639.62	6,639.62
City of Fort Bragg	600,006.13	(214,403.65)	26,902.94	412,505.42	0.002591	10,007.72	10,007.72
City of Point Arena	67,598.86		5,107.05	72,705.91	0.000457	1,765.16	1,765.16
City of Willits	882,273.23		35,940.09	918,213.32	0.005768	22,278.85	22,278.85
City of Ukiah	1,824,871.09	(1,031,978.35)	94,524.94	887,417.68	0.005575	21,533.39	21,533.39
							55,585.12
Fort Bragg Redevelopment		2,878,777.69	75,057.98	2,953,835.67	0.018556	71,672.40	71,672.40
Ukiah Redevelopment		9,120,619.92	231,424.41	9,352,044.33	0.058748	226,913.68	226,913.68
Willits Redevelopment			-	0.00	0.000000	0.00	0.00
Mendocino County Redevelopment			-	0.00	0.000000	0.00	0.00
							Total RDAs 298,586.08
Ukiah Parking #1	189.72	(205.74)	13,394.90	13,378.88	0.000084	324.45	324.45
Calpella Water	21,996.61		1,712.79	23,709.40	0.000149	575.51	575.51
Brooktrails Community Services	219,686.86		15,274.31	234,961.17	0.001476	5,701.04	5,701.04
Mendocino Coast Health Care District	1,090,669.51	(78,584.03)	34,992.17	1,047,077.65	0.006578	25,407.47	25,407.47
Noyo Harbor District	139,790.82	(17,642.76)	5,966.77	128,114.83	0.000805	3,109.31	3,109.31
Coast Life Support	127,255.55		5,638.62	132,894.17	0.000835	3,225.18	3,225.18
Brooktrails Maintenance	176,818.82		7,464.83	184,283.65	0.001158	4,472.77	4,472.77
Brooktrails Maint 1976-1	9,509.85		324.68	9,834.53	0.000062	239.47	239.47
So Humboldt Comm Hospital	1,079.07		3,155.50	4,234.57	0.000027	104.29	104.29
Elk Community Services	51,958.41		2,062.49	54,020.90	0.000339	1,309.38	1,309.38
Sanel Valley Fire District	53,448.95		3,258.99	56,707.94	0.000356	1,375.05	1,375.05
Ukiah Valley Fire	439,802.29	(106.78)	26,017.33	465,712.84	0.002926	11,301.65	11,301.65
Mendocino Community Services	119,618.60		9,814.62	129,433.22	0.000813	3,140.21	3,140.21
Mendocino Coast Recreation	736,730.54	(46,182.35)	25,384.81	715,933.00	0.004497	17,369.63	17,369.63
Irish Beach Water	56,182.38		1,545.61	57,727.99	0.000363	1,402.08	1,402.08
Laytonville Water	28,025.32		1,682.45	29,707.77	0.000187	722.29	722.29
Potter Valley Irrigation	494,812.65		16,900.21	511,712.86	0.003215	12,417.91	12,417.91
Redwood Valley Water	32,499.42		4,791.12	37,290.54	0.000234	903.82	903.82
Westport Water(Westport Vol Fire)	20,095.53		785.27	20,880.80	0.000131	505.99	505.99
MCRRFC & WCID	65,165.27	(15,715.19)	3,575.44	53,025.52	0.000333	1,286.21	1,286.21
South Coast Fire	211,982.72		8,062.23	220,044.95	0.001382	5,337.96	5,337.96
Alexander Estates Lighting	13,467.86		505.05	13,972.91	0.000088	339.90	339.90
Covelo Lighting	14,147.76		810.85	14,958.61	0.000094	363.07	363.07
Fairview Acres Lighting	3,643.52		111.85	3,755.37	0.000024	92.70	92.70
Hopland Lighting	21,171.62		840.48	22,012.10	0.000138	533.02	533.02
Laytonville Lighting	6,332.14		396.40	6,728.54	0.000042	162.22	162.22
Noyo Lighting	15,199.52	(10,836.35)	381.41	4,744.58	0.000030	115.87	115.87
Oak Knoll Lighting	14,038.43		518.09	14,556.52	0.000091	351.49	351.49
Riverwood Terrace Lighting	3,426.34		117.90	3,544.24	0.000022	84.97	84.97
Ukiah Village Lighting	13,441.86		501.27	13,943.13	0.000088	339.90	339.90
West Talmage Lighting	6,542.01		237.51	6,779.52	0.000043	166.09	166.09
Meadowbrook Manor Sanitation	3,345.59		125.51	3,471.10	0.000022	84.97	84.97
MCFC & WCID	195,618.89	(17,629.20)	7,089.12	185,078.81	0.001163	4,492.08	4,492.08
Anderson Valley Cemetery	61,340.19		3,338.65	64,678.84	0.000406	1,568.17	1,568.17
Cemetery Dist of Redwoods	102,474.44		5,268.38	107,742.82	0.000677	2,614.91	2,614.91
Covelo Cemetery	12,106.68		586.01	12,692.69	0.000080	309.00	309.00
Hopland Cemetery	7,596.36		751.81	8,348.17	0.000052	200.85	200.85
Mendocino-Little River Cemetery	51,042.44		2,082.30	53,124.74	0.000334	1,290.07	1,290.07
Potter Valley Cemetery	13,355.69		1,204.56	14,560.25	0.000091	351.49	351.49
Russian River Cemetery	410,617.35	(81,531.95)	17,656.79	346,742.19	0.002178	8,412.51	8,412.51
Westport-Ten Mile Cemetery	7,332.37		325.01	7,657.38	0.000048	185.40	185.40
Albion-Little River Fire	106,733.82		5,061.16	111,794.98	0.000702	2,711.47	2,711.47
Covelo Fire	97,038.26		3,686.68	100,724.94	0.000633	2,444.96	2,444.96
Fort Bragg Rural Fire	312,133.92		10,200.68	322,334.60	0.002025	7,821.55	7,821.55
Leggett Valley Fire	40,515.55		1,865.60	42,381.15	0.000266	1,027.42	1,027.42
Little Lake Fire	244,831.40		10,561.69	255,393.09	0.001604	6,195.44	6,195.44
Long Valley Fire	91,763.16		4,176.92	95,940.08	0.000603	2,329.08	2,329.08
Mendocino Fire	236,554.84		8,828.92	245,383.76	0.001541	5,952.10	5,952.10
Piercy Fire	17,225.03		1,021.02	18,246.05	0.000115	444.19	444.19
Redwood Valley-Calpella Fire	332,337.10		14,379.17	346,716.27	0.002178	8,412.51	8,412.51
Round Valley Water	28,287.88		1,280.38	29,568.26	0.000186	718.42	718.42
Anderson Valley Comm Services	319,443.17		11,740.16	331,183.33	0.002080	8,033.98	8,033.98
Potter Valley Comm Services	101,018.13		5,209.06	106,227.19	0.000667	2,576.28	2,576.28
Comptche Community Services	15,832.96		774.71	16,607.67	0.000104	401.70	401.70
Ukiah Valley Sanitation	74,172.40	(11,777.59)	2,695.31	65,090.12	0.000409	1,579.76	1,579.76
							172,939.21
Educ Revenue Augmentation Fund	25,176,415.68		-	25,176,415.68	0.158155	610,872.43	
Mendo Co Office of Education	6,600,541.28	(583,048.77)	252,847.53	6,270,340.04	0.039389	152,139.70	
Unification Failure	1,335,340.09		-	1,335,340.09	0.008388	32,398.58	

County of Mendocino								
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	2025-26	2025-26	2025-26			Allocation		
Entity	Adj Base	RDA Shift	Unitary-PU	Total	Factor	Admin Fee	Billable	
Arena Union	752,455.93		77,399.56	829,855.49	0.005213	20,135.17		
Manchester Union	106,282.18		16,075.90	122,358.08	0.000769	2,970.26		
Point Arena Joint Union High	1,921,921.04		65,602.33	1,987,523.37	0.012485	48,223.21		
Anderson Valley Unified	2,786,117.49		111,297.31	2,897,414.80	0.018201	70,301.22		
Fort Bragg Unified	8,846,133.55	(1,139,710.91)	315,936.31	8,022,358.95	0.050395	194,650.29		
Mendocino Unified	6,533,934.84		260,091.42	6,794,026.26	0.042679	164,847.30		
Round Valley Unified	1,215,686.73		51,157.36	1,266,844.09	0.007958	30,737.71		
Laytonville Unified	2,701,485.48		120,838.30	2,822,323.78	0.017729	68,478.12		
Leggett Valley Unified	328,471.40		14,316.63	342,788.03	0.002153	8,315.95		
Willits Unified	6,356,664.06		264,532.24	6,621,196.30	0.041593	160,652.63		
Mendocino Community College	6,347,665.17	(691,623.34)	245,855.98	5,901,897.81	0.037075	143,201.89		
Potter Valley Unified	1,277,200.12		79,727.09	1,356,927.21	0.008524	32,923.88		
Ukiah Unified	20,861,248.98	(3,682,848.36)	741,774.60	17,920,175.22	0.112572	434,808.45		
Piercy Redwood JC	2,963,567.76	(207,476.83)	111,644.22	2,867,735.15	0.018015	69,582.79		
Piercy Unified Special Trust	139,811.37		6,876.86	146,688.23	0.000921	3,557.36		
Piercy Unified Special Schools	7,227.48		354.57	7,582.05	0.000048	185.40		
Sonoma JC	941,892.13		40,063.44	981,955.57	0.006169	23,827.71		
	153,532,476.33	(0.00)	5,655,787.43	159,188,263.76	1.000000	3,862,492.03	533,750.03	533,750.03

Property Tax Administrative Costs FY25-26 2024-25 Actual Expenditures	Assessor	TreasurerTax Collector	Auditor Controller	County Counsel	Property Tax System (IT/IS)	ND Revenue	Total
1011 Regular Employees	1,534,638.86	706,868.86	968,235.54	1,614,061.07	-		153,683.43
1012 Extra Help	-	11,167.20	-	-	-		
1013 Overtime	2,243.19	13,726.41	35,317.26	-	-		
1021 Co Cont Retirement	509,615.81	234,033.90	316,843.83	483,475.06	-		
1022 Co Cont OASDI	91,409.91	43,116.57	60,625.20	93,502.70	-		
1023 Co Cont OASDI-Medicare	21,391.84	10,282.75	14,289.71	22,821.35	-		
1024 Co Cont Retire Incr	128,846.96	58,836.59	74,817.09	125,997.69	-		
1030 Co Cont Emp Ins	268,634.04	98,379.53	102,223.04	243,548.72	-		
1031 Co Cont Unemp Ins	-	-	-	-	-		
1035 Co Cont Workers Comp	1,579.88	1,204.68	558.62	1,685.30	-		
2060 Communications	2,563.02	1,294.73	1,774.90	3,506.37	-		
2101 Insurance-General	31,197.15	18,379.75	6,196.60	189,063.55	-		
2120 Equipment Maint	5,570.00	11,585.62	-	-	-		
2150 Memberships	1,282.00	1,200.00	1,770.50	11,461.00	-		
2170 Office Expense	19,798.17	79,357.25	23,991.37	2,668.06	-		
2182 Data Processing Svc	-	-	-	-	-		
2183 Legal Fees	-	-	-	-	-		
2187 Educ & Training	1,927.00	2,950.00	3,675.33	485.00	-		
2189 Prof & Spec Svcs		29,450.68	16,285.29	55,311.61	103,497.67		
2190 Publ & Legal Notice	55.10	10,845.95	250.60	375.00	-		
2217 Debt Service Principal-SBITA	-	-	-	30,096.55	-		
2218 Debt Service Int-SBITA	-	-	-	1,066.03	-		
2227 Software-Long Term				1,659.42	-		
2228 Software-Short Term	1,693.94	515.05	1,195.74	335.87	-		
2229 Software-Maintenance	-	-	-	-	170,995.33		
2230 Information Technology Equipmen	-	-	433.51	-	-		
2239 Spec Dept Expense	1,608.13	-	-	36.28	50,406.25		
2250 Trans & Travel	680.04	-	-	-	-		
2253 Out of County Travel	5,026.19	4,640.47	7,969.80	(117.25)	-		
3340 Taxes & Assessments	-	-	-	-	-		
4370 Equipment	-	3,500.29	-	-	-		
5380 Intrafund Transfer	-	-	-	(860,367.94)	-		
5802 Operating Transfer Out	-	-	-	-	-		
Non-Salary Expenditures	1,092,879.18	609,573.81	632,901.13	406,610.37	324,899.25	-	
Fixed Asset Deprn/Amortization					153,683.43		
Budget Unit Total	2,629,761.23	1,341,336.28	1,636,453.93	2,020,671.44	478,582.68	-	
% Allocable to Taxes	93.97%	54.80%	20.51%	1.05%	100.00%		
% Applied to Non-Salary	1,026,981.54	334,056.53	129,833.97	4,249.51	324,899.25	-	1,820,020.80
Indirect/Overhead Costs* (from 22-23 (24-25 Cost Plan))	198,596.00	92,493.14	30,645.00	N/A	N/A		321,734.14
Salary Costs	1,444,212.25	401,017.94	205,869.83	16,868.66			2,067,968.68
Less: Applicable Revenues	(15,807.86)	(28,042.48)	(407,044.68)	-	-	(50,020.00)	(500,915.02)
Total Cost Tax Admin	2,653,981.93	799,525.13	(40,695.88)	21,118.17	478,582.68	(50,020.00)	3,862,492.03