

0711 - VEHICLE REPLACEMENT FUND
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 10

Classification:

Function: 0
Activity: 0

Budget Unit: 0711 Vehicle Replacement
Fund: 7110 Vehicle Replacement

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

0712 - UNEMPLOYMENT INSURANCE PROGRAM
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 10

Classification:

Function: 0
Activity: 0

Budget Unit: 0712 Unemployment Insurance
Fund: 7120 Unemployment Insurance

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

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 10

Classification:

Function: 0
Activity: 0

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

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

0714 - WORKERS' COMPENSATION
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 10

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2024-25 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	(3,578.43)	46,535.52	3,000.00	3,000.00	3,000.00	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
825810 Other Government Agency Aid	-	-	-	-	-	-
826401 I.S.F. Services	4,993,561.00	4,903,560.01	4,742,617.00	4,364,012.00	4,364,012.00	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Operating Revenues	4,989,982.57	4,950,095.53	4,745,617.00	4,367,012.00	4,367,012.00	-
Operating Expenses						
Salaries & Employee Benefits						
861011 Regular Employees	70,766.86	67,042.41	103,787.00	103,787.00	103,787.00	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	19,976.61	22,097.57	35,356.00	35,356.00	35,356.00	-
861022 Co Cont OASDI	3,839.85	3,995.28	6,249.00	6,249.00	6,249.00	-
861023 Co Cont Medicare	1,026.82	962.15	1,462.00	1,462.00	1,462.00	-
861024 Co Cont Retire Incr	5,710.99	6,665.66	10,461.00	10,461.00	10,461.00	-
861030 Co Cont Health Ins	5,290.74	5,987.15	6,259.00	6,259.00	6,259.00	-
861031 Co Cont Unemp Ins	-	-	250.00	250.00	250.00	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	106,611.87	106,750.22	163,824.00	163,824.00	163,824.00	-
Services & Supplies						
862060 Communications	514.51	427.39	1,000.00	1,000.00	1,000.00	-
862102 Workers Comp	4,246,304.00	4,290,558.86	4,553,575.00	4,174,000.00	4,174,000.00	-
862170 Office Expense	1,505.99	786.59	2,500.00	2,500.00	2,500.00	-
862187 Education & Training	-	-	1,000.00	1,000.00	1,000.00	-
862189 Prof/Spec Svcs - Other	24,121.66	1,507.94	15,000.00	15,000.00	15,000.00	-
862228 Software-Short Term	-	206.02	-	-	-	-
862230 Info Tech Equipment	3,177.92	-	6,718.00	7,688.00	7,688.00	-
862239 Spec Dept Expense	-	-	-	-	-	-
862250 Trans/Travel	-	-	1,000.00	1,000.00	1,000.00	-
862253 Travel Out of County	16.75	-	1,000.00	1,000.00	1,000.00	-
Total Services & Supplies	4,275,640.83	4,293,486.80	4,581,793.00	4,203,188.00	4,203,188.00	-
Total Operating Expenses	4,382,252.70	4,400,237.02	4,745,617.00	4,367,012.00	4,367,012.00	-
Net Operating Expense (Income)	(607,729.87)	(549,858.51)	-	-	-	-
Change in Net Assets - Loss (Gain)	(607,729.87)	(549,858.51)	-	-	-	-

0715 - HEALTH INSURANCE
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 10

Classification:

Function: 0
Activity: 0

Budget Unit: 0715 Health Insurance
Fund: 7150 Health Insurance

Financing Uses Classification	2024-25 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
824100 Interest	(41,985.76)	(25,385.37)	-	(40,000.00)	(40,000.00)	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
827700 Other	27,476.71	(30,757.94)	-	-	-	-
826401 I.S.F. Services	18,549,019.17	19,149,666.01	21,116,200.00	21,650,898.00	21,650,898.00	-
827802 Oper Transfer In	958,057.00	359,670.00	2,847,429.00	736,049.00	-	-
Total Operating Revenues	19,492,567.12	19,453,192.70	23,963,629.00	22,346,947.00	21,610,898.00	-
Operating Expenses						
Salaries & Employee Benefits						
861011 Regular Employees	324,267.56	358,478.13	484,286.00	380,838.00	380,838.00	-
861013 Overtime Reg Emp	81.79	-	-	-	-	-
861021 Co Cont Retirement	98,868.14	106,843.03	136,702.00	103,425.00	103,425.00	-
861022 Co Cont OASDI	17,799.12	19,796.20	25,191.00	22,736.00	22,736.00	-
861023 Co Cont Medicare	4,547.64	5,086.79	6,821.00	5,317.00	5,317.00	-
861024 Co Cont Retire Incr	27,325.74	29,301.24	37,670.00	22,464.00	22,464.00	-
861030 Co Cont Health Ins	44,670.48	37,370.33	62,924.00	76,811.00	76,811.00	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp Ins	-	-	631.00	719.00	719.00	-
Total Salaries & Employee Benefits	517,560.47	556,875.72	754,225.00	612,310.00	612,310.00	-
Services & Supplies						
862060 Communications	128.82	66.82	1,000.00	1,500.00	1,500.00	-
862101 Insurance - General	-	-	1,428.00	1,381.00	1,381.00	-
862150 Memberships	-	-	768.00	1,368.00	1,368.00	-
862170 Office Expense	3,217.44	1,903.56	10,000.00	8,000.00	8,000.00	-
862187 Education & Training	535.19	-	5,000.00	5,000.00	5,000.00	-
862189 Prof/Spec Svcs - Other	8,623.50	5,073.50	292,987.00	274,979.00	274,979.00	-
862228 Software-Short Term	-	206.02	1,600.00	1,600.00	1,600.00	-
862230 Info Tech Eq	-	-	7,357.00	11,352.00	11,352.00	-
862239 Spec Dept Expense	18,287,312.46	18,486,413.24	19,835,988.00	21,428,457.00	21,428,457.00	-
862250 Trans/Travel	113.28	(113.23)	500.00	500.00	500.00	-
862253 Travel Out of County	-	-	1,000.00	500.00	500.00	-
Total Services & Supplies	18,299,930.69	18,493,549.91	20,157,628.00	21,734,637.00	21,734,637.00	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	435,049.47	418,767.59	-	-	-	-
Total Expend Transfer & Reimb	435,049.47	418,767.59	-	-	-	-
Total Operating Expenses	19,252,540.63	19,469,193.22	20,911,853.00	22,346,947.00	22,346,947.00	-
Net Operating Expense (Income)	(240,026.49)	16,000.52	(3,051,776.00)	-	736,049.00	-
Change in Net Assets - Loss (Gain)	(240,026.49)	16,000.52	(3,051,776.00)	-	736,049.00	-

0717 - INFORMATION TECHNOLOGY REPLACEMENT FUND
Tony Rakes, Director of Information Services/CIO

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 10

Classification:

Function: 0
Activity: 0

Budget Unit: 0717 Software Acquisition
Fund: 7170 Software Acquisition

Financing Uses Classification	2024-25 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Operating Revenues						
823110 Criminal Justice Constr	-	-	-	-	-	-
824100 Interest	81,023.74	115,704.17	70,000.00	120,000.00	120,000.00	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
826392 Data Processing	3,260,570.61	3,000.00	-	-	-	-
827700 Other	-	1,417,064.73	2,336,427.00	3,554,649.00	3,554,649.00	-
827802 Oper Transfer In	327,013.95	231,517.29	1,539,883.00	-	500,000.00	-
Total Operating Revenues	3,668,608.30	1,767,286.19	3,946,310.00	3,674,649.00	4,174,649.00	-
Operating Expenses						
Services & Supplies						
862061 Comm Lease	321,645.10	328,078.44	381,300.00	393,799.00	393,799.00	-
862062 Comm Microwave	902.24	967.31	1,020.00	1,020.00	1,020.00	-
862120 Maint - Equip	49,415.64	-	-	-	-	-
862150 Memberships	-	-	-	15,000.00	15,000.00	-
862170 Office Expense	-	-	-	-	-	-
862189 Prof & Spec Scvs - Other	409,912.33	216,621.71	200,000.00	142,500.00	1,542,500.00	-
862216 Interest Expense - Leases	-	-	-	-	-	-
862218 Debt Service Int - SBIT	-	-	-	-	-	-
862227 Software-Long Term	408,901.77	807,335.07	1,118,375.00	1,233,783.00	1,233,783.00	-
862228 Software-Short Term	225,028.32	175,998.51	233,418.00	520,262.00	520,262.00	-
862229 Software-Maintenance	432,134.37	31,057.58	139,227.00	347,973.00	347,973.00	-
862230 Info Tech Equip	133,662.32	44,976.83	272,974.00	500,000.00	500,000.00	-
862239 Spec Dept Expense	1,012,507.45	1,007,810.21	1,671,269.00	3,254,216.00	3,254,216.00	-
Total Services & Supplies	2,994,109.54	2,612,845.66	4,017,583.00	6,408,553.00	7,808,553.00	-
Other Charges						
863361 Amort Exp - Lease Structure	-	-	-	-	-	-
863370 Depreciation Expense	-	-	-	-	-	-
863371 Amort Exp - Lease Asset Eq	-	-	-	-	-	-
863381 Amort Exp - Lease Asset Other	-	-	-	-	-	-
863391 Amort Exp - SBITA	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	27,953.98	-	-	-
Total Fixed Assets	-	-	27,953.98	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Operating Expenses	2,994,109.54	2,612,845.66	4,045,536.98	6,408,553.00	7,808,553.00	-
Net Operating Expense (Income)	(674,498.76)	845,559.47	99,226.98	2,733,904.00	3,633,904.00	-
Change in Net Assets - Loss (Gain)	(674,498.76)	845,559.47	99,226.98	2,733,904.00	3,633,904.00	-

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

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

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

District and Fund	Fund Balance Per Auditor June 30, 2026	Encumbrance	General and Other Reserves	Designations	Fund Balance Available to Finance Current Year Budget
(1)	(2)	(3)	(4)	(5)	(6)
Lighting Districts: General					
3020 Alexander Estates Lighting	(45,888)	0	0	0	(45,888)
3030 Covelo Lighting	102,109	0	0	0	102,109
3040 Fairview Acres Lighting	33,545	0	0	0	33,545
3050 Hopland Lighting	262,782	0	0	0	262,782
3060 Lakewood Lighting	323	0	0	0	323
3070 Laytonville Lighting	16,687	0	0	0	16,687
3110 Noyo Lighting	(28,564)	0	0	0	(28,564)
3120 Oak Knoll Lighting	164,397	0	0	0	164,397
3130 Riverwood Terrace Lighting	43,632	0	0	0	43,632
3150 Ukiah Village Lighting	127,323	0	0	0	127,323
3170 West Talmage Lighting	74,618	0	0	0	74,618
Total Lighting Districts	750,965	0	0	0	750,965
Miscellaneous Districts: General					
3250 Meadowbrook Manor Sanitation	43,314	0	0	0	43,314
3260 Mendocino County Water Agency	287,126	0	0	0	287,126
3270 Air Quality Management District	(101,881)	0	0	0	(101,881)
Total Miscellaneous Districts	228,559	0	0	0	228,559
Total Special Districts Governed by Mendocino County Board of Supervisors	979,524	0	0	0	979,524

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

County Budget Form
Schedule 14
Governing Board:
Board of Supervisors

Description - Purpose	Reserve/ Designations Balance June 30, 2026	Amount Made Available for Financing by Cancellation		Increases or New Reserves/Designations To Be Provided In Budget Year		Total Reserves/ Designations for Budget Year	Fund
(1)	(2)	Recom- mended (3)	Adopted BOS (4)	Recom- mended (5)	Adopted BOS (6)	(7)	(8)

Lighting Districts: General

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

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

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

Total Miscellaneous District	0	0	0	65,835	0	0
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Total Special Districts Governed by Mendocino County Board of Supervisors	0	0	0	874,701	0	0
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0302 - LIGHTING - ALEXANDER ESTATES

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

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

0303 - LIGHTING - COVELO

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

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

0304 - LIGHTING - FAIRVIEW ACRES

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0304 Lighting - Fairview Acres
Fund: 3040 Lighting - Fairview Acres

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	3,461.24	3,763.23	3,726.34	3,818.00	3,818.00	-
821120 Curr Unsec Prop Tax	93.97	96.33	93.91	84.00	84.00	-
821130 Supplemental Roll Tax	103.81	47.82	42.71	23.00	23.00	-
821220 Prior Unsec Prop Tax	2.99	5.37	4.38	3.00	3.00	-
821700 Highway Property Rental	0.10	0.04	0.04	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	17.86	19.36	19.36	20.00	20.00	-
Total Revenues	3,679.97	3,932.15	3,886.74	3,949.00	3,949.00	-
Services & Supplies						
862239 Spec Dept Expense	74.39	78.19	-	-	-	-
862260 Utilities	978.08	1,005.37	1,126.00	1,000.00	1,000.00	-
Total Services & Supplies	1,052.47	1,083.56	1,126.00	1,000.00	1,000.00	-
Total Net Appropriations	1,052.47	1,083.56	1,126.00	1,000.00	1,000.00	-
Total Fund Balance (Contribution)	(2,627.50)	(2,848.59)	(2,760.74)	(2,949.00)	(2,949.00)	-

0305 - LIGHTING - HOPLAND STREETS

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

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

0306 - LIGHTING - LAKEWOOD

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0306 Lighting - Lakewood
Fund: 3060 Lighting - Lakewood

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821300 Spec Tax Assmt	3,395.84	3,962.88	5,019.71	4,500.00	4,500.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
Total Revenues	3,395.84	3,962.88	5,019.71	4,500.00	4,500.00	-
Services & Supplies						
862189 Prof/Spec Svcs - Other	67.91	79.26	73.71	95.00	95.00	-
862260 Utilities	3,740.69	3,924.08	4,946.00	4,357.00	4,357.00	-
Total Services & Supplies	3,808.60	4,003.34	5,019.71	4,452.00	4,452.00	-
Total Net Appropriations	3,808.60	4,003.34	5,019.71	4,452.00	4,452.00	-
Total Fund Balance (Contribution)	412.76	40.46	-	(48.00)	(48.00)	-

0307 - LIGHTING - LAYTONVILLE

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

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

0311 - LIGHTING - NOYO

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

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

0312 - LIGHTING - OAK KNOLL

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

Budget Unit: 0312 Lighting - Oak Knoll
Fund: 3120 Lighting - Oak Knoll

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	13,010.24	13,782.77	13,581.49	14,801.00	14,801.00	-
821120 Curr Unsec Prop Tax	351.46	373.51	364.02	322.00	322.00	-
821130 Supplemental Roll Tax	405.69	185.12	165.45	90.00	90.00	-
821220 Prior Unsec Prop Tax	13.92	20.92	16.52	10.00	10.00	-
821700 Highway Property Rental	0.42	0.16	0.16	1.00	1.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	64.89	75.02	75.02	74.00	74.00	-
Total Revenues	13,846.62	14,437.50	14,202.66	15,298.00	15,298.00	-
Services & Supplies						
862239 Spec Dept Expense	278.97	305.97	-	-	-	-
862260 Utilities	4,070.14	4,183.79	4,686.00	4,628.00	4,628.00	-
Total Services & Supplies	4,349.11	4,489.76	4,686.00	4,628.00	4,628.00	-
Total Net Appropriations	4,349.11	4,489.76	4,686.00	4,628.00	4,628.00	-
Total Fund Balance (Contribution)	(9,497.51)	(9,947.74)	(9,516.66)	(10,670.00)	(10,670.00)	-

0313 - LIGHTING - RIVERWOOD TERRACE

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

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

0315 - LIGHTING - UKIAH VILLAGE

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

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

0317 - LIGHTING - WEST TALMAGE

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

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

0325 - SANITATION - MEADOWBROOK MANOR

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

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

0326 - WATER AGENCY
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

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County Budget Form
Schedule 15

Classification:

Function: 0
Activity: 0

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

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
821110 Curr Secured Prop Tax	186,369.02	197,212.92	160,000.00	170,000.00	170,000.00	-
821120 Curr Unsec Prop Tax	4,973.75	5,314.62	4,500.00	4,500.00	4,500.00	-
821130 Supplemental Roll Tax	5,770.32	2,633.89	1,000.00	1,500.00	1,500.00	-
821220 Prior Unsec Prop Tax	199.36	295.15	200.00	200.00	200.00	-
821600 Timber Yield Tax	1,738.48	2,244.16	1,500.00	1,500.00	1,500.00	-
821700 Highway Property Rental	6.12	2.29	-	-	-	-
824100 Interest	7,484.14	16,732.05	500.00	2,000.00	2,000.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	915.11	1,067.60	1,000.00	1,000.00	1,000.00	-
825490 State Other	49,284.38	137,117.89	25,000.00	5,000.00	5,000.00	-
826390 Other Charges	2,309.40	23,291.26	-	-	-	-
827700 Other	-	-	-	5,000.00	5,000.00	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	243,022.08	96,355.00	585,000.00	-	-	-
Total Revenues	502,072.16	482,266.83	778,700.00	190,700.00	190,700.00	-
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862101 Insurance - General	100.00	116.23	94.00	164.00	164.00	-
862150 Memberships	140,452.55	90,916.18	140,543.00	169,692.00	169,692.00	-
862170 Office Expense	1,251.18	-	500.00	716.00	716.00	-
862183 Legal Fees	-	-	500.00	500.00	500.00	-
862189 Prof/Spec Svcs - Other	200,291.35	255,064.75	175,000.00	175,000.00	175,000.00	-
862190 Publ/Legal Notice	50.00	-	250.00	250.00	250.00	-
862239 Spec Dept Expense	7,623.55	4,151.09	3,750.00	3,900.00	3,900.00	-
862250 Trans/Travel	-	-	500.00	500.00	500.00	-
862253 Travel Out of County	-	-	750.00	750.00	750.00	-
Total Services & Supplies	349,768.63	350,248.25	321,887.00	351,472.00	351,472.00	-
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	349,768.63	350,248.25	321,887.00	351,472.00	351,472.00	-
Total Fund Balance (Contribution)	(152,303.53)	(132,018.58)	(456,813.00)	160,772.00	160,772.00	-

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

State Controller
County Budget Act
2010

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

Classification:

Function: 0
Activity: 0

Budget Unit: 0327 Mendo Co Air Quality Mgmt Dist
Fund: 3270 Mendo Co Air Quality Mgmt Dist

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Estimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
822260 Air Pollution Permit	229,693.52	298,857.96	423,000.00	515,000.00	515,000.00	-
822600 Other Permit	3,450.75	17,670.30	25,000.00	12,500.00	12,500.00	-
822605 Variance & Use Permit	-	-	-	-	-	-
822611 Asbestos Rem Permit	5,175.00	12,130.00	10,000.00	14,000.00	14,000.00	-
822612 Burn Permit	41,224.00	43,748.00	65,400.00	50,000.00	50,000.00	-
823200 Other Court Fine	-	-	200.00	200.00	200.00	-
823300 Forfeiture & Penalty	1,625.20	17,537.01	15,000.00	2,000.00	2,000.00	-
824100 Interest	(10,537.26)	(11,936.66)	450.00	450.00	450.00	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825150 Motor Vehicle In Lieu	-	92,049.69	-	20,000.00	20,000.00	-
825397 State Air Poll Subv	47,000.00	-	52,330.00	52,330.00	52,330.00	-
825490 State Other	24,059.27	28,580.04	30,000.00	30,000.00	30,000.00	-
825670 Federal Other	-	-	-	-	-	-
826390 Other Charges	424,716.53	134,541.91	693,606.00	635,645.00	635,645.00	-
827500 Sale of Fixed Assets	-	7,251.00	-	-	-	-
827600 Other Sales	142.50	-	500.00	-	-	-
827700 Other	-	53,236.08	1,000.00	-	-	-
827802 Oper Transfer In	382,500.00	500,448.57	-	157,431.00	157,431.00	-
Total Revenues	1,149,049.51	1,194,113.90	1,316,486.00	1,489,556.00	1,489,556.00	-
Salaries & Employee Benefits						
861011 Regular Employees	416,925.18	451,981.59	460,866.00	555,197.00	555,197.00	-
861012 Extra Help	36,073.35	23,550.19	55,548.00	30,000.00	30,000.00	-
861013 Overtime Reg Emp	14,594.86	7,825.45	20,000.00	20,000.00	20,000.00	-
861021 Co Cont Retirement	130,552.64	150,306.57	157,113.00	157,374.00	157,374.00	-
861022 Co Cont OASDI	24,790.40	26,319.19	27,887.00	34,198.00	34,198.00	-
861023 Co Cont Medicare	6,373.96	6,527.45	6,792.00	8,392.00	8,392.00	-
861024 Co Cont Retire Incr	32,484.03	38,914.32	40,580.00	50,580.00	50,580.00	-
861030 Co Cont Health Ins	106,750.61	122,015.09	120,183.00	144,902.00	144,902.00	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	1,448.00	639.60	909.00	909.00	909.00	-
Total Salaries & Employee Benefits	769,993.03	828,079.45	889,878.00	1,001,552.00	1,001,552.00	-
Services & Supplies						
862050 Clothing/Pers Items	497.54	687.09	500.00	1,500.00	1,500.00	-
862060 Communications	15,680.03	8,612.42	5,000.00	8,000.00	8,000.00	-
862090 Household Expense	12,858.50	5,270.29	8,500.00	8,500.00	8,500.00	-
862101 Insurance - General	4,058.00	4,815.63	4,915.00	7,912.00	7,912.00	-
862120 Maint - Equip	236.11	131.44	8,350.00	8,350.00	8,350.00	-
862130 Maint - Strc/Impr/Grnd	125.00	7,648.04	1,500.00	1,500.00	1,500.00	-
862150 Memberships	912.59	3,256.49	3,900.00	4,000.00	4,000.00	-
862170 Office Expense	6,792.22	5,057.87	9,500.00	7,628.00	7,628.00	-
862183 Legal Fees	10,808.50	21,958.40	15,000.00	15,000.00	15,000.00	-
862187 Education & Training	499.00	-	5,000.00	5,000.00	5,000.00	-
862189 Prof/Spec Svcs - Other	121,201.92	93,910.69	80,953.00	80,953.00	80,953.00	-
862190 Pub/Legal Notice	1,012.50	608.12	2,500.00	3,000.00	3,000.00	-
862194 A-87 Costs	40,971.00	63,360.00	55,000.00	55,000.00	55,000.00	-
862210 Rent/Lease Bldg Grds	49,016.03	49,493.00	39,000.00	50,000.00	50,000.00	-
862215 Debt Service - Leases	-	-	-	-	-	-
862216 Interest Expense - Leases	-	-	-	-	-	-
862220 Small Tool/Instrument	50.06	54.43	700.00	1,000.00	1,000.00	-
862227 Software-Long Term	-	-	-	-	-	-
862228 Software-Short Term	-	618.06	8,000.00	2,000.00	2,000.00	-
862229 Software-Maintenance	-	-	8,130.00	18,130.00	18,130.00	-
862230 Info Tech Equip	1,471.06	12,852.38	14,196.00	18,100.00	18,100.00	-
862239 Spec Dept Expense	33,625.84	5,884.17	1,000.00	12,500.00	12,500.00	-
862250 Trans/Travel	5,689.40	4,567.77	9,500.00	9,500.00	9,500.00	-
862253 Travel Out of County	813.42	2,623.92	5,000.00	5,000.00	5,000.00	-

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