Please see pages 229 & 231 for Library Budgets

RESOLUTION NO. 26-103

CONCURRENT RESOLUTION OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS, AND ALL PUBLIC ENTITIES FOR WHICH THE BOARD OF SUPERVISORS ACTS AS THE BOARD OF DIRECTORS OR COMMISSIONERS; ADOPTING THE FINAL BUDGET FOR FISCAL YEAR (FY) 2026-27 FOR ALL GOVERNMENTAL ENTITIES WITHIN ITS JURISDICTION

WHEREAS, the Board of Supervisors of the County of Mendocino ("Board"), as the governing body of the County and as the Directors of the: In Home Supportive Services Public Authority Governing Board; Mendocino County Public Facilities Corporation; Mendocino County Water Agency; Internal Service and Enterprise Funds; and Special Districts within its jurisdiction, has made available for public review the recommended budget for FY 2026-27 for the governmental entities within its jurisdiction in accordance with Sections 29080 of the California Government Code; and

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

WHEREAS, the Board has reviewed the FY 2026-27 Recommended Budget and made recommendations and revisions thereto as authorized by Section 29088 of the California Government Code; and

WHEREAS, at the time, it is the desire of the Board to adopt a FY 2026-27 Budget by reference for all governmental entities within its jurisdiction.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the FY 2026-27 Recommended Budget, adjust for 1) the attached updated Budget Schedules listed in Exhibit A, and 2) Supplemental Adjustments listed in Exhibit C, be adopted by reference as the FY 2026-27 Adopted Budget for the governmental entities listed in Exhibit B, in accordance with Sections 29088 through 29092 of the California Government Code.

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

BE IT FURTHER RESOLVED that the County Auditor-Controller and the County Chief Executive Officer (or designee), are authorized to complete any necessary budgetary accounting transfers and adjustments for FY 2026-27 Enterprise Internal Service Fund Department Allocations in Exhibit E, as updated by the Board direction in the Budget Hearings.

BE IT FURTHER RESOLVED that the County Auditor-Controller and the County Chief Executive Officer (or designee), are authorized to complete any necessary budgetary accounting transfers and adjustments for FY 2026-27 Microwave Public Safety Radio Communications Department Allocations in Exhibit F, as updated by the Board direction in the Budget Hearings.

BE IT FURTHER RESOLVED that the County Auditor-Controller and the County Chief Executive Officer (or designee) are authorized to make changes and adjustments to the FY 2026-27 Recommended Budget and related appropriations resolution to conform the FY 2026-27 Adopted Budget to the recommendations and revisions made by the Board during the hearing process in accordance with Section 29088 of the Government Code.

BE IT FURTHER RESOLVED that the County Auditor-Controller and the County Chief Executive Officer (or designee) are authorized to complete any necessary budgetary accounting transfers and adjustments to implement the adopted FY 2026-27 budget to re-establish valid prior year encumbrances in FY 2026-27. Such adjustments shall include but not limited to decreasing appropriations in any and all funds associated with projects initiated prior to the 2025-26 fiscal year-end to meet actual available resources. Authority includes budgetary adjustments necessary to establish the FY 2026-27 appropriations in the Capital Projects fund and related funding sources to match actual year-end available balances once the FY 2025-26 fiscal year is closed.

BE IT FURTHER RESOLVED that the County Executive Officer (or designee) are authorized to create the approved projects listed in Exhibit G and authorize the County Chief Executive Officer (or designee) / Capital Project Manager to act as project manager to enter contracts and approve change orders for the project, pursuant to Public Contract Code section 20142.

BE IT FURTHER RESOLVED that the County Auditor-Controller and the County Chief Executive Officer (or designee) are authorized to complete any budgetary and accounting adjustments necessary to assign year-end actual fund balances and increasing or decreasing appropriations to close out the FY 2025-26 for previously approved projects, operations, and maintenance expenses.

BE IT FURTHER RESOLVED that the County Auditor-Controller and the County Chief Executive Officer (or designee) are authorized to establish new funds and complete any necessary budgetary and accounting transfers and adjustments to comply with Generally Accepted Accounting Principles (GAAP). This authority applies to FY 2025-26 and includes adjustments made during the year-end close period as well as to post-audit adjustments as the Annual Comprehensive Financial Report (ACFR) is being compiled.

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

BE IT FURTHER RESOLVED that through the FY 2025-26 year-end close process, the Auditor-Controller is authorized to transfer the difference between the actual unassigned and estimated unassigned General Fund fund balance carryforward into the Reserve Funds per Reserve and Fund Balance Policy 32.

The foregoing Resolution introduced by Supervisor Haschak, seconded by Supervisor Cline, and carried this 23rd day of June, 2026, by the following vote:

AYES: Supervisors Cline, Mulheren, Haschak, Norvell, and Williams
NOES: None
ABSENT: None

WHEREUPON, the Chair declared said Resolution adopted and SO ORDERED.

ATTEST: DARCIE ANTLE
Clerk of the Board

Deputy

BERNIE NORVELL, Chair
Mendocino County Board of Supervisors

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

APPROVED AS TO FORM:
KATHARINE L. ELLIOTT
Interim County Counsel

BY: DARCIE ANTLE
Clerk of the Board

Deputy

Fiscal Year 2026-27 Budget Adoption Resolution – Exhibit A

Exhibit A: Updated Budget Schedules

State Controller
County Budget Act
2010

County of Mendocino
State of California
All Funds Summary
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 1

	Total Financing Sources				Total Financing Uses		
Fund Name	Fund Balance Undesignated June 30, 2026	Cancellation of Prior Year Reserves and Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Provision for Reserves and/or Designations	Total Financing Uses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Governmental Funds:							
County General Fund	2,595,536	1,791,033	242,834,112	247,220,681	247,220,681	0	247,220,681
Special Revenue Funds	65,309,127	5,007,610	163,545,809	233,862,547	182,373,084	51,489,463	233,862,547
Capital Projects Funds	10,087,861	0	1,550,000	11,637,861	800,000	10,837,861	11,637,861
Debt Service Funds	11,936,935	0	2,666,494	14,603,429	10,449,350	4,154,079	14,603,429
Admin Advance Trust Funds	192,580	0	59,613,163	59,805,743	59,613,163	192,580	59,805,743
Realignment Funds	26,425,532	0	60,154,326	86,579,858	61,241,575	25,338,283	86,579,858
Total Governmental Funds	116,547,571	6,798,643	530,363,904	653,710,118	561,697,853	92,012,265	653,710,118
Other Funds:							
Internal Service Funds	0	4,816,804	35,893,553	40,710,357	40,710,357	0	40,710,357
Special Districts	979,524	0	1,805,823	2,785,347	1,910,646	874,701	2,785,347
Total Other Funds	979,524	4,816,804	37,699,376	43,495,704	42,621,003	874,701	43,495,704
Total All Funds	117,527,095	11,615,447	568,063,280	697,205,822	604,318,856	92,886,966	697,205,822

State Controller
County Budget Act
2010

County of Mendocino
State of California
Governmental Funds Summary
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 2

	Available Financing				Requirements		
County Funds	Fund Balance Undesignated June 30, 2026	Cancellation of Prior Year Reserves and Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves and/or Designations	Total Financing Uses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
County Operating Funds:							
1100 County General Fund	2,595,536	1,791,033	242,834,112	247,220,681	247,220,681	0	247,220,681
Total General Fund	2,595,536	1,791,033	242,834,112	247,220,681	247,220,681	0	247,220,681
Special Revenue Funds							
1200 Road Fund	(1,037,885)	0	30,325,890	29,288,005	30,410,834	(1,122,829)	29,288,005
1201 Accumulated Capital Outlay Fund	1,897,356		8,836,725	10,734,081	15,309,317	(4,575,236)	10,734,081
1202 Landfill Closure Fund	1,789,431	4,957,208	1,108,888	7,855,527	6,633,091	1,222,436	7,855,527
1204 Grant Administration	(26,263)		169,915	143,652	169,915	(26,263)	143,652
1205 Library Fund	2,611,034	0	4,492,387	7,103,421	5,321,405	1,782,016	7,103,421
1206 Fish and Game Fund	88,692		5,301	93,993	5,301	88,692	93,993
1207 Special Aviation Fund-Round Valley	87,938		0	87,938	30,000	57,938	87,938
1208 Special Aviation Fund-Little River	114,277		0	114,277	181,800	(67,523)	114,277
1209 Juvenile & Youth Programs	1,609,596		383,429	1,993,025	70,427	1,922,598	1,993,025
1210 Supplemental Law Enforcement Fund	390,354		248,883	639,237	248,883	390,354	639,237
1211 Probation COPS AB1913/CPA	1,258,548		244,377	1,502,925	273,149	1,229,776	1,502,925
1213 Animal Care Mobile Spay & Neuter Program	31,956		49,700	81,656	47,928	33,728	81,656
1216 Sheriff Special Projects	131,754		1,450	133,204	18,250	114,954	133,204
1217 Recorder's Modernization	393,632		52,000	445,632	268,500	177,132	445,632
1218 Micrographics	133,575		20,200	153,775	18,241	135,534	153,775
1220 Assessor Property Characteristics Program	357,468		23,000	380,468	0	380,468	380,468
1221 Mental Health	1,982,032		44,549,530	46,531,562	44,549,530	1,982,032	46,531,562
1222 General Plan Update	1,901,645		1,965,948	3,867,593	1,965,948	1,901,645	3,867,593
1223 Mental Health Services Act	13,945,719	0	8,831,030	22,776,749	11,619,801	11,156,948	22,776,749
1224 Mental Health Treatment Act (Measure B)	30,239,669	0	3,216,856	33,456,525	1,335,115	32,121,410	33,456,525
1225 Disaster Recovery	12,351,256		6,034,581	18,385,837	7,225,728	11,160,109	18,385,837
1226 Intergovernmental Transfers	(1,844,374)	0	2,976,718	1,132,344	5,477,752	(4,345,408)	1,132,344
1227 Whole Person Care	301	0	0	301	0	301	301
1228 Enforcement - Cannabis	436,115		0	436,115	0	436,115	436,115
1229 Substance Use Disorder Treatment	(4,707,332)		29,871,595	25,164,263	29,871,595	(4,707,332)	25,164,263
1230 Opioid Abatement	119,296		1,208,295	1,327,591	1,208,295	119,296	1,327,591
1235 Public Health	153,355	50,402	10,461,408	10,665,165	10,664,860	305	10,665,165
1237 CalAim - PHP Medical Reimb	41,564		142,048	183,612	142,048	41,564	183,612
1239 Measure O Cap Inv Reserve Library	0		1,896,785	1,896,785	2,876,500	(979,715)	1,896,785
1240 Fire Agency Support	617,001		5,100,000	5,717,001	5,100,000	617,001	5,717,001
2330 Transitional Housing	241,418	0	1,328,870	1,570,288	1,328,871	241,417	1,570,288
Total Special Revenue Funds	65,309,127	5,007,610	163,545,809	233,862,547	182,373,084	51,489,463	233,862,547
Capital Projects Fund:							
1300 Capital Projects - Jail SB 844	5,655,186	0	1,250,000	6,905,186	500,000	6,405,186	6,905,186
1301 Capital Projects - MH Treatment Act	32,947		300,000	332,947	300,000	32,947	332,947
1302 Capital Projects - Housing	(37,064)		0	(37,064)	0	(37,064)	(37,064)
1303 Capital Investment - Library	4,436,791		0	4,436,791	0	4,436,791	4,436,791
Total Capital Projects Fund	10,087,861	0	1,550,000	11,637,861	800,000	10,837,861	11,637,861
Debt Service Funds:							
1400 Debt Service Fund	4,462,794	0	2,661,494	7,124,288	2,661,494	4,462,794	7,124,288
1410 Pension Obligation Bonds Fund	7,474,141	0	5,000	7,479,141	7,787,856	(308,715)	7,479,141
Total Debt Service Funds	11,936,935	0	2,666,494	14,603,429	10,449,350	4,154,079	14,603,429
Admin Advance Trust Funds							
2320 Welfare Administration	(1,566,987)		25,542,647	23,975,660	25,542,647	(1,566,987)	23,975,660
2321 AFDC	1,345,167		15,789,533	17,134,700	15,789,533	1,345,167	17,134,700
2322 Medical	1,042,529		8,054,127	9,096,656	8,054,127	1,042,529	9,096,656
2323 Food Stamps	(529,372)		7,545,580	7,016,208	7,545,580	(529,372)	7,016,208
2324 Child Support	(98,758)		2,681,276	2,582,518	2,681,276	(98,758)	2,582,518
Total Admin Advance Trust Funds	192,580	0	59,613,163	59,805,743	59,613,163	192,580	59,805,743
Realignment Funds							
2850 Public Health Realignment	6,891,895		3,900,000	10,791,895	4,786,758	6,005,137	10,791,895
2851 Public Health Realignment Match Fund	41		347,945	347,986	347,945	41	347,986
2852 Welfare Realignment	522,476		18,215,783	18,738,259	18,215,392	522,867	18,738,259
2853 Mental Health Realignment	3,523,413		3,558,323	7,081,736	3,558,323	3,523,413	7,081,736
2854 Mental Health Realignment Match Fund	0		28,840	28,840	28,840	0	28,840
2855 Child Care Service Realignment	703,284		111,111	814,395	81,844	732,551	814,395
2856 Local Innovation Realignment 2011	245,533		93,204	338,737	0	338,737	338,737
2857 Juvenile Justice Innovation Realignment 2011	1,703,018		966,993	2,670,011	1,099,066	1,570,945	2,670,011
2858 Local Comm Corr Realignment 2011	4,244,653		4,872,885	9,117,538	4,797,382	4,320,156	9,117,538
2859 Local Law Enf Svc Realignment 2011	3,022,962		599,418	3,622,380	866,201	2,756,179	3,622,380
2860 District Attorney/Public Defender Realignment	233,685		200,000	433,685	200,000	233,685	433,685
2861 Trial Court Security Realignment 2011	101,039		1,752,685	1,853,724	1,752,685	101,039	1,853,724
2862 Welfare Realignment 2011	956,160		15,938,456	16,894,616	15,938,456	956,160	16,894,616
2864 Mental Health Realignment 2011	3,842,413		9,568,683	13,411,096	9,568,683	3,842,413	13,411,096
2865 Reserve Account Realignment	434,962		0	434,962	0	434,962	434,962
Total Realignment Funds	26,425,532	0	60,154,326	86,579,858	61,241,575	25,338,283	86,579,858
Total Governmental Funds	116,547,571	6,798,643	530,363,904	653,710,118	561,697,853	92,012,265	653,710,118

2025-26 Appropriations Limit	122,879,356
Appropriations Subject to Limitations	92,352,759

State Controller
County Budget Act
2010

County of Mendocino
State of California
Estimated Fund Balance - Governmental Funds
As of June 30, 2026

County Budget Form
Schedule 3

County Funds	Fund Balance Per Auditor June 30, 2026	Less: Portion Reserved Designated at June 30			Fund Balance Available to Finance Current Year Budget
		Encumbrance	General and Other Reserves	Designations	
(1)	(2)	(3)	(4)	(5)	(6)
General Fund					
1100 County General Fund	33,525,364	626,296	21,809,271	8,494,261	2,595,536
Total General Fund	33,525,364	626,296	21,809,271	8,494,261	2,595,536
Special Revenue Funds					
1200 Road Fund	(193,831)	29,831	814,223	0	(1,037,885)
1201 Accumulated Capital Outlay Fund	2,119,882	222,525	0	0	1,897,356
1202 Landfill Closure Fund	7,980,899	0	0	6,191,469	1,789,431
1204 Grant Administration	(26,263)	0	0	0	(26,263)
1205 Library Fund	2,642,427	0	295	31,099	2,611,034
1206 Fish and Game Fund	88,692	0	0	0	88,692
1207 Spec Aviation Fund-Round Valley	87,938	0	0	0	87,938
1208 Spec Aviation Fund-Little River	114,277	0	0	0	114,277
1209 Juvenile & Youth Programs	1,609,596	0	0	0	1,609,596
1210 Supp Law Enforcement Fund	390,354	0	0	0	390,354
1211 Probation COPS AB1913/CPA	1,258,548	0	0	0	1,258,548
1213 Animal Care Mobile Spay Program	31,956	0	0	0	31,956
1216 Sheriff Special Projects	131,754	0	0	0	131,754
1217 Recorder's Modernization	393,632	0	0	0	393,632
1218 Micrographics Fund	133,575	0	0	0	133,575
1220 Assessor Property Characteristics	357,468	0	0	0	357,468
1221 Mental Health Fund	1,982,032	0	0	0	1,982,032
1222 General Plan Update Fund	1,901,645	0	0	0	1,901,645
1223 Mental Health Services Act	14,964,057	0	0	1,018,338	13,945,719
1224 Mental Health Treatment Act (Mea B)	42,608,437	0	0	12,368,768	30,239,669
1225 Disaster Recovery	12,351,256	0	0	0	12,351,256
1226 Intergovernmental Transfers	10,276,521	0	0	12,120,895	(1,844,374)
1227 Whole Person Care	301	0	0	0	301
1228 Enforcement - Cannabis	436,115	0	0	0	436,115
1229 Substance Use Disorder Treatment	(4,707,332)	0	0	0	(4,707,332)
1230 Opioid Abatement	119,296	0	0	0	119,296
1235 Public Health Services	315,477	0	0	162,122	153,355
1237 CalAim - PHP Medical Reimb	41,564	0	0	0	41,564
1239 Measure O Cap Inv Reserve Library	0	0	0	0	0
1240 Fire Protection	617,001	0	0	0	617,001
2330 Transitional Housing	241,418	0	0	0	241,418
Total Special Revenue Funds	98,268,692	252,356	814,518	31,892,690	65,309,127
Capital Project Fund					
1300 Capital Projects - Jail SB 844	6,427,566	772,380	0	0	5,655,186
1301 Capital Projects - MH Treatment Act	49,793	16,846	0	0	32,947
1302 Capital Projects - Acquisitions	(37,064)	0	0	0	(37,064)
1303 Capital Investment - Library	4,436,791	0	0	0	4,436,791
Total Capital Projects Fund	10,877,087	789,226	0	0	10,087,861
Debt Service Funds					
1400 Debt Service Fund	4,462,794	0	0	0	4,462,794
1410 Pension Obligation Bonds Fund	7,474,141	0	0	0	7,474,141
Total Debt Service Funds	11,936,935	0	0	0	11,936,935
Admin Advance Trust Funds					
2320 Welfare Administration	(1,566,987)	0	0	0	(1,566,987)
2321 AFDC	1,345,167	0	0	0	1,345,167
2322 Medical	1,042,529	0	0	0	1,042,529
2323 Food Stamps	(529,372)	0	0	0	(529,372)
2324 Child Support	(98,758)	0	0	0	(98,758)
Total Admin Advance Trust Funds	192,580	0	0	0	192,580
Realignment Funds					
2850 Public Health Realignment	6,891,895	0	0	0	6,891,895
2851 Public Health Realignment Match Fund	41	0	0	0	41
2852 Welfare Realignment	522,476	0	0	0	522,476
2853 Mental Health Realignment	3,523,413	0	0	0	3,523,413
2854 Mental Health Realignment Match Fund	0	0	0	0	0
2855 Child Care Service Realignment	703,284	0	0	0	703,284
2856 Local Innovation Realignment 2011	245,533	0	0	0	245,533
2857 Juvenile Justice Innovation Realignment 2011	1,703,018	0	0	0	1,703,018
2858 Local Comm Corr Realignment 2011	4,244,653	0	0	0	4,244,653
2859 Local Law Enf Svc Realignment 2011	3,022,962	0	0	0	3,022,962
2860 District Attorney/Public Defender Realignment 2011	233,685	0	0	0	233,685
2861 Trial Court Security Realignment 2011	101,039	0	0	0	101,039
2862 Welfare Realignment 2011	956,160	0	0	0	956,160
2864 Mental Health Realignment 2011	3,842,413	0	0	0	3,842,413
2865 Reserve Account Realignment	434,962	0	0	0	434,962
Total Realignment Funds	26,425,532	0	0	0	26,425,532
Total Governmental Funds	181,226,190	1,667,878	22,623,788	40,386,952	116,547,571

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Provisions for Reserves/Designations by Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 4

Description - Purpose	Reserve/ Designated 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
		Proposed	Adopted	Proposed	Adopted	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
General Fund						
General Reserve	0					0
Reserve for Inventory	197,460					197,460
Reserve for Imprest Cash	4,914					4,914
Reserve for Contingency	7,106,627					7,106,627
Reserve for Emergency - Rainy Day	5,438,071					5,438,071
Reserve for Infrastructure & Systems	5,438,071					5,438,071
Reserve for Retirement Contribution	3,298,283					3,298,283
Reserve for Teeter	325,844					325,844
Designated for Planning - General Plan Update	3,077,326					3,077,326
Designated for Animal Care - Spay & Neuter Program	0					0
Designated for Child Car Seat Program	0					0
Designated for Sheriff Vehicle Replacement	154,360					154,360
Designated for Sheriff Civil Automation	95,231					95,231
Designated for Sheriff Warrant System Update	116,296					116,296
Designated for Public Health - CCS Travel	53,295					53,295
Designated for AODP - Alcohol Abuse Education	43,934					43,934
Designated for AODP - Drug Abuse Education	72,511					72,511
Designated for Social Services - MH Audit Adjustment	1,000,000					1,000,000
Designated for Social Services - CalWorks/AS/Fam Conn	995,633		955,633			40,000
Designated for Social Services - CSOC DSS	1,985,926		835,400			1,150,526
Designated for Animal Care - Animal Rescue	31,596					31,596
Designated for PH Nursing - Targeted Case Mgmt Audit	75,607					75,607
Designated for Probation - Juvenile Probation Services	138,248					138,248
Designated for CalFire Dispatch Service	0					0
Designated for Transitional Housing - Homekey Operations	0					0
Designated for Wildfire PG&E Settlement	654,298					654,298
Designated for 2022 COPs Related Projects	0					0
Designated for Juvenile Justice Block Grant	0					0
Designated for Capital Improvements for Facilities leased by Non-County Agencies	0					0
Total General Fund	30,303,532	0	1,791,033	0	0	28,512,499
Special Revenue Funds						
Road Fund						
Reserve for Inventory	814,173					814,173
Reserve for Imprest Cash	50					50
Landfill Closure						
Designated for Landfill Closure	0					0
Designated for Landfill Closure - South Coast	6,191,469		4,957,208			1,234,260
Library Fund						
Designated for Library Operations - Ukiah Branch	13,814					13,814
Designated for Library Operations - Fort Bragg Branch	4,712					4,712
Designated for Library Operations - Willits Branch	12,573					12,573
Reserve for Imprest Cash	295					295
Mental Health Fund						
Designated for MHSA Prudent Reserve	1,018,338					1,018,338
Mental Health Treatment Act Fund						
Designated for Measure B Prudent	12,368,768					12,368,768
HMS Intergovmental Transfers Fund						
Designated for Hospital & Medical Services - IGT Medi-Cal	12,120,895					12,120,895
Whole Person Care Fund						
Designated for Hosp & Medical Svcs - Whole Person Care	0					0
Public Health						
Designated for Public Health Automation	135,972		50,402			85,570
Designated for SUDT - Tobacco Retail License	26,149				305	26,454
Transitional Housing						
Designated for Transitional Housing - Homekey Operations	0					0
Total Special Revenue Funds	32,707,208	0	5,007,610	0	305	27,699,903
Capital Project Fund						
Capital Project Fund						
Designated for Capital Projects	0					0
Total Capital Project Fund	0	0	0	0	0	0
Debt Service Funds						
General Debt Service Fund - COPs						
Designated for Debt Service	0					0
Pension Obligation Bond Fund						
Designated for Debt Service	0					0
Total Debt Service Funds	0	0	0	0	0	0
Total Governmental Funds	63,010,740	0	6,798,643	0	305	56,212,402

State Controller
County Budget Act
2010

County of Mendocino
State of California
Summary of Additional Financing Sources
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 5

Description	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Summary by Source						
821110 Current Secured Property Tax	45,150,818	47,720,304	50,229,643	49,970,041	52,422,387	52,422,387
821120 Current Unsecured Prop Tax	1,231,030	1,316,024	1,235,500	1,235,500	1,235,500	1,235,500
821 Taxes (Other than Current Prop)	59,914,048	59,656,265	58,993,467	57,973,565	59,008,273	59,008,273
Total Taxes	106,295,897	108,692,593	110,458,610	109,179,106	112,666,160	112,666,160
822 Licenses & Permits	4,607,664	4,957,001	5,108,044	4,662,629	4,662,629	4,662,629
823 Fines, Forfeitures, & Penalties	839,256	1,086,863	994,602	719,781	719,781	719,781
824 Use of Money & Property	5,625,903	6,453,475	4,554,739	3,061,794	3,561,794	3,561,794
825 Aid from Other Govtl Agencies	217,450,811	234,452,077	265,689,087	226,372,605	228,726,777	228,726,777
826 Charges for Current Services	36,927,468	28,155,324	29,946,711	22,752,257	23,848,257	23,848,257
827 Other Revenues	32,550,376	179,518,671	171,758,018	148,285,994	156,178,506	156,178,506
Total Summary by Source	404,297,374	563,316,003	588,509,811	515,034,166	530,363,904	530,363,904
Summary by Fund						
1100 County General	244,132,871	252,828,960	243,263,046	235,252,562	242,834,112	242,834,112
1200 Roads	20,866,396	28,896,031	43,537,104	30,325,890	30,325,890	30,325,890
1201 Accumulated Capital Outlay	3,960,191	3,910,811	5,872,533	1,643,214	8,836,725	8,836,725
1202 Landfill Closure	1,414,361	3,006,812	1,890,358	1,108,888	1,108,888	1,108,888
1204 Grants Administration	143,773	125,346	204,485	169,915	169,915	169,915
1205 County Library	5,333,441	5,098,219	5,154,715	4,492,387	4,492,387	4,492,387
1206 Fish & Game	7,371	6,101	5,186	5,301	5,301	5,301
1207 Aviation - Round Valley	-	-	40,000	-	-	-
1208 Aviation - Little River	10,000	9,000	355,000	-	-	-
1209 Juvenile & Youth Programs	304,002	802,445	836,579	383,429	383,429	383,429
1210 Supp Law Enforcement Svcs	246,604	255,105	248,883	248,883	248,883	248,883
1211 Probation COPS AB1913	271,451	278,967	245,910	244,377	244,377	244,377
1213 Mobile Spay/Neuter Program	12,532	287,719	49,700	49,700	49,700	49,700
1216 Sheriff Special Projects	13,182	22,942	1,450	1,450	1,450	1,450
1217 Recorder Modernization	65,996	73,141	56,000	52,000	52,000	52,000
1218 Micrographics	28,149	25,790	20,500	20,200	20,200	20,200
1220 Assessor Prop Characteristics	37,281	40,001	27,000	23,000	23,000	23,000
1221 Mental Health Service	41,043,785	34,795,455	49,287,282	44,549,530	44,549,530	44,549,530
1222 General Plan Update	388,092	526,283	934,211	1,965,948	1,965,948	1,965,948
1223 Mental Health Services Act	14,824,601	19,315,676	20,866,597	8,831,030	8,831,030	8,831,030
1224 Mental Health Treatment	3,637,397	8,552,931	6,628,126	3,216,856	3,216,856	3,216,856
1225 Disaster Recovery	6,270,443	10,921,235	4,391,728	6,034,581	6,034,581	6,034,581
1226 Intergovernmental Tran	1,477,536	1,398,174	5,470,203	2,976,718	2,976,718	2,976,718
1227 Whole Person Care	452,019	64,647	-	-	-	-
1228 Enforcement - Cannabis	-	-	-	-	-	-
1229 Substance Use Disorder Treatment	29,498,440	27,569,814	29,510,245	29,871,595	29,871,595	29,871,595
1230 Opioid Abatement	(790,458)	210,667	866,535	1,208,295	1,208,295	1,208,295
1235 Public Health	-	-	11,364,541	10,461,407	10,461,408	10,461,408
1237 CalAim - PHP Medical Reimb	-	40,916	115,264	142,048	142,048	142,048
1239 Measure O - Cap Inv Reserve Librai	-	-	-	1,896,785	1,896,785	1,896,785
1240 Fire Agency Support	5,542,187	6,031,693	5,415,000	5,100,000	5,100,000	5,100,000
1300 Capital Projects	6,306,681	23,366,303	12,711,411	1,250,000	1,250,000	1,250,000
1301 Capital Projects	1,460,040	9,734,419	6,800,000	300,000	300,000	300,000
1302 Capital Projects	(24,091)	-	-	-	-	-
1303 Capital Investments - Library	1,957,535	2,027,598	2,155,096	-	-	-
1400 Debt Service	3,188,772	3,317,605	2,970,487	2,661,494	2,661,494	2,661,494
1410 Pension Obligation Bonds	7,361,096	7,774,125	8,493,198	5,000	5,000	5,000
2320 Welfare Administration	-	18,272,078	25,079,301	24,993,647	25,542,647	25,542,647
2321 AFDC	-	15,990,873	14,951,370	15,789,533	15,789,533	15,789,533
2322 MediCal	-	4,521,306	6,475,770	8,054,127	8,054,127	8,054,127
2323 Food Stamps	-	7,110,216	7,545,580	7,545,580	7,545,580	7,545,580
2324 Child Support	-	2,488,099	2,608,385	2,681,276	2,681,276	2,681,276
2330 Transitional Housing	699,745	1,038,935	1,446,224	1,323,194	1,328,870	1,328,870
2850 Public Health Realignment	3,760,371	4,260,921	3,593,071	3,900,000	3,900,000	3,900,000
2851 Public Health Realignment Match	347,945	347,945	347,945	347,945	347,945	347,945
2852 Welfare Realignment	-	18,257,858	18,172,600	18,215,783	18,215,783	18,215,783
2853 Mental Health Realignment	-	6,865,070	5,005,918	3,558,323	3,558,323	3,558,323
2854 Mental Health Realignment Match	28,840	28,840	28,840	28,840	28,840	28,840
2855 Child Care Service Realignment	18,797	111,111	111,111	111,111	111,111	111,111
2856 Local Innovation Realignment 2011	-	(30,166)	-	93,204	93,204	93,204
2857 Juvenile Justice Realignment 2011	-	1,222,633	1,272,063	966,993	966,993	966,993
2858 Local Comm Corr Realignment 201	-	4,126,174	4,820,796	4,872,885	4,872,885	4,872,885
2859 Local Law Enf Svc Realignment 201	-	45,721	-	599,418	599,418	599,418
2860 District Atty/Public Def Realign 2011	-	225,587	200,000	200,000	200,000	200,000
2861 Trial Court Security Realignment 20	-	1,758,554	1,752,685	1,752,685	1,752,685	1,752,685
2862 Welfare Realignment 2011	-	15,926,688	15,926,688	15,938,456	15,938,456	15,938,456
2864 Mental Health Realignment 2011	-	9,432,629	9,383,092	9,568,683	9,568,683	9,568,683
				-	-	-
Total Summary by Fund	404,297,374	563,316,003	588,509,811	515,034,166	530,363,904	530,363,904

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
1100-General Fund						
Taxes						
Property Tax Current Secured						
Non-Departmental Revenue	44,903,683	47,451,983	49,971,452	49,717,964	52,170,310	52,170,310
Emergency Medical Services	247,135	268,321	258,191	252,077	252,077	252,077
Property Tax Current Unsecured						
Non-Departmental Revenue	1,224,304	1,308,823	1,230,500	1,230,500	1,230,500	1,230,500
Emergency Medical Services	6,727	7,201	5,000	5,000	5,000	5,000
Supplemental Roll Tax						
Non-Departmental Revenue	1,342,840	613,651	800,000	600,000	800,000	800,000
Emergency Medical Services	7,814	3,569	-	-	-	-
Property Tax Prior Secured						
Teeter Plan	-	-	-	-	-	-
Property Tax Prior Unsecured						
Non-Departmental Revenue	51,826	76,025	51,500	51,500	51,500	51,500
Emergency Medical Services	269	399	200	-	-	-
Penalty & Cost on Delinquencies						
Non-Departmental Revenue	983,460	1,049,017	900,000	900,000	900,000	900,000
Treasurer-Tax Collector	-	-	-	-	-	-
Teeter Plan	2,823,771	2,862,173	2,000,000	2,000,000	2,000,000	2,000,000
Sales & Use Tax						
Non-Departmental Revenue	12,322,086	11,775,714	12,025,904	11,531,895	11,531,895	11,531,895
Sales Tax - Public Safety						
Miscellaneous Budget	399,929	384,292	584,836	577,919	570,906	570,906
District Attorney	913,398	867,539	693,214	693,214	680,429	680,429
Mendocino County Sheriff	3,893,052	3,773,745	3,854,818	3,854,818	3,710,888	3,710,888
Mendocino County Jail & Rehab	2,949,342	2,819,740	2,880,318	2,880,318	2,811,409	2,811,409
Probation Officer	892,535	867,539	886,176	886,176	850,322	850,322
Timber Yield Tax						
Non-Departmental Revenue	504,506	651,256	515,000	415,000	415,000	415,000
Trans Occup Tax-Campgrounds/RV Parks						
Non-Departmental Revenue	607,762	674,894	505,000	600,000	600,000	600,000
Highway Property Rental						
Non-Departmental Revenue	1,424	532	-	400	400	400
Emergency Medical Services	8	3	-	-	-	-
Trans Occup Tax-Room Occupancy Tax						
Non-Departmental Revenue	7,340,873	8,234,991	8,000,000	7,600,000	8,500,000	8,500,000
Property Transfer Tax						
Non-Departmental Revenue	579,558	596,074	540,000	540,000	540,000	540,000
Prop Tax In-Lieu of VLF						
Non-Departmental Revenue	14,136,324	14,815,627	15,333,033	15,640,000	16,203,199	16,203,199
Williamson Act Replacement Tax						
Non-Departmental Revenue	952,715	811,357	850,000	800,000	800,000	800,000
Cannabis Business Tax						
Non-Departmental Revenue	1,714,404	1,473,791	1,445,000	1,200,000	840,000	840,000
Total Taxes	98,799,743	101,388,254	103,330,142	101,976,781	105,463,835	105,463,835
Licenses & Permits						
Animal License						
Animal Care	264,820	277,096	250,000	260,000	260,000	260,000
Business License						
Treasurer-Tax Collector	132,400	131,200	120,000	120,000	120,000	120,000
Cannabis Facility Bus. License						
Treasurer-Tax Collector	8,745	8,925	5,000	5,000	5,000	5,000
Planning & Building Services	6,315	6,104	4,000	1,500	1,500	1,500
Franchise						
Non-Departmental Revenue	1,315,046	1,414,797	1,402,000	1,300,000	1,300,000	1,300,000
Mobile Home Set Up Fee						
Planning & Building Services	12,980	12,328	17,000	-	-	-
Construction Permit						
Planning & Building Services	1,514,226	1,791,496	1,700,000	1,550,000	1,550,000	1,550,000
Zoning Permit						
Planning & Building Services	149,125	186,223	180,000	105,000	105,000	105,000
Other Permit						
Mendocino County Sheriff	1,450	1,650	1,000	1,200	1,200	1,200
Agriculture Department	2,874	2,764	2,500	1,840	1,840	1,840
Planning & Building Services	23,654	14,582	22,000	20,500	20,500	20,500
General Relief	1,988	1,608	-	-	-	-
Gun Permit						
Mendocino County Sheriff	26,542	22,960	30,000	25,000	25,000	25,000
Marriage License, GC 26840.3						
Clerk-Recorder	23,972	29,354	22,500	22,500	22,500	22,500

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Lumber Mill Permit						
Treasurer-Tax Collector	595	455	500	500	500	500
Variance & Use Permit						
Planning & Building Services	220,399	168,164	230,000	125,000	125,000	125,000
Land Use Fee						
Environmental Health	567,917	522,348	736,044	646,089	646,089	646,089
Coastal Zone Permit						
Planning & Building Services	241,662	253,762	295,000	303,000	303,000	303,000
Total Licenses & Permits	4,514,711	4,845,816	5,017,544	4,487,129	4,487,129	4,487,129
Fines, Forfeitures & Penalties						
Vehicle Code Fine						
Court Collections-AB233 Program	311,808	296,997	265,500	211,500	211,500	211,500
25% Extra Fine						
Court Collections-AB233 Program	92,528	91,999	93,300	65,000	65,000	65,000
County 50% City VC Fine						
Court Collections-AB233 Program	-	-	-	-	-	-
Co Parking Surcharge						
Court Collections-AB233 Program	5,900	2,486	2,500	1,500	1,500	1,500
Criminal Justice Construction Fund						
Information Services	11,680	11,840	-	-	-	-
Conflict Defender	131,400	135,964	130,000	130,000	130,000	130,000
Mendocino County Sheriff	116,800	118,400	120,000	120,000	120,000	120,000
Probation Officer	23,360	23,680	20,000	20,000	20,000	20,000
Warrant System Update						
Mendocino County Sheriff	-	2	200	-	-	-
Other Court Fine						
Court Collections-AB233 Program	15,344	16,618	13,000	13,000	13,000	13,000
County Commission of City Fine						
Court Collections-AB233 Program	440	248	400	500	500	500
Miscellaneous Court Fine						
Court Collections-AB233 Program	-	-	-	-	-	-
District Attorney	11,978	13,395	10,000	10,000	10,000	10,000
Mendocino County Sheriff	20,285	35,457	300	300	300	300
Mendocino County Jail & Rehabilitation	13,999	13,785	13,000	13,000	13,000	13,000
Probation Officer	4,000	3,939	2,500	2,500	2,500	2,500
Agriculture Department	250	1,598	1,000	-	-	-
Public Health	430	89	-	-	-	-
Emergency Medical Services	-	-	-	-	-	-
Drug/Alcohol Fine						
Alcohol/Other Drug Program	-	-	-	-	-	-
County Alcohol Education						
Alcohol/Other Drug Program	-	-	-	-	-	-
Drug Abuse Education						
Alcohol/Other Drug Program	-	-	-	-	-	-
Fine Judicial District						
Court Collections-AB233 Program	2,625	1,231	1,000	1,000	1,000	1,000
Mendocino County Sheriff	4	-	-	-	-	-
Forfeiture & Penalty						
Board of Supervisors	-	-	-	-	-	-
County Clerk-Elections	70	-	-	-	-	-
Court Collections-AB233 Program	-	226,614	-	-	-	-
Mendocino County Sheriff	220	427	125	150	150	150
Planning & Building Services	39,733	35,645	141,000	76,000	76,000	76,000
Animal Care	-	-	-	-	-	-
Social Services	-	-	-	-	-	-
Asset Forfeiture						
District Attorney	-	-	52,000	-	-	-
Mendocino County Sheriff	-	21,382	86,206	10,000	10,000	10,000
Probation Officer	-	-	-	8,500	8,500	8,500
Total Fines, Forfeitures & Penalties	802,854	1,051,794	952,031	682,950	682,950	682,950
Use of Money & Property						
Interest						
Non-Departmental Revenue	3,024,045	3,316,736	3,000,000	1,500,000	2,000,000	2,000,000
Teeter Plan	-	-	-	-	-	-
Child Support Services	11,769	83	5,000	2,000	2,000	2,000
Change in Fair Value Investment						
Non-Departmental Revenue	-	-	-	-	-	-
Endowment Fund						
Cultural Services	5,594	10,679	13,000	19,000	19,000	19,000

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Rents & Concessions						
Facilities	22,955	116,523	74,613	27,235	27,235	27,235
DOT-Round Valley Airport	2,100	5,190	4,200	4,200	4,200	4,200
DOT-Mendocino County Airport	60,897	54,557	54,560	54,600	54,600	54,600
Social Services	94,119	76,784	110,000	110,000	110,000	110,000
Cultural Services	24,298	24,294	25,022	25,022	25,022	25,022
Total Use of Money & Property	3,245,775	3,604,845	3,286,395	1,742,057	2,242,057	2,242,057
Aid from Other Governmental Agencies						
Motor Vehicle License Fee						
Non-Departmental Revenue	94,658	238,477	120,000	120,000	120,000	120,000
District Attorney	102,800	104,237	100,000	100,000	100,000	100,000
Social Services	909,337	922,401	909,337	909,337	909,337	909,337
State Welfare Administration						
Social Services	9,568,834	-	-	-	-	-
In Home Support Services	125,387	179,851	171,481	169,849	175,525	175,525
State AFDC						
CalWorks/Foster Care	5,851,402	-	-	-	-	-
State Aid California Children						
Public Health-California Childrens Services	311,317	151,480	-	-	-	-
Realignment Health Service						
Probation Officer	91,002	-	-	-	-	-
Public Health	3,193,071	-	-	-	-	-
Environmental Health	400,000	-	-	-	-	-
Substance Use Disorder	-	-	-	-	-	-
Public Health Nursing	-	-	-	-	-	-
California Childrens Services	-	-	-	-	-	-
Social Services Admin	9,624,466	-	-	-	-	-
Cal Works/Foster Care	9,831,201	-	-	-	-	-
Realignment Mental Health						
Alcohol/Other Drug Program	-	-	-	-	-	-
Realignment Public Assistance						
Social Services	4,822,878	-	-	-	-	-
CalWorks/Foster Care	2,763,028	-	-	-	-	-
In Home Support Services	6,309,313	-	-	-	-	-
Realignment Public Safety						
District Attorney	184,476	-	-	-	-	-
Public Defender	195,096	-	-	-	-	-
Mendocino County Sheriff	1,608,425	-	-	-	-	-
Mendocino County Jail & Rehabilitation	1,472,116	-	-	-	-	-
Probation Officer	1,556,961	-	-	-	-	-
Substance Use Disorder	-	-	-	-	-	-
State Aid - Drug & Alcohol						
Alcohol/Other Drug Program	-	-	-	-	-	-
SB90 Reimbursement						
Non-Departmental Revenue	-	-	-	-	-	-
Board of Supervisors	-	-	-	-	-	-
County Clerk-Elections	-	2,967	-	-	-	-
Human Resources	24,035	9,565	-	-	-	-
Mendocino County Sheriff	63,478	89,876	60,000	60,000	60,000	60,000
Probation Officer	7,862	8,312	-	-	-	-
State Aid for Agriculture						
Agriculture Department	-	-	-	-	-	-
State Aid Agriculture Gas Tax						
Agriculture Department	509,713	308,593	300,000	200,000	275,000	275,000
State Reimis - EC Poisons						
Agriculture Department	90,000	95,785	100,000	100,000	100,000	100,000
Pesticide Regulatory						
Agriculture Department	-	-	-	-	-	-
State Aid for Veterans Affairs						
Social Services	119,494	109,330	116,676	116,676	116,676	116,676
County Hospital						
Emergency Medical Services	114,256	-	39,815	40,000	40,000	40,000
Non-County Hospital						
Hospital & Medical Services	-	-	-	-	-	-
EMS - Physician Services						
Hospital & Medical Services	162,024	146,213	-	-	-	-
Homeowners Property Tax Relief						
Non-Departmental Revenue	213,039	248,735	240,571	240,000	240,000	240,000
Emergency Medical Services	1,238	1,447	1,500	-	-	-
State Youthful Offender						
Juvenile Hall	212,989	-	-	-	-	-
Probation Officer	410,598	-	-	-	-	-

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
State Other						
Non-Departmental Revenue	130,000	-	-	-	-	-
County Clerk-Elections	-	-	5,070	-	-	-
Facilities	23,959	81,019	82,665	81,899	81,899	81,899
Land Improvement	-	-	-	-	-	-
Court Collections-AB233 Prog	(6,510)	8,090	7,200	7,200	7,200	7,200
District Attorney	143,935	135,203	125,000	272,000	272,000	272,000
Public Defender	23,253	26,834	-	-	10,112	10,112
Alternate Defender	-	-	-	-	-	-
Mendocino County Sheriff	583,880	607,751	645,500	570,456	570,456	570,456
Mendocino County Jail & Rehabilitation	896,354	544,570	865,109	1,271,875	1,921,875	1,921,875
Juvenile Hall	203,595	3,000	-	-	-	-
Probation Officer	1,953,319	1,467,974	1,324,177	1,274,404	1,274,404	1,274,404
Agriculture Department	59,974	82,106	59,276	63,544	63,544	63,544
Office of Emergency Services	136,181	-	-	-	-	-
Planning & Building Services	67,168	820,028	1,453,000	1,238,000	1,238,000	1,238,000
DOT-Round Valley Airport	1,864	(1,242)	3,325	-	-	-
DOT-Little River Airport	4,108	3,369	79,138	72,801	72,801	72,801
Public Health	1,208,047	869,461	-	-	-	-
Environmental Health	77,807	16,205	19,240	44,240	44,240	44,240
Alcohol/Other Drug Program	-	-	-	-	-	-
Public Health Nursing	(492,388)	600,788	-	-	-	-
Emergency Medical Services	11,318	-	-	-	-	-
Transitional Housing	863,847	-	-	-	-	-
California Childrens Services	221,615	378,190	-	-	-	-
Transportation-Solid Waste	48,588	81,468	110,000	5,000	5,000	5,000
Social Services	-	-	-	-	-	-
CalWorks/Foster Care	-	441,263	158,578	-	-	-
Federal Welfare Administration						
Social Services	16,933,552	-	42,798	-	-	-
In Home Support Services	123,579	176,334	168,997	169,848	169,848	169,848
Title IV-E						
Probation Officer	49,827	-	-	-	-	-
Health Related Funds						
Social Services	10,185,235	4,313	-	-	-	-
Federal AFDC						
CalWorks/AFDC	10,311,828	-	-	-	-	-
Federal Grazing Fee						
Non-Departmental Revenue	-	1,142	-	-	-	-
Federal Land In Lieu Tax						
Non-Departmental Revenue	885,835	911,892	850,000	850,000	850,000	850,000
Federal Other Revenue						
Non-Departmental Revenue	994,521	-	-	-	-	-
Payroll Administration	-	-	-	-	-	-
District Attorney	-	-	6,345	-	-	-
Alternate Defender	-	27,815	-	-	-	-
Mendocino County Sheriff	130,303	53,772	136,594	39,700	39,700	39,700
Mendocino County Jail & Rehab	-	18,200	15,000	15,000	15,000	15,000
Mendocino County Jail & Rehabilitation	-	-	-	-	-	-
Probation Officer	-	-	9,998	-	-	-
Agriculture Department	87,491	179,800	145,660	115,732	115,732	115,732
Office of Emergency Services	205,862	142,812	140,488	140,252	-	-
DOT-Round Valley Airport	37,273	12,440	66,500	-	-	-
DOT-Mendocino County Airport	91,152	66,591	2,316,262	2,213,527	2,213,527	2,213,527
Public Health	630,931	198,277	-	-	-	-
Environmental Health	25,772	22,805	29,225	-	-	-
Alcohol/Other Drug Program	-	-	-	-	-	-
Public Health Nursing	1,717,816	724,786	-	-	-	-
California Childrens Services	265,996	356,137	-	-	-	-
Federal Aid Child Support						
Child Support Services	1,827,560	(85,390)	-	-	-	-
Other Governmental Agency Aid						
Payroll Administration	-	-	-	-	-	-
Retirement Administration	829,256	893,981	1,198,640	-	1,198,960	1,198,960
Public Health	-	-	-	-	-	-
Total Aid from Governmental Agencies	112,438,198	12,489,050	12,223,165	10,501,340	12,300,836	12,300,836

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Charges for Current Services						
Tax Deeded Administration Fee						
Treasurer-Tax Collector	770	1,645	1,000	1,000	1,000	1,000
50% Redemption Fee						
Treasurer-Tax Collector	15,794	16,486	16,000	16,000	16,000	16,000
Release of Lien						
Treasurer-Tax Collector	1,340	1,660	3,000	3,000	3,000	3,000
Debt Service Fee						
Auditor-Controller	224,498	236,247	270,000	270,000	270,000	270,000
PTR Screening Fee						
Court Collections-AB233 Program	-	-	-	-	-	-
Cite Processing Fee						
Court Collections-AB233 Program	-	0	-	-	-	-
Probation Officer	-	(2)	-	-	-	-
Accounting Fee						
Auditor-Controller	343,016	173,593	150,000	150,000	150,000	150,000
Election Services						
Human Resources	-	-	-	-	-	-
County Clerk-Elections	60,158	254,692	13,500	244,000	244,000	244,000
Treasurer Cost Reimbursement						
Treasurer-Tax Collector	219,878	341,991	385,037	490,727	490,727	490,727
Legal Services						
County Counsel	23,033	49,151	33,000	32,400	32,400	32,400
State Aid Child Support						
Child Support Services	922,717	(43,989)	-	-	-	-
Legal Services Reimbursement						
County Counsel	19,864	12,185	1,000	2,500	2,500	2,500
Court Collections-AB233 Program	-	-	-	-	-	-
Public Defender	-	16	35,469	-	-	-
Final Map Filing Fee						
Land Improvement	-	-	24,296	-	-	-
Parcel Map MS Filing Fee						
Human Resources	-	-	-	-	-	-
Land Improvement	6,891	12,283	-	10,000	10,000	10,000
Parcel Map PS Filing Fee						
Human Resources	-	-	-	-	-	-
Land Improvement	3,421	-	-	2,000	2,000	2,000
Plan Check & Inspection Fee						
Land Improvement	-	-	-	500	500	500
Parcel Subdivision Inspection						
Couty Clerk-Election	-	-	-	500	500	500
Basic Improvement Inspection Fee						
Land Improvement	-	-	-	500	500	500
Subdivision Agreement Processing Fee						
Land Improvement	-	-	3,120	3,120	3,120	3,120
Planning & Engineering						
Planning & Building Services	66,923	81,197	82,000	80,000	80,000	80,000
Record-Survey Exam Fee						
County Clerk - Election	-	-	-	-	-	-
Land Improvement	44,385	39,679	166,821	60,000	60,000	60,000
Tentative Map Subdivision						
County Clerk - Election	-	-	-	-	-	-
Land Improvement	46,312	56,357	25,404	50,000	50,000	50,000
Environmental Impact Fee						
Planning & Building Services	59,834	44,138	60,000	40,000	40,000	40,000
General Plan Amendment						
Planning & Building Services	9,241	9,241	15,000	8,000	8,000	8,000
Other Permit Fee						
Planning & Building Services	26,875	25,496	35,000	25,000	25,000	25,000
Abandoned Vehicle Abatement Fee						
Planning & Building Services	24,132	28,158	38,000	35,000	35,000	35,000
General Plan Maintenance Fee						
Planning & Building Services	97,916	265,065	40,000	273,000	273,000	273,000
Agricultural Services						
Agriculture Department	150	-	-	-	-	-
Agriculture Certification						
Agriculture Department	1,726	2,756	800	800	800	800
Inspect/Test Weights & Measures						
Agriculture Department	343,459	158,541	175,000	185,000	185,000	185,000
Cannabis Application/Inspect						
Agriculture Department	-	-	-	-	-	-
Cannabis Management	221,711	234,601	333,253	627,659	627,659	627,659

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Civil Fee Sheriff						
Mendocino County Sheriff	34,752	36,339	50,000	50,000	50,000	50,000
Adult Probation Supervision						
Probation Officer	-	-	-	-	-	-
Adult Probation Diversion						
Probation Officer	-	(68)	-	-	-	-
Adult Probation Pre-Sentence						
Probation Officer	-	-	-	-	-	-
Estate Fee - Public Administrator						
County Counsel	-	-	-	-	-	-
Social Services	325	126,583	20,000	55,000	55,000	55,000
Humane Services						
Animal Care	28,407	31,335	30,000	35,000	35,000	35,000
Incinerator Services						
Animal Care	3,859	4,959	4,000	3,000	3,000	3,000
Domestic Animal Control Contract						
Mendocino County Sheriff	-	-	-	-	-	-
Animal Care	63,320	51,809	58,000	58,000	58,000	58,000
Law Enforcement Services						
Mendocino County Sheriff	92,010	61,965	70,000	183,250	183,250	183,250
Sheriff Willits Contract						
Mendocino County Sheriff	-	601	10,000	500	500	500
Sheriff Point Arena Contract						
Mendocino County Sheriff	91,667	108,333	100,000	100,000	100,000	100,000
Restitution 11470.2						
Mendocino County Sheriff	77,766	2,500	20,000	2,000	2,000	2,000
Recorder Service Fee						
Clerk-Recorder	705	740	500	500	500	500
Recording Fee						
Clerk-Recorder	200,563	211,459	195,000	195,000	195,000	195,000
Court Collections-AB233 Program	32,209	35,815	40,000	40,000	40,000	40,000
Health - Vital Statistics						
Public Health	61,805	50,423	-	-	-	-
Drug Diversion Service						
Alcohol/Other Drug Program	-	-	-	-	-	-
Clerk Fee						
Clerk-Recorder	41,536	46,739	40,000	40,000	40,000	40,000
Work Furlough						
Probation Officer	-	-	-	-	-	-
Work Release						
Mendocino County Jail	-	-	-	-	-	-
Electronic Monitoring F						
Mendocino County Jail & Rehabilitation	-	-	-	-	-	-
T/C Tax Sale Cost Reimbursement						
Treasurer-Tax Collector	-	-	-	6,000	6,000	6,000
Interfund Revenue - DOT						
Transportation-Solid Waste	47,972	71,590	138,583	163,561	163,561	163,561
Interfund Revenue - Engineering						
County Clerk-Elections	-	-	-	-	-	-
Land Improvement	157,400	143,033	224,876	215,957	215,957	215,957
Interfund Revenue - Printing						
Central Services	2,085	131	-	-	-	-
Interfund Revenue - Xerox						
Central Services	12,869	12,890	13,000	34,824	34,824	34,824
Interfund Revenue - Garage						
Fleet Management	56,392	40,240	57,211	57,202	57,202	57,202
Interfund Revenue - Janitor						
Facilities	677,235	893,348	609,831	883,803	1,283,803	1,283,803
Interfund Revenue - Legal						
County Counsel	258,647	525,078	400,000	360,000	360,000	360,000
Consumer Protection Program						
Environmental Health	817,119	510,081	809,089	782,104	782,104	782,104
Hazardous Material Program						
Environmental Health	1,373,839	1,184,006	614,125	659,231	659,231	659,231
Nursing Fee						
Public Health Nursing	1,605	2,910	-	-	-	-
Caspar/Fort Bragg Refuse						
Solid Waste	8,892	16,041	5,000	5,000	5,000	5,000
Solid Waste Fee						
Environmental Health	225,621	309,378	152,550	154,254	154,254	154,254
California Childrens Services						
Public Health - CCS	-	-	-	-	-	-
Support in Juvenile Hall						

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Juvenile Hall Driving Under Influence	-	-	-	-	-	-

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Alcohol/Other Drug Program	-	-	-	-	-	-
Parks & Recreation Fee						
Facilities	(105)	11,066	6,035	7,550	7,550	7,550
Parks	23,993	9,140	-	-	-	-
Cultural Services-Museum	-	-	-	-	-	-
Collection Fee						
Treasurer-Tax Collector	44,750	29,047	35,000	35,000	35,000	35,000
Court Collections-AB233 Program	89,670	57,644	85,000	30,000	30,000	30,000
Social Services	31,584	27,819	50,000	20,000	20,000	20,000
Drug Testing Program						
Probation Officer	-	-	-	-	-	-
Other Charges						
Clerk of the Board	12,735	7,419	7,500	8,000	8,000	8,000
Executive Office	70	7	-	-	-	-
Auditor-Controller	2,378	2,405	5,000	5,000	5,000	5,000
Assessor	8,430	7,032	8,500	8,500	8,500	8,500
Treasurer-Tax Collector	35,660	34,320	35,000	30,000	30,000	30,000
Payroll Administration	-	1,112	-	-	-	-
Central Services	12,529	-	-	-	-	-
County Counsel	139,719	108,064	78,000	75,950	75,950	75,950
Human Resources	121,467	103,150	732,628	695,950	695,950	695,950
County Clerk-Elections	-	-	-	-	-	-
Facilities	130,428	26,217	52,900	28,323	28,323	28,323
Economic Development	27,725	12,042	4,049	-	-	-
Land Improvement	550	700	-	300	300	300
Court Collections-AB233 Program	787	54	-	-	-	-
Public Defender	-	-	-	-	-	-
Alternate Defender	-	-	-	-	-	-
Mendocino County Sheriff	10,808	10,859	3,700	1,000	1,000	1,000
Mendocino County Jail & Rehabilitation	288,491	164,666	168,789	104,713	104,713	104,713
Juvenile Hall	64,101	258,778	152,000	275,000	275,000	275,000
Probation Officer	250	250	-	-	-	-
Agriculture	6,343	9,161	-	-	-	-
Cannabis Management	21,177	-	-	-	-	-
Office of Emergency Services	12,444	16,117	20,482	7,507	7,507	7,507
Planning & Building Services	1,103,341	535,505	712,000	550,000	550,000	550,000
Animal Care	117,338	103,851	70,000	74,000	74,000	74,000
Public Health	468,513	255,527	-	-	-	-
Environmental Health	6,036	5,072	-	-	-	-
Substance Use Disorder	-	-	-	-	-	-
Public Health Nursing	104,176	12,288	-	-	-	-
Emergency Medical Services	57,044	64,644	50,000	58,800	58,800	58,800
County Medical Services Program	9,230	6,959	-	-	-	-
Transitional Housing	9,271	-	-	-	-	-
California Childrens Services	15,119	-	-	-	-	-
Transportation-Solid Waste	644,967	687,841	500,000	600,000	600,000	600,000
Social Services Administration	630,844	856,183	1,008,000	900,000	921,000	921,000
HHSA Administration	4,973	-	-	-	-	-
Cultural Services	2,199	894	500	300	300	300
Conservator Service Fee						
Social Services	-	37,814	-	37,000	37,000	37,000
Data Processing Services						
Information Services	182,223	152,553	163,970	177,570	177,570	177,570
Collection Service						
Probation Officer	-	-	-	-	-	-
County Cost Plan Charges						
Non-Departmental Revenue	6,183,483	7,306,557	6,290,905	5,850,000	6,525,000	6,525,000
Returned Check Charge						
Treasurer-Tax Collector	4,475	3,945	3,000	3,000	3,000	3,000
Clerk-Recorder	100	50	100	100	100	100
Court Collections-AB233 Program	20	9	-	-	-	-
Payment Plan Processing Fee						
Treasurer-Tax Collector	5,833	9,897	8,000	8,000	8,000	8,000
County 30% State PA						
Courts - AB233 Program	156,464	154,696	142,250	111,000	111,000	111,000
Traffic School Fee						
Courts - AB233 Program	519,475	446,017	420,000	320,000	320,000	320,000
Traffic School $24						
Courts - AB233 Program	81,340	68,607	81,000	50,000	50,000	50,000
Total Charges for Current Services	18,545,093	18,085,422	16,462,773	16,767,455	17,863,455	17,863,455

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Other Revenues						
Prior Year Revenue						
Non-Departmental Revenue	-	3,227	-	-	-	-
Executive Office	-	13,439	-	-	-	-
Auditor-Controller	-	-	-	-	-	-
Treasurer-Tax Collector	-	133	-	-	-	-
Central Services	-	-	-	-	-	-
County Counsel	-	29,229	-	-	-	-
Human Resources	-	1,357	-	-	-	-
County Clerk-Elections	444	-	-	-	-	-
Clerk-Recorder	-	266	-	-	-	-
Information Services	-	-	-	-	-	-
Child Support Services	-	-	-	-	-	-
Sheriff-Coroner	1,210	2,508	1,000	2,000	2,000	2,000
Juvenile Hall	-	-	-	-	-	-
Juvenile Hall	-	-	-	-	-	-
Agriculture Department	-	338	-	-	-	-
Planning & Building Services	-	1,655	-	-	-	-
Public Health	-	4,311	-	-	-	-
Social Services	-	-	-	-	-	-
Sale of Fixed Assets						
Central Services	12,550	18,731	-	-	-	-
Other Sales						
Non-Departmental Revenue	-	-	-	-	-	-
Auditor-Controller	-	-	-	-	-	-
Assessor	9,043	8,776	9,000	7,000	7,000	7,000
Treasurer-Tax Collector	-	-	-	-	-	-
Payroll Administration	-	-	-	-	-	-
Central Services	14,495	122	-	-	-	-
County Counsel	15	401	200	-	-	-
Human Resources	-	-	-	-	-	-
Fleet Management	11,060	3,260	-	-	-	-
Land Improvement	-	-	-	250	250	250
Misc Budget	-	-	-	-	-	-
Clerk-Recorder	74,999	82,614	68,000	68,000	68,000	68,000
District Attorney	32,069	12,947	25,000	25,000	25,000	25,000
Mendocino County Sheriff	1,511	859	1,100	1,100	1,100	1,100
Planning & Building Services	7,263	7,954	10,000	4,000	4,000	4,000
Animal Care	95	25	-	-	-	-
DOT-Round Valley Airport	2,877	131	500	500	500	500
DOT-Mendocino County Airport	11,968	16,772	16,000	16,000	16,000	16,000
Solid Waste	147	30	-	-	-	-
Public Health Administration	-	-	-	-	-	-
Sale of Map - Surveyor						
Land Improvement	176	-	250	250	250	250
Sale of Map - Assessor						
Assessor	110	-	150	150	150	150
Other						
Non-Departmental Revenue	165,240	144,379	165,000	165,000	165,000	165,000
Clerk of the Board	270	-	-	-	-	-
Board of Supervisors	-	-	-	-	-	-
Executive Office	-	350	-	-	-	-
Treasurer-Tax Collector	-	-	-	-	-	-
Human Resources	30,473	83,968	-	-	-	-
Facilities	22,971	32,713	2,500	2,500	2,500	2,500
Fleet Management	2,154	8,565	-	-	-	-
Economic Development	-	-	-	-	-	-
Clerk-Recorder	134	120	100	100	100	100
Court Collections-AB233 Program	-	-	-	-	-	-
District Attorney	10	10	-	-	-	-
Child Support Services	(18)	-	-	-	-	-
Mendocino County Sheriff	1,182	155,250	100,000	100,000	100,000	100,000
Mendocino County Jail & Rehabilitation	48,216	56,468	50,000	80,000	80,000	80,000
Probation Officer	-	925	-	-	-	-
Agriculture Department	-	-	-	-	-	-
Cannabis Management	-	-	-	-	-	-
Office of Emergency Services	-	-	-	-	-	-
Planning & Building Services	90	-	-	-	-	-
Animal Care	3,556	-	-	-	-	-
Public Health Administration	-	-	-	-	-	-
Environmental Health	-	-	-	-	-	-
Substance Use Disorder	-	50	-	-	-	-
Public Health Nursing	4,917	5,716	-	-	-	-

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Emergency Medical Services	466	509	300	509	509	509
Employee Wellness	4,570	5,980	-	-	-	-
Transportation-Solid Waste	43,869	39,994	190,020	40,000	40,000	40,000
Social Services	-	-	-	-	-	-
CalWorks/Foster Care	-	-	-	-	-	-
Cultural Services	13,214	10,262	8,500	8,500	8,500	8,500
Cancelled Outlawed Warrant						
Auditor-Controller	-	-	50,000	50,000	50,000	50,000

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
General Relief Refund						
General Relief	40,338	70,144	40,413	60,000	60,000	60,000
Donation						
Mendocino County Sheriff	-	52	500	100	100	100
Probation Officer	-	-	-	-	-	-
Animal Care	1,139	1,337	1,500	1,500	1,500	1,500
Public Health Nursing	-	-	-	-	-	-
Cultural Services	17,946	6,488	10,251	9,900	9,900	9,900
Civil Assessment PC 1214.1						
Probation Officer	-	-	-	-	-	-
Vending Machine						
Central Services	-	-	-	-	-	-
Tobacco Settlement						
Non-Departmental Revenue	796,935	755,985	650,000	900,000	900,000	900,000
Opioid Settlement						
Non-Departmental Revenue	108,719	-	200,000	-	-	-
Other						
Alcohol/Other Drug Program	-	-	-	-	-	-
Grant Revenue						
Capital Projects	-	-	-	-	-	-
Agriculture Department	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Substance Use Disorder	-	-	-	-	-	-
Public Health Nursing	-	-	-	-	-	-
Transitional Housing	-	-	-	-	-	-
Operating Transfer In						
Non-Departmental Revenue	-	7,755,911	1,538,752	-	-	-
Clerk of the Board	-	-	-	-	-	-
Board of Supervisors	-	-	-	-	-	-
County Executive Office	-	21,543	-	-	-	-
Auditor-Controller	-	-	-	-	-	-
Assessor	42,123	-	9,019	-	-	-
Treasurer-Tax Collector	-	-	-	-	-	-
Treasurer-Tax Collector	-	-	-	-	-	-
County Counsel	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-
County Clerk-Elections	-	-	-	-	-	-
Facilities	78,447	-	-	-	-	-
Fleet Management	-	-	-	-	-	-
Land Improvement	192,992	48,890	255,940	-	-	-
Retirement Administration	-	-	-	-	-	-
Misc Budget	-	-	-	-	-	-
Clerk-Recorder	36,476	-	268,500	268,500	268,500	268,500
Information Services	-	-	-	-	-	-
Court Collections-AB233 Program	-	-	-	-	-	-
District Attorney	15,826	261,648	220,000	270,843	270,843	270,843
Public Defender	-	187,085	200,000	210,000	210,000	210,000
Alternate Defender	-	-	-	-	-	-
Child Support Services	85,389	2,499,791	2,535,049	2,681,276	2,681,276	2,681,276
Mendocino County Sheriff	51,567	3,568,352	2,030,601	1,777,685	1,777,685	1,777,685
Mendocino County Jail & Rehab	-	2,589,796	2,348,807	2,087,624	2,137,624	2,137,624
Juvenile Hall	283,435	646,270	1,785,159	1,250,718	1,250,718	1,250,718
Probation Officer	65,333	2,630,025	3,146,472	3,375,242	3,375,242	3,375,242
Agriculture Department	-	32,295	-	100,000	200,000	200,000
Cannabis Management	-	-	-	-	-	-
Office of Emergency Services	-	-	-	-	-	-
Planning & Building Services	25,000	62,437	91,000	85,000	85,000	85,000
Animal Care	-	31,871	-	-	-	-
DOT-Round Valley Airport	-	-	-	30,000	30,000	30,000
DOT-Mendocino County Airport	-	-	360,000	181,800	181,800	181,800
Public Health Administration	1,138,786	1,402,612	-	-	-	-
Environmental Health	-	-	150,000	250,000	250,000	250,000
Substance Use Disorder	-	-	-	-	-	-
Public Health Nursing	1,401,546	1,421,130	-	-	-	-
Emergency Medical Services	40,978	95,923	63,096	70,410	70,410	70,410
Employee Wellness	435,049	418,768	-	-	-	-
Transitional Housing	-	-	-	-	-	-
California Childrens Services	407,122	239,126	-	-	-	-
Solid Waste	-	-	-	-	-	-
Social Services	-	51,780,944	51,207,771	50,061,192	50,610,192	50,610,192
HHSA Administration	-	-	-	-	-	-
Cal Works/Foster Care	-	27,538,805	26,049,106	26,966,316	26,966,316	26,966,316
In Home Support Services	-	6,542,207	8,131,439	7,885,885	7,885,885	7,885,885

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
General Relief	-	-	-	-	-	-
Farm Advisor	-	-	-	-	-	-
Parks	-	-	-	-	-	-
Cultural Services	-	-	-	-	-	-
Medi-Cal						
Alcohol/Other Drug Program	-	-	-	-	-	-
Total Other Revenues	5,786,496	111,363,778	101,990,995	99,094,850	99,793,850	99,793,850
Total General Fund	**244,132,871**	**252,828,960**	**243,263,046**	**235,252,562**	**242,834,112**	**242,834,112**
Special Revenue Funds						
1200-Road Fund						
Taxes						
Transportation Funds						
Admin/Road Maint	54,000	54,000	54,000	54,000	54,000	54,000
Total Taxes	54,000	54,000	54,000	54,000	54,000	54,000
Licenses & Permits						
Transportation Permit Fee						
Admin/Road Maint	17,826	19,692	10,000	20,000	20,000	20,000
Co Highway Encroachment Permit						
Admin/Road Maint	74,369	90,871	75,000	150,000	150,000	150,000
Total Licenses & Permits	92,195	110,563	85,000	170,000	170,000	170,000
Fines, Forfeitures & Penalties						
Vehicle Code Fine						
Admin/Road Maint	3,309	2,013	5,000	5,000	5,000	5,000
Total Fines, Forfeitures & Penalties	3,309	2,013	5,000	5,000	5,000	5,000
Use of Money & Property						
Interest						
Admin/Road Maint	112,752	117,598	100,000	10,000	10,000	10,000
Change in Fair Value Investment						
Admin/Road Maint	-	-	-	175,000	175,000	175,000
Total Use of Money Property	112,752	117,598	100,000	185,000	185,000	185,000
Aid from Other Governmental Agencies						
State HUTA Section 2103						
Admin/Road Maint	1,924,679	2,021,180	1,923,773	2,077,616	2,077,616	2,077,616
State Highway Users Tax						
Admin/Road Maint	1,269,262	1,343,842	1,329,529	1,403,930	1,403,930	1,403,930
State Collier Unruh						
Admin/Road Maint	389,997	399,498	410,317	425,236	425,236	425,236
State Transportation STPd(1)						
Admin/Road Maint	171,906	182,156	171,392	182,156	182,156	182,156
State RMRA SB1						
Admin/Road Maint	5,455,021	5,763,248	5,546,354	5,962,776	5,962,776	5,962,776
State Aid for Disaster						
Storm Damage	206,217	227,578	48,211	80,543	80,543	80,543
Prop 111 State Gas Tax						
Admin/Road Maint	1,184,953	1,212,742	1,240,849	1,279,533	1,279,533	1,279,533
State Other						
Federal & State Programs	261,618	4,880,643	5,018,951	5,905,631	5,905,631	5,905,631
State Exchange Program						
Admin/Road Maint	602,390	602,390	602,390	602,390	602,390	602,390
Federal Forest Reserve						
Admin/Road Maint	149,857	5,587	500	500	500	500
Federal Other Revenue						
Road Admin and Maintenance	-	-	-	-	-	-
Transportation-Storm Damage	1,255,619	1,240,687	458,379	1,027,133	1,027,133	1,027,133
Federal & State Programs	2,964,571	6,172,866	19,409,499	6,377,229	6,377,229	6,377,229
Flood Control Lands						
Admin/Road Maint	-	-	500	500	500	500
Other Governmental Agency Aid						
Federal & State Programs	-	37,794	1,101,000	-	-	-
Total Aid from Other Govtl Agencies	15,836,091	24,090,211	37,261,644	25,325,173	25,325,173	25,325,173
Charges for Current Services						
Interfund Revenue - DOT						
Admin/Road Maint	210,360	335,234	277,550	318,621	318,621	318,621
Other Charges						
Admin/Road Maint	13,063	5,416	4,000	5,000	5,000	5,000
Total Charges for Current Services	223,422	340,649	281,550	323,621	323,621	323,621

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Other Revenues						
Sale of Fixed Assets						
Admin/Road Maint	-	-	5,000	10,000	10,000	10,000
Other Sales						
Admin/Road Maint	1,460	2,191	5,600	6,000	6,000	6,000
Other						
Admin/Road Maint	-	6,986	500	5,000	5,000	5,000
Operating Transfer In						
Admin/Road Maint	4,543,167	4,171,820	5,738,810	4,242,096	4,242,096	4,242,096
Federal & State Programs	-	-	-	-	-	-
Total Other Revenues	4,544,627	4,180,997	5,749,910	4,263,096	4,263,096	4,263,096
Total Road Fund	**20,866,396**	**28,896,031**	**43,537,104**	**30,325,890**	**30,325,890**	**30,325,890**
1201-Capital Improvement Fund						
Use of Money & Property						
Interest						
Capital Improvements	16,465	11,467	-	-	-	-
Change in Fair Value Investments						
Capital Improvements	-	-	-	-	-	-
Total Use of Money & Property	16,465	11,467	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Improvements	656,418	796,545	2,636,184	251,390	251,390	251,390
Other Government Agency Aid						
Capital Improvements	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	656,418	796,545	2,636,184	251,390	251,390	251,390
Charges for Current Services						
Other Charges						
Capital Improvements	10,768	-	-	-	-	-
Total Charges for Current Services	10,768	-	-	-		
Other Revenues						
Other						
Capital Improvements	164,551	280	75,000	30,000	30,000	30,000
Operating Transfer In						
Capital Improvements	3,111,989	3,102,519	3,161,349	1,361,824	8,555,335	8,555,335
Total Other Revenues	3,276,540	3,102,799	3,236,349	1,391,824	8,585,335	8,585,335
Total Capital Improvement Fund	**3,960,191**	**3,910,811**	**5,872,533**	**1,643,214**	**8,836,725**	**8,836,725**
1202-Landfill Closure Fund						
Use of Money & Property						
Interest						
Landfill Closure	132,649	178,348	25,000	25,000	25,000	25,000
Change in Fair Value Investment						
Landfill Closure	-	-	-	-	-	-
Total Use of Money & Property	132,649	178,348	25,000	25,000	25,000	25,000
Charges for Current Services						
Caspar/Fort Bragg Refuse						
Landfill Closure	145,272	114,362	50,000	50,000	50,000	50,000
Other Charges						
Landfill Closure	862,220	904,095	705,000	755,200	755,200	755,200
Total Charges for Current Services	1,007,492	1,018,456	755,000	805,200	805,200	805,200
Other Revenues						
Operating Transfer In						
Landfill Closure	274,221	1,810,008	1,110,358	278,688	278,688	278,688
Total Other Revenues	274,221	1,810,008	1,110,358	278,688	278,688	278,688
Total Landfill Closure Fund	**1,414,361**	**3,006,812**	**1,890,358**	**1,108,888**	**1,108,888**	**1,108,888**
1204-Grants Administration						
Use of Money & Property						
Change in Fair Value Investment						
Grants Administration	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Aid from Other Governmental Agencies						
State Other						
Grants Administration	88,912	90,425	177,000	169,915	169,915	169,915
Total Aid from Other Govtl Agencies	88,912	90,425	177,000	169,915	169,915	169,915
Charges for Current Services						
Other Charges						
Grants Administration	46,962	34,920	15,230	-	-	-
Total Charges for Current Services	46,962	34,920	15,230	-	-	-
Other Revenues						
Operating Transfer In						
Grants Administration	7,900	-	12,255	-	-	-
Total Other Revenues	7,900	-	12,255	-	-	-
Total Grants Administration	**143,773**	**125,346**	**204,485**	**169,915**	**169,915**	**169,915**
1205-Library Fund						
Taxes						
Sales & Use Tax						
Mendocino County Library	2,958,947	2,902,809	2,831,023	2,845,178	2,845,178	2,845,178
Total Taxes	2,958,947	2,902,809	2,831,023	2,845,178	2,845,178	2,845,178
Use of Money & Property						
Interest						
Mendocino County Library	60,291	96,673	54,026	47,500	47,500	47,500
Change in Fair Value Investment						
Mendocino County Library	-	-	-	-	-	-
Total Use of Money & Property	60,291	96,673	54,026	47,500	47,500	47,500
Aid from Other Governmental Agencies						
State Library Grant						
Mendocino County Library	30,858	36,145	29,068	10,694	10,694	10,694
Federal Other Revenue						
Mendocino County Library	6,471	-	-	-	-	-
Total Aid from Other Govtl Agencies	37,329	36,145	29,068	10,694	10,694	10,694
Charges for Current Services						
Library Services						
Mendocino County Library	18,921	21,370	20,968	18,427	18,427	18,427
Total Charges for Current Services	18,921	21,370	20,968	18,427	18,427	18,427
Other Revenues						
Other Sales						
Mendocino County Library	6,175	6,442	5,893	5,555	5,555	5,555
Other						
Mendocino County Library	-	5,630	1,200	3,100	3,100	3,100
Donation						
Mendocino County Library	6,594	9,654	2,650	8,025	8,025	8,025
Grant Revenue						
Mendocino County Library	-	9,850	-	-	-	-
Operating Transfer In						
Mendocino County Library	2,245,184	2,009,647	2,205,887	1,553,908	1,553,908	1,553,908
Total Other Revenues	2,257,953	2,041,222	2,215,630	1,570,588	1,570,588	1,570,588
Total Library Fund	**5,333,441**	**5,098,219**	**5,150,715**	**4,492,387**	**4,492,387**	**4,492,387**
1206-Fish & Game Fund						
Fines, Forfeitures & Penalties						
Other Court Fine						
Fish & Game	4,061	3,676	4,000	3,700	3,700	3,700
Total Fines, Forfeitures & Penalties	4,061	3,676	4,000	3,700	3,700	3,700
Use of Money & Property						
Interest						
Fish & Game	3,310	2,425	1,186	1,601	1,601	1,601
Change in Fair Value Investment						
Fish & Game	-	-	-	-	-	-
Total Use of Money & Property	3,310	2,425	1,186	1,601	1,601	1,601

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Charges for Current Services						
Other Charges						
Fish & Game	-	-	-	-	-	-
Total Charges for Current Services	-	-	-	-	-	-
Total Fish & Game Fund	**7,371**	**6,101**	**5,186**	**5,301**	**5,301**	**5,301**
1207-Special Aviation Fund - Round Valley						
Use of Money & Property						
Change in Fair Value Investment						
DOT-Round Valley Special Aviation	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Aid for Aviation						
DOT-Round Valley Special Aviation	-	-	40,000	-	-	-
Total Aid from Other Govtl Agencies	-	-	40,000	-	-	-
Total Special Aviation Round Valley Fund	**-**	**-**	**40,000**	**-**	**-**	**-**
1208-Special Aviation Fund - Little River						
Use of Money & Property						
Change in Fair Value Investment						
DOT-Little River Special Aviation	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Aid for Aviation						
DOT-Little River Special Aviation	10,000	-	30,000	-	-	-
Federal Other Revenue						
DOT-Little River Special Aviation	-	9,000	-	-	-	-
Total Aid from Other Govtl Agencies	10,000	9,000	30,000	-	-	-
Total Special Aviation Little River Fund	**10,000**	**9,000**	**30,000**	**-**	**-**	**-**
1209-Juvenile & Youth Programs Fund						
Use of Money & Property						
Change in Fair Value Investment						
Juvenile & Youth Programs	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Other Revenue						
Juvenile & Youth Programs	304,002	802,445	836,579	383,429	383,429	383,429
Total Aid from Other Govtl Agencies	304,002	802,445	836,579	383,429	383,429	383,429
Other Revenues						
Operating Transfer In						
Juvenile & Youth Programs	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Juvenile & Youth Programs Fund	**304,002**	**802,445**	**836,579**	**383,429**	**383,429**	**383,429**
1210-Supp Law Enforcement-AB3229 COPS Prog						
Use of Money & Property						
Interest						
Mendocino County Sheriff-COPS Program	10,742	9,091	5,000	5,000	5,000	5,000
Mendocino County Jail & Rehab-COPS Prog	2,615	2,213	1,000	1,000	1,000	1,000
Change in Fair Value Investment						
Mendocino County Sheriff-COPS Program	-	-	-	-	-	-
Jail and Rehabilitation Center COPS Grant	-	-	-	-	-	-
Total Use of Money & Property	13,357	11,304	6,000	6,000	6,000	6,000
Aid from Other Governmental Agencies						
State Other						
Mendocino County Sheriff-COPS Program	186,159	194,663	202,883	202,883	202,883	202,883
Mendocino County Jail & Rehab-COPS Prog	47,088	49,137	40,000	40,000	40,000	40,000
Total Aid from Other Govtl Agencies	233,247	243,800	242,883	242,883	242,883	242,883

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Other Revenues						
Operating Transfer In						
Mendocino County Sheriff-COPS Program	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Supp Law Enfrcmt-AB3229 COPS Prog	**246,604**	**255,105**	**248,883**	**248,883**	**248,883**	**248,883**
1211-Probation-Juvenile Justice Crime Prev Act						
Use of Money & Property						
Interest						
Juvenile Justice Crime Pr	26,217	34,057	1,000	1,000	1,000	1,000
Change in Fair Value Investment						
Juvenile Justice Crime Pr	-	-	-	-	-	-
Total Use of Money & Property	26,217	34,057	1,000	1,000	1,000	1,000
Aid from Other Governmental Agencies						
State Other						
Juvenile Justice Crime Pr	245,234	244,910	244,910	243,377	243,377	243,377
Total Aid from Other Govtl Agencies	245,234	244,910	244,910	243,377	243,377	243,377
Total Probation-JJCPA Fund	**271,451**	**278,967**	**245,910**	**244,377**	**244,377**	**244,377**
1213-Mobile Spay & Neuter Fund						
Licenses & Permits						
Animal License						
Mobile Spay/Neuter	758	622	5,500	5,500	5,500	5,500
Total Licenses & Permits	758	622	5,500	5,500	5,500	5,500
Use of Money & Property						
Interest						
Mobile Spay/Neuter	1,114	536	200	200	200	200
Change in Fair Value Investment						
Mobile Spay/Neuter	-	-	-	-	-	-
Total Use of Money & Property	1,114	536	200	200	200	200
Charges for Current Services						
Humane Services						
Mobile Spay/Neuter	1,105	4,747	3,500	3,500	3,500	3,500
Other Charges						
Mobile Spay/Neuter	9,554	22,832	40,000	40,000	40,000	40,000
Total Charges for Current Services	10,659	27,579	43,500	43,500	43,500	43,500
Other Revenues						
Sale of Fixed Assets						
Mobile Spay/Neuter	-	25,600	-	-	-	-
Other						
Mobile Spay/Neuter	-	-	-	-	-	-
Donation						
Mobile Spay/Neuter	-	51	500	500	500	500
Operating Transfer In						
Mobile Spay/Neuter	-	233,332	-	-	-	-
Total Other Revenues	-	258,983	500	500	500	500
Total Mobile Spay & Neuter Fund	**12,532**	**287,719**	**49,700**	**49,700**	**49,700**	**49,700**
1216-Sheriff Special Projects Fund						
Use of Money & Property						
Interest						
Sheriff Special Projects	2,999	3,020	1,200	1,200	1,200	1,200
Change in Fair Value Investment						
Sheriff Special Projects	-	-	-	-	-	-
Total Use of Money & Property	2,999	3,020	1,200	1,200	1,200	1,200
Aid from Other Governmental Agencies						
State Other						
Sheriff Special Projects	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Other Revenues						
Sheriff Special Projects	-	-	-	-	-	-
Donation						

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Sheriff Special Projects	10,183	19,922	250	250	250	250
Total Other Revenues	10,183	19,922	250	250	250	250
Total Sheriff Spec Projects Fund	**13,182**	**22,942**	**1,450**	**1,450**	**1,450**	**1,450**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
1217-Recorder Modernization Fund						
Use of Money & Property						
Interest						
Modernization	8,149	9,693	1,000	2,000	2,000	2,000
Change in Fair Value Investment						
Modernization	-	-	-	-	-	-
Total Use of Money & Property	8,149	9,693	1,000	2,000	2,000	2,000
Charges for Current Services						
Recorder Modernization Fee						
Modernization	44,677	48,939	40,000	40,000	40,000	40,000
Other Charges						
Modernization	13,170	14,509	15,000	10,000	10,000	10,000
Total Charges for Current Services	57,847	63,448	55,000	50,000	50,000	50,000
Total Recorder Modernization Fund	**65,996**	**73,141**	**56,000**	**52,000**	**52,000**	**52,000**
1218-Micrographics Fund						
Use of Money & Property						
Interest						
Micrographics	2,950	3,519	500	1,200	1,200	1,200
Change in Fair Value Investment						
Micrographics	-	-	-	-	-	-
Total Use of Money & Property	2,950	3,519	500	1,200	1,200	1,200
Charges for Current Services						
Recorder Modernization Fee						
Micrographics	-	-	-	-	-	-
Micrographic Fee						
Micrographics	10,957	11,325	8,000	9,000	9,000	9,000
Total Charges for Current Services	10,957	11,325	8,000	9,000	9,000	9,000
Other Revenues						
Other Sales						
Micrographics	14,243	10,946	12,000	10,000	10,000	10,000
Total Other Revenues	14,243	10,946	12,000	10,000	10,000	10,000
Total Micrographics Fund	**28,149**	**25,790**	**20,500**	**20,200**	**20,200**	**20,200**
1220-Assessor Property Characteristics Fund						
Use of Money & Property						
Interest						
Property Characteristics	8,571	9,024	2,000	3,000	3,000	3,000
Change in Fair Value Investment						
Property Characteristics	-	-	-	-	-	-
Total Use of Money & Property	8,571	9,024	2,000	3,000	3,000	3,000
Other Revenues						
Other Sales						
Property Characteristics	28,710	30,976	25,000	20,000	20,000	20,000
Total Other Revenues	28,710	30,976	25,000	20,000	20,000	20,000
Total Prop Characteristics Fund	**37,281**	**40,001**	**27,000**	**23,000**	**23,000**	**23,000**
1221-Mental Health Service Fund						
Use of Money & Property						
Interest						
Mental Health Service	22,286	36,578	53,142	53,142	53,142	53,142
Change in Fair Value Investment						
Mental Health Service	-	-	-	-	-	-
Total Use of Money & Property	22,286	36,578	53,142	53,142	53,142	53,142
Aid from Other Governmental Agencies						
State Aid Mental Health						
Mental Health Service	8,308,195	(1,262,719)	-	-	-	-
Medi-Cal Mental Health						
Mental Health Service	25,282,311	(7,003,193)	-	-	-	-
State Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	788,381	749,688	777,345	777,345	777,345
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	25,647,861	25,228,630	26,122,299	26,122,299	26,122,299

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Realignment Mental Health						
Mental Health Service	3,579,855	21,532	21,532	21,532	21,532	21,532
2011 Realignment Public Safety						
Mental Health Service	144,035	-	-	-	-	-
State Other						
Mental Health Service	854,842	1,100,542	1,218,299	1,550,612	1,550,612	1,550,612
Federal Other Revenue						
Mental Health Service	511,511	474,278	321,590	321,590	321,590	321,590
Other Government Agency Aid						
Mental Health Service	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	38,680,749	19,766,682	27,539,739	28,793,378	28,793,378	28,793,378
Charges for Current Services						
Mental Health Service						
Mental Health Service	-	-	50,000	50,000	50,000	50,000
Other Charges						
Mental Health Service	2,059,826	472,959	776,820	1,123,637	1,123,637	1,123,637
Total Charges for Current Services	2,059,826	472,959	826,820	1,173,637	1,173,637	1,173,637
Other Revenues						
Other Sales						
Mental Health Service	-	-	-	-	-	-
Other						
Mental Health Service	280,924	233,127	150,000	150,000	150,000	150,000
Donation						
Mental Health Service	-	-	-	-	-	-
Other						
Mental Health Service	-	(32,224)	-	-	-	-
Operating Transfer In						
Mental Health Service	-	14,318,334	20,717,581	14,379,373	14,379,373	14,379,373
Medi-Cal						
Mental Health Service	-	-	-	-	-	-
Total Other Revenues	280,924	14,519,236	20,867,581	14,529,373	14,529,373	14,529,373
Total Mental Health Service Fund	**41,043,785**	**34,795,455**	**49,287,282**	**44,549,530**	**44,549,530**	**44,549,530**
1222-General Plan Update Fund						
Use of Money & Property						
Interest						
Planning & Building - Special	61,407	58,789	29,658	50,000	50,000	50,000
Change in Fair Value Investment						
Planning & Building - Special	-	-	-	-	-	-
Total Use of Money & Property	61,407	58,789	29,658	50,000	50,000	50,000
Charges for Current Services						
Environ Impact Report						
Planning & Building - Special	4,411	(9,562)	-	-	-	-
Micrographic Fee						
Planning & Building - Special	241,461	391,086	715,954	1,825,948	1,825,948	1,825,948
AB717 Continuing Education & Training						
Planning & Building - Special	82,707	84,568	113,000	83,600	83,600	83,600
SB 1186 Fee						
Planning & Building - Special	80	2,437	180	6,000	6,000	6,000
Other Charges						
Planning & Building - Special	264	370	373	400	400	400
Total Charges for Current Services	328,923	468,900	829,507	1,915,948	1,915,948	1,915,948
Other Revenues						
Other						
Planning & Building - Special	(2,237)	(1,406)	75,046	-	-	-
Total Other Revenues	(2,237)	(1,406)	75,046	-	-	-
Total General Plan Update Fund	**388,092**	**526,283**	**934,211**	**1,965,948**	**1,965,948**	**1,965,948**
1223-Mental Health Services Act Fund						
Use of Money & Property						
Interest						
Mental Health Services Act	239,965	401,720	104,000	111,000	111,000	111,000
Change in Fair Value Investment						
Mental Health Services Act	-	-	-	-	-	-
Total Use of Money & Property	239,965	401,720	104,000	111,000	111,000	111,000

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Aid from Other Governmental Agencies						
State Aid Mental Health						
Mental Health Services Act	8,596,804	8,879,583	7,148,625	8,719,030	8,719,030	8,719,030
State Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	327,754	408,389	-	-	-
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	12,196,589	13,204,583	-	-	-
Total Aid from Other Govtl Agencies	8,596,804	21,403,926	20,761,597	8,719,030	8,719,030	8,719,030
Charges for Current Services						
Other Charges						
Mental Health Services Act	5,987,831	(2,489,970)	1,000	1,000	1,000	1,000
Total Charges for Current Services	5,987,831	(2,489,970)	1,000	1,000	1,000	1,000
Other Revenues						
Operating Transfer In						
Mental Health Services Act	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Mental Health Services Act Fund	**14,824,601**	**19,315,676**	**20,866,597**	**8,831,030**	**8,831,030**	**8,831,030**
1224-Mental Health Treatment Fund						
Taxes						
Sales & Use Tax						
Mental Health Treatment	2,526,081	2,422,364	2,356,097	2,406,362	2,406,362	2,406,362
Total Taxes	2,526,081	2,422,364	2,356,097	2,406,362	2,406,362	2,406,362
Use of Money & Property						
Interest						
Mental Health Treatment	1,104,624	1,131,810	583,375	803,744	803,744	803,744
Change in Fair Value Investment						
Mental Health Treatment	-	-	-	-	-	-
Rents & Concessions						
Mental Health Treatment	2,455	4,500	3,150	3,150	3,150	3,150
Total Use of Money & Property	1,107,079	1,136,310	586,525	806,894	806,894	806,894
Aid from Other Governmental Agencies						
State Other						
Mental Health Treatment	-	4,987,474	3,681,904	-	-	-
Total Aid from Other Govtl Agencies	-	4,987,474	3,681,904	-	-	-
Charges for Current Services						
Other Charges						
Mental Health Treatment	4,237	6,784	3,600	3,600	3,600	3,600
Total Charges for Current Services	4,237	6,784	3,600	3,600	3,600	3,600
Total Mental Health Treatment Fund	**3,637,397**	**8,552,931**	**6,628,126**	**3,216,856**	**3,216,856**	**3,216,856**
1225-Disaster Recovery Fund						
Use of Money & Property						
Change in Fair Value Investment						
Disaster Recovery	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Aid for Disaster						
Disaster Recovery	-	-	-	-	-	-
State Other						
Disaster Recovery	598,265	784,251	1,827,553	505,843	505,843	505,843
Federal Other Revenue						
Disaster Recovery	4,627,669	10,133,281	2,363,147	5,528,738	5,528,738	5,528,738
Total Aid from Other Govtl Agencies	5,225,934	10,917,533	4,190,699	6,034,581	6,034,581	6,034,581
Charges for Current Services						
Other Charges						
Disaster Recovery	6,958	-	35,655	-	-	-
Total Charges for Current Services	6,958	-	35,655	-	-	-

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Other Revenues						
Other						
Disaster Recovery	-	-	-	-	-	-
Donation						
Disaster Recovery	-	-	-	-	-	-
Grant Revenue						
Disaster Recovery	-	-	-	-	-	-
Operating Transfer In						
Disaster Recovery	1,037,551	3,702	165,373	-	-	-
Total Other Revenues	1,037,551	3,702	165,373	-	-	-
Total Disaster Recovery Fund	**6,270,443**	**10,921,235**	**4,391,728**	**6,034,581**	**6,034,581**	**6,034,581**
1226-Intergovernmental Transfer Fund						
Use of Money & Property						
Change in Fair Value Investment						
Intergov Transfer (IGT)	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
Realignment Health Services						
Intergov Transfer (IGT)	-	-	-	-	-	-
State Other						
Intergov Transfer (IGT)	-	-	-	-	-	-
Federal Other Revenue						
Intergov Transfer (IGT)	855,550	1,398,174	3,670,203	1,176,718	1,176,718	1,176,718
Total Aid from Other Govtl Agencies	855,550	1,398,174	3,670,203	1,176,718	1,176,718	1,176,718
Charges for Current Services						
Other Charges						
Intergov Transfer (IGT)	-	-	-	-	-	-
Total Charges for Current Services	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Intergov Transfer (IGT)	621,986	-	1,800,000	1,800,000	1,800,000	1,800,000
Total Other Revenues	621,986	-	1,800,000	1,800,000	1,800,000	1,800,000
Total Intergovernment Transfer Fund	**1,477,536**	**1,398,174**	**5,470,203**	**2,976,718**	**2,976,718**	**2,976,718**
1227-Whole Person Care Fund						
Use of Money & Property						
Change in Fair Value Investment						
Whole Person Care (WPC)	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
Realignment Health Services						
Whole Person Care (WPC)	-	-	-	-	-	-
State Other						
Whole Person Care (WPC)	288,743	-	-	-	-	-
Federal Other Revenue						
Whole Person Care (WPC)	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	288,743	-	-	-	-	-
Charges for Current Services						
Other Charges						
Whole Person Care (WPC)	163,277	64,647	-	-	-	-
Total Charges for Current Services	163,277	64,647	-	-	-	-
Other Revenues						
Operating Transfer In						
Whole Person Care	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Whole Person Care Fund	**452,019**	**64,647**	**-**	**-**	**-**	**-**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
1228-Enforecement-Cannabis						
Use of Money & Property						
Change in Fair Value Investment						
Enforcement Cannabis	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Enforcement-Cannabis	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Enforcement-Cannabis	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Enforcement-Cannabis	**-**	**-**	**-**	**-**	**-**	**-**
1229-Substance Use Disorder Treatment						
Fines, Forfeitures & Penalties						
Drug/Alcohol Fine						
Substance Use Disorder Trtmnt	9,540	9,847	11,448	9,505	9,505	9,505
County Alcohol Education						
Substance Use Disorder Trtmnt	9,566	9,600	11,347	9,515	9,515	9,515
Drug Abuse Education						
Substance Use Disorder Trtmnt	1,167	1,053	2,118	621	621	621
Total Fines, Forfeitures & Penalties	20,272	20,499	24,913	19,641	19,641	19,641
Use of Money & Property						
Change in Fair Value Investment						
Substance Use Disorder Trtmnt	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	2,751,448	3,978,622	2,167,163	2,167,163	2,167,163
Federal Medi-Cal Mental Health						
Substance Use Disorder Trtmnt	-	27,690,331	18,899,695	22,341,152	22,341,152	22,341,152
Realignment Mental Health						
Substance Use Disorder Trtmnt	993,434	(470,688)	-	-	-	-
2011 Realignment Public Safety						
Substance Use Disorder Trtmnt	49,681	-	-	-	-	-
State Aid-Drug & Alcohol						
Substance Use Disorder Trtmnt	12,476,563	(9,763,873)	853,266	803,700	803,700	803,700
State Other						
Substance Use Disorder Trtmnt	13,790,656	151,917	-	-	-	-
Federal Other Revenue						
Substance Use Disorder Trtmnt	779,498	562,757	242,084	219,912	219,912	219,912
Total Aid from Other Govtl Agencies	28,089,833	20,921,892	23,973,667	25,531,927	25,531,927	25,531,927
Charges for Current Services						
Drug Diversion Service						
Substance Use Disorder Trtmnt	7,219	6,908	15,000	9,000	9,000	9,000
Driving Under Influence						
Substance Use Disorder Trtmnt	19,260	19,187	22,989	22,989	22,989	22,989
Other Charges						
Substance Use Disorder Trtmnt	585,461	210,018	365,945	10,709	10,709	10,709
Total Charges for Current Services	611,940	236,113	403,934	42,698	42,698	42,698
Other Revenues						
Other						
Substance Use Disorder Trtmnt	-	1,806,757	2,841,764	2,308,303	2,308,303	2,308,303
Operating Transfer In						
Substance Use Disorder Trtmnt	-	4,183,732	1,787,199	1,519,504	1,519,504	1,519,504
Medi-Cal						
Substance Use Disorder Trtmnt	776,395	400,821	478,768	449,522	449,522	449,522
Total Other Revenues	776,395	6,391,309	5,107,731	4,277,329	4,277,329	4,277,329
Total Substance Use Disorder Treatment	**29,498,440**	**27,569,814**	**29,510,245**	**29,871,595**	**29,871,595**	**29,871,595**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
1230-Opioid Abatement						
Use of Money & Property						
Interest						
Opioid Abatement	30,710	46,915	-	-	-	-
Change in Fair Value Investment						
Opioid Abatement	-	-	-	-	-	-
Total Use of Money & Property	30,710	46,915	-	-	-	-
Other Revenues						
Opioid Settlement						
Opioid Abatement	(821,168)	163,751	866,535	1,208,295	1,208,295	1,208,295
Operating Transfer In						
Opioid Abatement	-	-	-	-	-	-
Total Other Revenues	(821,168)	163,751	866,535	1,208,295	1,208,295	1,208,295
Total Opioid Abatement Support	**(790,458)**	**210,667**	**866,535**	**1,208,295**	**1,208,295**	**1,208,295**
1235-Public Health Service Fund						
Fines, Forfeitures & Penalties						
Change in Fair Value Investment						
Public Health Service	-	-	168	-	-	-
Total Fines, Forfeitures & Penalties	-	-	168	-	-	-
Aid from Other Governmental Agencies						
State Aid California Children						
Public Health Service	-	-	381,072	203,219	203,219	203,219
Non-County Hospital						
Public Health Service	-	-	40,000	-	-	-
EMS-Physician Svcs						
Public Health Service	-	-	103,683	-	-	-
State Other						
Public Health Service	-	-	3,031,157	2,930,181	2,930,181	2,930,181
Federal Other Revenue						
Public Health Service	-	-	1,883,409	1,548,467	1,548,467	1,548,467
Total Aid from Other Govtl Agencies	-	-	5,439,321	4,681,867	4,681,867	4,681,867
Charges for Current Services						
Health-Vital Statistics						
Public Health Service	-	-	42,000	41,573	41,573	41,573
Nursing Fee						
Public Health Service	-	-	1,540	1,540	1,540	1,540
Other Charges						
Public Health Service	-	-	204,554	263,424	263,424	263,424
Total Charges for Current Services	-	-	248,094	306,537	306,537	306,537
Other Revenues						
Other Sales						
Public Health Service	-	-	582	300	300	300
Other						
Public Health Service	-	-	1,500	-	-	-
Grant Revenue						
Public Health Service	-	-	-	-	-	-
Operating Transfer In						
Public Health Service	-	-	5,674,691	5,472,703	5,472,704	5,472,704
Grant Interest						
Public Health Service	-	-	185	-	-	-
Total Other Revenues	-	-	5,676,958	5,473,003	5,473,004	5,473,004
Total Public Health Service Fund	**-**	**-**	**11,364,541**	**10,461,407**	**10,461,408**	**10,461,408**
1237-CalAim - PHP Medical Reimb Fund						
Aid from Other Governmental Agencies						
State Other						
MMCS	-	40,916	115,264	142,048	142,048	142,048
Total Aid from Other Govtl Agencies	-	40,916	115,264	142,048	142,048	142,048
Total CalAim - PHP Medical Reimb Fund	**-**	**40,916**	**115,264**	**142,048**	**142,048**	**142,048**
1239-Measure O Cap Inv Reserve Library Fund						

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Taxes						
Sales & Use Tax						
Measure O Library	-	-	-	1,896,785	1,896,785	1,896,785
Total Taxes	-	-	-	1,896,785	1,896,785	1,896,785
Total Measure O Cap Inv Reserve Library Fund	**-**	**-**	**-**	**1,896,785**	**1,896,785**	**1,896,785**
1240-Fire Agency Support						
Use of Money & Property						
Interest						
Fire Agency Support	54,160	40,145	-	-	-	-
Change in Fair Value Investment						
Fire Agency Support	-	-	-	-	-	-
Total Use of Money & Property	54,160	40,145	-	-	-	-

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Other Revenues						
Operating Transfer In						
Fire Agency Support	5,488,027	5,991,549	5,415,000	5,100,000	5,100,000	5,100,000
Total Other Revenues	5,488,027	5,991,549	5,415,000	5,100,000	5,100,000	5,100,000
Total Fire Agency Support	**5,542,187**	**6,031,693**	**5,415,000**	**5,100,000**	**5,100,000**	**5,100,000**
2330 Transitional Housing						
Aid from Other Governmental Agencies						
Federal Aid Child Support						
Transitional Housing	-	-	645,194	488,694	494,370	494,370
Total Aid from Other Govtl Agencies	-	-	645,194	488,694	494,370	494,370
Charges for Current Services						
Other Charges						
Transitional Housing	399,745	1,038,935	501,030	380,000	380,000	380,000
Total Charges for Current Services	399,745	1,038,935	501,030	380,000	380,000	380,000
Other Revenues						
Operating Transfer In						
Transitional Housing	300,000	-	300,000	454,500	454,500	454,500
Total Other Revenues	300,000	-	300,000	454,500	454,500	454,500
Total Transitional Housing Fund	**699,745**	**1,038,935**	**1,446,224**	**1,323,194**	**1,328,870**	**1,328,870**
Total Special Revenue Funds	**135,758,516**	**153,304,856**	**194,512,359**	**156,346,621**	**163,545,809**	**163,545,809**
1300-Capital Projects Fund						
Use of Money & Property						
Interest						
Capital Projects	89,944	181,620	-	-	-	-
Change in Fair Value Investment						
Capital Projects	-	-	-	-	-	-
Total Use of Money & Property	89,944	181,620	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Projects	4,716,737	12,184,683	11,290,515	1,250,000	1,250,000	1,250,000
Total Aid from Other Govtl Agencies	4,716,737	12,184,683	11,290,515	1,250,000	1,250,000	1,250,000
Other Revenues						
Operating Transfer In						
Capital Projects	1,500,000	11,000,000	1,420,896	-	-	-
Total Other Revenues	1,500,000	11,000,000	1,420,896	-	-	-
Total Capital Projects Fund	**6,306,681**	**23,366,303**	**12,711,411**	**1,250,000**	**1,250,000**	**1,250,000**
1301 Capital Projects-MHTA Fund						
Use of Money & Property						
Change in Fair Value Investment						
Capital Projects-MHTA	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Projects-MHTA	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Capital Projects-MHTA	1,460,040	9,734,419	6,800,000	300,000	300,000	300,000
Total Other Revenues	1,460,040	9,734,419	6,800,000	300,000	300,000	300,000
Total Capital Projects-MHTA Fund	**1,460,040**	**9,734,419**	**6,800,000**	**300,000**	**300,000**	**300,000**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
1302 Capital Projects-Acquisitions						
Use of Money & Property						
Change in Fair Value Investment						
Capital Projects-Acquisitions	-	-	-	-	-	-
Total Use of Money & Property	-	-	-	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Projects-Acquisitions	(24,091)	-	-	-	-	-
Total Aid from Other Govtl Agencies	(24,091)	-	-	-	-	-
Other Revenues						
Grant Revenue						
Capital Projects-Acquisitions	-	-	-	-	-	-
Operating Transfer In						
Capital Projects-Acquisitions	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Capital Projects-Acquisitions	**(24,091)**	**-**	**-**	**-**	**-**	**-**
1303 Capital Investments - Library Fund						
Taxes						
Sales & Use Tax						
Capital Investments - Library	1,957,126	1,925,166	1,887,348	-	-	-
Total Taxes	1,957,126	1,925,166	1,887,348	-	-	-
Use of Money & Property						
Interest						
Capital Investments - Library	-	87,546	77,907	-	-	-
Total Use of Money & Property	-	87,546	77,907	-	-	-
Aid from Other Governmental Agencies						
State Other						
Capital Investments - Library	-	-	-	-	-	-
State Other						
Capital Investments - Library	-	14,886	173,544	-	-	-
Total Aid from Other Govtl Agencies	-	14,886	173,544	-	-	-
Other Revenues						
Grant Revenue						
Capital Projects-Acquisitions	-	-	16,297	-	-	-
Operating Transfer In						
Capital Investments - Library	409	-	-	-	-	-
Total Other Revenues	409	-	16,297	-	-	-
Total Capital Investments Funds	**1,957,535**	**2,027,598**	**2,155,096**	**-**	**-**	**-**
Total Capital Projects Funds	**9,700,166**	**35,128,320**	**21,666,507**	**1,550,000**	**1,550,000**	**1,550,000**
1400 Debt Service Fund						
Fines, Forfeitures & Penalties						
Criminal Justice Construction Fund						
Debt Service- COPs	8,760	8,880	8,490	8,490	8,490	8,490
Total Fines, Forfeitures & Penalties	8,760	8,880	8,490	8,490	8,490	8,490
Use of Money & Property						
Interest						
Debt Service	503,020	404,397	300,000	20,000	20,000	20,000
Change in Fair Value Investment						
Debt Service	(45,753)	35,391	-	-	-	-
Total Use of Money & Property	457,267	439,787	300,000	20,000	20,000	20,000
Aid from Other Governmental Agencies						
Other Governmental Agency Aid						
Debt Service	60,798	33,340	25,000	25,000	25,000	25,000
Total Aid from Other Govtl Agencies	60,798	33,340	25,000	25,000	25,000	25,000
Other Revenues						
Operating Transfer In						
Debt Service	2,661,947	2,835,598	2,636,997	2,608,004	2,608,004	2,608,004
Loan/Bond Proceeds						

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Debt Service	-	-	-	-	-	-
Premium on Debt Issued						
Debt Service	-	-	-	-	-	-
Total Other Revenues	2,661,947	2,835,598	2,636,997	2,608,004	2,608,004	2,608,004
Total Debt Service Fund	**3,188,772**	**3,317,605**	**2,970,487**	**2,661,494**	**2,661,494**	**2,661,494**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
1410 Pension Obligation Bond Fund						
Use of Money & Property						
Interest						
Pension Obligation Bonds	(71,514)	(58,444)	(75,000)	5,000	5,000	5,000
Change in Fair Value Investment						
Pension Obligation Bonds	-	-	-	-	-	-
Total Use of Money & Property	(71,514)	(58,444)	(75,000)	5,000	5,000	5,000
Charges for Current Services						
County Share Retirement						
Pension Obligation Bonds	7,432,610	7,832,569	8,568,198	-	-	-
Total Charges for Current Services	7,432,610	7,832,569	8,568,198	-	-	-
Total Pension Obligation Bond Fund	**7,361,096**	**7,774,125**	**8,493,198**	**5,000**	**5,000**	**5,000**
Total Debt Service Funds	**10,549,868**	**11,091,730**	**11,463,685**	**2,666,494**	**2,666,494**	**2,666,494**
2320 Welfare Administration						
Aid from Other Governmental Agencies						
State Welfare Administration						
Welfare Administration	-	5,825,717	7,257,665	7,083,255	7,098,255	7,098,255
Federal Welfare Administration						
Welfare Administration	-	8,615,583	10,821,467	10,810,720	11,331,720	11,331,720
Title IV-E						
Welfare Administration	-	19,269	48,932	48,932	48,932	48,932
Health Related Funds						
Welfare Administration	-	3,811,510	6,951,237	7,050,740	7,063,740	7,063,740
Total Aid from Other Govtl Agencies	-	18,272,078	25,079,301	24,993,647	25,542,647	25,542,647
Other Revenues						
Operating Transfer In						
Welfare Administration	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Welfare Administration Fund	**-**	**18,272,078**	**25,079,301**	**24,993,647**	**25,542,647**	**25,542,647**
2321 AFDC						
Aid from Other Governmental Agencies						
State AFDC						
AFDC	-	440,185	9,507,909	900,041	900,041	900,041
Federal AFDC						
AFDC	-	9,980,467	-	9,471,694	9,471,694	9,471,694
Total Aid from Other Govtl Agencies	-	10,420,652	9,507,909	10,371,735	10,371,735	10,371,735
Other Revenues						
Operating Transfer In						
AFDC	-	5,570,221	5,443,461	5,417,798	5,417,798	5,417,798
Total Other Revenues	-	5,570,221	5,443,461	5,417,798	5,417,798	5,417,798
Total AFDC Fund	**-**	**15,990,873**	**14,951,370**	**15,789,533**	**15,789,533**	**15,789,533**
2322 Medical						
Aid from Other Governmental Agencies						
Health Related Funds						
Medi-Cal	-	4,521,306	6,475,770	8,054,127	8,054,127	8,054,127
Total Aid from Other Govtl Agencies	-	4,521,306	6,475,770	8,054,127	8,054,127	8,054,127
Other Revenues						
Operating Transfer In						
Medi-Cal	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Medi-Cal Fund	**-**	**4,521,306**	**6,475,770**	**8,054,127**	**8,054,127**	**8,054,127**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
2323 Food Stamps						
Aid from Other Governmental Agencies						
State Welfare Administration						
Food Stamps	-	3,610,155	3,466,111	3,466,111	3,466,111	3,466,111
Federal Welfare Administration						
Food Stamps	-	3,500,060	4,079,469	4,079,469	4,079,469	4,079,469
Title IV-E						
Food Stamps	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	7,110,216	7,545,580	7,545,580	7,545,580	7,545,580
Other Revenues						
Operating Transfer In						
Food Stamps	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Food Stamps Fund	**-**	**7,110,216**	**7,545,580**	**7,545,580**	**7,545,580**	**7,545,580**
2324 Child Support						
Aid from Other Governmental Agencies						
Federal Aid Child Support						
Child Support	-	1,566,881	1,721,534	1,769,642	1,769,642	1,769,642
Total Aid from Other Govtl Agencies	-	1,566,881	1,721,534	1,769,642	1,769,642	1,769,642
Charges for Current Services						
State Aid Child Support						
Child Support	-	921,218	886,851	911,634	911,634	911,634
Total Charges for Current Services	-	921,218	886,851	911,634	911,634	911,634
Other Revenues						
Operating Transfer In						
Child Support	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Child Support Fund	**-**	**2,488,099**	**2,608,385**	**2,681,276**	**2,681,276**	**2,681,276**
Total Admin Advance Trust Funds	**-**	**48,382,572**	**56,660,406**	**59,064,163**	**59,613,163**	**59,613,163**
2850 Public Health Realignment Fund						
Aid from Other Governmental Agencies						
Realignment Health Services						
Public Health Realignment	1,110,323	4,258,158	3,593,071	3,900,000	3,900,000	3,900,000
Total Aid from Other Govtl Agencies	1,110,323	4,258,158	3,593,071	3,900,000	3,900,000	3,900,000
Charges for Current Services						
State Aid Child Support						
Public Health Realignment	-	-	-	-	-	-
Total Charges for Current Services	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Public Health Realignment	2,650,048	2,763	-	-	-	-
Total Other Revenues	2,650,048	2,763	-	-	-	-
Total Public Health Realignment Fund	**3,760,371**	**4,260,921**	**3,593,071**	**3,900,000**	**3,900,000**	**3,900,000**
2851 Public Health Realignment Match Fund						
Aid from Other Governmental Agencies						
Realignment Health Services						
Public Health Realignment Match	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Public Health Realignment Match	347,945	347,945	347,945	347,945	347,945	347,945
Total Other Revenues	347,945	347,945	347,945	347,945	347,945	347,945
Total Public Health Realignment Match Fund	**347,945**	**347,945**	**347,945**	**347,945**	**347,945**	**347,945**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
2852 Welfare Realignment Fund						
Aid from Other Governmental Agencies						
Realignment Health Services						
Welfare Realignment	-	-	-	-	-	-
Realignment Public Assistance						
Welfare Realignment	-	18,257,858	18,172,600	18,215,783	18,215,783	18,215,783
Total Aid from Other Govtl Agencies	-	18,257,858	18,172,600	18,215,783	18,215,783	18,215,783
Other Revenues						
Operating Transfer In						
Welfare Realignment	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Welfare Realignment Fund	**-**	**18,257,858**	**18,172,600**	**18,215,783**	**18,215,783**	**18,215,783**
2853 Mental Health Realignment Fund						
Aid from Other Governmental Agencies						
Realignment Mental Health						
Mental Health Realignment	-	6,865,070	5,005,918	3,558,323	3,558,323	3,558,323
Total Aid from Other Govtl Agencies	-	6,865,070	5,005,918	3,558,323	3,558,323	3,558,323
Other Revenues						
Operating Transfer In						
Mental Health Realignment	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Mental Health Realignment Fund	**-**	**6,865,070**	**5,005,918**	**3,558,323**	**3,558,323**	**3,558,323**
2854 Mental Health Realignment Match Fund						
Aid from Other Governmental Agencies						
Realignment Health Services						
Mental Health Realignment Match	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Mental Health Realignment Match	28,840	28,840	28,840	28,840	28,840	28,840
Total Other Revenues	28,840	28,840	28,840	28,840	28,840	28,840
Total Mental Health Realignment Match Fund	**28,840**	**28,840**	**28,840**	**28,840**	**28,840**	**28,840**
2855 Child Care Service Realignment Fund						
Aid from Other Governmental Agencies						
Realignment Health Services						
Child Care Service Realignment	-	-	-	-	-	-
Realignment Mental Health						
Child Care Service Realignment	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Other Revenues						
Operating Transfer In						
Child Care Service Realignment	18,797	111,111	111,111	111,111	111,111	111,111
Total Other Revenues	18,797	111,111	111,111	111,111	111,111	111,111
Total Child Care Service Realignment Fund	**18,797**	**111,111**	**111,111**	**111,111**	**111,111**	**111,111**
2856 Local Innovation Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Local Innovation Realignment 2011	-	(30,166)	-	93,204	93,204	93,204
Total Aid from Other Govtl Agencies	-	(30,166)	-	93,204	93,204	93,204
Other Revenues						
Operating Transfer In						
Local Innovation Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Local Innovation Realignment 2011 Fund	**-**	**(30,166)**	**-**	**93,204**	**93,204**	**93,204**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
2857 Juvenile Justice Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Juvenile Justice Realignment 2011	-	-	-	-	-	-
Juvenile Reentry						
Juvenile Justice Realignment 2011	-	16,539	17,013	-	-	-
State (YOBG) Youthful Offender						
Juvenile Justice Realignment 2011	-	1,206,094	1,255,050	966,993	966,993	966,993
Total Aid from Other Govtl Agencies	-	1,222,633	1,272,063	966,993	966,993	966,993
Other Revenues						
Operating Transfer In						
Juvenile Justice Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Juvenile Justice Realignment 2011 Fund	**-**	**1,222,633**	**1,272,063**	**966,993**	**966,993**	**966,993**
2858 Local Comm Corr Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Local Comm Corr Realignment 2011	-	4,126,174	4,820,796	4,872,885	4,872,885	4,872,885
Total Aid from Other Govtl Agencies	-	4,126,174	4,820,796	4,872,885	4,872,885	4,872,885
Other Revenues						
Operating Transfer In						
Local Comm Corr Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Local Comm Corr Realignment 2011 Fun	**-**	**4,126,174**	**4,820,796**	**4,872,885**	**4,872,885**	**4,872,885**
2859 Local Law Enf Svc Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Local Law Enf Svc Realignment 2011	-	45,721	-	-	-	-
Juvenile Justice Growth						
Local Law Enf Svc Realignment 2011	-	-	-	236,805	236,805	236,805
Juvenile Reentry						
Local Law Enf Svc Realignment 2011	-	-	-	-	-	-
Juvenile Probation Activities						
Local Law Enf Svc Realignment 2011	-	-	-	324,520	324,520	324,520
State (YOBG) Youthful Offender						
Local Law Enf Svc Realignment 2011	-	-	-	38,093	38,093	38,093
Total Aid from Other Govtl Agencies	-	45,721	-	599,418	599,418	599,418
Other Revenues						
Operating Transfer In						
Local Law Enf Svc Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Local Law Enf Svc Realignment 2011 Fur	**-**	**45,721**	**-**	**599,418**	**599,418**	**599,418**
2860 District Atty/Public Defender Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
District Atty/Public Defender Realignment 2011	-	225,587	200,000	200,000	200,000	200,000
Total Aid from Other Govtl Agencies	-	225,587	200,000	200,000	200,000	200,000
Other Revenues						
Operating Transfer In						
District Atty/Public Defender Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total District Atty/Public Defender Realignmen	**-**	**225,587**	**200,000**	**200,000**	**200,000**	**200,000**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Detail of Financing Sources by Fund and Account
Governmental Funds
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6

Source Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
2861 Trial Court Security Realignment 2011 Fund						
Aid from Other Governmental Agencies						
2011 Realignment Public Safety						
Trial Court Security Realignment 2011	-	1,758,554	1,752,685	1,752,685	1,752,685	1,752,685
Total Aid from Other Govtl Agencies	-	1,758,554	1,752,685	1,752,685	1,752,685	1,752,685
Other Revenues						
Operating Transfer In						
Trial Court Security Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Trial Court Security Realignment 2011 Fu	**-**	**1,758,554**	**1,752,685**	**1,752,685**	**1,752,685**	**1,752,685**
2862 Welfare Realignment 2011 Fund						
Aid from Other Governmental Agencies						
Realignment Health Services						
Welfare Realignment 2011	-	15,926,688	-	-	-	-
Realignment Health Services						
Welfare Realignment 2011	-	-	15,926,688	15,938,456	15,938,456	15,938,456
Total Aid from Other Govtl Agencies	-	15,926,688	15,926,688	15,938,456	15,938,456	15,938,456
Other Revenues						
Operating Transfer In						
Welfare Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Welfare Realignment 2011 Fund	**-**	**15,926,688**	**15,926,688**	**15,938,456**	**15,938,456**	**15,938,456**
2864 Mental Health Realignment 2011 Fund						
Aid from Other Governmental Agencies						
State Aid Mental Health						
Mental Health Realignment 2011	-	-	9,383,092	9,568,683	9,568,683	9,568,683
Realignment Mental Health						
Mental Health Realignment 2011	-	9,432,629	-	-	-	-
Total Aid from Other Govtl Agencies	-	9,432,629	9,383,092	9,568,683	9,568,683	9,568,683
Other Revenues						
Operating Transfer In						
Mental Health Realignment 2011	-	-	-	-	-	-
Total Other Revenues	-	-	-	-	-	-
Total Mental Health Realignment 2011 Fund	**-**	**9,432,629**	**9,383,092**	**9,568,683**	**9,568,683**	**9,568,683**
2865 Reserve Account Realignment 2011						
Aid from Other Governmental Agencies						
Realignment Health Services						
Reserve Account Realignment 2011	-	-	-	-	-	-
Total Aid from Other Govtl Agencies	-	-	-	-	-	-
Total Reserve Account Realignment 2011 Fund	**-**	**-**	**-**	**-**	**-**	**-**
Total Realignment Funds	**4,155,953**	**62,579,566**	**60,614,809**	**60,154,326**	**60,154,326**	**60,154,326**
TOTAL ALL FUNDS	**404,297,374**	**563,316,003**	**588,180,811**	**515,034,166**	**530,363,904**	**530,363,904**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Summary by Line Item
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6D

Financing Uses Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
SALARIES & EMPLOYEE BENEFITS						
861011 Regular Employees	83,477,618	85,379,986	91,853,337	95,487,205	98,267,310	98,267,310
861012 Extra Help	2,008,635	1,843,890	1,708,437	1,662,840	1,653,554	1,653,554
861013 Overtime Regular Employees	5,665,562	5,920,867	5,167,863	5,419,143	2,500,689	2,500,689
861021 Co Contrib to Retirement	29,427,195	32,486,114	34,915,266	30,010,997	30,974,225	30,974,225
861022 Co Contrib to OASDI	5,230,459	5,322,408	5,821,759	6,052,864	6,189,621	6,189,621
861023 Co Contrib to OASDI-Medicare	1,274,365	1,296,683	1,438,513	1,448,545	1,553,143	1,553,143
861024 Co Contrib to Retire Increment	7,614,578	8,943,640	9,813,604	7,000,537	7,181,957	7,181,957
861030 Co Contrib to Emp Insurance	13,969,615	15,017,652	17,769,036	19,379,571	19,812,229	19,812,229
861031 Co Contrib to Unemp Ins	-	-	-	-	-	-
861035 Co Contrib to Workers Comp	4,810,372	4,761,685	4,065,649	4,293,557	4,294,752	4,294,752
Total Salaries & Employee Benefits	153,478,400	160,972,925	172,553,463	170,755,259	172,427,480	172,427,480
SERVICES & SUPPLIES						
862050 Clothing & Personal Items	55,386	62,920	97,780	98,814	98,814	98,814
862060 Communications	853,776	822,610	881,795	913,899	910,119	910,119
862061 Communications Lease	3,029	-	-	-	-	-
862062 Communications Microwave	552,932	128,836	511,159	515,614	515,256	515,256
862080 Food	868,536	929,638	869,700	1,034,000	1,034,000	1,034,000
862090 Household Expense	1,471,046	1,496,971	1,519,390	1,277,353	1,337,241	1,337,241
862101 Insurance - General	4,052,526	4,799,324	5,196,009	5,695,656	5,695,656	5,695,656
862109 Insurance - Other	178,366	215,729	251,174	252,321	252,321	252,321
862110 Jury & Witness Expense	51,216	47,548	62,434	63,000	62,500	62,500
862120 Maintenance - Equipment	942,365	750,941	824,863	817,107	752,607	752,607
862121 Maintenance - Eq Microwave	-	-	-	-	-	-
862130 Maint - Struct Impr & Grounds	1,252,005	1,107,176	1,601,759	1,474,855	1,484,525	1,484,525
862135 Corrective Maintenance	4,680,964	13,635,251	-	3,710,000	3,710,000	3,710,000
862140 Medical Dental & Lab Supplies	106,624	106,134	148,176	150,579	150,579	150,579
862150 Memberships	257,252	241,784	288,889	291,446	291,446	291,446
862160 Miscellaneous Expense	49,102	50,928	96,317	85,338	85,338	85,338
862165 Year End Admin Adj - Auditor	2,152,872	-	-	-	-	-
862170 Office Expense	1,328,204	1,154,001	1,331,621	1,401,433	1,397,433	1,397,433
862171 Paper Supplies	31,317	33,234	39,000	36,000	36,000	36,000
862172 Office Expense - Fedex/UPS	17,951	17,605	15,600	16,500	16,500	16,500
862176 Fuel Expense	670,359	596,344	660,136	577,675	577,675	577,675
862181 Auditing & Fiscal Services	160,553	142,564	170,715	164,300	164,300	164,300
862182 Data Processing Services	369,384	159,243	610,200	608,200	608,200	608,200
862183 Legal Fees	405,947	385,605	326,201	400,525	399,525	399,525
862184 Arch Eng & Plan Services	1,831,154	3,588,441	7,248,588	10,016,093	10,016,093	10,016,093
862185 Medical & Dental Services	6,181,928	5,966,797	6,444,371	6,946,646	6,946,646	6,946,646
862186 Indigent Burial	58,165	37,861	100,000	95,000	95,000	95,000
862187 Education & Training	655,883	553,236	743,652	761,512	724,562	724,562
862188 Printing	59,012	34,127	25,000	25,000	25,000	25,000
862189 Professional & Spec Services	36,509,238	33,033,264	42,432,212	42,230,979	42,220,979	42,220,979
862190 Publication & Legal Notices	103,809	95,774	102,708	150,488	150,488	150,488
862193 Construction Contracts	2,873,845	7,194,416	25,421,070	11,295,528	11,295,528	11,295,528
862194 A-87 Costs	5,597,801	6,622,930	5,592,800	5,526,567	5,526,567	5,526,567
862196 Collection Expense Fines	2,091	1,904	2,000	5,000	5,000	5,000
862200 Rents & Leases Equipment	84,000	107,668	129,540	198,567	235,761	235,761
862201 Rents & Leases Copiers	97,840	101,595	198,656	290,200	290,200	290,200
862210 Rents & Leases Bldg/Grds	407,020	429,762	400,373	394,748	394,748	394,748
862215 Debt Service Leases	-	-	-	-	-	-
862216 Interest Expense - Leases	-	-	-	-	-	-
862217 Debt Service Principal	-	-	-	-	-	-
862218 Debt Service Int - SBIT	-	-	-	-	-	-
862220 Small Tools & Instruments	39,211	15,709	74,299	46,666	46,166	46,166
862227 Software-Long Term	282,593	1,770,713	1,684,696	1,986,130	1,986,130	1,986,130
862228 Software-Short Term	183,472	228,572	472,101	345,369	345,369	345,369
862229 Software-Maintenance	333,894	302,795	466,262	592,115	592,115	592,115
862230 Info Technology Equipment	3,318,024	2,168,689	2,760,512	3,755,579	3,714,053	3,714,053
862231 Election Supplies & Services	128,292	270,364	211,775	271,000	271,000	271,000
862232 Law Enforce Supplies & Svcs	677,721	601,628	768,637	685,758	680,678	680,678
862239 Special Department Expense	14,052,739	5,826,302	9,004,994	11,565,645	11,561,363	11,561,363
862240 Special Departmental Fund	60	-	5,000	5,000	5,000	5,000
862250 Transportation & Travel	1,151,720	1,687,831	1,780,259	1,897,760	1,917,788	1,917,788
862253 Trans & Travel Out of County	445,645	574,613	614,079	601,873	601,873	601,873
862260 Utilities	2,194,917	2,391,083	2,639,818	2,801,303	2,796,883	2,796,883
Total Services & Supplies	97,781,785	100,490,462	124,826,320	122,075,141	122,025,025	122,025,025

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Summary by Line Item
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6D

Financing Uses Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
OTHER CHARGES						
863111 Public Assistance Payment	8,698,304	9,156,730	9,338,250	9,097,536	9,097,536	9,097,536
863112 Pmts to Private Institution	204,651	63,441	770,450	770,200	770,200	770,200
863113 Pmts Other Govtl Agency	23,718,616	21,341,487	27,320,072	22,625,979	22,625,979	22,625,979
863115 Service Connected Expense	568,841	383,305	689,100	532,500	532,500	532,500
863116 Child Care Services - MOE	430,708	638,879	1,040,000	1,000,000	1,000,000	1,000,000
863118 Family Services	3,913,727	4,269,256	5,251,508	5,109,040	5,609,040	5,609,040
863119 Supp & Care Persons - Other	63,493	56,510	96,755	85,830	85,830	85,830
863121 Independent Living Skills	34,557	35,022	61,286	61,286	61,286	61,286
863122 Aid to Adopted Children	9,358,732	9,839,179	9,222,930	9,464,172	9,464,172	9,464,172
863124 GR/SSI/SSP Applicants	82,489	67,676	72,000	58,500	58,500	58,500
863126 Cal-Learn Program Services	630	510	2,500	2,500	2,500	2,500
863127 Foster Care Payments	10,700,424	8,712,794	7,646,504	8,404,608	8,404,608	8,404,608
863128 Non-Federal Kin-Gap	-	271,406	-	-	-	-
863131 Family Preservation	22,802	32,716	54,807	55,347	55,347	55,347
863132 Family Track	585,691	315,874	296,581	296,580	296,580	296,580
863133 Office of Education Contract	294,351	299,565	-	-	-	-
863135 Job Alliance Program Services	538,816	485,234	830,447	830,447	830,447	830,447
863138 Welfare to Work 15%	351,281	111,705	112,152	214,961	214,961	214,961
863139 In Home Supportive Services	6,302,698	6,554,806	8,131,439	7,885,885	7,885,885	7,885,885
863140 IHSS Public Authority	12,269	-	-	-	-	-
863151 Non-County Formula Hospital	-	-	-	-	-	-
863152 Non-County Contract Hospital	-	-	40,000	40,000	40,000	40,000
863154 Physician Services - EMS	116,535	308,541	348,159	308,568	308,568	308,568
863160 Accute Hospitalization	-	2,928,568	5,350,000	3,650,000	3,650,000	3,650,000
863162 Residential Care	3,918,866	4,073,351	5,785,002	3,761,186	3,761,186	3,761,186
863164 Organizational	18,948,762	21,166,074	28,880,698	19,095,001	19,095,001	19,095,001
863280 Contrib to Other Agencies	6,373,952	475,685	2,293,103	1,019,080	1,370,080	1,370,080
863310 Interest	2,953,535	2,926,853	1,980,198	1,464,850	1,464,850	1,464,850
863311 Principal	9,328,662	8,490,000	8,965,000	9,465,000	9,465,000	9,465,000
863312 Cost of Issuance	-	-	-	-	-	-
863330 Rights of Way	21,499	125,000	290,000	370,000	370,000	370,000
863340 Taxes & Assessments	-	-	-	-	-	-
863370 Depreciation Expense	-	-	-	-	-	-
863371 Amort Exp - Lease Asset Eq	-	-	-	-	-	-
863381 Amort Exp - Lease Asset Other	-	-	-	-	-	-
863391 Amort Exp - SBITA	-	-	-	-	-	-
Total Other Charges	107,544,892	103,130,166	124,868,941	105,669,056	106,520,056	106,520,056
FIXED ASSETS						
864350 Land	-	-	-	-	-	-
864355 Leasehold Improvements	6,808	16,128	180,000	-	1,380,000	1,380,000
864360 Structures & Improvements	4,122,007	3,620,466	7,070,455	3,622,529	13,475,317	13,475,317
864365 Construction in Progress	5,647,306	31,270,448	22,388,226	400,000	800,000	800,000
864370 Equipment	615,894	2,268,328	2,816,135	1,886,849	1,881,849	1,881,849
Total Fixed Assets	10,392,015	37,175,369	32,454,815	5,909,378	17,537,166	17,537,166
EXPENDITURE TRANSFER & REIMBURSEMENT						
865380 Intrafund Transfer	(11,182,217)	(6,370,212)	(7,575,442)	(5,878,712)	(6,229,712)	(6,229,712)
865802 Operating Transfer Out	32,946,012	175,682,372	170,710,895	148,167,058	149,417,838	149,417,838
Total Expend Transfer & Reimb	21,763,796	169,312,160	163,135,453	142,288,346	143,188,126	143,188,126
CONTINGENCY						
869991 Appropriation for Contingency	-	-	-	-	-	-
Total Contingency	-	-	-	-	-	-
TOTAL NET APPROPRIATIONS	**390,960,888**	**571,081,081**	**617,838,992**	**546,697,180**	**561,697,853**	**561,697,853**
LESS: REVENUES						
821110 Property Tax Current Secured	45,150,818	47,720,304	50,229,643	49,970,041	52,422,387	52,422,387
821120 Property Tax Current Unsecured	1,231,030	1,316,024	1,235,500	1,235,500	1,235,500	1,235,500
821130 Supplemental Roll Tax	1,350,653	617,220	800,000	600,000	800,000	800,000
821210 Property Tax Prior Secured	-	-	-	-	-	-
821220 Property Tax Prior Unsecured	52,095	76,423	51,700	51,500	51,500	51,500

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Summary by Line Item
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6D

Financing Uses Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
821400 Penalty & Cost on Delinquencies	3,807,231	3,911,190	2,900,000	2,900,000	2,900,000	2,900,000
821500 Sales & Use Tax	19,764,239	19,026,053	19,100,372	18,680,220	18,680,220	18,680,220
821501 Transportation Funds	54,000	54,000	54,000	54,000	54,000	54,000
821510 Sales Tax - Public Safety	9,048,256	8,712,854	8,899,362	8,892,445	8,623,954	8,623,954
821600 Timber Yield Tax	504,506	651,256	515,000	415,000	415,000	415,000
821699 Trans Occup Tax-Campgrds/RV Parks	607,762	674,894	505,000	600,000	600,000	600,000
821700 Highway Property Rental	1,433	535	-	400	400	400
821701 Trans Occup Tax-Room Occup Tax	7,340,873	8,234,991	8,000,000	7,600,000	8,500,000	8,500,000
821702 Property Transfer Tax	579,558	596,074	540,000	540,000	540,000	540,000
821704 Prop Tax In-Lieu of VLF	14,136,324	14,815,627	15,333,033	15,640,000	16,203,199	16,203,199
821706 Williamson Act Replacement Tax	952,715	811,357	850,000	800,000	800,000	800,000
821707 Cannabis Business Tax	1,714,404	1,473,791	1,445,000	1,200,000	840,000	840,000
822100 Animal License	265,578	277,718	255,500	265,500	265,500	265,500
822200 Business License	132,400	131,200	120,000	120,000	120,000	120,000
822204 Cannabis Facility Bus License	15,060	15,029	9,000	6,500	6,500	6,500
822210 Franchise	1,315,046	1,414,797	1,402,000	1,300,000	1,300,000	1,300,000
822250 Mobile Home Setup Fee	12,980	12,328	17,000	-	-	-
822300 Construction Permit	1,514,226	1,791,496	1,700,000	1,550,000	1,550,000	1,550,000
822500 Zoning Permit	149,125	186,223	180,000	105,000	105,000	105,000
822600 Other Permit	29,966	20,604	25,500	23,540	23,540	23,540
822601 Gun Permit	26,542	22,960	30,000	25,000	25,000	25,000
822602 Marriage License GC 26840.3	23,972	29,354	22,500	22,500	22,500	22,500
822603 Lumber Mill Permit	595	455	500	500	500	500
822605 Variance & Use Permit	220,399	168,164	230,000	125,000	125,000	125,000
822606 Land Use Fee	567,917	522,348	736,044	646,089	646,089	646,089
822608 Transportation Permit Fee	17,826	19,692	10,000	20,000	20,000	20,000
822609 Coastal Zone Permit	241,662	253,762	295,000	303,000	303,000	303,000
822610 Co Hwy Encroachment Permit	74,369	90,871	75,000	150,000	150,000	150,000
823100 Vehicle Code Fine	315,117	299,010	270,500	216,500	216,500	216,500
823101 25% Extra Fine	92,528	91,999	93,300	65,000	65,000	65,000
823102 Co 50% City VC Fine	-	-	-	-	-	-
823103 Co Parking Surcharge	5,900	2,486	2,500	1,500	1,500	1,500
823110 Criminal Justice Constr Fund	292,000	298,764	278,490	278,490	278,490	278,490
823130 Warrant System	-	2	200	-	-	-
823200 Other Court Fine	19,405	20,294	17,000	16,700	16,700	16,700
823203 Co Commission on City Fine	440	248	400	500	500	500
823204 Miscellaneous Court Fine	50,942	68,261	26,968	25,800	25,800	25,800
823205 Drug/Alcohol Fine	9,540	9,847	11,448	9,505	9,505	9,505
823206 County Alcohol Education	9,566	9,600	11,347	9,515	9,515	9,515
823207 Drug Abuse Education	1,167	1,053	2,118	621	621	621
823210 Fine Judicial District	2,629	1,231	1,000	1,000	1,000	1,000
823300 Forfeiture & Penalty	40,023	262,686	141,125	76,150	76,150	76,150
823310 Asset Forfeiture	-	21,382	138,206	18,500	18,500	18,500
824100 Interest	5,459,239	6,125,558	4,270,194	2,643,587	3,143,587	3,143,587
824101 Change in Fair Value Investment	(45,753)	35,391	-	175,000	175,000	175,000
824110 Endowment Fund	5,594	10,679	13,000	19,000	19,000	19,000
824200 Rents & Concessions	206,822	281,848	271,545	224,207	224,207	224,207
825120 State Aid for Aviation	10,000	-	70,000	-	-	-
825125 State HUTA Section 2103	1,924,679	2,021,180	1,923,773	2,077,616	2,077,616	2,077,616
825130 State Highway Users Tax	1,269,262	1,343,842	1,329,529	1,403,930	1,403,930	1,403,930
825140 State Collier Unruh	389,997	399,498	410,317	425,236	425,236	425,236
825150 Motor Vehicle License Fee	1,106,795	1,265,114	1,129,337	1,129,337	1,129,337	1,129,337
825180 Transportation STPd(1)	171,906	182,156	171,392	182,156	182,156	182,156
825190 State RMRA SB1	5,455,021	5,763,248	5,546,354	5,962,776	5,962,776	5,962,776
825210 State Welfare Administration	9,694,221	9,615,723	10,895,257	10,719,215	10,739,891	10,739,891
825241 State AFDC	5,851,402	440,185	9,507,909	900,041	900,041	900,041
825250 State Aid California Children	311,317	151,480	381,072	203,219	203,219	203,219
825330 State Aid Mental Health	16,905,000	7,616,864	16,531,717	18,287,713	18,287,713	18,287,713
825331 Medi-Cal Mental Health	25,282,311	(7,003,193)	-	-	-	-
825332 State Medi-Cal Mental Health	-	3,867,583	5,136,699	2,944,508	2,944,508	2,944,508
825333 Federal Medi-Cal Mental Health	-	65,534,781	57,332,908	48,463,451	48,463,451	48,463,451
825341 Realignment Health Services	24,250,064	20,184,846	3,593,071	3,900,000	3,900,000	3,900,000
825342 Realignment Mental Health	4,573,289	15,848,543	5,027,450	3,579,855	3,579,855	3,579,855
825343 Realignment Public Assistance	13,895,220	18,257,858	34,099,288	34,154,239	34,154,239	34,154,239
825344 2011 Realignment Pub Safety	5,210,789	6,125,871	6,773,481	6,918,774	6,918,774	6,918,774
825380 Juvenile Justice Growth	-	-	-	236,805	236,805	236,805
825381 Juvenile Reentry	-	16,539	17,013	-	-	-
825382 Juvenile Probation Activities	-	-	-	324,520	324,520	324,520
825393 State Aid - Drug & Alcohol	12,476,563	(9,763,873)	853,266	803,700	803,700	803,700
825398 SB90 Reimbursement	95,375	110,720	60,000	60,000	60,000	60,000
825410 State Aid for Agriculture	-	-	-	-	-	-
825411 State Aid Agriculture Gas Tax	509,713	308,593	300,000	200,000	275,000	275,000
825412 State Reimis - EC Poisons	90,000	95,785	100,000	100,000	100,000	100,000
825413 Pesticide Regulatory	-	-	-	-	-	-

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Summary by Line Item
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6D

Financing Uses Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
825460 State Aid for Disaster	206,217	227,578	48,211	80,543	80,543	80,543
825470 State Aid for Veterans Affairs	119,494	109,330	116,676	116,676	116,676	116,676
825472 County Hospital	114,256	-	39,815	40,000	40,000	40,000
825473 Non-County Hospital	-	-	40,000	-	-	-
825475 EMS - Physician Services	162,024	146,213	103,683	-	-	-
825481 Homeowners Prop Tax Relief	214,277	250,182	242,071	240,000	240,000	240,000
825487 Prop 111 State Gas Tax	1,184,953	1,212,742	1,240,849	1,279,533	1,279,533	1,279,533
825489 State Youthful Offender	623,587	1,206,094	1,255,050	1,005,086	1,005,086	1,005,086
825490 State Other	28,174,495	32,474,626	35,907,671	18,965,422	19,631,210	19,631,210
825491 State Exchange Program	602,390	602,390	602,390	602,390	602,390	602,390
825496 State Library Grant	30,858	51,031	202,612	10,694	10,694	10,694
825510 Federal Welfare Administration	17,057,132	12,291,977	15,112,731	15,060,037	15,581,037	15,581,037
825518 Title IV-E	49,827	19,269	48,932	48,932	48,932	48,932
825520 Health Related Funds	10,185,235	8,337,129	13,427,007	15,104,867	15,117,867	15,117,867
825541 Federal AFDC	10,311,828	9,980,467	-	9,471,694	9,471,694	9,471,694
825640 Federal Forest Reserve	149,857	5,587	500	500	500	500
825650 Federal Grazing Fee	-	1,142	-	-	-	-
825660 Federal Land In Lieu Tax	885,835	911,892	850,000	850,000	850,000	850,000
825670 Federal Other Revenue	15,188,006	21,794,479	31,214,383	18,723,998	18,583,746	18,583,746
825676 Flood Control Lands	-	-	500	500	500	500
825686 Federal Aid Child Support	1,827,560	1,481,491	1,721,534	1,769,642	1,769,642	1,769,642
825810 Other Govt Agency Aid	890,054	965,115	2,324,640	25,000	1,223,960	1,223,960
826112 Tax Deeded Admin Fee	770	1,645	1,000	1,000	1,000	1,000
826113 50% Redemption Fee	15,794	16,486	16,000	16,000	16,000	16,000
826114 Release of Lien	1,340	1,660	3,000	3,000	3,000	3,000
826115 Debt Service Fee	224,498	236,247	270,000	270,000	270,000	270,000
826117 PTR Screening Fee	-	-	-	-	-	-
826118 Cite Processing Fee	-	(1)	-	-	-	-
826120 Accounting Fee	343,016	173,593	150,000	150,000	150,000	150,000
826140 Election Services	60,158	254,692	13,500	244,000	244,000	244,000
826151 Treasurer Cost Reimbursement	219,878	341,991	385,037	490,727	490,727	490,727
826161 Legal Services	23,033	49,151	33,000	32,400	32,400	32,400
826162 State Aid Child Support	922,717	877,229	886,851	911,634	911,634	911,634
826163 Legal Services Reimbursement	19,864	12,202	36,469	2,500	2,500	2,500
826171 Final Map Filing Fee	-	-	24,296	-	-	-
826172 Parcel Map MS Filing Fee	6,891	12,283	-	10,000	10,000	10,000
826173 Parcel Map PS Filing Fee	3,421	-	-	2,000	2,000	2,000
826175 Plan Check & Inspection Fee	-	-	-	500	500	500
826176 Parcel Subdivision Inspection	-	-	-	500	500	500
826177 Basic Improvement Inspect Fee	-	-	-	500	500	500
826178 Subd Agreement Processing Fee	-	-	3,120	3,120	3,120	3,120
826180 Planning & Engineering	66,923	81,197	82,000	80,000	80,000	80,000
826181 Record - Survey Exam Fee	44,385	39,679	166,821	60,000	60,000	60,000
826182 Tentative Map Subdivision	46,312	56,357	25,404	50,000	50,000	50,000
826184 Environmental Impact Report	64,245	34,576	60,000	40,000	40,000	40,000
826185 General Plan Amendment	9,241	9,241	15,000	8,000	8,000	8,000
826186 Other Permit Fee	26,875	25,496	35,000	25,000	25,000	25,000
826187 Abandoned Vehicle Abate Fee	24,132	28,158	38,000	35,000	35,000	35,000
826188 General Plan Maintenance Fee	97,916	265,065	40,000	273,000	273,000	273,000
826200 Agricultural Services	150	-	-	-	-	-
826201 Agriculture Certification	1,726	2,756	800	800	800	800
826202 Insp/Test Weights & Measures	343,459	158,541	175,000	185,000	185,000	185,000
826205 Cannabis Application/Inspect	221,711	234,601	333,253	627,659	627,659	627,659
826223 Civil Fee Sheriff	34,752	36,339	50,000	50,000	50,000	50,000
826226 Adult Probation Supervision	-	-	-	-	-	-
826227 Adult Probation Diversion	-	(68)	-	-	-	-
826228 Adult Probation Pre-Sentence	-	-	-	-	-	-
826230 Estate Fee - Public Admin	325	126,583	20,000	55,000	55,000	55,000
826240 Humane Services	29,512	36,082	33,500	38,500	38,500	38,500
826241 Incinerator Services	3,859	4,959	4,000	3,000	3,000	3,000
826242 Domestic Animal Care	63,320	51,809	58,000	58,000	58,000	58,000
826250 Law Enforcement Services	92,010	61,965	70,000	183,250	183,250	183,250
826253 Sheriff Willits Contract	-	601	10,000	500	500	500
826254 Sheriff Point Arena Contract	91,667	108,333	100,000	100,000	100,000	100,000
826255 Recorder Modernization Fee	44,677	48,939	40,000	40,000	40,000	40,000
826258 Restitution 11470.2	77,766	2,500	20,000	2,000	2,000	2,000
826259 Recorder Service Fee	705	740	500	500	500	500
826260 Micrographic Fee	252,418	402,411	723,954	1,834,948	1,834,948	1,834,948
826261 Recording Fee	232,772	247,274	235,000	235,000	235,000	235,000
826263 Health - Vital Statistics	61,805	50,423	42,000	41,573	41,573	41,573
826264 AB717 Continuing Education	82,707	84,568	113,000	83,600	83,600	83,600
826265 Drug Diversion Service	7,219	6,908	15,000	9,000	9,000	9,000
826266 Clerk Fee	41,536	46,739	40,000	40,000	40,000	40,000
826268 Work Furlough	-	-	-	-	-	-

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Summary by Line Item
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 6D

Financing Uses Classification	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
826269 Work Release	-	-	-	-	-	-
826270 Electronic Monitoring F	-	-	-	-	-	-
826271 T/C Tax Sale Cost Reimb	-	-	-	6,000	6,000	6,000
826272 Interfund Revenue - DOT	258,332	406,824	416,133	482,182	482,182	482,182
826273 Interfund Revenue - Engineering	157,400	143,033	224,876	215,957	215,957	215,957
826274 Interfund Revenue - Printing	2,085	131	-	-	-	-
826275 Interfund Revenue - Xerox	12,869	12,890	13,000	34,824	34,824	34,824
826276 Interfund Revenue - Garage	56,392	40,240	57,211	57,202	57,202	57,202
826277 Interfund Revenue - Janitor	677,235	893,348	609,831	883,803	1,283,803	1,283,803
826278 Interfund Revenue - Legal	258,647	525,078	400,000	360,000	360,000	360,000
826283 Consumer Protection Program	817,119	510,081	809,089	782,104	782,104	782,104
826284 SB 1186 Fee	80	2,437	180	6,000	6,000	6,000
826285 Hazardous Material Program	1,373,839	1,184,006	614,125	659,231	659,231	659,231
826290 Mental Health Service	-	-	50,000	50,000	50,000	50,000
826300 Nursing Fee	1,605	2,910	1,540	1,540	1,540	1,540
826310 Caspar/Fort Bragg Refuse	154,164	130,403	55,000	55,000	55,000	55,000
826315 Solid Waste Fee	225,621	309,378	152,550	154,254	154,254	154,254
826330 California Childrens Services	-	-	-	-	-	-
826346 Support in Juvenile Hall	-	-	-	-	-	-
826348 Driving Under Influence	19,260	19,187	22,989	22,989	22,989	22,989
826370 Library Services	18,921	21,370	20,968	18,427	18,427	18,427
826375 Parks & Recreation Fee	23,888	20,206	6,035	7,550	7,550	7,550
826380 Collection Fee	166,003	114,510	170,000	85,000	85,000	85,000
826385 Drug Testing Program	-	-	-	-	-	-
826390 Other Charges	14,232,479	3,576,631	6,277,256	6,016,313	6,037,313	6,037,313
826391 Conservator Service Fee	-	37,814	-	37,000	37,000	37,000
826392 Data Processing Services	182,223	152,553	163,970	177,570	177,570	177,570
826399 Collection Service	-	-	-	-	-	-
826400 County Share Retirement	7,432,610	7,832,569	8,568,198	-	-	-
826402 County Cost Plan Charges	6,183,483	7,306,557	6,290,905	5,850,000	6,525,000	6,525,000
826404 Returned Check Charge	4,595	4,004	3,100	3,100	3,100	3,100
826405 Payment Plan Process Fee	5,833	9,897	8,000	8,000	8,000	8,000
826504 County 30% State PA	156,464	154,696	142,250	111,000	111,000	111,000
826505 Traffic School Fee	519,475	446,017	420,000	320,000	320,000	320,000
826506 Traffic School $24	81,340	68,607	81,000	50,000	50,000	50,000
827400 Prior Year Revenue	1,654	56,463	1,000	2,000	2,000	2,000
827500 Sale of Fixed Assets	12,550	44,331	5,000	10,000	10,000	10,000
827600 Other Sales	216,131	184,445	178,875	163,705	163,705	163,705
827601 Sale of Map - Surveyor	176	-	250	250	250	250
827602 Sale of Map - Assessor	110	-	150	150	150	150
827700 Other	784,553	2,596,632	3,661,430	2,893,012	2,893,012	2,893,012
827703 Cancel Outlawed Warrant	-	-	50,000	50,000	50,000	50,000
827704 General Relief Refund	40,338	70,144	40,413	60,000	60,000	60,000
827707 Donation	35,861	37,503	15,651	20,275	20,275	20,275
827711 Civil Assmt PC 1214.1	-	-	-	-	-	-
827713 Vending Machine	-	-	-	-	-	-
827715 Tobacco Settlement	796,935	755,985	650,000	900,000	900,000	900,000
827716 Opioid Settlement	(712,449)	163,751	1,066,535	1,208,295	1,208,295	1,208,295
827800 Other	-	(32,224)	-	-	-	-
827801 Grant Revenue	-	9,850	16,297	-	-	-
827802 Operating Transfer In	30,598,121	175,230,970	165,593,464	142,528,785	150,421,297	150,421,297
827803 Loan/Bond Proceeds	-	-	-	-	-	-
827805 Medi-Cal	776,395	400,821	478,768	449,522	449,522	449,522
827812 Premium on Debt Issued	-	-	-	-	-	-
827820 Grant Interest	-	-	185	-	-	-
TOTAL REVENUES	**404,297,374**	**563,316,003**	**588,509,811**	**515,034,166**	**530,363,904**	**530,363,904**
TOTAL NET COUNTY COST (CONTRIBUTION)	**(13,336,486)**	**7,765,078**	**29,329,180**	**31,663,014**	**31,333,949**	**31,333,949**

State Controller
County Budget Act
2010

County of Mendocino
State of California
Summary of Financing Requirements by Function & Fund
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 7

	Description	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget
Summary by Function							
1	General Government	61,632,302	93,160,401	87,933,243	51,909,692	65,857,918	65,857,918
2	Public Protection	95,381,467	115,664,706	123,051,141	123,445,645	123,377,899	123,459,743
3	Public Ways and Facilities	19,406,043	36,102,894	42,271,457	33,766,369	33,722,324	33,722,324
4	Health and Sanitation	108,099,994	120,126,751	163,179,859	117,785,812	117,791,489	135,433,167
5	Public Assistance	89,294,962	181,886,098	182,484,752	182,095,085	183,219,761	183,868,632
6	Education	4,873,609	5,492,529	5,876,764	8,370,557	8,399,957	8,399,957
7	Recreation and Culture	657,004	422,341	412,559	502,276	506,762	506,762
8	Debt Service	11,615,508	18,225,363	12,629,218	10,449,350	10,449,350	10,449,350
	Total Financing Uses by Function	390,960,888	571,081,081	617,838,992	528,324,786	543,325,460	561,697,853
Appropriations for Contingencies							
	General Fund	0	0	0	0	0	0
	Total Appropriations for Contingencies	0	0	0	0	0	0
	Subtotal Financing Uses	390,960,888	571,081,081	617,838,992	528,324,786	543,325,460	561,697,853
Provisions for Reserves and Designations							
1100	General Fund	0	0	0	0	0	0
1200	Road Fund	0	0	0	0	0	0
1205	County Library	0	0	0	0	0	0
1300	Capital Projects	0	0	0	0	0	0
1400	Debt Service	0	0	0	0	0	0
	Total Reserves and Designations	0	0	0	0	0	0
	Total Financing Uses	390,960,888	571,081,081	617,838,992	528,324,786	543,325,460	561,697,853
Summary by Fund							
1100	County General	240,939,087.10	251,186,902.11	250,814,220	245,468,564	247,220,681	247,220,681
1200	Roads	19,037,863.64	35,763,751.06	38,999,264	30,429,834	30,410,834	30,410,834
1201	Accumulated Capital Outlay	4,340,601.81	3,309,247.66	7,306,739	3,080,429	15,309,317	15,309,317
1202	Landfill Closure	976,948.21	941,506.78	5,458,884	6,633,091	6,633,091	6,633,091
1204	Grants Administration	144,894.55	125,340.80	193,356	169,915	169,915	169,915
1205	County Library	4,621,727.96	5,194,326.10	5,530,059	5,242,005	5,321,405	5,321,405
1206	Fish & Game	53,810.52	3,977.35	5,186	5,301	5,301	5,301
1207	Aviation - Round Valley	-	-	-	30,000	30,000	30,000
1208	Aviation - Mendocino County Airport	-	-	-	181,800	181,800	181,800
1209	Juvenile & Youth Programs	283,434.77	304,391.55	507,440	70,427	70,427	70,427
1210	Supp Law Enforcement Services	376,511.73	194,028.82	282,883	248,883	248,883	248,883
1211	Probation COPS AB1913	65,332.51	124,343.87	263,272	273,149	273,149	273,149
1213	Mobile Spay/Neuter Program	9,442.82	300,893.84	49,225	47,928	47,928	47,928
1216	Sheriff Special Projects	37,738.17	7,730.00	63,667	18,250	18,250	18,250
1217	Recorder Modernization	36,475.92	-	268,500	268,500	268,500	268,500
1218	Micrographics	9,872.82	15,687.37	15,000	18,241	18,241	18,241
1220	Assessor Property Characteristics	45,790.49	-	9,019	-	-	-
1221	Mental Health Service	43,035,504.65	32,709,644.85	49,287,282	44,549,530	44,549,530	44,549,530
1222	General Plan Update	586,535.33	751,154.43	934,211	1,965,948	1,965,948	1,965,948
1223	Mental Health Services Act	9,592,656.56	17,203,342.14	26,435,936	11,619,801	11,619,801	11,619,801
1224	Mental Health Services Treatment	2,201,018.95	10,305,951.24	8,014,052	1,335,115	1,335,115	1,335,115
1225	Disaster Recovery	5,769,411.03	7,694,547.88	10,171,039	7,171,136	7,225,728	7,225,728
1226	Intergovernmental	2,687,084.07	2,220,466.42	4,793,709	5,477,752	5,477,752	5,477,752
1227	Whole Person Care	452,019.46	64,647.03	-	-	-	-
1228	Enforcement - Cannabis	17,802.92	48,639.78	-	-	-	-
1229	Substance Use Disorder Treatment	29,426,869.56	27,176,987.90	29,510,245	29,871,595	29,871,595	29,871,595
1230	Opioid Abatement	-	178,127.55	1,208,295	1,208,295	1,208,295	1,208,295
1235	Public Health	-	-	11,360,832	10,664,860	10,664,860	10,664,860
1237	CALAIM - PHP Medical Reimb	-	-	115,264	142,048	142,048	142,048
1239	Measure O Cap Inv Reserve Library	-	-	-	2,926,500	2,876,500	2,876,500
1240	Fire Agency Support	5,319,186.85	5,931,912.59	4,428,000	5,100,000	5,100,000	5,100,000
1300	Capital Projects	4,176,973.60	21,554,221.97	15,772,380	100,000	500,000	500,000
1301	Capital Projects	1,460,040.26	9,716,225.64	6,816,846	300,000	300,000	300,000
1302	Capital Projects	10,292.50	-	-	-	-	-
1303	Capital Investment - Library	7,626.56	74,520.76	1,340,242	-	-	-
1400	Debt Service	3,796,792.70	10,415,704.94	4,826,979	2,661,494	2,661,494	2,661,494
1410	Pension Obligation Bonds	7,818,715.50	7,809,658.00	7,802,239	7,787,856	7,787,856	7,787,856
2320	Welfare Administration	-	23,746,882.31	25,079,301	24,993,647	25,542,647	25,542,647
2321	AFDC	-	16,822,213.00	14,882,916	15,789,533	15,789,533	15,789,533
2322	MediCal	-	8,059,651.00	8,054,127	8,054,127	8,054,127	8,054,127
2323	Food Stamps	-	8,345,913.52	7,545,580	7,545,580	7,545,580	7,545,580
2324	Child Support	85,389.27	2,499,790.99	2,535,049	2,681,276	2,681,276	2,681,276
2330	Transitional Housing	636,051.85	1,163,884.74	1,553,594	1,323,194	1,328,871	1,328,871
2850	Public Health Realignment	2,780,284.89	1,301,455.73	4,462,239	4,786,759	4,786,758	4,786,758
2851	Publich Health Realignment Match	-	695,850.00	347,945	347,945	347,945	347,945
2852	Welfare Realignment	-	18,324,364.16	18,112,981	18,215,392	18,215,392	18,215,392
2853	Mental Health Realignment	-	3,558,323.14	7,401,918	3,558,323	3,558,323	3,558,323
2854	Mental Health Realignment Match	-	57,680.00	28,840	28,840	28,840	28,840
2855	Child Care Service Realignment	105,271.80	107,226.64	175,270	81,844	81,844	81,844
2856	Local Innovation Realignment 2011	-	-	-	-	-	-
2857	Juvenile Justice Realignment 2011	-	642,611.91	1,319,914	1,099,066	1,099,066	1,099,066
2858	Local Comm Corr Realignment 2011	-	3,946,177.17	4,286,294	4,797,382	4,797,382	4,797,382
2859	Local Law Enf Svc Realignment 2011	-	214,911.62	730,272	866,201	866,201	866,201
2860	District Atty/Public Def Realign 2011	15,826.31	211,766.47	200,000	200,000	200,000	200,000
2861	Trial Court Security Realignment 2011	-	1,787,315.91	1,752,685	1,752,685	1,752,685	1,752,685
2862	Welfare Realignment 2011	-	15,137,123.81	16,882,848	15,938,456	15,938,456	15,938,456
2864	Mental Health Realignment 2011	-	11,897,186.88	9,467,992	9,568,683	9,568,683	9,568,683
2865	Mental Health Realignment 2011 Reserv	-	1,232,872.00	434,962	-	-	-
	Total Financing Uses	390,960,888	571,081,081	617,838,992	546,697,180	561,697,853	561,697,853

State Controller
County Budget Act
2010

County of Mendocino
State of California
Summary of County Financing Requirements
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 8

Description	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget	Fund
1 General Government							
101 General - Legislative & Admin							
1010 Clerk of the Board	413,049	675,695	782,529	829,714	924,637	924,637	1100
1015 Board of Supervisors	999,748	940,212	999,445	1,170,861	1,170,861	1,170,861	1100
1020 Executive Office	933,338	1,088,709	1,620,896	1,878,112	1,843,398	1,843,398	1100
101 General - Legislative & Admin	2,346,135	2,704,616	3,402,870	3,878,687	3,938,896	3,938,896	
102 General - Finance							
1000 Nondepartmental Revenue	19,420,190	28,008,369	22,586,953	14,440,137	14,204,088	14,204,088	1100
1110 Auditor-Controller	1,656,943	1,721,952	1,911,075	2,027,379	2,055,289	2,055,289	1100
1120 Assessor	2,510,279	2,715,259	3,083,667	2,951,314	2,951,314	2,951,314	1100
1122 Property Characteristics	45,790	-	9,019	-	-	-	1220
1130 Treasurer-Tax Collector	1,124,738	1,426,834	1,662,203	1,973,566	2,072,691	2,072,691	1100
1140 Payroll Administration	586,002	462,311	515,600	557,226	560,117	560,117	1100
1150 Fiscal Services	799,162	752,458	703,780	511,892	511,892	511,892	1100
1160 Central Services	592,925	525,508	478,201	589,071	589,071	589,071	1100
102 General - Finance	26,736,029	35,612,691	30,950,497	23,050,585	22,944,462	22,944,462	
103 General - Counsel							
1210 County Counsel	1,892,544	2,020,671	2,172,522	1,755,495	1,809,089	1,809,089	1100
103 General - Counsel	1,892,544	2,020,671	2,172,522	1,755,495	1,809,089	1,809,089	
104 General - Personnel							
1320 Human Resources	2,011,159	1,948,821	2,464,814	2,486,392	2,610,040	2,610,040	1100
4025 Employee Wellness/Asst	(19)	-	-	-	-	-	1100
104 General - Personnel	2,011,140	1,948,821	2,464,814	2,486,392	2,610,040	2,610,040	
105 General - Elections							
1410 County Clerk-Election	571,713	737,889	716,775	790,942	790,942	790,942	1100
105 General - Elections	571,713	737,889	716,775	790,942	790,942	790,942	
107 General - Property Management							
1610 Facilities	6,043,330	5,845,115	6,318,815	6,783,889	6,783,889	6,783,889	1100
1710 Capital Improvements	4,340,602	3,309,248	7,306,739	3,080,429	15,309,317	15,309,317	1201
1712 Capital Projects	4,176,974	21,554,222	15,772,380	100,000	500,000	500,000	1300
1713 Capital Projects	1,460,040	9,716,226	6,816,846	300,000	300,000	300,000	1301
1714 Capital Projects	10,293	-	-	-	-	-	1302
1715 Capital Investment - Library	7,627	74,521	1,340,242	-	-	-	1303
107 General - Property Management	16,038,865	40,499,331	37,555,021	10,264,318	22,893,206	22,893,206	
109 General - Promotion							
1810 Economic Development	342,040	135,147	84,379	20,232	20,232	20,232	1100
109 General - Promotion	342,040	135,147	84,379	20,232	20,232	20,232	
110 General - Other							
1620 Fleet Management	935,855	175,912	125,802	124,770	124,770	124,770	1100
1910 Transportation/Land Impr	1,321,514	1,167,620	1,424,442	1,425,625	1,414,675	1,414,675	1100
1920 Retirement Administration	829,256	893,981	1,198,640	-	1,198,960	1,198,960	1100
1930 Teeter Plan Debt Service	1,812,451	948,384	500,000	500,000	500,000	500,000	1100
1940 Miscellaneous Budget	1,645,836	1,597,856	1,785,324	1,932,468	1,932,468	1,932,468	1100
1941 Clerk-Recorder	490,568	464,651	739,024	689,627	689,627	689,627	1100
1942 Recorder-Modernization	36,476	-	268,500	268,500	268,500	268,500	1217
1944 Micrographics	9,873	15,687	15,000	18,241	18,241	18,241	1218
1950 Grants Administration	144,895	125,341	193,356	169,915	169,915	169,915	1204
1960 Information Services	4,467,113	4,111,801	4,336,275	4,533,895	4,533,895	4,533,895	1100
110 General - Other	11,693,836	9,501,234	10,586,364	9,663,041	10,851,051	10,851,051	
1 General Government	61,632,302	93,160,401	87,933,243	51,909,692	65,857,918	65,857,918	
2 Public Protection							
201 Public Protection - Judicial							
2010 Court Collection Program	-	-	-	-	-	-	1100
2012 Court Coll-AB233 Prog	1,073,293	923,427	949,791	860,948	860,948	860,948	1100
2060 Grand Jury	39,929	81,389	73,122	66,575	66,575	66,575	1100
2070 District Attorney	7,304,920	8,327,529	8,681,958	9,073,322	9,520,117	9,520,117	1100
2075 Dist Atty/Public Def Realignm	15,826	211,766	200,000	200,000	200,000	200,000	2860
2080 Public Defender	4,250,030	4,677,765	4,523,554	4,240,529	4,312,187	4,312,187	1100
2085 Alternate Defender	1,119,607	1,191,446	1,198,441	1,230,232	1,230,232	1,230,232	1100
2086 Conflict Defender	323,113	294,556	257,000	300,000	300,000	300,000	1100
2090 Child Support Services	2,570,252	2,208,680	2,550,210	2,683,276	2,683,276	2,683,276	1100
2091 Child Support	85,389	2,499,791	2,535,049	2,681,276	2,681,276	2,681,276	2324
4086 Child Care Service Realignme	105,272	107,227	175,270	-	-	81,844	2855

State Controller
County Budget Act
2010

County of Mendocino
State of California
Summary of County Financing Requirements
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 8

Description	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget	Fund
2319 Trial Court Security Realignm	-	1,787,316	1,752,685	1,752,685	1,752,685	1,752,685	2861
2569 Local Law Enf Svc Realignme	-	214,912	730,272	866,201	866,201	866,201	2859
201 Public Protection - Judicial	16,887,632	22,525,804	23,627,353	23,955,044	24,473,497	24,555,341	
202 Public Protection - Police Protection							
2310 Sheriff-Coroner	27,234,711	31,377,524	31,824,252	30,898,058	30,848,696	30,848,696	1100
2313 Sheriff COPS Program	232,647	160,071	207,883	207,883	207,883	207,883	1210
2315 Sheriff Special Projects	37,738	7,730	63,667	18,250	18,250	18,250	1216
202 Public Protection - Police Protection	27,505,096	31,545,325	32,095,802	31,124,191	31,074,829	31,074,829	
203 Public Protection - Detention							
2510 Jail and Rehabilitation	17,990,178	20,643,416	20,990,562	24,196,839	23,041,809	23,041,809	1100
2511 Jail & Rehab Ctr /COPS	143,865	33,958	75,000	41,000	41,000	41,000	1210
2537 Local Comm Corr Realignmer	-	3,946,177	4,286,294	4,797,382	4,797,382	4,797,382	2858
2538 Local Innovation Realignment	-	-	-	-	-	-	2856
2550 Juvenile Hall	2,909,227	3,276,537	4,266,854	3,852,273	4,417,408	4,417,408	1100
2551 Juvenile & Youth Programs	283,435	304,392	507,440	70,427	70,427	70,427	1209
2554 Juvenile Justice Realignment	-	642,612	1,319,914	1,099,066	1,099,066	1,099,066	2857
2560 Probation Officer	6,685,808	6,740,124	7,629,425	7,828,741	7,828,741	7,828,741	1100
2561 Juvenile Justice	65,333	124,344	263,272	273,149	273,149	273,149	1211
203 Public Protection - Detention	28,077,844	35,711,558	39,338,761	42,158,877	41,568,982	41,568,982	
204 Public Protection - Fire Protection							
2610 Fire Agency Support	5,319,187	5,931,913	4,428,000	5,100,000	5,100,000	5,100,000	1240
204 Public Protection - Fire Protection	5,319,187	5,931,913	4,428,000	5,100,000	5,100,000	5,100,000	
206 Public Protection - Protection							
2710 Agriculture	1,109,382	1,177,081	1,594,016	1,935,463	1,913,929	1,913,929	1100
206 Public Protection - Protection	1,109,382	1,177,081	1,594,016	1,935,463	1,913,929	1,913,929	
207 Public Protection - Other Protection							
2810 Cannabis Management	1,000,203	927,654	1,226,106	1,160,950	1,160,950	1,160,950	1100
2811 Enforcement - Cannabis	17,803	48,640	-	-	-	-	1228
2830 Emergency Services	546,999	354,770	396,568	409,651	409,651	409,651	1100
2840 Fish & Game	53,811	3,977	5,186	5,301	5,301	5,301	1206
2851 Plan & Bldg Services	6,857,622	6,890,528	7,466,239	6,749,550	6,749,550	6,749,550	1100
2852 Plan & Bldg - Special Fund	586,535	751,154	934,211	1,965,948	1,965,948	1,965,948	1222
2860 Animal Care	1,640,500	1,800,859	1,718,635	1,661,605	1,681,606	1,681,606	1100
2861 Mobile Spay/Neuter	9,443	300,894	49,225	47,928	47,928	47,928	1213
2910 Disaster Recovery	5,769,411	7,694,548	10,171,039	7,171,136	7,225,728	7,225,728	1225
207 Public Protection - Other Protection	16,482,326	18,773,024	21,967,209	19,172,069	19,246,662	19,246,662	
2 Public Protection	95,381,467	115,664,706	123,051,141	123,445,645	123,377,899	123,459,743	
3 Public Ways & Facilities							
301 Public Ways & Fac - Public Ways							
3010 Road Administration & Maint	9,484,644	11,028,299	12,341,204	12,318,274	12,299,274	12,299,274	1200
3030 Storm Damage	1,027,101	1,061,127	558,711	1,224,014	1,224,014	1,224,014	1200
301 Public Ways & Fac - Pub Ways	10,511,744	12,089,426	12,899,915	13,542,288	13,523,288	13,523,288	
302 Public Ways & Fac - Transportation							
3041 Federal and State Programs	8,526,119	23,674,325	26,099,349	16,887,546	16,887,546	16,887,546	1200
3050 DOT - Round Valley Airport	95,411	57,780	161,177	86,181	79,031	79,031	1100
3060 DOT - Little River Airport	272,768	281,363	3,111,016	3,038,554	3,020,659	3,020,659	1100
3080 RV Airport - Special Aviation	-	-	-	30,000	30,000	30,000	1207
3090 LR Airport - Special Aviation	-	-	-	181,800	181,800	181,800	1208
302 Public Ways & Fac - Transportation	8,894,298	24,013,467	29,371,542	20,224,081	20,199,036	20,199,036	
3 Public Ways & Facilities	19,406,043	36,102,894	42,271,457	33,766,369	33,722,324	33,722,324	
4 Health & Sanitation							
401 Health & Sanitation - Health							
4010 Public Health Admin-Health	6,701,731	2,726,245	-	-	-	-	1100
4011 Environmental Health	2,951,738	2,462,119	2,841,394	2,808,784	2,808,784	2,808,784	1100
4013 Public Health Nursing	2,737,672	2,761,675	-	-	-	-	1100
4016 Emergency Medical Services	1,056,945	1,262,375	1,616,693	1,660,234	1,660,234	1,660,234	1100
4025 Employee Wellness/Assistan	439,619	424,748	-	-	-	-	1100
4035 Public Health Services	-	-	11,360,832	10,664,860	10,664,860	10,664,860	1235
4045 Opioid Abatement	-	178,128	1,208,295	1,208,295	1,208,295	1,208,295	1230
4049 Substance Use Disorder Trea	29,426,870	27,176,988	29,510,245	29,871,595	29,871,595	29,871,595	1229
4081 Public Health Realignment	2,780,285	1,301,456	4,462,239	-	-	4,786,758	2850

State Controller
County Budget Act
2010

County of Mendocino
State of California
Summary of County Financing Requirements
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 8

Description	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget	Fund
4082 Realignment Health Services	-	695,850	347,945	-	-	347,945	2851
401 Health & Sanitation - Health	46,094,859	38,989,582	51,347,643	46,213,768	46,213,768	51,348,471	
402 Health & Sanitation - Hospital							
4070 County Medical Services	171,254	148,568	-	-	-	-	1100
4071 Intergov Transfer	2,687,084	2,220,466	4,793,709	5,477,752	5,477,752	5,477,752	1226
4072 Whole Person Care	452,019	64,647	-	-	-	-	1227
4073 Transitional Housing	873,118	-	-	-	-	-	1100
402 Health & Sanitation - Hospital	4,183,475	2,433,682	4,793,709	5,477,752	5,477,752	5,477,752	
403 Health & Sanitation - CCS							
4080 California Childrens Svcs	1,221,170	1,132,858	-	500,000	500,000	500,000	1100
403 Health & Sanitation - CCS	1,221,170	1,132,858	-	500,000	500,000	500,000	
404 Health & Sanitation - Sanitation							
4510 Transportation-Solid Waste	794,289	896,934	943,603	813,561	813,561	813,561	1100
4511 Landfill Closure	976,948	941,507	5,458,884	6,633,091	6,633,091	6,633,091	1202
404 Health & Sanitation - Sanitation	1,771,237	1,838,441	6,402,487	7,446,652	7,446,652	7,446,652	
405 Health & Sanitation - SUD							
4012 Substance Use Disorder	72	61	-	-	-	-	1100
405 Health & Sanitation - SUD	72	61	-	-	-	-	
406 Health & Sanitation - Mental Health							
4050 Mental Health	43,035,505	32,709,645	49,287,282	44,549,530	44,549,530	44,549,530	1221
4051 Mental Health Services Act	9,592,657	17,203,342	26,435,936	11,619,801	11,619,801	11,619,801	1223
4052 MH Services Treatment	2,201,019	10,305,951	8,014,052	1,335,115	1,335,115	1,335,115	1224
4084 MH Realignment	-	3,558,323	7,401,918	-	-	3,558,323	2853
4085 Realignment Health Services	-	57,680	28,840	-	-	28,840	2854
4095 MH Realignment 2011	-	11,897,187	9,467,992	-	-	9,568,683	2864
406 Health & Sanitation - Mental Health	54,829,180	75,732,128	100,636,020	57,504,446	57,504,446	70,660,292	
4 Health & Sanitation	108,099,994	120,126,751	163,179,859	117,142,618	117,142,618	135,433,167	
5 Public Assistance							
501 Public Assistance - Administration							
5010 Social Services Admin	52,920,669	53,942,170	54,810,128	55,242,954	55,812,954	55,812,954	1100
5020 Health & Human Svcs Adm	4,973	-	-	-	-	-	1100
5030 Welfare Administration	-	23,746,882	25,079,301	24,993,647	25,542,647	25,542,647	2320
501 Public Assistance - Administration	52,925,641	77,689,052	79,889,429	80,236,601	81,355,601	81,355,601	
502 Public Assistance - Aid Program							
4096 Mental Health Realignment 2(	-	1,232,872	434,962	-	-	-	2865
5031 AFDC	-	16,822,213	14,882,916	-	-	15,789,533	2321
5032 MediCal	-	8,059,651	8,054,127	-	-	8,054,127	2322
5033 Food Stamps	-	8,345,914	7,545,580	-	-	7,545,580	2323
5035 Welfare Realignment 2011	-	15,137,124	16,882,848	15,938,456	15,938,456	15,938,456	2862
5036 Welfare Realignment	-	18,324,364	18,112,981	18,215,392	18,215,392	18,215,392	2852
5130 CalWorks/Foster Care	28,757,460	27,980,108	26,207,684	26,966,316	26,966,316	26,966,316	1100
5137 CalAim - PHP Medical Reimb	-	-	115,264	142,048	142,048	142,048	1237
5170 In Home Support Services	6,568,280	6,898,352	8,481,917	8,235,582	8,241,258	8,241,258	1100
502 Public Assistance - Aid Program	35,325,740	102,800,598	100,718,279	69,497,794	69,503,470	100,892,710	
503 Public Assistance - General Relief							
5190 General Relief	407,529	232,564	323,450	291,450	291,450	291,450	1100
503 Public Assistance - General Relief	407,529	232,564	323,450	291,450	291,450	291,450	
506 Public Assistance - Other Assistance							
4075 Transitional Housing	636,052	1,163,885	1,553,594	680,000	680,000	1,328,871	2330
506 Public Assistance - Other Assistance	636,052	1,163,885	1,553,594	680,000	680,000	1,328,871	
5 Public Assistance	89,294,962	181,886,098	182,484,752	150,705,845	151,830,521	183,868,632	
6 Education							
602 Education - Library Services							
6110 Library	4,621,728	5,194,326	5,530,059	5,242,005	5,321,405	5,321,405	1205
6115 Meas O Cap Inv Reserve Lib	-	-	-	2,926,500	2,876,500	2,876,500	1239
602 Education - Library Services	4,621,728	5,194,326	5,530,059	8,168,505	8,197,905	8,197,905	
603 Education - Agricultural Education							
6210 Farm Advisor	251,881	298,202	346,705	202,052	202,052	202,052	1100

State Controller
County Budget Act
2010

County of Mendocino
State of California
Summary of County Financing Requirements
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 8

Description	2023-24 Actual	2024-25 Actual	2025-26 Estimate	2026-27 Requested Budget	2026-27 Proposed Budget	2026-27 Adopted Budget	Fund
603 Education - Agricultural Education	251,881	298,202	346,705	202,052	202,052	202,052	
6 Education	4,873,609	5,492,529	5,876,764	8,370,557	8,399,957	8,399,957	
7 Recreation & Culture							
701 Recreation & Culture - Recreation							
7010 Parks	106,661	8,294	-	-	-	-	1100
701 Recreation & Culture - Recreation	106,661	8,294	-	-	-	-	
702 Recreation & Culture - Culture							
7110 Cultural Services	550,342	414,047	412,559	502,276	506,762	506,762	1100
702 Recreation & Culture - Culture	550,342	414,047	412,559	502,276	506,762	506,762	
7 Recreation & Culture	657,004	422,341	412,559	502,276	506,762	506,762	
8 Debt Service							
801 Debt Service - Retirement of Long Term Debt							
8010 General Debt Service	3,796,793	10,415,705	4,826,979	2,661,494	2,661,494	2,661,494	1400
8011 Pension Obligation Bonds	7,818,716	7,809,658	7,802,239	7,787,856	7,787,856	7,787,856	1410
801 Debt Service - Retire LT Debt	11,615,508	18,225,363	12,629,218	10,449,350	10,449,350	10,449,350	
8 Debt Service	11,615,508	18,225,363	12,629,218	10,449,350	10,449,350	10,449,350	
9 Contingencies							
999 Miscellaneous							
9995 Provision for Contingencies	-	-	-	-	-	-	1100
999 Miscellaneous	-	-	-	-	-	-	
9 Contingencies	-	-	-	-	-	-	
Grand Total Budget Requirements	390,960,888	571,081,081	617,838,992	496,292,352	511,287,349	561,697,853	

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
BOS Adopted 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	200,000.00
Total Expend Transfer & Reimb	51,000.00	-	-	100,000.00	200,000.00	200,000.00
Total Operating Expenses	51,000.00	-	-	100,000.00	200,000.00	200,000.00
Net Operating Expense (Income)	(78,093.83)	(37,763.69)	(149,000.00)	100,000.00	200,000.00	200,000.00
Change in Net Assets - Loss (Gain)	(78,093.83)	(37,763.69)	(149,000.00)	100,000.00	200,000.00	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
BOS Adopted 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	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	17,644.63	14,768.37	10,000.00	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	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	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	200,000.00
Total Operating Expenses	192,041.00	115,170.93	200,000.00	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	190,000.00
Change in Net Assets - Loss (Gain)	174,396.37	100,402.56	190,000.00	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
BOS Adopted 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	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	(20,586.83)	29,131.22	10,000.00	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	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	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	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	41,333.00
861022 Co Cont OASDI	7,133.22	9,087.15	6,249.00	6,436.00	8,934.00	8,934.00
861023 Co Cont Medicare	1,796.89	2,153.13	1,462.00	1,505.00	2,089.00	2,089.00
861024 Co Cont Retire Incr	9,095.85	12,694.03	10,461.00	7,451.00	9,590.00	9,590.00
861030 Co Cont Health Ins	6,586.86	7,038.07	6,259.00	6,979.00	6,979.00	6,979.00
861031 Co Cont Unemp Ins	-	-	300.00	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	215,245.00
Services & Supplies						
862060 Communications	1,080.45	1,184.85	1,000.00	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	4,751,600.00
862120 Maintenance - Equipment	5,590.57	-	-	-	-	-
862150 Memberships	571.00	230.00	500.00	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	2,500.00
862183 Legal Fees	257,854.99	527,505.69	400,000.00	400,000.00	400,000.00	400,000.00
862187 Education & Training	-	-	1,500.00	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	3,500.00
862233 Veh Collision Repair	-	-	10,000.00	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	1,000.00
862253 Travel Out of County	601.20	280.67	1,000.00	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	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	400,000.00
Total Other Charges	1,543,070.56	16,128,263.89	320,000.00	400,000.00	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	5,787,845.00
Net Operating Expense (Income)	780,577.86	(1,784,011.80)	(2,460,000.00)	-	56,851.00	56,851.00
Change in Net Assets - Loss (Gain)	780,577.86	(1,784,011.80)	(2,460,000.00)	-	56,851.00	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
BOS Adopted 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	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	(3,578.43)	46,535.52	3,000.00	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	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	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	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	35,356.00
861022 Co Cont OASDI	3,839.85	3,995.28	6,249.00	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	1,462.00
861024 Co Cont Retire Incr	5,710.99	6,665.66	10,461.00	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	6,259.00
861031 Co Cont Unemp Ins	-	-	250.00	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	163,824.00
Services & Supplies						
862060 Communications	514.51	427.39	1,000.00	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	4,174,000.00
862170 Office Expense	1,505.99	786.59	2,500.00	2,500.00	2,500.00	2,500.00
862187 Education & Training	-	-	1,000.00	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	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	7,688.00
862239 Spec Dept Expense	-	-	-	-	-	-
862250 Trans/Travel	-	-	1,000.00	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	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	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	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
BOS Adopted 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	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	(41,985.76)	(25,385.37)	-	(40,000.00)	(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	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	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	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	103,425.00
861022 Co Cont OASDI	17,799.12	19,796.20	25,191.00	22,736.00	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	5,317.00
861024 Co Cont Retire Incr	27,325.74	29,301.24	37,670.00	22,464.00	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	76,811.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp Ins	-	-	631.00	719.00	719.00	719.00
Total Salaries & Employee Benefits	517,560.47	556,875.72	754,225.00	612,310.00	612,310.00	612,310.00
Services & Supplies						
862060 Communications	128.82	66.82	1,000.00	1,500.00	1,500.00	1,500.00
862101 Insurance - General	-	-	1,428.00	1,381.00	1,381.00	1,381.00
862150 Memberships	-	-	768.00	1,368.00	1,368.00	1,368.00
862170 Office Expense	3,217.44	1,903.56	10,000.00	8,000.00	8,000.00	8,000.00
862187 Education & Training	535.19	-	5,000.00	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	274,979.00
862228 Software-Short Term	-	206.02	1,600.00	1,600.00	1,600.00	1,600.00
862230 Info Tech Eq	-	-	7,357.00	11,352.00	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	21,428,457.00
862250 Trans/Travel	113.28	(113.23)	500.00	500.00	500.00	500.00
862253 Travel Out of County	-	-	1,000.00	500.00	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	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	22,346,947.00
Net Operating Expense (Income)	(240,026.49)	16,000.52	(3,051,776.00)	-	736,049.00	736,049.00
Change in Net Assets - Loss (Gain)	(240,026.49)	16,000.52	(3,051,776.00)	-	736,049.00	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
BOS Adopted 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	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						
823110 Criminal Justice Constr	-	-	-	-	-	-
824100 Interest	81,023.74	115,704.17	70,000.00	120,000.00	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	3,554,649.00
827802 Oper Transfer In	327,013.95	231,517.29	1,539,883.00	-	500,000.00	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	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	393,799.00
862062 Comm Microwave	902.24	967.31	1,020.00	1,020.00	1,020.00	1,020.00
862120 Maint - Equip	49,415.64	-	-	-	-	-
862150 Memberships	-	-	-	15,000.00	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	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	1,233,783.00
862228 Software-Short Term	225,028.32	175,998.51	233,418.00	520,262.00	520,262.00	520,262.00
862229 Software-Maintenance	432,134.37	31,057.58	139,227.00	347,973.00	347,973.00	347,973.00
862230 Info Tech Equip	133,662.32	44,976.83	272,974.00	500,000.00	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	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	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	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	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	3,633,904.00

State Controller
County Budget Act
2010

County of Mendocino
State of California
Summary of Special Districts
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 12
Governing Board:
Board of Supervisors

	Available Financing				Requirements				
District and Fund	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	2025-26 Appropriation Limit	Appropriation Subject To Limitation
(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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 13
Governing Board:
Board of Supervisors

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

State Controller
County Budget Act
2010

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
		Recom-mended	Adopted BOS	Recom-mended	Adopted BOS		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Lighting Districts: General							
3020 Alexander Estates Lighting	0	0	0	0	(51,577)	(51,577)	3020
3030 Covelo Lighting	0	0	0	0	110,969	110,969	3030
3040 Fairview Acres Lighting	0	0	0	0	36,494	36,494	3040
3050 Hopland Lighting	0	0	0	0	275,611	275,611	3050
3060 Lakewood Lighting	0	0	0	0	371	371	3060
3070 Laytonville Lighting	0	0	0	0	19,984	19,984	3070
3110 Noyo Lighting	0	0	0	0	(21,032)	(21,032)	3110
3120 Oak Knoll Lighting	0	0	0	0	175,067	175,067	3120
3130 Riverwood Terrace Lighting	0	0	0	0	46,523	46,523	3130
3150 Ukiah Village Lighting	0	0	0	0	137,037	137,037	3150
3170 West Talmage Lighting	0	0	0	0	79,418	79,418	3170
Total Lighting Districts	0	0	0	0	808,866	808,866	
Miscellaneous Districts: General							
3250 Meadowbrook Manor Sanitation	0	0	0	0	46,362	46,362	3250
3260 Mendocino County Water Agency	0	0	0	0	126,354	126,354	3260
3270 Air Quality Management District	0	0	0	0	(106,881)	(106,881)	3270
Total Miscellaneous District	0	0	0	0	65,835	65,835	
Total Special Districts Governed by Mendocino County Board of Supervisors	0	0	0	0	874,701	874,701	

0302 - LIGHTING - ALEXANDER ESTATES

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted 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	14,207.00
821120 Curr Unsec Prop Tax	345.89	366.79	357.50	310.00	310.00	310.00
821130 Supplemental Roll Tax	395.66	182.01	162.56	85.00	85.00	85.00
821210 Property Tax Prior Secured	-	-	-	-	-	-
821220 Prior Unsec Prop Tax	13.17	20.50	16.23	10.00	10.00	10.00
821700 Highway Property Rental	0.40	0.16	0.16	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	64.26	73.68	73.68	71.00	71.00	71.00
Total Revenues	13,630.89	14,356.49	14,137.39	14,684.00	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	20,373.00
Total Services & Supplies	17,395.56	18,655.70	20,558.00	20,373.00	20,373.00	20,373.00
Total Net Appropriations	17,395.56	18,655.70	20,558.00	20,373.00	20,373.00	20,373.00
Total Fund Balance (Contribution)	3,764.67	4,299.21	6,420.61	5,689.00	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
BOS Adopted 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	15,211.00
821120 Curr Unsec Prop Tax	377.23	392.12	382.20	325.00	325.00	325.00
821130 Supplemental Roll Tax	433.34	194.50	173.79	90.00	90.00	90.00
821220 Prior Unsec Prop Tax	14.58	22.14	17.95	10.00	10.00	10.00
821700 Highway Property Rental	0.45	0.17	0.17	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	69.89	78.76	78.76	75.00	75.00	75.00
Total Revenues	15,223.22	15,078.46	14,808.37	15,712.00	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	6,852.00
Total Services & Supplies	6,315.62	6,516.76	6,934.00	6,852.00	6,852.00	6,852.00
Total Net Appropriations	6,315.62	6,516.76	6,934.00	6,852.00	6,852.00	6,852.00
Total Fund Balance (Contribution)	(8,907.60)	(8,561.70)	(7,874.37)	(8,860.00)	(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
BOS Adopted 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	3,818.00
821120 Curr Unsec Prop Tax	93.97	96.33	93.91	84.00	84.00	84.00
821130 Supplemental Roll Tax	103.81	47.82	42.71	23.00	23.00	23.00
821220 Prior Unsec Prop Tax	2.99	5.37	4.38	3.00	3.00	3.00
821700 Highway Property Rental	0.10	0.04	0.04	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	17.86	19.36	19.36	20.00	20.00	20.00
Total Revenues	3,679.97	3,932.15	3,886.74	3,949.00	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	1,000.00
Total Services & Supplies	1,052.47	1,083.56	1,126.00	1,000.00	1,000.00	1,000.00
Total Net Appropriations	1,052.47	1,083.56	1,126.00	1,000.00	1,000.00	1,000.00
Total Fund Balance (Contribution)	(2,627.50)	(2,848.59)	(2,760.74)	(2,949.00)	(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
BOS Adopted 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	22,382.00
821120 Curr Unsec Prop Tax	521.39	547.49	533.52	486.00	486.00	486.00
821130 Supplemental Roll Tax	609.68	271.39	242.50	135.00	135.00	135.00
821220 Prior Unsec Prop Tax	21.48	30.72	24.61	14.00	14.00	14.00
821700 Highway Property Rental	0.66	0.24	0.24	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	95.41	109.96	109.96	112.00	112.00	112.00
Total Revenues	20,614.59	21,889.64	21,586.65	23,130.00	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	10,301.00
Total Services & Supplies	8,868.64	9,508.48	9,550.00	10,301.00	10,301.00	10,301.00
Total Net Appropriations	8,868.64	9,508.48	9,550.00	10,301.00	10,301.00	10,301.00
Total Fund Balance (Contribution)	(11,745.95)	(12,381.16)	(12,036.65)	(12,829.00)	(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
BOS Adopted 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	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	4,500.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	67.91	79.26	73.71	95.00	95.00	95.00
862260 Utilities	3,740.69	3,924.08	4,946.00	4,357.00	4,357.00	4,357.00
Total Services & Supplies	3,808.60	4,003.34	5,019.71	4,452.00	4,452.00	4,452.00
Total Net Appropriations	3,808.60	4,003.34	5,019.71	4,452.00	4,452.00	4,452.00
Total Fund Balance (Contribution)	412.76	40.46	-	(48.00)	(48.00)	(48.00)

0307 - LIGHTING - LAYTONVILLE

State Controller
County Budget Act
2010

County of Mendocino
State of California
Budget Unit Financing Uses Detail
BOS Adopted 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	6,842.00
821120 Curr Unsec Prop Tax	167.66	177.19	172.71	145.00	145.00	145.00
821130 Supplemental Roll Tax	199.63	87.84	78.58	40.00	40.00	40.00
821220 Prior Unsec Prop Tax	7.23	9.74	7.83	5.00	5.00	5.00
821700 Highway Property Rental	0.23	0.08	0.08	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	30.35	35.62	35.62	33.00	33.00	33.00
Total Revenues	6,800.93	6,761.24	6,633.17	7,066.00	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	3,769.00
Total Services & Supplies	4,599.24	4,000.59	8,695.00	3,769.00	3,769.00	3,769.00
Total Net Appropriations	4,599.24	4,000.59	8,695.00	3,769.00	3,769.00	3,769.00
Total Fund Balance (Contribution)	(2,201.69)	(2,760.65)	2,061.83	(3,297.00)	(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
BOS Adopted 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	11,537.00
821120 Curr Unsec Prop Tax	128.57	134.48	409.81	349.00	349.00	349.00
821130 Supplemental Roll Tax	148.99	66.67	186.30	97.00	97.00	97.00
821220 Prior Unsec Prop Tax	5.12	7.54	19.05	11.00	11.00	11.00
821700 Highway Property Rental	0.15	0.06	0.18	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	23.69	27.00	84.44	80.00	80.00	80.00
Total Revenues	3,848.12	3,901.55	11,801.74	12,075.00	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	4,543.00
Total Services & Supplies	4,116.02	4,211.86	4,603.00	4,543.00	4,543.00	4,543.00
Total Net Appropriations	4,116.02	4,211.86	4,603.00	4,543.00	4,543.00	4,543.00
Total Fund Balance (Contribution)	267.90	310.31	(7,198.74)	(7,532.00)	(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
BOS Adopted 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	14,801.00
821120 Curr Unsec Prop Tax	351.46	373.51	364.02	322.00	322.00	322.00
821130 Supplemental Roll Tax	405.69	185.12	165.45	90.00	90.00	90.00
821220 Prior Unsec Prop Tax	13.92	20.92	16.52	10.00	10.00	10.00
821700 Highway Property Rental	0.42	0.16	0.16	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	64.89	75.02	75.02	74.00	74.00	74.00
Total Revenues	13,846.62	14,437.50	14,202.66	15,298.00	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	4,628.00
Total Services & Supplies	4,349.11	4,489.76	4,686.00	4,628.00	4,628.00	4,628.00
Total Net Appropriations	4,349.11	4,489.76	4,686.00	4,628.00	4,628.00	4,628.00
Total Fund Balance (Contribution)	(9,497.51)	(9,947.74)	(9,516.66)	(10,670.00)	(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
BOS Adopted 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	3,603.00
821120 Curr Unsec Prop Tax	80.74	93.85	91.52	79.00	79.00	79.00
821130 Supplemental Roll Tax	93.34	46.46	41.65	22.00	22.00	22.00
821220 Prior Unsec Prop Tax	3.08	4.62	3.73	2.00	2.00	2.00
821700 Highway Property Rental	0.10	0.04	0.04	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	14.94	18.88	18.88	18.00	18.00	18.00
Total Revenues	3,178.90	3,797.78	3,749.75	3,725.00	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	834.00
Total Services & Supplies	798.64	828.83	845.00	834.00	834.00	834.00
Total Net Appropriations	798.64	828.83	845.00	834.00	834.00	834.00
Total Fund Balance (Contribution)	(2,380.26)	(2,968.95)	(2,904.75)	(2,891.00)	(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
BOS Adopted 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	14,177.00
821120 Curr Unsec Prop Tax	341.54	362.83	353.64	309.00	309.00	309.00
821130 Supplemental Roll Tax	394.11	179.92	160.71	86.00	86.00	86.00
821220 Prior Unsec Prop Tax	13.44	20.42	16.02	10.00	10.00	10.00
821700 Highway Property Rental	0.41	0.16	0.16	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	63.06	72.88	72.88	71.00	71.00	71.00
Total Revenues	13,456.67	14,216.60	14,000.46	14,654.00	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	4,940.00
Total Services & Supplies	4,616.15	4,761.40	5,002.00	4,940.00	4,940.00	4,940.00
Total Net Appropriations	4,616.15	4,761.40	5,002.00	4,940.00	4,940.00	4,940.00
Total Fund Balance (Contribution)	(8,840.52)	(9,455.20)	(8,998.46)	(9,714.00)	(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
BOS Adopted 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	6,893.00
821120 Curr Unsec Prop Tax	169.36	180.04	175.51	150.00	150.00	150.00
821130 Supplemental Roll Tax	195.01	89.16	79.79	42.00	42.00	42.00
821220 Prior Unsec Prop Tax	6.45	9.77	7.86	5.00	5.00	5.00
821700 Highway Property Rental	0.20	0.08	0.08	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	31.36	36.20	36.20	35.00	35.00	35.00
Total Revenues	6,671.63	7,113.41	7,010.85	7,126.00	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	2,326.00
Total Services & Supplies	2,172.47	2,247.61	2,354.00	2,326.00	2,326.00	2,326.00
Total Net Appropriations	2,172.47	2,247.61	2,354.00	2,326.00	2,326.00	2,326.00
Total Fund Balance (Contribution)	(4,499.16)	(4,865.80)	(4,656.85)	(4,800.00)	(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
BOS Adopted 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	3,529.00
821120 Curr Unsec Prop Tax	83.52	90.00	87.78	77.00	77.00	77.00
821130 Supplemental Roll Tax	97.58	44.59	39.85	21.00	21.00	21.00
821220 Prior Unsec Prop Tax	3.25	4.78	3.86	2.00	2.00	2.00
821700 Highway Property Rental	0.10	0.04	0.04	1.00	1.00	1.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825481 Homeowner Exemption	15.31	18.10	18.10	18.00	18.00	18.00
827700 Other	-	-	-	-	-	-
Total Revenues	3,297.84	3,394.90	3,332.40	3,648.00	3,648.00	3,648.00
Services & Supplies						
862239 Spec Dept Expense	565.09	574.79	575.00	600.00	600.00	600.00
Total Services & Supplies	565.09	574.79	575.00	600.00	600.00	600.00
Total Net Appropriations	565.09	574.79	575.00	600.00	600.00	600.00
Total Fund Balance (Contribution)	(2,732.75)	(2,820.11)	(2,757.40)	(3,048.00)	(3,048.00)	(3,048.00)

0326 - WATER AGENCY
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

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

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	170,000.00
821120 Curr Unsec Prop Tax	4,973.75	5,314.62	4,500.00	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	1,500.00
821220 Prior Unsec Prop Tax	199.36	295.15	200.00	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	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	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	1,000.00
825490 State Other	49,284.38	137,117.89	25,000.00	5,000.00	5,000.00	5,000.00
826390 Other Charges	2,309.40	23,291.26	-	-	-	-
827700 Other	-	-	-	5,000.00	5,000.00	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	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	164.00
862150 Memberships	140,452.55	90,916.18	140,543.00	169,692.00	169,692.00	169,692.00
862170 Office Expense	1,251.18	-	500.00	716.00	716.00	716.00
862183 Legal Fees	-	-	500.00	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	175,000.00
862190 Publ/Legal Notice	50.00	-	250.00	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	3,900.00
862250 Trans/Travel	-	-	500.00	500.00	500.00	500.00
862253 Travel Out of County	-	-	750.00	750.00	750.00	750.00
Total Services & Supplies	349,768.63	350,248.25	321,887.00	351,472.00	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	351,472.00
Total Fund Balance (Contribution)	(152,303.53)	(132,018.58)	(456,813.00)	160,772.00	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
BOS Adopted Budget for Fiscal Year 2026-27

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	515,000.00
822600 Other Permit	3,450.75	17,670.30	25,000.00	12,500.00	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	14,000.00
822612 Burn Permit	41,224.00	43,748.00	65,400.00	50,000.00	50,000.00	50,000.00
823200 Other Court Fine	-	-	200.00	200.00	200.00	200.00
823300 Forfeiture & Penalty	1,625.20	17,537.01	15,000.00	2,000.00	2,000.00	2,000.00
824100 Interest	(10,537.26)	(11,936.66)	450.00	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	20,000.00
825397 State Air Poll Subv	47,000.00	-	52,330.00	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	30,000.00
825670 Federal Other	-	-	-	-	-	-
826390 Other Charges	424,716.53	134,541.91	693,606.00	635,645.00	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	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	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	555,197.00
861012 Extra Help	36,073.35	23,550.19	55,548.00	30,000.00	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	20,000.00
861021 Co Cont Retirement	130,552.64	150,306.57	157,113.00	157,374.00	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	34,198.00
861023 Co Cont Medicare	6,373.96	6,527.45	6,792.00	8,392.00	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	50,580.00
861030 Co Cont Health Ins	106,750.61	122,015.09	120,183.00	144,902.00	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	909.00
Total Salaries & Employee Benefits	769,993.03	828,079.45	889,878.00	1,001,552.00	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	1,500.00
862060 Communications	15,680.03	8,612.42	5,000.00	8,000.00	8,000.00	8,000.00
862090 Household Expense	12,858.50	5,270.29	8,500.00	8,500.00	8,500.00	8,500.00
862101 Insurance - General	4,058.00	4,815.63	4,915.00	7,912.00	7,912.00	7,912.00
862120 Maint - Equip	236.11	131.44	8,350.00	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	1,500.00
862150 Memberships	912.59	3,256.49	3,900.00	4,000.00	4,000.00	4,000.00
862170 Office Expense	6,792.22	5,057.87	9,500.00	7,628.00	7,628.00	7,628.00
862183 Legal Fees	10,808.50	21,958.40	15,000.00	15,000.00	15,000.00	15,000.00
862187 Education & Training	499.00	-	5,000.00	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	80,953.00
862190 Publ/Legal Notice	1,012.50	608.12	2,500.00	3,000.00	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	55,000.00
862210 Rent/Lease Bldg Grds	49,016.03	49,493.00	39,000.00	50,000.00	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	1,000.00
862227 Software-Long Term	-	-	-	-	-	-
862228 Software-Short Term	-	618.06	8,000.00	2,000.00	2,000.00	2,000.00
862229 Software-Maintenance	-	-	8,130.00	18,130.00	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	18,100.00
862239 Spec Dept Expense	33,625.84	5,884.17	1,000.00	12,500.00	12,500.00	12,500.00
862250 Trans/Travel	5,689.40	4,567.77	9,500.00	9,500.00	9,500.00	9,500.00
862253 Travel Out of County	813.42	2,623.92	5,000.00	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	8,000.00
Total Services & Supplies	313,336.69	303,797.92	294,144.00	330,573.00	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	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	5,000.00
Fixed Assets						
864370 Equipment	-	-	152,220.90	157,431.00	157,431.00	157,431.00
Total Fixed Assets	-	-	152,220.90	157,431.00	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	1,494,556.00
Total Fund Balance (Contribution)	(61,363.79)	(57,520.11)	24,756.90	5,000.00	5,000.00	5,000.00

0402 - COMMUNITY DEVELOPMENT BLOCK GRANT
Julia Krog, Planning & Building Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0402 CDBG
Fund: 4020 Community Development Block Grant

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						
824101 Change in Fair Value Investment	-	-	-			-
825670 Federal Other Revenue	4,738,255.00	1,341,376.01	1,151,917.80	1,137,295.80	1,137,295.80	1,137,295.80
827801 Grant Revenue	-	-	-		-	-
827802 Operating Transfer In	-	13,492.50	25,000.00	10,000.00	10,000.00	10,000.00
Total Revenues	4,738,255.00	1,354,868.51	1,176,917.80	1,147,295.80	1,147,295.80	1,147,295.80
Services & Supplies						
862189 Prof/Spec Svcs - Other	4,692,075.80	1,305,052.48	1,142,316.80	1,100,191.80	1,100,191.80	1,100,191.80
862239 Spec Dept Expense	13,836.40	10,269.20	47,505.00	2,104.00	2,104.00	2,104.00
Total Services & Supplies	4,705,912.20	1,315,321.68	1,189,821.80	1,102,295.80	1,102,295.80	1,102,295.80
Fixed Assets						
864370 Equipment	-	-	-		-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	36,406.51	12,000.00	45,000.00	45,000.00	45,000.00
Total Expend Transfer & Reimb	-	36,406.51	12,000.00	45,000.00	45,000.00	45,000.00
Total Net Appropriations	4,705,912.20	1,351,728.19	1,201,821.80	1,147,295.80	1,147,295.80	1,147,295.80
Total Fund Balance (Contribution)	(32,342.80)	(3,140.32)	24,904.00	-	-	-

0404 - COMMUNITY DEVELOPMENT BLOCK GRANT - PROGRAM INCOME
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0404 CDBGPI
Fund: 4040 Community Development Block Grant - Program Income

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						
824101 Change in Fair Value Investment	-	-	-			-
827801 Grant Revenue	162,524.13	39,875.96	134,340.00	121,412.00	121,412.00	121,412.00
827802 Operating Transfer In	-	11,646.25	900.00	900.00	900.00	900.00
827820 Grant Interest	22,789.29	28,290.84	22,789.00	20,596.00	20,596.00	20,596.00
Total Revenues	185,313.42	79,813.05	158,029.00	142,908.00	142,908.00	142,908.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	32,116.25	12,246.25	4,500.00	100,900.00	100,900.00	100,900.00
862239 Spec Dept Expense	4,678.00	-	136,275.00	10,713.00	10,713.00	10,713.00
Total Services & Supplies	36,794.25	12,246.25	140,775.00	111,613.00	111,613.00	111,613.00
Fixed Assets						
864370 Equipment	-	-	-		-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-		-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	36,794.25	12,246.25	140,775.00	111,613.00	111,613.00	111,613.00
Total Fund Balance (Contribution)	(148,519.17)	(67,566.80)	(17,254.00)	(31,295.00)	(31,295.00)	(31,295.00)

0412 - FOOD HANDLER CERTIFICATION
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0412 Food Handler Certification
Fund: 4120 Food Handler Certification

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
826390 Other Charges	6,154.25	-	-	-	-	-
Total Revenues	6,154.25	-	-	-	-	-
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862239 Spec Dept Expense	21,491.36	-	-	-	-	-
Total Services & Supplies	21,491.36	-	-	-	-	-
Total Net Appropriations	21,491.36	-	-	-	-	-
Total Fund Balance (Contribution)	15,337.11	-	-	-	-	-

0413 - WORKFORCE INVESTMENT ACT
Julia Krog, Planning & Building Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0413 Workforce Investment Act
Fund: 4130 Workforce Investment Act

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Services & Supplies						
862101 Insurance - General	-	-	-	-	-	-
862170 Office Expense	5.87	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	5.87	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	5.87	-	-	-	-	-
Total Fund Balance (Contribution)	5.87	-	-	-	-	-

0418 - WOMEN, INFANTS, CHILDREN (WIC)
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0418 Women, Infants, Children
Fund: 4180 Women, Infants, Children

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						
824101 Change in Fair Value Investment	-	-	-			-
825670 Federal Other Revenue	1,205,189.94	944,778.67	1,335,210.00	1,390,547.00	1,390,547.00	1,390,547.00
826390 Other Charges	16,760.25	-	-		-	-
827801 Grant Revenue	-	-	-		-	-
827802 Operating Transfer In	360,794.25	26,601.17	365,512.00	330,595.00	330,595.00	330,595.00
Total Revenues	1,582,744.44	971,379.84	1,700,722.00	1,721,142.00	1,721,142.00	1,721,142.00
Salaries & Employee Benefits						
861011 Regular Employees	366,876.16	356,117.86	584,145.00	665,162.00	665,162.00	665,162.00
861012 Extra Help	28,107.25	23,087.42	41,137.00	42,889.00	42,889.00	42,889.00
861013 Overtime Reg Emp	6,577.33	7,254.46	-		-	-
861021 Co Cont Retirement	105,611.35	118,902.24	197,241.00	171,448.00	171,448.00	171,448.00
861022 Co Cont OASDI	21,336.91	21,374.56	35,404.00	43,155.00	43,155.00	43,155.00
861023 Co Cont Medicare	5,610.95	5,346.39	9,457.00	10,092.00	10,092.00	10,092.00
861024 Co Cont Retire Incr	25,294.88	29,675.78	51,943.00	34,104.00	34,104.00	34,104.00
861030 Co Cont Health Ins	68,759.96	85,215.97	174,440.00	186,709.00	186,709.00	186,709.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	146,008.00	112,694.88	103,898.00	66,663.00	66,663.00	66,663.00
Total Salaries & Employee Benefits	774,182.79	759,669.56	1,197,665.00	1,220,222.00	1,220,222.00	1,220,222.00
Services & Supplies						
862060 Communications	11,836.46	10,113.92	12,358.00	3,663.00	3,663.00	3,663.00
862062 Comm Microwave	2,175.72	2,087.78	2,150.00	543.00	543.00	543.00
862090 Household Expense	648.99	564.50	1,775.00	1,508.00	1,508.00	1,508.00
862101 Insurance - General	3,851.00	5,003.71	5,241.00	5,978.00	5,978.00	5,978.00
862120 Maint - Equipment	-	-	-	-	-	-
862130 Maint - Strc/Impr/Grnds	615.30	23,956.16	31,197.00	33,129.00	33,129.00	33,129.00
862140 Medical & Dental	-	-	510.00	-	-	-
862150 Memberships	400.00	400.00	500.00	500.00	500.00	500.00
862165 Year End Admin Adj - Auditor	-	-	-	-	-	-
862170 Office Expense	20,561.70	13,331.75	36,334.00	31,672.00	31,672.00	31,672.00
862185 Medical/Dental Svcs	208.50	1,263.90	510.00	1,204.00	1,204.00	1,204.00
862187 Education & Training	3,870.79	4,801.09	10,375.00	8,375.00	8,375.00	8,375.00
862189 Prof/Spec Svcs - Other	-	-	25,537.00	23,189.00	23,189.00	23,189.00
862190 Publ/Legal Notice	1,265.07	385.26	1,500.00	3,694.00	3,694.00	3,694.00
862194 A-87 Costs	-	-	73,185.00	73,185.00	73,185.00	73,185.00
862210 Rnts & Leases Bld Grd	-	600.00	2,970.00	2,992.00	2,992.00	2,992.00
862230 Info Tech Equip	19,842.86	16,359.00	17,385.00	22,705.00	22,705.00	22,705.00
862239 Spec Dept Expense	148,965.31	119,181.19	245,431.00	270,481.00	270,481.00	270,481.00
862250 Trans/Travel	540.29	1,471.77	5,000.00	3,050.00	3,050.00	3,050.00
862253 Travel Out of County	3,444.17	921.41	4,725.00	3,475.00	3,475.00	3,475.00
862260 Utilities	8,463.25	11,268.89	26,374.00	11,577.00	11,577.00	11,577.00
Total Services & Supplies	226,689.41	211,710.33	503,057.00	500,920.00	500,920.00	500,920.00
Fixed Assets						
864370 Equipment	-	-	-		-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-		-	-
865802 Operating Transfer Out	-	-	-		-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,000,872.20	971,379.89	1,700,722.00	1,721,142.00	1,721,142.00	1,721,142.00
Total Fund Balance (Contribution)	(581,872.24)	0.05	-	-	-	-

0425 - PUBLIC ACCESS TRNFRM HEALTH JUSTICE
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0425 Public Access Trnfrm Health Justice
Fund: 4250 Public Access Trnfrm Health Justice

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						
825490 State Other Revenue	-	270,300.96	3,224,873.00	2,058,309.00	2,178,309.00	2,178,309.00
826390 Other Charges	-	-	-		-	-
827802 Operating Transfer In	-	-	-		-	-
Total Revenues	-	270,300.96	3,224,873.00	2,058,309.00	2,178,309.00	2,178,309.00
Salaries & Employee Benefits						
861011 Regular Employees	-	20,377.96	-		-	-
861021 Co Cont Retirement	-	6,845.10	-		-	-
861022 Co Cont OASDI	-	1,244.82	-		-	-
861023 Co Cont Medicare	-	291.15	-		-	-
861024 Co Cont Retire Incr	-	1,598.99	-		-	-
861030 Co Cont Health Ins	-	4,838.03	-		-	-
Total Salaries & Employee Benefits	-	35,196.05	-	-	-	-
Services & Supplies						
862060 Communication	-	-	2,940.00	1,000.00	1,000.00	1,000.00
862189 Prof & Spec Svcs - Other	-	-	225,000.00	225,000.00	225,000.00	225,000.00
862227 Software Long Term	-	-	-	-	-	-
862230 Info Tech Equip	-	-	30,200.00	30,200.00	30,200.00	30,200.00
862239 Spec Dept Expense	-	9,332.53	102,515.00	100,515.00	100,515.00	100,515.00
862250 Trans/Travel	-	-	-		-	-
Total Services & Supplies	-	9,332.53	360,655.00	356,715.00	356,715.00	356,715.00
Fixed Assets						
864360 Structures & Improvements	-	-	200,000.00	200,000.00	200,000.00	200,000.00
864370 Equipment	-	-	85,000.00	85,000.00	85,000.00	85,000.00
Total Fixed Assets	-	-	285,000.00	285,000.00	285,000.00	285,000.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	225,772.38	2,824,218.00	1,416,594.00	1,536,594.00	1,536,594.00
Total Expend Transfer & Reimb	-	225,772.38	2,824,218.00	1,416,594.00	1,536,594.00	1,536,594.00
Total Net Appropriations	-	270,300.96	3,469,873.00	2,058,309.00	2,178,309.00	2,178,309.00
Total Fund Balance (Contribution)	-	-	245,000.00	-	-	-

0433 - HOMELESS SERVICES CONTINUUM OF CARE
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0433 Supportive Housing
Fund: 4330 Supportive Housing

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825670 Federal Other	62,814.00	-	54,622.00	54,622.00	54,622.00	54,622.00
826390 Other Charges	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	62,814.00	-	54,622.00	54,622.00	54,622.00	54,622.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	171,774.73	(101,214.23)	48,622.00	54,622.00	54,622.00	54,622.00
862230 Info Tech Equip	-	-	-	-	-	-
862239 Special Dept Expenses	-	378.93	6,000.00	-	-	-
Total Services & Supplies	171,774.73	(100,835.30)	54,622.00	54,622.00	54,622.00	54,622.00
Total Net Appropriations	171,774.73	(100,835.30)	54,622.00	54,622.00	54,622.00	54,622.00
Total Fund Balance (Contribution)	108,960.73	(100,835.30)	-	-	-	-

0442 - HEALTH RESOURCES SERVICES ADMINISTRATION
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 04 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 0442 Health Resources Services Administration
Fund: 4420 Health Resources Services Administration

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						
824101 Change in Fair Value Investment	-	-	-			-
825670 Federal Other	163,769.29	210,453.00	-			-
826390 Other Charges	94,741.42	-	-			-
827801 Grant Revenue	-	-	-			-
827802 Operating Transfer In	343,434.95	49,328.09	-			-
827820 Grant Interest	(6,167.98)	832.07	-			-
Total Revenues	595,777.68	260,613.16	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	88,971.40	71,988.53	-			-
861012 Extra Help	-	5,549.00	-			-
861013 Overtime Reg Emp	432.80	75.85	-			-
861021 Co Cont Retirement	28,364.08	23,761.09	-			-
861022 Co Cont OASDI	5,096.53	4,328.09	-			-
861023 Co Cont Medicare	1,191.90	1,072.49	-			-
861024 Co Cont Retire Incr	6,147.84	5,276.70	-			-
861030 Co Cont Health Ins	22,029.65	13,628.98	-			-
861035 Co Cont Workers Comp	-	6,664.36	-			-
Total Salaries & Employee Benefits	152,234.20	132,345.09	-	-	-	-
Services & Supplies						
862060 Communications	-	680.69	-			-
862120 Maintenance-Equipment	-	-	-			-
862165 Year End Admin Adj - Auditor	-	-	-			-
862170 Office Expense	212.78	715.52	-			-
862187 Education & Training	-	-	-			-
862189 Prof/Spec Svcs - Other	26,215.67	15,127.78	-			-
862194 A-87 Costs	-	-	-			-
862230 Info Tech Equip	-	575.65	-			-
862239 Spec Dept Expense	85,804.49	33,398.07	-			-
862250 Trans/Travel	498.14	1,300.82	-			-
862253 Travel Out of County	393.30	-	-			-
862260 Utilities	-	-	-			-
Total Services & Supplies	113,124.38	51,798.53	-	-	-	-
Fixed Assets						
864370 Equipment	10,545.48	-	-			-
Total Fixed Assets	10,545.48	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-			-
865802 Operating Transfer Out	-	43,175.00	-			-
Total Expend Transfer & Reimb	-	43,175.00	-	-	-	-
Total Net Appropriations	275,904.06	227,318.62	-	-	-	-
Total Fund Balance (Contribution)	(319,873.62)	(33,294.54)	-	-	-	-

0444 - SUBSTANCE ABUSE & MENTAL HEALTH SRVCS ACT (SAMHSA)
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0444 SAMHSA Finding Home Project
Fund: 4440 SAMHSA Finding Home Project

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825670 Federal Other	39,673.24	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	39,673.24	-	-	-	-	-
Services & Supplies						
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	69,748.56	-	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	24,677.04	-	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	94,425.60	-	-	-	-	-
Total Net Appropriations	94,425.60	-	-	-	-	-
Total Fund Balance (Contribution)	54,752.36	-	-	-	-	-

0445 - DOJ, Office of Justice Programs, Stepping Up Grant
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0445 DOJ OJP JMHCP
Fund: 4450 DOJ OJP JMHCP

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825670 Federal Other	50,609.74	-	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
827801 Grant Revenue	27,089.31	-	-	-	-	-
Total Revenues	77,699.05	-	-	-	-	-
Services & Supplies						
862170 Office Expense	1,464.23	-	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	48,781.90	-	-	-	-	-
862230 Info Tech Equip	294.65	-	-	-	-	-
862239 Spec Dept Expense	25,745.08	-	-	-	-	-
862250 Transportation & Travel	-	-	-	-	-	-
Total Services & Supplies	76,285.86	-	-	-	-	-
Total Net Appropriations	76,285.86	-	-	-	-	-
Total Fund Balance (Contribution)	(1,413.19)	-	-	-	-	-

0446 - CALIFORNIA EMERGENCY SOLUTIONS & HOUSING PROGRAM
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0446 Emergency Aid Solutions
Fund: 4460 Emergency Aid Solutions

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other Revenue	736,333.00	2,455,250.94	4,018,512.00	2,855,567.00	2,855,567.00	2,855,567.00
825670 Federal Other Revenue	707,835.82	-	-	-	-	-
827801 Grant Revenue	4,063,517.76	-	-	-	-	-
827820 Grant Interest	154,249.37	179,668.19	-	-	-	-
Total Revenues	5,661,935.95	2,634,919.13	4,018,512.00	2,855,567.00	2,855,567.00	2,855,567.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	1,087,712.03	2,060,770.93	2,726,749.00	1,329,002.00	1,329,002.00	1,329,002.00
862239 Spec Dept Expense	1,025,605.31	42,490.31	41,500.00	808,901.00	808,901.00	808,901.00
Total Services & Supplies	2,113,317.34	2,103,261.24	2,768,249.00	2,137,903.00	2,137,903.00	2,137,903.00
Other Charges						
863112 Payments to Private Inst	1,550,960.58	1,834,165.30	1,243,068.00	345,072.00	345,072.00	345,072.00
Total Other Charges	1,550,960.58	1,834,165.30	1,243,068.00	345,072.00	345,072.00	345,072.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	7,195.00	154,500.00	154,500.00	154,500.00
Total Expend Transfer & Reimb	-	-	7,195.00	154,500.00	154,500.00	154,500.00
Total Net Appropriations	3,664,277.92	3,937,426.54	4,018,512.00	2,637,475.00	2,637,475.00	2,637,475.00
Total Fund Balance (Contribution)	(1,997,658.03)	1,302,507.41	-	(218,092.00)	(218,092.00)	(218,092.00)

0448 - UNDERSERVED VICTIM ADVOCACY
C. David Eyster, District Attorney

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0448 Underserved Victim Advocacy
Fund: 4480 Underserved Victim Advocacy

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825810 Other Govt Aid	16,424.38	-	-	-	-	-
827700 Other Revenue	-	-	-	-	-	-
827801 Grant Revenue	-	41,229.33	-	-	-	-
827802 Operating Transfer In	-	87,444.89	-	-	-	-
Total Revenues	16,424.38	128,674.22	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	10,054.01	50,257.85	-	-	-	-
861013 Overtime Reg Emp	239.93	702.30	-	-	-	-
861021 Co Cont Retirement	2,622.47	16,853.02	-	-	-	-
861022 Co Cont OASDI	611.75	3,005.18	-	-	-	-
861023 Co Cont Medicare	143.08	702.83	-	-	-	-
861024 Co Cont Retire Incr	568.41	3,741.84	-	-	-	-
861030 Co Cont Health Ins	1,997.73	11,682.34	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	21.00	-	-	-	-	-
Total Salaries & Employee Benefits	16,258.38	86,945.36	-	-	-	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862101 Insurance - General	166.00	192.83	-	-	-	-
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862230 Info Tech Equipment	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
862250 Transportation & Travel	710.03	306.70	-	-	-	-
Total Services & Supplies	876.03	499.53	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-			-
865802 Operating Transfer Out	-	41,229.33	-			-
Total Expend Transfer & Reimb	-	41,229.33	-	-	-	-
Total Net Appropriations	17,134.41	128,674.22	-	-	-	-
Total Fund Balance (Contribution)	710.03	-	-	-	-	-

0450 - JUSTICE ASSISTANCE
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0450 Justice Assistance
Fund: 4500 Justice Assistance

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						
824101 Change in Fair Value Investment	-	-	-		-	-
825670 Federal Other	-	12,579.45	12,916.00	-	-	-
827801 Grant Revenue	15,881.64	-	-		-	-
827820 Grant Interest	531.93	544.26	-		-	-
Total Revenues	16,413.57	13,123.71	12,916.00	-	-	-
Services & Supplies						
862170 Office Expense	-	-	-		-	-
862230 Info Tech Equip	15,881.64	12,563.41	12,916.00	-	-	-
862239 Spec Dept Expense	-	-	-		-	-
Total Services & Supplies	15,881.64	12,563.41	12,916.00	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	15,881.64	12,563.41	12,916.00	-	-	-
Total Fund Balance (Contribution)	(531.93)	(560.30)	-	-	-	-

0453 - TOBACCO EDUCATION SERVICES
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0453 Tobacco Education
Fund: 4530 Tobacco Education

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						
824101 Change in Fair Value Investment	-	-	-			-
825490 State Other Revenue	195,117.28	248,529.00	-			-
826390 Other Charges	79,979.53	-	-			-
827801 Grant Revenue	-	-	-			-
827802 Operating Transfer In	4,280.34	21,706.33	-			-
827820 Grant Interest	(12.60)	(160.75)	-			-
Total Revenues	279,364.55	270,074.58	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	87,324.70	105,949.98	-			-
861012 Extra Help	195.48	2,787.66	-			-
861013 Overtime Reg Emp	374.13	491.55	-			-
861021 Co Cont Retirement	27,209.77	33,937.41	-			-
861022 Co Cont OASDI	5,330.17	6,366.16	-			-
861023 Co Cont Medicare	1,249.43	1,529.19	-			-
861024 Co Cont Retire Incr	5,816.29	7,535.52	-			-
861030 Co Cont Health Ins	12,716.43	18,567.55	-			-
861031 Co Cont Unemp Ins	-	-	-			-
861035 Co Cont Workers Comp	36.00	0.07	-			-
Total Salaries & Employee Benefits	140,252.40	177,165.09	-	-	-	-
Services & Supplies						
862060 Communications	772.77	1,384.54	-			-
862101 Insurance - General	882.00	1,188.83	-			-
862150 Memberships	-	-	-			-
862165 Year End Admin Adj - Auditor	-	-	-			-
862170 Office Expense	727.18	556.74	-			-
862187 Education & Training	300.00	125.00	-			-
862189 Prof/Spec Svcs - Other	24,796.26	56,344.46	-			-
862190 Publ/Legal Notice	-	-	-			-
862194 A-87 Costs	-	-	-			-
862239 Spec Dept Expense	126,910.04	30,667.41	-			-
862250 Trans/Travel	229.86	1,016.83	-			-
862253 Travel Out of County	2,081.52	492.33	-			-
862260 Utilities	734.76	931.39	-			-
Total Services & Supplies	157,434.39	92,707.53	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-			-
865802 Operating Transfer Out	-	-	-			-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	297,686.79	269,872.62	-	-	-	-
Total Fund Balance (Contribution)	18,322.24	(201.96)	-	-	-	-

0454 - TOBACCO EDUCATION PROP 99
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0454 Tobacco Education Prop 99
Fund: 4540 Tobacco Education Prop 99

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						
824100 Interest	-	-	-	-	-	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other Revenue	113,984.63	57,279.40	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	1,940.63	-	-	-	-	-
827820 Grant Interest	-	-	-	-	-	-
Total Revenues	115,925.26	57,279.40	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	28,389.84	-	-	-	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	421.65	-	-	-	-
861021 Co Cont Retirement	-	8,348.71	-	-	-	-
861022 Co Cont OASDI	-	1,724.78	-	-	-	-
861023 Co Cont Medicare	-	403.40	-	-	-	-
861024 Co Cont Retire Incr	-	1,852.63	-	-	-	-
861030 Co Cont Health Ins	-	4,664.95	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	45,805.96	-	-	-	-
Services & Supplies						
862060 Communications	671.15	-	-	-	-	-
862101 Insurance - General	-	-	-	-	-	-
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862190 Publ/Legal Notice	-	-	-	-	-	-
862194 A-87 Costs	-	-	-	-	-	-
862239 Spec Dept Expense	113,539.80	11,451.00	-	-	-	-
862250 Trans/Travel	-	4.68	-	-	-	-
862253 Travel Out of County	20.11	17.76	-	-	-	-
862260 Utilities	-	-	-	-	-	-
Total Services & Supplies	114,231.06	11,473.44	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	114,231.06	57,279.40	-	-	-	-
Total Fund Balance (Contribution)	(1,694.20)	-	-	-	-	-

0462 - HOMELAND SECURITY WMD 6
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0462 Homeland Security WMD 6
Fund: 4620 Homeland Security WMD 6

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						
824101 Change in Fair Value Investment	-	-	-		-	-
825670 Federal Other Revenue	158,017.00	348,280.00	312,189.00	263,340.00	263,340.00	263,340.00
Total Revenues	158,017.00	348,280.00	312,189.00	263,340.00	263,340.00	263,340.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-		-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862170 Office Expense	-	-	-		-	-
862120 Maintenance - Equipment	-	-	-		-	-
862187 Education & Training	-	24,000.00	20,200.00	16,263.00	16,263.00	16,263.00
862189 Prof/Spec Svcs - Other	42,341.53	43,895.14	100,780.00	100,780.00	100,780.00	100,780.00
862230 Info Tech Equip	8,075.00	22,675.00	22,325.00	28,000.00	28,000.00	28,000.00
862232 Law Enfor Suppl & Servc	-	-	-		-	-
862239 Spec Dept Expense	11,265.00	16,117.00	15,924.00	15,410.00	15,410.00	15,410.00
Total Services & Supplies	61,681.53	106,687.14	159,229.00	160,453.00	160,453.00	160,453.00
Fixed Assets						
864370 Equipment	54,694.71	178,558.48	152,960.00	102,887.00	102,887.00	102,887.00
Total Fixed Assets	54,694.71	178,558.48	152,960.00	102,887.00	102,887.00	102,887.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-		-	-
865802 Operating Transfer Out	21,000.00	-	-		-	-
Total Expend Transfer & Reimb	21,000.00	-	-	-	-	-
Total Net Appropriations	137,376.24	285,245.62	312,189.00	263,340.00	263,340.00	263,340.00
Total Fund Balance (Contribution)	(20,640.76)	(63,034.38)	-	-	-	-

0464 - VICTIM/WITNESS ASSISTANCE
C. David Eyster, District Attorney

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0464 Victim/Witness Assistance
Fund: 4640 Victim/Witness Assistance

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	-	161,596.00	155,944.00	155,944.00	155,944.00	155,944.00
825670 Federal Other Revenue	179,991.00	182,775.00	185,553.00	185,553.00	185,553.00	185,553.00
825810 Other Govt Aid	60,071.00	-	-	-	-	-
827700 Other Revenue	-	-	-	-	-	-
827801 Grant Revenue	141,863.00	-	-	40,000.00	40,000.00	40,000.00
827802 Operating Transfer In	38,892.03	75,294.14	146,981.00	116,140.00	116,140.00	116,140.00
Total Revenues	420,817.03	419,665.14	488,478.00	497,637.00	497,637.00	497,637.00
Salaries & Employee Benefits						
861011 Regular Employees	247,887.87	230,230.84	237,978.32	278,406.00	278,406.00	278,406.00
861012 Extra Help	3,536.23	-	-	-	-	-
861013 Overtime Reg Emp	454.63	1,022.23	-	25,000.00	25,000.00	25,000.00
861021 Co Cont Retirement	79,574.85	76,182.36	82,506.00	79,278.00	79,278.00	79,278.00
861022 Co Cont OASDI	14,583.93	13,309.98	14,753.00	17,260.00	17,260.00	17,260.00
861023 Co Cont Medicare	3,462.00	3,112.88	3,451.00	4,037.00	4,037.00	4,037.00
861024 Co Cont Retire Incr	18,429.42	18,816.25	22,397.00	16,976.00	16,976.00	16,976.00
861030 Co Cont Health Ins	42,665.31	55,787.37	51,467.00	58,048.00	58,048.00	58,048.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	75.00	72.72	602.68	490.00	490.00	490.00
Total Salaries & Employee Benefits	410,669.24	398,534.63	413,155.00	479,495.00	479,495.00	479,495.00
Services & Supplies						
862060 Communications	2,244.21	959.03	800.00	900.00	900.00	900.00
862101 Insurance - General	2,262.00	3,048.87	3,645.00	3,746.00	3,746.00	3,746.00
862170 Office Expense	7,542.14	5,581.86	2,999.98	3,000.00	3,000.00	3,000.00
862187 Education & Training	-	-	-	-	-	-
862190 Publ/Legal Notice	-	-	400.00	-	-	-
862230 Info Tech Equip	9,847.00	9,846.00	10,579.00	9,846.00	9,846.00	9,846.00
862239 Spec Dept Expense	496.00	323.67	300.00	300.00	300.00	300.00
862250 Transportation & Travel	4,271.61	1,741.24	1,312.00	350.00	350.00	350.00
862253 Travel Out of County	2,562.83	-	1,785.00	-	-	-
Total Services & Supplies	29,225.79	21,500.67	21,820.98	18,142.00	18,142.00	18,142.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	439,895.03	420,035.30	434,975.98	497,637.00	497,637.00	497,637.00
Total Fund Balance (Contribution)	19,078.00	370.16	(53,502.02)	-	-	-

0465 - ANTI-DRUG ABUSE ENFORCEMENT
C. David Eyster, District Attorney

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0465 Anti-Drug Abuse Enforcement
Fund: 4650 Anti-Drug Abuse Enforcement

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						
824101 Change in Fair Value Investment	-	-	-		-	-
827700 Other Revenue	244,789.66	-	-		-	-
827801 Grant Revenue	-	-	-		-	-
827802 Operating Transfer In	-	399,284.94	-	-	-	-
Total Revenues	244,789.66	399,284.94	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	137,846.75	253,002.22	-	-	-	-
861013 Overtime Reg Emp	162.49	5,013.26	-		-	-
861021 Co Cont Retirement	56,718.05	102,840.17	-	-	-	-
861022 Co Cont OASDI	8,175.68	15,610.56	-	-	-	-
861023 Co Cont Medicare	1,912.07	3,651.01	-	-	-	-
861024 Co Cont Retire Incr	14,208.81	29,832.01	-	-	-	-
861030 Co Cont Health Ins	24,863.81	24,514.56	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-		-	-
861035 Co Cont Workers Comp	405.00	166.93	-	-	-	-
Total Salaries & Employee Benefits	244,292.66	434,630.72	-	-	-	-
Services & Supplies						
862101 Insurance - General	497.00	578.50	-	-	-	-
862170 Office Expense	-	25.58	-		-	-
862230 Info Tech Equipment	-	1,969.00	-	-	-	-
862239 Spec Dept Expense	-	-	-		-	-
862250 Transportation & Travel	-	115.31	-		-	-
Total Services & Supplies	497.00	2,688.39	-	-	-	-
Total Net Appropriations	244,789.66	437,319.11	-	-	-	-
Total Fund Balance (Contribution)	-	38,034.17	-	-	-	-

0466 - DEA COMMET
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0466 DEA COMMET
Fund: 4660 DEA COMMET

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						
823310 Asset Forfeiture	-	-	-		-	-
824101 Change in Fair Value Investment	-	-	-		-	-
825670 Federal Other Revenue	89,405.26	77,311.72	100,000.00	100,000.00	100,000.00	100,000.00
Total Revenues	89,405.26	77,311.72	100,000.00	100,000.00	100,000.00	100,000.00
Salaries & Employee Benefits						
861013 Overtime Reg Emp	-	-	12,004.00	24,004.00	24,004.00	24,004.00
Total Salaries & Employee Benefits	-	-	12,004.00	24,004.00	24,004.00	24,004.00
Services & Supplies						
862060 Communications	791.58	841.71	1,000.00	1,000.00	1,000.00	1,000.00
862120 Maint - Equip	-	-	-	-	-	-
862170 Office Expense	28.92	6.00	1,000.00	1,000.00	1,000.00	1,000.00
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862200 Rent/Lease Equip	23,291.41	481.50	12,000.00	-	-	-
862210 Rent/Lease Bldg Grds	49,900.00	50,400.00	50,400.00	50,400.00	50,400.00	50,400.00
862232 Law Enf Supply & Svcs	4,175.88	7,243.37	13,996.00	13,996.00	13,996.00	13,996.00
862239 Spec Dept Expense	-	-	-	-	-	-
862260 Utilities	7,603.98	7,799.68	9,600.00	9,600.00	9,600.00	9,600.00
Total Services & Supplies	85,791.77	66,772.26	87,996.00	75,996.00	75,996.00	75,996.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-		25,000.00	25,000.00
Total Expend Transfer & Reimb	-	-	-	-	25,000.00	25,000.00
Total Net Appropriations	85,791.77	66,772.26	100,000.00	100,000.00	125,000.00	125,000.00
Total Fund Balance (Contribution)	(3,613.49)	(10,539.46)	-	-	25,000.00	25,000.00

0467 - CORRECTIONAL OFFICERS TRAINING
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0467 Correctional Officers Training
Fund: 4670 Correctional Officers Training

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						
824101 Change in Fair Value Investment	-	-	-		-	-
825490 State Other	80,056.00	-	-		-	-
827801 Grant Revenue	-	72,927.00	39,483.00	39,483.00	39,483.00	39,483.00
Total Revenues	80,056.00	72,927.00	39,483.00	39,483.00	39,483.00	39,483.00
Services & Supplies						
862187 Education & Training	236,435.34	72,927.00	39,483.00	39,483.00	39,483.00	39,483.00
Total Services & Supplies	236,435.34	72,927.00	39,483.00	39,483.00	39,483.00	39,483.00
Total Net Appropriations	236,435.34	72,927.00	39,483.00	39,483.00	39,483.00	39,483.00
Total Fund Balance (Contribution)	156,379.34	-	-	-	-	-

0471 - COMMUNITY CORRECTIONS GRANTS
Mick Hill, Public Defender

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0471 Community Corrections Grants
Fund: 4710 Community Corrections Grants

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	-	102,399.00	-	-	-	-
825670 Federal Other Revenue	-	461,587.00	152,875.00	-	-	-
826390 Other Charges	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
827820 Grant Interest	(2,330.35)	(3,094.58)	-	-	-	-
Total Revenues	(2,330.35)	560,891.42	152,875.00	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	191,603.26	151,171.90	158,263.00	30,056.00	30,056.00	30,056.00
861012 Extra Help	49,805.39	11,940.23	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	60,696.46	49,232.40	46,028.00	12,851.93	10,307.00	10,307.00
861022 Co Cont OASDI	11,661.92	8,888.75	3,897.00	1,762.67	1,763.00	1,763.00
861023 Co Cont Medicare	3,449.48	2,251.96	1,177.00	412.23	413.00	413.00
861024 Co Cont Retire Incr	14,166.09	10,933.40	10,495.00	10,306.14	10,307.00	10,307.00
861030 Co Cont Health Ins	25,271.88	26,794.24	17,911.00	6,618.82	6,619.00	6,619.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	356,654.48	261,212.88	237,771.00	62,007.79	59,465.00	59,465.00
Services & Supplies						
862170 Office Expense	7,432.73	674.10	1,000.00	-	-	-
862187 Education & Training	2,722.24	7,785.98	16,503.00	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	-	3,571.00	-	-	-	-
862253 Travel Out of County	2,615.26	785.91	-	-	-	-
Total Services & Supplies	12,770.23	12,816.99	17,503.00	-	-	-
Total Net Appropriations	369,424.71	274,029.87	255,274.00	62,007.79	59,465.00	59,465.00
Total Fund Balance (Contribution)	371,755.06	(286,861.55)	102,399.00	62,007.79	59,465.00	59,465.00

0472 - AIR QUALITY GRANT PROGRAMS
Glen Stephens, Air Pollution Control Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0472 Air Quality Grant Programs
Fund: 4720 Air Quality Grant Programs

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						
824100 Interest	-	-	29,547.61	-	-	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
825150 Motor Vehicle in Lieu	519,402.79	517,267.84	-	-	-	-
825490 State Other	2,016,825.18	141,891.30	1,884,055.78	110,000.00	110,000.00	110,000.00
825670 Federal Other Revenue	61,518.00	190,431.00	20,000.00	157,431.00	157,431.00	157,431.00
826390 Other Charges	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
827820 Grant Interest	102,868.30	122,357.70	-	-	-	-
Total Revenues	2,700,614.27	971,947.84	1,933,603.39	267,431.00	267,431.00	267,431.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862090 Household Expense	-	-	-	-	-	-
862120 Maintenance - Equipment	6,557.37	7,135.51	-	-	-	-
862190 Public & Legal Notice	379.90	-	-	-	-	-
862210 Rnts & Leases Bld Grd	-	-	(11,000.00)	-	-	-
862220 Small Tools & Instruments	-	-	-	-	-	-
862227 Software - Long Term	-	-	-	-	-	-
862228 Software - Short Term	-	-	(5,000.00)	-	-	-
862229 Software - Maintenance	-	-	(10,000.00)	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	711,058.80	1,206,792.08	1,138,967.00	557,145.00	557,145.00	557,145.00
862250 Transportation & Travel	-	-	-	-	-	-
862253 Travel Out of County	-	333.69	-	-	-	-
862260 Utilities	-	-	-	-	-	-
Total Services & Supplies	717,996.07	1,214,261.28	1,112,967.00	557,145.00	557,145.00	557,145.00
Other Charges						
863113 Payments to Other Governments	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	600.00	7,106.17	(606.17)	-	-	-
Total Fixed Assets	600.00	7,106.17	(606.17)	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Operating Transfer Out	382,500.00	500,448.57	-	157,431.00	157,431.00	157,431.00
Total Expend Transfer & Reimb	382,500.00	500,448.57	-	157,431.00	157,431.00	157,431.00
Total Net Appropriations	1,101,096.07	1,721,816.02	1,112,360.83	714,576.00	714,576.00	714,576.00
Total Fund Balance (Contribution)	(1,599,518.20)	749,868.18	(821,242.56)	447,145.00	447,145.00	447,145.00

0474 - CAL MMET
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0474 Cal MMET (CA Multi-Jurisdictional Meth Enforc Team)
Fund: 4740 Cal MMET (CA Multi-Jurisdictional Meth Enforc Team)

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						
824101 Change in Fair Value Investment	-	-	-		-	-
825490 State Other	-	133,154.71	-	-	-	-
827801 Grant Revenue	133,154.70	-	133,200.00	150,000.00	150,000.00	150,000.00
827700 Other	-	-	-		-	-
Total Revenues	133,154.70	133,154.71	133,200.00	150,000.00	150,000.00	150,000.00
Services & Supplies						
862232 Law Enf Supply & Svcs	69,041.13	23,190.87	33,200.00	34,000.00	34,000.00	34,000.00
Total Services & Supplies	69,041.13	23,190.87	33,200.00	34,000.00	34,000.00	34,000.00
Fixed Assets						
864370 Equipment	23,665.00	24,913.49	100,000.00	116,000.00	116,000.00	116,000.00
Total Fixed Assets	23,665.00	24,913.49	100,000.00	116,000.00	116,000.00	116,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-		-	-
865802 Operating Transfer Out	-	-	-		-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	92,706.13	48,104.36	133,200.00	150,000.00	150,000.00	150,000.00
Total Fund Balance (Contribution)	(40,448.57)	(85,050.35)	-	-	-	-

0478 - PUBLIC HEALTH PREPAREDNESS
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0478 Bioterrorism Act
Fund: 4780 Bioterrorism Act

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						
824101 Change in Fair Value Investment	-	-	-			-
825490 State Other Revenue	59,854.94	55,686.56	-			-
825670 Federal Other Revenue	221,861.51	181,475.79	-			-
826390 Other Charges	11,227.11	-	-			-
827801 Grant Revenue	-	-	-			-
827802 Operating Transfer In	552,505.41	42,433.66	-			-
827820 Grant Interest	(6,417.54)	3,485.31	-			-
Total Revenues	839,031.43	283,081.32	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	66,589.01	118,485.59	-			-
861012 Extra Help	-	2,765.81	-			-
861013 Overtime Reg Emp	1,520.67	68.30	-			-
861021 Co Cont Retirement	21,359.86	38,231.33	-			-
861022 Co Cont OASDI	4,058.19	6,899.59	-			-
861023 Co Cont Medicare	949.12	1,673.86	-			-
861024 Co Cont Retire Incr	4,449.37	8,487.92	-			-
861030 Co Cont Health Ins	6,358.73	18,705.17	-			-
861031 Co Cont Unemp Ins	-	-	-			-
861035 Co Cont Workers Comp	34,541.00	20,862.35	-			-
Total Salaries & Employee Benefits	139,825.95	216,179.92	-	-	-	-
Services & Supplies						
862060 Communications	485.54	479.00	-			-
862101 Insurance - General	412.00	465.97	-			-
862165 Year End Admin Adj - Auditor	-	-	-			-
862170 Office Expense	946.52	(2.13)	-			-
862187 Education & Training	2,092.00	700.00	-			-
862189 Prof/Spec Svcs - Other	21,927.25	9,747.96	-			-
862194 A-87 Costs	-	-	-			-
862227 Software - Long Term	-	-	-			-
862230 Info Tech Equip	-	4,514.65	-			-
862239 Spec Dept Expense	212,526.47	49,438.00	-			-
862250 Trans/Travel	-	40.49	-			-
862253 Travel Out of County	2,107.70	2,544.13	-			-
862260 Utilities	387.64	1,028.30	-			-
Total Services & Supplies	240,885.12	68,956.37	-	-	-	-
Fixed Assets						
864370 Equipment	10,545.47	-	-			-
Total Fixed Assets	10,545.47	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-			-
865802 Oper Transfer Out	-	-	-			-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	391,256.54	285,136.29	-	-	-	-
Total Fund Balance (Contribution)	(447,774.89)	2,054.97	-	-	-	-

0481 - MENTAL HEALTH SERVICES OVERSIGHT
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0481 Mental Health Services Oversight
Fund: 4810 Mental Health Services Oversight

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	455,352.25	187,234.00	735,015.00	912,585.00	912,585.00	912,585.00
825670 Federal Other	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
Total Revenues	455,352.25	187,234.00	735,015.00	912,585.00	912,585.00	912,585.00
Salaries & Employee Benefits						
861011 Regular Employees	-	5,265.77	-	10,920.00	10,920.00	10,920.00
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	1,759.96	-	3,013.00	3,013.00	3,013.00
861022 Co Cont OASDI	-	317.95	-	654.00	654.00	654.00
861023 Co Cont Medicare	-	74.36	-	153.00	153.00	153.00
861024 Co Cont Retire Incr	-	442.14	-	660.00	660.00	660.00
861030 Co Cont Health Ins	-	668.75	-	1,418.00	1,418.00	1,418.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	8,528.93	-	16,818.00	16,818.00	16,818.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	292,906.42	196,259.10	694,284.00	895,767.00	895,768.00	895,768.00
862239 Spec Dept Expense	56,963.89	22,345.68	40,731.00	-	-	-
Total Services & Supplies	349,870.31	218,604.78	735,015.00	895,767.00	895,768.00	895,768.00
Total Net Appropriations	349,870.31	227,133.71	735,015.00	912,585.00	912,586.00	912,586.00
Total Fund Balance (Contribution)	(105,481.94)	39,899.71	-	-	1.00	1.00

0488 - HIV Services
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: 0488 Surveillance/ADAP
Fund: 4880 Surveillance/ADAP

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						
824101 Change in Fair Value Investment	-	-	-			-
825490 State Other Revenue	13,337.00	60,461.00	-			-
827801 Grant Revenue	-	-	-			-
Total Revenues	13,337.00	60,461.00	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	9,080.46	-			-
861013 Overtime Reg Emp	-	60.83	-			-
861021 Co Cont Retirement	-	3,112.56	-			-
861022 Co Cont OASDI	-	538.05	-			-
861023 Co Cont Medicare	-	125.80	-			-
861024 Co Cont Retire Incr	-	944.63	-			-
861030 Co Cont Health Ins	-	2,246.44	-			-
861031 Co Cont Unemp Ins	-	-	-			-
861035 Co Cont Workers Comp	-	-	-			-
Total Salaries & Employee Benefits	-	16,108.77	-	-	-	-
Services & Supplies						
862140 Med Dntl & Lab Suppl	-	-	-			-
862165 Year End Admin Adj - Auditor	-	-	-			-
862170 Office Expense	401.75	238.18	-			-
862194 A-87 Costs	-	-	-			-
862239 Spec Dept Expense	19,603.36	2,507.20	-			-
862250 Trans/Travel	-	-	-			-
862253 Travel Out of County	-	84.12	-			-
Total Services & Supplies	20,005.11	2,829.50	-	-	-	-
Total Net Appropriations	20,005.11	18,938.27	-	-	-	-
Total Fund Balance (Contribution)	6,668.11	(41,522.73)	-	-	-	-

0497 - CANNABIS GRANT
Julia Krog, Planning & Building Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 0
Activity: 0

Budget Unit: Cannabis Local Equity 20 (CN Equity)
Fund: Cannabis Grant

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	(6,475,896.91)	8,610,255.86	1,097,999.87	-	750,000.00	750,000.00
827802 Operating Transfer In	-	-	31,138.53	-	-	-
Total Revenues	(6,475,896.91)	8,610,255.86	1,129,138.40	-	750,000.00	750,000.00
Salaries & Employee Benefits						
861011 Regular Employees	-	205,145.23	65,518.19	47,250.00	47,250.00	47,250.00
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	68,710.22	22,451.12	12,750.00	12,750.00	12,750.00
861022 Co Cont OASDI	-	12,307.82	3,972.10	3,000.00	3,000.00	3,000.00
861023 Co Cont Medicare	-	2,894.62	928.45	750.00	750.00	750.00
861024 Co Cont Retire Incr	-	15,840.33	5,968.16	2,250.00	2,250.00	2,250.00
861030 Co Cont Health Ins	-	28,161.84	7,746.00	9,000.00	9,000.00	9,000.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	333,060.06	106,584.02	75,000.00	75,000.00	75,000.00
Services & Supplies						
862060 Communications	-	22,080.00	-	9,165.00	9,165.00	9,165.00
862120 Maintenance-Equipment	-	385,669.81	205,879.13	164,980.00	164,980.00	164,980.00
862150 Memberships	-	90,479.54	2,094.27	37,550.00	37,550.00	37,550.00
862170 Office Expense	-	-	-	-	-	-
862183 Legal Fees	-	26,409.42	7,746.67	2,790.00	2,790.00	2,790.00
862187 Education & Training	-	10,812.00	-	4,485.00	4,485.00	4,485.00
862189 Prof/Spec Svcs - Other	3,840,386.07	3,329,229.05	180,336.91	101,955.00	101,955.00	101,955.00
862190 Publ & Legal Notices	-	21,099.25	-	8,760.00	8,760.00	8,760.00
862200 Rents & Leases-Equipment	-	32,555.70	-	13,510.00	13,510.00	13,510.00
862230 Info Tech Equip	-	22,557.83	164,723.34	26,270.00	26,270.00	26,270.00
862239 Spec Dept Expense	3,140,812.00	4,412,576.94	121,663.88	305,535.00	305,535.00	305,535.00
862250 Transportaion & Travel	-	-	52,125.00	-	-	-
Total Services & Supplies	6,981,198.07	8,353,469.54	734,569.20	675,000.00	675,000.00	675,000.00
Other Charges						
863113 Payments to Other Governments	-	-	31,138.53	-	-	-
Total Other Charges	-	-	31,138.53	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	6,981,198.07	8,686,529.60	872,291.75	750,000.00	750,000.00	750,000.00
Total Fund Balance (Contribution)	13,457,094.98	76,273.74	(256,846.65)	750,000.00	-	-

1000 - NON-DEPARTMENTAL REVENUE
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 1 General Government
Activity: 102 General - Finance

Budget Unit: 1000 Nondepartmental Revenue
Fund: 1100 County General

Financing Uses Classification	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	44,903,683.31	47,451,983.06	49,971,452.00	49,717,964.00	52,170,310.00	52,170,310.00
821120 Curr Unsec Prop Tax	1,224,303.71	1,308,822.93	1,230,500.21	1,230,500.00	1,230,500.00	1,230,500.00
821130 Supplemental Roll Tax	1,342,839.56	613,651.13	800,000.00	600,000.00	800,000.00	800,000.00
821220 Prior Unsec Prop Tax	51,825.89	76,024.55	51,500.00	51,500.00	51,500.00	51,500.00
821400 Pen/Cost Delinq Tax	983,460.35	1,049,017.43	900,000.00	900,000.00	900,000.00	900,000.00
821500 Sales & Use Tax	12,322,085.96	11,775,714.20	12,025,904.00	11,531,895.00	11,531,895.00	11,531,895.00
821600 Timber Yield Tax	504,506.24	651,256.05	515,000.00	415,000.00	415,000.00	415,000.00
821699 TOT-Campgrnds/RV Parks	607,761.78	674,893.81	505,000.00	600,000.00	600,000.00	600,000.00
821700 Highway Property Rental	1,424.28	532.25	-	400.00	400.00	400.00
821701 TOT-Room Occup Tax	7,340,872.92	8,234,990.88	8,000,000.00	7,600,000.00	8,500,000.00	8,500,000.00
821702 Property Transfer Tax	579,557.92	596,073.62	540,000.00	540,000.00	540,000.00	540,000.00
821704 Prop Tax In Lieu of VLF	14,136,324.00	14,815,627.00	15,333,033.00	15,640,000.00	16,203,199.00	16,203,199.00
821706 Williamson Act Replacement	952,714.92	811,357.18	850,000.00	800,000.00	800,000.00	800,000.00
821707 Cannabis Business Tax	1,714,403.57	1,473,790.87	1,445,000.00	1,200,000.00	840,000.00	840,000.00
822210 Franchise	1,315,046.39	1,414,797.35	1,402,000.00	1,300,000.00	1,300,000.00	1,300,000.00
824100 Interest	3,024,044.53	3,316,735.81	3,000,000.00	1,500,000.00	2,000,000.00	2,000,000.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
825150 Motor Vehilce In Lieu	94,657.76	238,476.63	120,000.00	120,000.00	120,000.00	120,000.00
825398 SB90 Reimbursement	-	-	-	-	-	-
825481 Homeowner Exemption	213,039.18	248,735.14	240,571.00	240,000.00	240,000.00	240,000.00
825490 State Other	130,000.00	-	-	-	-	-
825650 Fed Grazing Fee	-	1,141.67	-	-	-	-
825660 Fed Land in Lieu Tax	885,835.00	911,892.00	850,000.00	850,000.00	850,000.00	850,000.00
825670 Federal Other	994,521.39	-	-	-	-	-
826402 Cost Plan Charges	6,183,483.29	7,306,557.08	6,290,905.00	5,850,000.00	6,525,000.00	6,525,000.00
827400 Prior Year Revenue	-	3,226.78	-	-	-	-
827600 Other Sales	-	-	-	-	-	-
827700 Other	165,240.35	144,379.27	165,000.00	165,000.00	165,000.00	165,000.00
827701 Refund Jury/Witness Fee	-	-	-	-	-	-
827715 Tobacco Settlement	796,935.14	755,985.44	650,000.00	900,000.00	900,000.00	900,000.00
827716 Opioid Settlement	108,718.62	-	200,000.00	-	-	-
827802 Oper Transfer In	-	7,755,911.18	1,538,752.00	-	-	-
Total Revenues	100,577,286.06	111,631,573.31	106,624,617.21	101,752,259.00	106,682,804.00	106,682,804.00
Services & Supplies						
862160 Misc Expense	-	50.00	-	-	-	-
862165 Year End Admin Adj-Auditor	2,152,871.83	-	-	-	-	-
Total Services & Supplies	2,152,871.83	50.00	-	-	-	-
Other Charges						
863310 Interest	0.20	0.28	-	-	-	-
Total Other Charges	0.20	0.28	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	17,267,318.32	28,008,318.49	22,586,953.06	14,440,137.00	14,204,088.00	14,204,088.00
Total Expend Transfer & Reimb	17,267,318.32	28,008,318.49	22,586,953.06	14,440,137.00	14,204,088.00	14,204,088.00
Total Net Appropriations	19,420,190.35	28,008,368.77	22,586,953.06	14,440,137.00	14,204,088.00	14,204,088.00
Net County Cost (Fund Contribution)	(81,157,095.71)	(83,623,204.54)	(84,037,664.15)	(87,312,122.00)	(92,478,716.00)	(92,478,716.00)

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
826390 Other Charges	12,735.00	7,419.00	7,500.00	8,000.00	8,000.00	8,000.00
827700 Other	270.00	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	13,005.00	7,419.00	7,500.00	8,000.00	8,000.00	8,000.00
Salaries & Employee Benefits						
861011 Regular Employees	199,102.25	212,040.33	215,884.00	207,776.00	286,110.00	286,110.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	9,263.07	4,350.57	10,000.00	7,000.00	7,000.00	7,000.00
861021 Co Cont Retirement	60,058.14	64,935.15	65,889.00	53,481.00	62,329.00	62,329.00
861022 Co Cont OASDI	12,180.10	12,362.59	12,845.00	11,997.00	15,568.00	15,568.00
861023 Co Cont Medicare	2,979.48	3,057.81	2,541.00	2,961.00	4,056.00	4,056.00
861024 Co Cont Retire Incr	12,788.64	14,417.12	15,200.00	10,846.00	13,795.00	13,795.00
861030 Co Cont Health Ins	28,503.22	32,595.48	34,780.00	33,838.00	34,558.00	34,558.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	8,592.00	9,132.57	7,135.52	3,103.00	3,103.00	3,103.00
Total Salaries & Employee Benefits	333,466.90	352,891.62	364,274.52	331,002.00	426,519.00	426,519.00
Services & Supplies						
862060 Communications	1,094.44	817.88	810.00	1,140.00	1,140.00	1,140.00
862101 Insurance - General	48,909.00	211,645.07	280,245.00	346,193.00	346,193.00	346,193.00
862120 Maint - Equip	-	-	-	-	-	-
862150 Memberships	777.00	615.00	675.00	775.00	775.00	775.00
862170 Office Expense	2,449.15	2,343.75	1,200.00	2,500.00	2,500.00	2,500.00
862187 Education & Training	1,618.61	-	-	2,500.00	2,500.00	2,500.00
862189 Prof/Spec Svcs - Other	8,408.00	69,430.90	83,922.33	87,320.00	87,320.00	87,320.00
862190 Publ/Legal Notice	39.07	170.40	1,724.00	500.00	500.00	500.00
862200 Rents & Leases - Equipment	-	-	-	-	-	-
862227 Software - Long Term	-	-	37,000.00	40,000.00	40,000.00	40,000.00
862228 Software - Short Term	150.00	206.02	1,131.00	1,470.00	1,470.00	1,470.00
862230 Info Tech Equip	14,714.43	-	5,147.00	6,814.00	6,220.00	6,220.00
862239 Spec Dept Expense	388.00	34,114.50	1,000.00	500.00	500.00	500.00
862250 Trans/Travel	-	354.64	400.00	2,000.00	2,000.00	2,000.00
862253 Travel Out of County	1,034.71	3,105.00	5,000.00	7,000.00	7,000.00	7,000.00
Total Services & Supplies	79,582.41	322,803.16	418,254.33	498,712.00	498,118.00	498,118.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	413,049.31	675,694.78	782,528.85	829,714.00	924,637.00	924,637.00
Net County Cost (Fund Contribution)	400,044.31	668,275.78	775,028.85	821,714.00	916,637.00	916,637.00

1015 - BOARD OF SUPERVISORS
Bernie Norvell, Chair

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	535,664.60	537,390.34	542,631.00	616,486.00	616,486.00	616,486.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	123,705.30	141,898.14	173,129.00	157,558.00	157,558.00	157,558.00
861022 Co Cont OASDI	32,536.66	32,390.65	32,259.00	34,664.00	34,664.00	34,664.00
861023 Co Cont Medicare	7,609.28	7,575.32	7,545.00	8,107.00	8,107.00	8,107.00
861024 Co Cont Retire Incr	26,352.09	31,506.19	40,080.00	29,689.00	29,689.00	29,689.00
861030 Co Cont Health Ins	69,842.88	83,281.49	101,961.00	108,049.00	108,049.00	108,049.00
861035 Co Cont Workers Comp	750.00	665.32	440.00	534.00	534.00	534.00
Total Salaries & Employee Benefits	796,460.81	834,707.45	898,045.00	955,087.00	955,087.00	955,087.00
Services & Supplies						
862060 Communications	5,493.94	5,089.00	4,631.00	2,500.00	2,500.00	2,500.00
862101 Insurance - General	18,042.00	18,314.73	22,900.00	133,540.00	133,540.00	133,540.00
862150 Memberships	42,846.48	38,948.77	43,220.00	44,515.00	44,515.00	44,515.00
862170 Office Expense	2,960.96	1,468.30	500.00	500.00	500.00	500.00
862187 Education & Training	1,275.00	1,650.00	3,500.00	3,500.00	3,500.00	3,500.00
862189 Prof/Spec Svcs - Other	102,386.21	15,866.80	4,330.00	6,600.00	6,600.00	6,600.00
862190 Publ/Legal Notice	39.07	-	148.00	-	-	-
862200 Rents & Leases - Equipment	-	-	-	-	-	-
862217 Debt Service Principal	-	-	-	-	-	-
862218 Debt Service Int - SBIT	-	-	-	-	-	-
862228 Software - Short Term	-	-	-	-	-	-
862230 Info Tech Equipment	17,048.15	-	10,921.00	14,869.00	14,869.00	14,869.00
862239 Spec Dept Expense	6,518.61	5,837.52	2,500.00	-	-	-
862250 Trans/Travel	413.58	-	500.00	1,500.00	1,500.00	1,500.00
862253 Travel Out of County	6,262.90	18,329.66	8,250.00	8,250.00	8,250.00	8,250.00
Total Services & Supplies	203,286.90	105,504.78	101,400.00	215,774.00	215,774.00	215,774.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Total Net Appropriations	999,747.71	940,212.23	999,445.00	1,170,861.00	1,170,861.00	1,170,861.00
Net County Cost (Fund Contribution)	999,747.71	940,212.23	999,445.00	1,170,861.00	1,170,861.00	1,170,861.00

1020 - EXECUTIVE OFFICE
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1020 Executive Office
Fund: 1100 County General

Financing Uses Classification	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						
826390 Other Charges	69.98	7.00	-	-	-	-
827400 Prior Year Revenue	-	13,438.59	-	-	-	-
827700 Other	-	350.00	-	-	-	-
827707 Donation	-	-	-	-	-	-
827802 Oper Transfer In	-	21,543.14	-	-	-	-
Total Revenues	69.98	35,338.73	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	322,171.41	553,847.76	784,821.53	996,482.00	989,857.00	989,857.00
861012 Extra Help	3,305.22	-	-	-	-	-
861013 Overtime Reg Emp	459.76	1,382.90	1,500.00	-	-	-
861021 Co Cont Retirement	107,151.00	177,672.42	247,946.33	255,107.00	246,294.00	246,294.00
861022 Co Cont OASDI	18,294.20	32,363.51	47,269.91	57,231.00	55,912.00	55,912.00
861023 Co Cont Medicare	4,582.05	7,807.41	11,054.04	14,009.00	13,923.00	13,923.00
861024 Co Cont Retire Incr	25,219.98	47,109.14	69,738.31	56,435.00	58,022.00	58,022.00
861030 Co Cont Health Ins	58,715.28	95,904.11	128,592.04	142,187.00	122,729.00	122,729.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	22,877.00	78,209.93	69,822.04	72,999.00	72,999.00	72,999.00
Total Salaries & Employee Benefits	562,775.90	994,297.18	1,360,744.20	1,594,450.00	1,559,736.00	1,559,736.00
Services & Supplies						
862050 Clthg & Prsnal Items	-	-	-	-	-	-
862060 Communications	10,931.06	13,702.28	10,549.00	8,000.00	8,000.00	8,000.00
862101 Insurance - General	9,882.00	8,859.50	11,915.00	10,896.00	10,896.00	10,896.00
862120 Maintenance-Equipment	141.06	702.58	-	-	-	-
862150 Memberships	6,794.69	3,456.87	3,800.00	3,800.00	3,800.00	3,800.00
862170 Office Expense	13,350.67	10,877.80	14,000.00	12,000.00	12,000.00	12,000.00
862187 Education & Training	1,979.48	2,466.95	2,500.00	6,000.00	6,000.00	6,000.00
862189 Prof/Spec Svcs - Other	265,813.16	43,237.50	161,500.00	200,000.00	200,000.00	200,000.00
862190 Publ/Legal Notice	1,090.97	2,204.82	3,076.00	3,000.00	3,000.00	3,000.00
862200 Rent/Lease Equip	-	-	-	-	-	-
862228 Software-Short Term	450.00	412.04	1,075.00	1,000.00	1,000.00	1,000.00
862230 Info Tech Equipment	26,475.95	-	36,737.00	25,966.00	25,966.00	25,966.00
862239 Spec Dept Expense	28,471.72	6,606.84	8,000.00	5,000.00	5,000.00	5,000.00
862250 Trans/Travel	188.38	446.20	1,000.00	2,000.00	2,000.00	2,000.00
862253 Travel Out of County	4,992.71	1,438.85	6,000.00	6,000.00	6,000.00	6,000.00
Total Services & Supplies	370,561.85	94,412.23	260,152.00	283,662.00	283,662.00	283,662.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	933,337.75	1,088,709.41	1,620,896.20	1,878,112.00	1,843,398.00	1,843,398.00
Net County Cost (Fund Contribution)	933,267.77	1,053,370.68	1,620,896.20	1,878,112.00	1,843,398.00	1,843,398.00

1110- AUDITOR-CONTROLLER
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1110 Auditor-Controller
Fund: 1100 County General

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						
826115 Debt Service Fee	224,498.22	236,246.68	270,000.00	270,000.00	270,000.00	270,000.00
826120 Accounting Fee	343,016.48	173,593.41	150,000.00	150,000.00	150,000.00	150,000.00
826390 Other Charges	2,377.98	2,404.59	5,000.00	5,000.00	5,000.00	5,000.00
827400 Prior Year Revenue	-	-	-	-	-	-
827600 Other Sales	-	-	-	-	-	-
827703 Cancel Outlawed Warr	-	-	50,000.00	50,000.00	50,000.00	50,000.00
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	569,892.68	412,244.68	475,000.00	475,000.00	475,000.00	475,000.00
Salaries & Employee Benefits						
861011 Regular Employees	864,989.35	968,235.54	1,016,048.00	1,091,521.00	1,110,679.00	1,110,679.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	46,789.77	35,317.26	35,000.00	35,000.00	35,000.00	35,000.00
861021 Co Cont Retirement	269,758.13	316,843.83	326,916.00	304,920.00	306,153.00	306,153.00
861022 Co Cont OASDI	55,667.75	60,625.20	63,837.00	68,850.00	70,510.00	70,510.00
861023 Co Cont Medicare	13,019.11	14,289.71	14,931.00	16,150.00	16,490.00	16,490.00
861024 Co Cont Retire Incr	60,889.47	74,817.09	82,473.00	62,860.00	62,860.00	62,860.00
861030 Co Cont Health Ins	80,969.71	102,223.04	119,789.00	184,153.00	189,672.00	189,672.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	550.00	558.62	1,888.00	2,202.00	2,202.00	2,202.00
Total Salaries & Employee Benefits	1,392,633.29	1,572,910.29	1,660,882.00	1,765,656.00	1,793,566.00	1,793,566.00
Services & Supplies						
862060 Communications	1,854.19	1,774.90	2,020.00	2,020.00	2,020.00	2,020.00
862101 Insurance - General	5,000.00	6,196.60	7,493.00	9,435.00	9,435.00	9,435.00
862150 Memberships	696.00	1,770.50	1,460.00	1,482.00	1,482.00	1,482.00
862170 Office Expense	41,296.30	23,991.37	29,417.00	28,320.00	28,320.00	28,320.00
862187 Education & Training	3,027.73	3,675.33	8,183.00	8,183.00	8,183.00	8,183.00
862189 Prof/Spec Svc	89,845.37	16,285.29	73,931.00	72,873.00	72,873.00	72,873.00
862190 Publ/Legal Notice	161.41	250.60	150.00	150.00	150.00	150.00
862228 Software-Short Term	26.85	1,195.74	1,133.00	1,133.00	1,133.00	1,133.00
862229 Software - Maintenance	83,007.67	85,497.67	88,063.00	88,063.00	88,063.00	88,063.00
862230 Info Tech Equip	-	433.51	24,510.00	36,231.00	36,231.00	36,231.00
862239 Spec Dept Expense	33,379.93	-	-	-	-	-
862250 Trans/Travel	-	-	1,200.00	1,200.00	1,200.00	1,200.00
862253 Travel Out of County	6,014.11	7,969.80	12,633.00	12,633.00	12,633.00	12,633.00
Total Services & Supplies	264,309.56	149,041.31	250,193.00	261,723.00	261,723.00	261,723.00
Other Charges						
863340 Taxes/Assmnts	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,656,942.85	1,721,951.60	1,911,075.00	2,027,379.00	2,055,289.00	2,055,289.00
Net County Cost (Fund Contribution)	1,087,050.17	1,309,706.92	1,436,075.00	1,552,379.00	1,580,289.00	1,580,289.00

1120 - ASSESSOR
Katrina Bartolomie, Assessor-Clerk-Recorder

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1120 Assessor
Fund: 1100 County General

Financing Uses Classification	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						
826390 Other Charges	8,430.00	7,031.76	8,500.00	8,500.00	8,500.00	8,500.00
827600 Other Sales	9,043.30	8,776.10	9,000.00	7,000.00	7,000.00	7,000.00
827602 Sale of Map - Assr	109.84	-	150.00	150.00	150.00	150.00
827802 Oper Transfer In	42,123.07	-	9,019.00	-	-	-
Total Revenues	59,706.21	15,807.86	26,669.00	15,650.00	15,650.00	15,650.00
Salaries & Employee Benefits						
861011 Regular Employees	1,379,163.34	1,534,638.86	1,670,346.00	1,666,354.00	1,666,354.00	1,666,354.00
861012 Extra Help	12,756.60	-	10,000.00	-	-	-
861013 Overtime Reg Emp	5,607.21	2,243.19	-	-	-	-
861021 Co Cont Retirement	446,096.67	509,615.81	571,481.00	472,708.00	472,708.00	472,708.00
861022 Co Cont OASDI	82,140.42	91,409.91	106,435.00	102,773.00	102,773.00	102,773.00
861023 Co Cont Medicare	19,395.08	21,391.84	24,887.00	24,036.00	24,036.00	24,036.00
861024 Co Cont Retire Incr	108,061.21	128,846.96	145,831.00	102,859.00	102,859.00	102,859.00
861030 Co Cont Health Ins	241,870.38	268,634.04	336,506.00	308,413.00	308,413.00	308,413.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	1,291.00	1,579.88	4,711.10	17,896.00	17,896.00	17,896.00
Total Salaries & Employee Benefits	2,296,381.91	2,558,360.49	2,870,197.10	2,695,039.00	2,695,039.00	2,695,039.00
Services & Supplies						
862060 Communications	2,697.67	2,563.02	2,500.00	2,500.00	2,500.00	2,500.00
862101 Insurance - General	33,047.00	31,197.15	35,496.00	61,857.00	61,857.00	61,857.00
862120 Maint - Equip	4,861.00	5,570.00	4,900.00	6,860.00	6,860.00	6,860.00
862150 Memberships	1,961.00	1,282.00	1,250.00	1,250.00	1,250.00	1,250.00
862170 Office Expense	24,002.26	19,798.17	7,000.00	9,000.00	9,000.00	9,000.00
862187 Education & Training	1,080.00	1,927.00	5,000.00	4,600.00	4,600.00	4,600.00
862189 Prof & Special Services	83,007.67	85,497.67	8,000.00	6,800.00	6,800.00	6,800.00
862190 Publ & Legal Notices	-	55.10	-	-	-	-
862228 Software - Short Term	150.00	1,693.94	1,645.00	1,865.00	1,865.00	1,865.00
862229 Software - Maintenance	-	-	88,063.00	90,705.00	90,705.00	90,705.00
862230 Info Tech Equip	50,449.99	-	39,392.00	60,838.00	60,838.00	60,838.00
862239 Spec Dept Expense	3,785.24	1,608.13	1,205.00	1,000.00	1,000.00	1,000.00
862250 Trans/Travel	2,427.91	680.04	3,000.00	2,000.00	2,000.00	2,000.00
862253 Travel Out of County	4,303.98	5,026.19	7,000.00	7,000.00	7,000.00	7,000.00
Total Services & Supplies	211,773.72	156,898.41	204,451.00	256,275.00	256,275.00	256,275.00
Fixed Assets						
864370 Equipment	2,123.07	-	9,019.00	-	-	-
Total Fixed Assets	2,123.07	-	9,019.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	2,510,278.70	2,715,258.90	3,083,667.10	2,951,314.00	2,951,314.00	2,951,314.00
Net County Cost (Fund Contribution)	2,450,572.49	2,699,451.04	3,056,998.10	2,935,664.00	2,935,664.00	2,935,664.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
824100 Interest	8,571.34	9,024.43	2,000.00	3,000.00	3,000.00	3,000.00
824101 Change in Fair Value Invstmnt	-	-	-	-	-	-
827600 Other Sales	28,709.68	30,976.43	25,000.00	20,000.00	20,000.00	20,000.00
Total Revenues	37,281.02	40,000.86	27,000.00	23,000.00	23,000.00	23,000.00
Services & Supplies						
862194 A-87 Costs	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	45,790.49	-	9,019.00	-	-	-
Total Expend Transfer & Reimb	45,790.49	-	9,019.00	-	-	-
Total Net Appropriations	45,790.49	-	9,019.00	-	-	-
Net County Cost (Fund Contribution)	8,509.47	(40,000.86)	(17,981.00)	(23,000.00)	(23,000.00)	(23,000.00)

1130 - TREASURER-TAX COLLECTOR
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
821400 Pen/Cost Delinq Tax	-	-	-	-	-	-
822200 Business License	132,400.00	131,200.00	120,000.00	120,000.00	120,000.00	120,000.00
822204 Cannabis Facility Bus. Lic.	8,745.00	8,925.00	5,000.00	5,000.00	5,000.00	5,000.00
822603 Lumber Mill Permit	595.00	455.00	500.00	500.00	500.00	500.00
826112 Tax Deeded Admin Fee	770.00	1,645.00	1,000.00	1,000.00	1,000.00	1,000.00
826113 50% Redemption Fee	15,794.25	16,485.75	16,000.00	16,000.00	16,000.00	16,000.00
826114 Release of Lien	1,340.00	1,660.00	3,000.00	3,000.00	3,000.00	3,000.00
826151 Treasurer Cost Reimb	219,877.84	341,990.97	385,037.00	490,727.00	490,727.00	490,727.00
826271 T/C Tax Sale Cost Reimg	-	-	-	6,000.00	6,000.00	6,000.00
826380 Collection Fee	44,749.71	29,047.46	35,000.00	35,000.00	35,000.00	35,000.00
826390 Other Charges	35,659.75	34,319.80	35,000.00	30,000.00	30,000.00	30,000.00
826404 Returned Check Chg	4,475.00	3,945.00	3,000.00	3,000.00	3,000.00	3,000.00
826405 Pmt Plan Process Fee	5,832.63	9,896.73	8,000.00	8,000.00	8,000.00	8,000.00
827400 Prior Year Revenue	-	132.52	-	-	-	-
827600 Other Sales	-	-	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	470,239.18	579,703.23	611,537.00	718,227.00	718,227.00	718,227.00
Salaries & Employee Benefits						
861011 Regular Employees	525,530.28	706,868.86	820,097.00	1,013,716.00	1,080,572.00	1,080,572.00
861012 Extra Help	-	11,167.20	-	-	-	-
861013 Overtime	26,488.83	13,726.41	20,000.00	20,000.00	20,000.00	20,000.00
861021 Co Cont Retirement	164,647.46	234,033.90	270,047.00	284,840.00	300,255.00	300,255.00
861022 Co Cont OASDI	33,107.95	43,116.57	51,758.00	63,156.00	67,556.00	67,556.00
861023 Co Cont Medicare	7,742.99	10,282.75	12,106.00	14,786.00	15,800.00	15,800.00
861024 Co Cont Retire Incr	38,982.86	58,836.59	69,857.00	63,164.00	63,164.00	63,164.00
861030 Co Cont Health Ins	70,145.19	98,379.53	130,465.00	203,468.00	214,908.00	214,908.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	1,698.00	1,204.68	2,367.03	1,654.00	1,654.00	1,654.00
Total Salaries & Employee Benefits	868,343.56	1,177,616.49	1,376,697.03	1,664,784.00	1,763,909.00	1,763,909.00
Services & Supplies						
862060 Communications	1,626.27	1,294.73	2,000.00	2,000.00	2,000.00	2,000.00
862101 Insurance - General	18,200.00	18,379.75	6,787.00	8,313.00	8,313.00	8,313.00
862120 Maint - Equip	9,391.66	11,585.62	12,960.00	13,360.00	13,360.00	13,360.00
862150 Memberships	800.00	1,200.00	1,450.00	1,350.00	1,350.00	1,350.00
862170 Office Expense	79,357.96	79,357.25	88,915.00	100,057.00	100,057.00	100,057.00
862182 Data Processing Services	14,279.36	-	-	-	-	-
862187 Education & Training	1,175.00	2,950.00	4,965.00	4,965.00	4,965.00	4,965.00
862189 Prof/Spec Svcs - Other	36,174.07	29,450.68	30,000.00	33,000.00	33,000.00	33,000.00
862190 Publ/Legal Notice	9,469.42	10,845.95	12,000.00	15,000.00	15,000.00	15,000.00
862228 Software - Short Term	-	515.05	515.00	650.00	650.00	650.00
862229 Software - Maintenance	83,007.66	85,497.66	88,063.00	92,466.00	92,466.00	92,466.00
862230 Info Tech Equipment	-	-	18,132.00	26,902.00	26,902.00	26,902.00
862253 Travel Out of County	2,913.08	4,640.47	7,219.00	7,219.00	7,219.00	7,219.00
Total Services & Supplies	256,394.48	245,717.16	273,006.00	305,282.00	305,282.00	305,282.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	3,500.29	12,500.00	3,500.00	3,500.00	3,500.00
Total Fixed Assets	-	3,500.29	12,500.00	3,500.00	3,500.00	3,500.00
Expend Transfer & Reimb			-			
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,124,738.04	1,426,833.94	1,662,203.03	1,973,566.00	2,072,691.00	2,072,691.00
Net County Cost (Fund Contribution)	654,498.86	847,130.71	1,050,666.03	1,255,339.00	1,354,464.00	1,354,464.00

1140 - PAYROLL ADMINISTRATION
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 1 General Government
Activity: 102 General - Finance

Budget Unit: 1140 Payroll Administration
Fund: 1100 County General

Financing Uses Classification	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						
826390 Other Charges	-	1,112.22	-	-	-	-
827600 Other Sales	-	-	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	-	1,112.22	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	334,798.52	276,809.12	293,718.00	329,365.00	334,105.00	334,105.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	10,483.73	7,007.32	10,000.00	15,000.00	15,000.00	15,000.00
861021 Co Cont Retirement	103,989.20	88,413.01	97,109.00	93,197.00	91,931.00	91,931.00
861022 Co Cont OASDI	20,748.95	16,890.74	18,077.00	20,886.00	20,607.00	20,607.00
861023 Co Cont Medicare	4,896.25	4,005.86	4,228.00	4,885.00	4,820.00	4,820.00
861024 Co Cont Retire Incr	24,514.81	19,764.89	22,581.00	17,888.00	17,649.00	17,649.00
861030 Co Cont Health Ins	48,569.03	45,439.10	53,158.00	52,485.00	52,485.00	52,485.00
861035 Co Cont Workers Comp	-	85.97	587.00	440.00	440.00	440.00
Total Salaries & Employee Benefits	548,000.49	458,416.01	499,458.00	534,146.00	537,037.00	537,037.00
Services & Supplies						
862060 Communications	640.32	184.43	264.00	500.00	500.00	500.00
862101 Insurance - General	-	964.17	804.00	1,216.00	1,216.00	1,216.00
862170 Office Expense	6,215.72	2,297.59	2,049.67	2,500.00	2,500.00	2,500.00
862187 Education & Training	850.00	-	400.00	2,500.00	2,500.00	2,500.00
862189 Prof/Spec Svcs - Other	221.34	140.00	6,700.00	5,000.00	5,000.00	5,000.00
862190 Publ & Legal Notices	-	-	-	-	-	-
862228 Software-Short Term	-	309.03	350.00	350.00	350.00	350.00
862230 Info Tech Equipment	9,948.00	-	5,574.00	8,514.00	8,514.00	8,514.00
862239 Spec Dept Expense	19,666.59	-	-	-	-	-
862250 Trans/Travel	30.00	-	-	-	-	-
862253 Travel Out of County	429.54	-	-	2,500.00	2,500.00	2,500.00
Total Services & Supplies	38,001.51	3,895.22	16,141.67	23,080.00	23,080.00	23,080.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	586,002.00	462,311.23	515,599.67	557,226.00	560,117.00	560,117.00
Net County Cost (Fund Contribution)	586,002.00	461,199.01	515,599.67	557,226.00	560,117.00	560,117.00

1150 - FISCAL SERVICES
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 1 General Government
Activity: 102 General - Finance

Budget Unit: 1150 Fiscal Services
Fund: 1100 County General

Financing Uses Classification	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						
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	468,668.82	451,646.71	411,437.00	309,186.00	309,186.00	309,186.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	917.08	-	-	-	-	-
861021 Co Cont Retirement	143,029.85	142,441.04	130,005.00	83,483.00	83,483.00	83,483.00
861022 Co Cont OASDI	27,634.60	26,275.20	24,793.00	18,520.00	18,520.00	18,520.00
861023 Co Cont Medicare	6,593.82	6,311.63	5,797.00	4,331.00	4,331.00	4,331.00
861024 Co Cont Retire Incr	32,687.41	32,887.65	31,378.00	15,861.00	15,861.00	15,861.00
861030 Co Cont Health Ins	95,985.33	90,552.25	96,659.00	67,861.00	67,861.00	67,861.00
861035 Co Cont Workers Comp	-	-	-	611.00	611.00	611.00
Total Salaries & Employee Benefits	775,516.91	750,114.48	700,069.00	499,853.00	499,853.00	499,853.00
Services & Supplies						
862060 Communications	1,392.15	421.64	979.00	1,260.00	1,260.00	1,260.00
862101 Insurance - General	-	-	-	1,065.00	1,065.00	1,065.00
862170 Office Expense	1,795.45	81.37	32.00	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862190 Publ & Legal Notices	-	-	-	-	-	-
862228 Software-Short Term	-	1,841.00	1,200.00	1,200.00	1,200.00	1,200.00
862230 Info Tech Equipment	20,457.00	-	1,500.00	8,514.00	8,514.00	8,514.00
862239 Spec Dept Expense	-	-	-	-	-	-
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	23,644.60	2,344.01	3,711.00	12,039.00	12,039.00	12,039.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	799,161.51	752,458.49	703,780.00	511,892.00	511,892.00	511,892.00
Net County Cost (Fund Contribution)	799,161.51	752,458.49	703,780.00	511,892.00	511,892.00	511,892.00

1160 - CENTRAL SERVICES
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1160 Central Services
Fund: 1100 County General

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						
826274 Interfund - Printing	2,085.06	130.66	-	-	-	-
826275 Interfund - Xerox	12,869.37	12,889.65	13,000.00	34,824.00	34,824.00	34,824.00
826390 Other Charges	12,528.96	-	-	-	-	-
827400 Prior Year Revenue	-	-	-	-	-	-
827500 Sale of Fixed Asset	12,550.30	18,730.50	-	-	-	-
827600 Other Sales	14,495.12	121.85	-	-	-	-
827713 Vending Machine	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	54,528.81	31,872.66	13,000.00	34,824.00	34,824.00	34,824.00
Salaries & Employee Benefits						
861011 Regular Employees	345,617.62	222,187.39	213,123.00	237,543.00	237,543.00	237,543.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	510.34	-	1,500.00	1,000.00	1,000.00	1,000.00
861021 Co Cont Retirement	112,714.63	75,804.66	68,176.00	65,558.00	65,558.00	65,558.00
861022 Co Cont OASDI	19,772.62	12,633.03	12,798.00	14,435.00	14,435.00	14,435.00
861023 Co Cont Medicare	4,690.83	2,954.47	2,992.00	3,376.00	3,376.00	3,376.00
861024 Co Cont Retire Incr	26,031.09	18,530.67	17,340.00	14,080.00	14,080.00	14,080.00
861030 Co Cont Health Ins	70,329.07	57,847.03	61,577.00	67,791.00	67,791.00	67,791.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	2,287.00	2,619.07	1,886.58	2,347.00	2,347.00	2,347.00
Total Salaries & Employee Benefits	581,953.20	392,576.32	379,392.58	406,130.00	406,130.00	406,130.00
Services & Supplies						
862060 Communications	4,102.93	1,708.42	1,150.00	1,200.00	1,200.00	1,200.00
862101 Insurance - General	26,270.00	31,088.82	22,036.00	24,236.00	24,236.00	24,236.00
862120 Maint - Equip	1,864.00	743.07	2,200.00	1,000.00	1,000.00	1,000.00
862150 Memberships	460.00	-	-	-	-	-
862170 Office Expense	11,192.24	6,044.10	8,000.00	7,200.00	7,200.00	7,200.00
862187 Education & Training	683.61	290.00	1,000.00	500.00	500.00	500.00
862188 Printing	39,812.28	12,846.82	-	-	-	-
862189 Prof/Spec Svcs - Other	6,306.85	18,704.06	14,000.00	50,000.00	50,000.00	50,000.00
862190 Publ/Legal Notice	-	-	-	-	-	-
862200 Rent/Lease Equip	8,828.84	8,828.84	10,525.00	11,500.00	11,500.00	11,500.00
862201 Rent/Lease - Copiers	97,840.12	101,595.33	198,656.00	290,200.00	290,200.00	290,200.00
862228 Software - Short Term	-	8,501.05	13,161.00	13,100.00	13,100.00	13,100.00
862230 Info Tech Equip	40,878.67	12,439.80	5,985.00	10,960.00	10,960.00	10,960.00
862239 Spec Dept Expense	(28,299.34)	16,251.26	1,500.00	16,215.00	16,215.00	16,215.00
862250 Trans/Travel	2,953.09	2,726.26	7,381.00	3,500.00	3,500.00	3,500.00
862253 Travel Out of County	69.00	-	-	-	-	-
Total Services & Supplies	212,962.29	221,767.83	285,594.00	429,611.00	429,611.00	429,611.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(201,990.70)	(88,836.38)	(186,786.00)	(246,670.00)	(246,670.00)	(246,670.00)
Total Expend Transfer & Reimb	(201,990.70)	(88,836.38)	(186,786.00)	(246,670.00)	(246,670.00)	(246,670.00)
Total Net Appropriations	592,924.79	525,507.77	478,200.58	589,071.00	589,071.00	589,071.00
Net County Cost (Fund Contribution)	538,395.98	493,635.11	465,200.58	554,247.00	554,247.00	554,247.00

1210 - COUNTY COUNSEL
Katherine Elliot, Interim County Counsel

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1210 County Counsel
Fund: 1100 County General

Financing Uses Classification	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						
826161 Legal Services	23,033.37	49,150.87	33,000.00	32,400.00	32,400.00	32,400.00
826163 Legal Svcs Reimb	19,864.35	12,185.44	1,000.00	2,500.00	2,500.00	2,500.00
826230 Estate Fee-Public Administrator	-	-	-	-	-	-
826278 Interfund - Legal	258,647.05	525,078.30	400,000.00	360,000.00	360,000.00	360,000.00
826390 Other Charges	139,719.01	108,063.80	78,000.00	75,950.00	75,950.00	75,950.00
827400 Prior Year Revenue	-	29,229.40	-	-	-	-
827600 Other Sales	15.25	401.33	200.00	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	441,279.03	724,109.14	512,200.00	470,850.00	470,850.00	470,850.00
Salaries & Employee Benefits						
861011 Regular Employees	1,580,165.97	1,614,061.07	1,616,699.00	1,676,176.00	1,726,438.00	1,726,438.00
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	455,540.24	483,475.06	501,732.00	431,619.00	431,619.00	431,619.00
861022 Co Cont OASDI	91,350.60	93,502.70	106,829.00	95,994.00	95,994.00	95,994.00
861023 Co Cont Medicare	22,375.69	22,821.35	24,985.00	23,716.00	24,431.00	24,431.00
861024 Co Cont Retire Incr	111,507.19	125,997.69	129,301.00	108,308.00	110,925.00	110,925.00
861030 Co Cont Health Ins	234,366.60	243,548.72	272,908.00	248,669.00	248,669.00	248,669.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	1,770.00	1,685.30	22,484.34	33,664.00	33,664.00	33,664.00
Total Salaries & Employee Benefits	2,497,076.29	2,585,091.89	2,674,938.34	2,618,146.00	2,671,740.00	2,671,740.00
Services & Supplies						
862060 Communications	3,472.02	3,506.37	4,076.00	3,864.00	3,864.00	3,864.00
862101 Insurance - General	195,530.00	189,063.55	135,061.00	11,620.00	11,620.00	11,620.00
862120 Maint - Equip	-	-	-	-	-	-
862150 Memberships	10,176.00	11,461.00	10,870.00	12,310.00	12,310.00	12,310.00
862170 Office Expense	7,033.51	2,668.06	6,574.10	10,872.00	10,872.00	10,872.00
862183 Legal Fees	-	-	-	-	-	-
862187 Education & Training	-	485.00	3,000.00	3,000.00	3,000.00	3,000.00
862189 Prof/Spec Svcs - Other	56,686.98	55,311.61	196,500.00	-	-	-
862190 Publ/Legal Notice	8,189.13	375.00	500.00	-	-	-
862217 Debt Service Principal	-	-	-	-	-	-
862218 Debt Service Int - SBIT	-	-	-	-	-	-
862227 Software-Long Term	-	32,822.00	34,492.00	44,760.00	44,760.00	44,760.00
862228 Software-Short Term	-	335.87	1,369.90	990.00	990.00	990.00
862230 Info Tech Equip	36,014.46	-	23,944.00	30,283.00	30,283.00	30,283.00
862239 Spec Dept Expense	31,520.08	36.28	500.00	150.00	150.00	150.00
862250 Trans/Travel	-	-	100.00	100.00	100.00	100.00
862253 Travel Out of County	1,500.00	(117.25)	4,000.00	4,000.00	4,000.00	4,000.00
Total Services & Supplies	350,122.18	295,947.49	420,987.00	121,949.00	121,949.00	121,949.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(954,654.21)	(860,367.94)	(923,403.00)	(984,600.00)	(984,600.00)	(984,600.00)
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(954,654.21)	(860,367.94)	(923,403.00)	(984,600.00)	(984,600.00)	(984,600.00)
Total Net Appropriations	1,892,544.26	2,020,671.44	2,172,522.34	1,755,495.00	1,809,089.00	1,809,089.00
Net County Cost (Fund Contribution)	1,451,265.23	1,296,562.30	1,660,322.34	1,284,645.00	1,338,239.00	1,338,239.00

1320 - HUMAN RESOURCES
Cherie Johnson, Human Resources Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1320 Human Resources
Fund: 1100 County General

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						
825398 SB90 Reimbursement	24,035.00	9,565.00	-	-	-	-
826390 Other Charges	121,467.00	103,150.00	732,628.00	695,950.00	695,950.00	695,950.00
827400 Prior Year Revenue	-	1,357.00	-	-	-	-
827600 Other Sales	-	-	-	-	-	-
827700 Other	30,473.00	83,967.81	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	175,975.00	198,039.81	732,628.00	695,950.00	695,950.00	695,950.00
Salaries & Employee Benefits						
861011 Regular Employees	1,298,001.96	1,263,063.93	1,370,114.00	1,369,502.00	1,447,783.00	1,447,783.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	237.87	565.23	-	-	-	-
861021 Co Cont Retirement	410,399.72	417,360.10	439,141.00	381,395.00	402,608.00	402,608.00
861022 Co Cont OASDI	78,805.58	76,891.72	80,947.00	82,699.00	87,366.00	87,366.00
861023 Co Cont Medicare	18,509.88	18,028.74	18,932.00	19,342.00	20,433.00	20,433.00
861024 Co Cont Retire Incr	97,297.63	104,985.19	115,566.00	85,473.00	89,470.00	89,470.00
861030 Co Cont Health Ins	157,382.89	150,454.78	157,656.00	182,290.00	196,689.00	196,689.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	5,040.00	5,120.49	4,190.92	1,641.00	1,641.00	1,641.00
Total Salaries & Employee Benefits	2,065,675.53	2,036,470.18	2,186,546.92	2,122,342.00	2,245,990.00	2,245,990.00
Services & Supplies						
862060 Communications	670.95	266.92	240.00	250.00	250.00	250.00
862101 Insurance - General	242,231.00	233,053.89	8,282.00	9,050.00	9,050.00	9,050.00
862150 Memberships	-	183.70	2,500.00	3,000.00	3,000.00	3,000.00
862170 Office Expense	17,669.42	16,249.92	15,000.00	15,000.00	15,000.00	15,000.00
862187 Education & Training	2,290.06	2,195.00	1,500.00	2,000.00	2,000.00	2,000.00
862189 Prof/Spec Svcs - Other	479,891.41	300,889.77	165,140.00	233,280.00	233,280.00	233,280.00
862190 Publ/Legal Notice	1,956.63	(531.52)	10,000.00	10,000.00	10,000.00	10,000.00
862227 Software-Long Term	-	-	29,000.00	31,000.00	31,000.00	31,000.00
862228 Software-Short Term	-	1,339.13	1,339.00	1,500.00	1,500.00	1,500.00
862230 Info Tech Equipment	-	-	29,926.00	43,130.00	43,130.00	43,130.00
862239 Spec Dept Expense	58,679.10	17,624.92	12,340.00	12,340.00	12,340.00	12,340.00
862250 Trans/Travel	1,304.67	1,048.36	2,000.00	2,500.00	2,500.00	2,500.00
862253 Travel Out of County	-	-	1,000.00	1,000.00	1,000.00	1,000.00
Total Services & Supplies	804,693.24	572,320.09	278,267.00	364,050.00	364,050.00	364,050.00
Fixed Assets						
864360 Structures & Improvements	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(859,210.00)	(659,969.00)	-	-	-	-
Total Expend Transfer & Reimb	(859,210.00)	(659,969.00)	-	-	-	-
Total Net Appropriations	2,011,158.77	1,948,821.27	2,464,813.92	2,486,392.00	2,610,040.00	2,610,040.00
Net County Cost (Fund Contribution)	1,835,183.77	1,750,781.46	1,732,185.92	1,790,442.00	1,914,090.00	1,914,090.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
823300 Forfeiture & Penalty	70.00	-	-	-	-	-
825398 SB90 Reimbursement	-	2,967.00	-	-	-	-
825490 State Other	-	-	5,070.00	-	-	-
825670 Federal Other Revenue	-	-	-	-	-	-
826140 Election Services	60,157.53	254,692.13	13,500.00	244,000.00	244,000.00	244,000.00
827400 Prior Year Revenue	444.00	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	60,671.53	257,659.13	18,570.00	244,000.00	244,000.00	244,000.00
Salaries & Employee Benefits						
861011 Regular Employees	171,630.70	187,608.63	196,690.00	207,641.00	207,641.00	207,641.00
861012 Extra Help	30,957.77	45,991.18	40,000.00	40,000.00	40,000.00	40,000.00
861013 Overtime Reg Emp	2,549.64	5,267.47	3,000.00	3,000.00	3,000.00	3,000.00
861021 Co Cont Retirement	54,018.18	62,176.29	63,572.00	60,250.00	60,250.00	60,250.00
861022 Co Cont OASDI	10,354.66	11,395.85	11,837.00	12,645.00	12,645.00	12,645.00
861023 Co Cont Medicare	2,900.63	3,386.54	2,768.00	2,956.00	2,956.00	2,956.00
861024 Co Cont Retire Incr	11,501.67	13,804.60	14,704.00	11,354.00	11,354.00	11,354.00
861030 Co Cont Health Ins	31,331.56	32,992.81	33,029.00	23,560.00	23,560.00	23,560.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	292.00	396.63	579.00	579.00	579.00	579.00
Total Salaries & Employee Benefits	315,536.81	363,020.00	366,179.00	361,985.00	361,985.00	361,985.00
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862101 Insurance - General	1,649.00	2,031.76	1,922.00	2,368.00	2,368.00	2,368.00
862120 Maint - Equip	1,164.53	1,315.92	1,365.00	1,532.00	1,532.00	1,532.00
862150 Memberships	-	-	-	50.00	50.00	50.00
862170 Office Expense	7,318.91	6,701.70	9,700.00	9,700.00	9,700.00	9,700.00
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862190 Publ/Legal Notice	592.45	2,022.40	600.00	3,000.00	3,000.00	3,000.00
862210 Rent/Lease Bldg Grnds	4,255.00	4,595.00	4,000.00	5,700.00	5,700.00	5,700.00
862228 Software - Short Term	51,327.59	46,199.64	45,963.00	63,985.00	63,985.00	63,985.00
862229 Software - Maintenance	52,578.35	40,504.46	57,358.00	63,746.00	63,746.00	63,746.00
862230 Info Tech Equip	8,397.10	-	5,574.00	5,676.00	5,676.00	5,676.00
862231 Election Suppl & Svcs	128,292.38	270,364.09	211,775.00	271,000.00	271,000.00	271,000.00
862239 Spec Dept Expense	145.86	195.77	200.00	200.00	200.00	200.00
862250 Trans/Travel	455.05	938.12	500.00	500.00	500.00	500.00
862253 Travel Out of County	-	-	1,500.00	1,500.00	1,500.00	1,500.00
Total Services & Supplies	256,176.22	374,868.86	340,457.00	428,957.00	428,957.00	428,957.00
Fixed Assets						
864370 Equipment	-	-	10,139.00	-	-	-
Total Fixed Assets	-	-	10,139.00	-	-	-
Total Net Appropriations	571,713.03	737,888.86	716,775.00	790,942.00	790,942.00	790,942.00
Net County Cost (Fund Contribution)	511,041.50	480,229.73	698,205.00	546,942.00	546,942.00	546,942.00

1610 - FACILITIES
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1610 Facilities
Fund: 1100 County General

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Etimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
824200 Rent/Concession	22,954.66	116,523.00	74,613.08	27,235.00	27,235.00	27,235.00
825490 State Other	23,959.00	81,018.99	82,665.00	81,899.00	81,899.00	81,899.00
826277 Interfund - Janitor	677,235.33	893,347.81	609,831.00	883,803.00	1,283,803.00	1,283,803.00
826375 Parks & Rec Fee	(105.00)	11,066.00	6,035.00	7,550.00	7,550.00	7,550.00
826390 Other Charges	130,427.84	26,217.04	52,900.00	28,323.00	28,323.00	28,323.00
827700 Other	22,971.34	32,712.78	2,500.00	2,500.00	2,500.00	2,500.00
827802 Operating Transfer In	78,447.01	-	-	-	-	-
Total Revenues	955,890.18	1,160,885.62	828,544.08	1,031,310.00	1,431,310.00	1,431,310.00
Salaries & Employee Benefits						
861011 Regular Employees	2,110,949.34	1,889,420.27	1,951,447.05	2,102,509.00	2,102,509.00	2,102,509.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	47,002.12	39,908.16	65,000.00	65,000.00	65,000.00	65,000.00
861021 Co Cont Retirement	658,101.16	614,936.12	651,375.56	579,825.00	579,825.00	579,825.00
861022 Co Cont OASDI	126,476.55	113,787.20	120,990.40	130,356.00	130,356.00	130,356.00
861023 Co Cont Medicare	29,777.71	26,612.00	28,295.01	30,487.00	30,487.00	30,487.00
861024 Co Cont Retire Incr	147,551.79	142,988.30	155,402.99	112,847.00	112,847.00	112,847.00
861030 Co Cont Health Ins	424,249.50	377,748.15	391,565.58	461,436.00	461,436.00	461,436.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	168,569.00	198,341.72	169,952.16	158,912.00	158,912.00	158,912.00
Total Salaries & Employee Benefits	3,712,677.17	3,403,741.92	3,534,028.75	3,641,372.00	3,641,372.00	3,641,372.00
Services & Supplies						
862050 Clothing/Pers Items	1,095.71	2,980.88	8,500.00	9,425.00	9,425.00	9,425.00
862060 Communications	30,318.09	32,472.47	42,525.00	46,850.00	46,850.00	46,850.00
862090 Household Expense	332,323.61	369,203.10	459,660.00	409,500.00	409,500.00	409,500.00
862101 Insurance - General	284,762.00	315,221.30	208,022.00	196,533.00	196,533.00	196,533.00
862120 Maint - Equip	2,622.58	4,235.72	5,000.00	6,500.00	6,500.00	6,500.00
862130 Maint - Strc/Impr/Grnds	393,461.91	405,783.13	529,061.85	400,000.00	400,000.00	400,000.00
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	6,720.60	4,784.28	7,750.00	12,540.00	12,540.00	12,540.00
862185 Medical/Dental Svcs	69.50	618.00	500.00	500.00	500.00	500.00
862187 Education & Training	342.00	920.00	5,550.00	21,375.00	21,375.00	21,375.00
862189 Prof/Spec Svcs - Other	62,353.51	72,693.42	131,520.00	115,000.00	115,000.00	115,000.00
862190 Publ/Legal Notice	4,934.23	276.00	8,500.00	5,000.00	5,000.00	5,000.00
862200 Rent/Lease Equip	21,214.05	43,738.61	52,500.00	38,500.00	38,500.00	38,500.00
862220 Small Tool/Instrument	10,761.50	6,170.38	23,500.00	28,500.00	28,500.00	28,500.00
862228 Software - Short Term	-	1,704.08	12,700.00	12,700.00	12,700.00	12,700.00
862230 Info Tech Equip	109,936.10	566.66	59,538.00	97,157.00	97,157.00	97,157.00
862239 Spec Dept Expense	54,860.38	41,235.85	55,500.00	58,500.00	58,500.00	58,500.00
862250 Trans/Travel	59,710.21	66,047.98	80,359.00	74,309.00	74,309.00	74,309.00
862253 Travel Out of County	-	-	-	-	-	-
862260 Utilities	1,461,547.98	1,636,825.81	1,904,500.00	2,100,000.00	2,100,000.00	2,100,000.00
Total Services & Supplies	2,837,033.96	3,005,477.67	3,595,185.85	3,632,889.00	3,632,889.00	3,632,889.00
Other Charges						
863113 Pmt Other Gov Agency	224,781.45	193,283.60	250,000.00	250,000.00	250,000.00	250,000.00
Total Other Charges	224,781.45	193,283.60	250,000.00	250,000.00	250,000.00	250,000.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	10,343.12	-	-	20,000.00	20,000.00	20,000.00
Total Fixed Assets	10,343.12	-	-	20,000.00	20,000.00	20,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	(796,149.39)	(757,388.25)	(1,080,400.00)	(760,372.00)	(760,372.00)	(760,372.00)
865802 Oper Transfer Out	54,643.46	-	20,000.00	-	-	-
Total Expend Transfer & Reimb	(741,505.93)	(757,388.25)	(1,060,400.00)	(760,372.00)	(760,372.00)	(760,372.00)
Total Net Appropriations	6,043,329.77	5,845,114.94	6,318,814.60	6,783,889.00	6,783,889.00	6,783,889.00
Net County Cost (Fund Contribution)	5,087,439.59	4,684,229.32	5,490,270.52	5,752,579.00	5,352,579.00	5,352,579.00

1620 - FLEET MANAGEMENT
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1620 Fleet Management
Fund: 1100 County General

Financing Uses Classification	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						
826276 Interfund - Garage	56,391.68	40,239.61	57,211.00	57,202.00	57,202.00	57,202.00
827600 Other Sales	11,060.49	3,260.00	-	-	-	-
827700 Other	2,154.46	8,565.12	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	69,606.63	52,064.73	57,211.00	57,202.00	57,202.00	57,202.00
Salaries & Employee Benefits						
861011 Regular Employees	226,616.00	35,533.66	-	-	-	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	26.61	-	-	-	-	-
861021 Co Cont Retirement	69,834.32	11,651.47	-	-	-	-
861022 Co Cont OASDI	12,838.01	2,079.17	-	-	-	-
861023 Co Cont Medicare	3,035.77	486.18	-	-	-	-
861024 Co Cont Retire Incr	15,471.91	2,617.07	-	-	-	-
861030 Co Cont Health Ins	58,108.14	7,280.84	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	4,597.00	4,989.59	-	-	-	-
Total Salaries & Employee Benefits	390,527.76	64,637.98	-	-	-	-
Services & Supplies						
862060 Communications	250.25	36.88	-	-	-	-
862090 Household Expense	3,866.26	407.30	1,000.00	650.00	650.00	650.00
862101 Insurance - General	8,334.00	10,479.22	456.00	-	-	-
862120 Maint - Equip	1,571.03	2,581.64	9,500.00	10,000.00	10,000.00	10,000.00
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	1,382.90	26.52	500.00	500.00	500.00	500.00
862176 Fuel Expense	670,358.87	596,344.35	660,136.00	577,675.00	577,675.00	577,675.00
862187 Education & Training	-	-	-	-	-	-
862220 Small Tool/Instrument	2,118.98	95.72	-	-	-	-
862228 Software-Short Term	-	103.01	200.00	8,700.00	8,700.00	8,700.00
862230 Info Tech Equip	15,464.75	7,888.20	7,500.00	1,000.00	1,000.00	1,000.00
862239 Spec Dept Expense	360,938.28	330,037.08	358,516.40	361,810.00	361,810.00	361,810.00
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	1,064,285.32	947,999.92	1,037,808.40	960,335.00	960,335.00	960,335.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(518,958.13)	(836,725.62)	(912,006.00)	(835,565.00)	(835,565.00)	(835,565.00)
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(518,958.13)	(836,725.62)	(912,006.00)	(835,565.00)	(835,565.00)	(835,565.00)
Total Net Appropriations	935,854.95	175,912.28	125,802.40	124,770.00	124,770.00	124,770.00
Net County Cost (Fund Contribution)	866,248.32	123,847.55	68,591.40	67,568.00	67,568.00	67,568.00

1710 - CAPITAL IMPROVEMENTS
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
824100 Interest	16,465.38	11,466.99	-	-	-	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	656,417.52	796,544.70	2,636,183.74	251,390.00	251,390.00	251,390.00
825810 Other Govt Agency Aid	-	-	-	-	-	-
826390 Other Charges	10,768.11	-	-	-	-	-
827700 Other	164,551.06	280.00	75,000.00	30,000.00	30,000.00	30,000.00
827802 Oper Transfer In	3,111,989.20	3,102,519.36	3,161,349.06	1,361,824.00	8,555,335.00	8,555,335.00
Total Revenues	3,960,191.27	3,910,811.05	5,872,532.80	1,643,214.00	8,836,725.00	8,836,725.00
Services & Supplies						
862130 Maint - Strc/Impr/Grnds	242,675.93	102,077.70	390,733.28	345,000.00	345,000.00	345,000.00
862189 Prof/Spec Svcs - Other	-	-	80,000.00	160,000.00	160,000.00	160,000.00
Total Services & Supplies	242,675.93	102,077.70	470,733.28	505,000.00	505,000.00	505,000.00
Fixed Assets						
864355 Leasehold Improvements	-	-	-	-	1,380,000.00	1,380,000.00
864360 Structure/Improvement	4,074,146.29	3,207,169.96	6,671,454.77	2,575,429.00	13,424,317.00	13,424,317.00
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	4,074,146.29	3,207,169.96	6,671,454.77	2,575,429.00	14,804,317.00	14,804,317.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	23,779.59	-	164,551.06	-	-	-
Total Expend Transfer & Reimb	23,779.59	-	164,551.06	-	-	-
Total Net Appropriations	4,340,601.81	3,309,247.66	7,306,739.11	3,080,429.00	15,309,317.00	15,309,317.00
Net County Cost (Fund Contribution)	380,410.54	(601,563.39)	1,434,206.31	1,437,215.00	6,472,592.00	6,472,592.00

1712 - CAPITAL PROJECTS
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1712 Capital Projects
Fund: 1300 Capital Projects

Financing Uses Classification	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						
824100 Interest	89,943.83	181,620.04	-	-	-	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	4,716,737.00	12,184,683.00	11,290,515.00	1,250,000.00	1,250,000.00	1,250,000.00
827802 Operating Transfer In	1,500,000.00	11,000,000.00	1,420,895.72	-	-	-
Total Revenues	6,306,680.83	23,366,303.04	12,711,410.72	1,250,000.00	1,250,000.00	1,250,000.00
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862140 Med Dntl & Lab Supls	-	-	14,000.00	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862220 Small Tools & Instruments	-	-	7,000.00	-	-	-
Total Services & Supplies	-	-	21,000.00	-	-	-
Fixed Assets						
864365 Constr in Progress	4,176,973.60	21,554,221.97	15,571,379.79	100,000.00	500,000.00	500,000.00
864370 Equipment	-	-	180,000.00	-	-	-
Total Fixed Assets	4,176,973.60	21,554,221.97	15,751,379.79	100,000.00	500,000.00	500,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	4,176,973.60	21,554,221.97	15,772,379.79	100,000.00	500,000.00	500,000.00
Net County Cost (Fund Contribution)	(2,129,707.23)	(1,812,081.07)	3,060,969.07	(1,150,000.00)	(750,000.00)	(750,000.00)

1713 - CAPITAL PROJECTS MHTA
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1713 Capital Projects Mental Hlth Trtmt Act
Fund: 1301 Capital Projects Mental Hlth Trtmt Act

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	-	-	-	-	-	-
827802 Operating Transfer In	1,460,040.26	9,734,419.34	6,800,000.00	300,000.00	300,000.00	300,000.00
Total Revenues	1,460,040.26	9,734,419.34	6,800,000.00	300,000.00	300,000.00	300,000.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864365 Constr in Progress	1,460,040.26	9,716,225.64	6,816,845.92	300,000.00	300,000.00	300,000.00
Total Fixed Assets	1,460,040.26	9,716,225.64	6,816,845.92	300,000.00	300,000.00	300,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,460,040.26	9,716,225.64	6,816,845.92	300,000.00	300,000.00	300,000.00
Net County Cost (Fund Contribution)	-	(18,193.70)	16,845.92	-	-	-

1714 - CAPITAL PROJECTS ACQUISITIONS
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1714 Capital Projects Acquisitions
Fund: 1302 Capital Projects Acquisitions

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						
825490 State Other	(24,090.53)	-	-	-	-	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	(24,090.53)	-	-	-	-	-
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864365 Constr in Progress	10,292.50	-	-	-	-	-
Total Fixed Assets	10,292.50	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	10,292.50	-	-	-	-	-
Net County Cost (Fund Contribution)	34,383.03	-	-	-	-	-

1715 - CAPITAL INVESTMENTS - LIBRARY
Mellisa Hannum, Librarian

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 6 Education
Activity: 602 Education - Library Services

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

Financing Uses Classification	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						
821500 Sales & Use Tax	1,957,126.10	1,925,166.18	1,887,348.00	-	-	-
824100 Interest	-	87,545.79	77,907.00	-	-	-
825496 State Library Grant	-	14,886.00	173,544.00	-	-	-
827801 Grant Revenue	-	-	16,297.00	-	-	-
827802 Operating Transfer In	409.00	-	-	-	-	-
Total Revenues	1,957,535.10	2,027,597.97	2,155,096.00	-	-	-
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	10,051.13	-	-	-	-
862227 Software-Long Term	-	-	6,957.00	-	-	-
862230 Info Tech Eq	-	-	19,678.00	-	-	-
Total Services & Supplies	-	10,051.13	26,635.00	-	-	-
Fixed Assets						
864355 Leasehold Improvements	6,808.19	16,127.52	180,000.00	-	-	-
864360 Structures & Improvements	818.37	29,772.96	399,000.00	-	-	-
864370 Equipment	-	18,569.15	734,607.00	-	-	-
Total Fixed Assets	7,626.56	64,469.63	1,313,607.00	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	7,626.56	74,520.76	1,340,242.00	-	-	-
Net County Cost (Fund Contribution)	(1,949,908.54)	(1,953,077.21)	(814,854.00)	-	-	-

1810 - ECONOMIC DEVELOPMENT
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1810 Economic Development
Fund: 1100 County General

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						
826390 Other Charges	27,725.00	12,042.25	4,049.22	-	-	-
827700 Other	-	-	-	-	-	-
Total Revenues	27,725.00	12,042.25	4,049.22	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	56,588.45	79,243.37	48,819.00	10,343.00	10,343.00	10,343.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	17,116.88	26,133.89	14,884.00	2,811.00	2,811.00	2,811.00
861022 Co Cont OASDI	3,461.83	4,743.43	2,914.00	618.00	618.00	618.00
861023 Co Cont Medicare	809.56	1,109.34	682.00	145.00	145.00	145.00
861024 Co Cont Retire Incr	3,710.11	5,802.48	3,667.00	530.00	530.00	530.00
861030 Co Cont Health Ins	7,470.51	17,579.21	10,533.00	2,085.00	2,085.00	2,085.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	14.35	180.00	143.00	143.00	143.00
Total Salaries & Employee Benefits	89,157.34	134,626.07	81,679.00	16,675.00	16,675.00	16,675.00
Services & Supplies						
862101 Insurance - General	-	192.83	240.00	427.00	427.00	427.00
862170 Office Expense	159.07	-	104.00	150.00	150.00	150.00
862060 Communications	592.44	147.57	230.00	480.00	480.00	480.00
862150 Memberships	-	-	-	1,000.00	1,000.00	1,000.00
862187 Education & Travel	215.00	-	216.00	500.00	500.00	500.00
862189 Prof/Spec Svcs - Other	251,760.05	-	-	-	-	-
862190 Publ & Legal Notices	-	-	-	-	-	-
862230 Info Tech Equipment	-	-	1,810.00	-	-	-
862239 Spec Dept Expense	-	-	-	500.00	500.00	500.00
862250 Transportation & Travel	156.43	-	-	250.00	250.00	250.00
862253 Transportation & Travel-Out of C	-	180.99	100.00	250.00	250.00	250.00
Total Services & Supplies	252,882.99	521.39	2,700.00	3,557.00	3,557.00	3,557.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	342,040.33	135,147.46	84,379.00	20,232.00	20,232.00	20,232.00
Net County Cost (Fund Contribution)	314,315.33	123,105.21	80,329.78	20,232.00	20,232.00	20,232.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
825490 State Other Revenue	-	-	-	-	-	-
826171 Final Map Filing Fee	-	-	24,296.00	-	-	-
826172 Parcel Map MS Filing	6,891.28	12,282.56	-	10,000.00	10,000.00	10,000.00
826173 Parcel Map PS Filing	3,420.64	-	-	2,000.00	2,000.00	2,000.00
826175 Plan Check & Insp	-	-	-	500.00	500.00	500.00
826176 Parcel Subdivision Insp	-	-	-	500.00	500.00	500.00
826177 Basic Imp Insp Fee	-	-	-	500.00	500.00	500.00
826178 Subd Agrmt Process	-	-	3,120.00	3,120.00	3,120.00	3,120.00
826181 Record-Survey Exam	44,384.84	39,679.12	166,821.00	60,000.00	60,000.00	60,000.00
826182 Tentative Map Subd	46,311.84	56,357.00	25,404.00	50,000.00	50,000.00	50,000.00
826273 Interfund - Engineering	157,399.64	143,032.94	224,876.00	215,957.00	215,957.00	215,957.00
826390 Other Charges	550.00	700.00	-	300.00	300.00	300.00
827600 Other Sales	-	-	-	250.00	250.00	250.00
827601 Sale of Map - Surveyor	175.50	-	250.00	250.00	250.00	250.00
827802 Oper Transfer In	192,992.43	48,889.76	255,940.00	-	-	-
Total Revenues	452,126.17	300,941.38	700,707.00	343,377.00	343,377.00	343,377.00
Salaries & Employee Benefits						
861011 Regular Employees	549,683.95	514,907.89	494,971.00	531,792.00	531,792.00	531,792.00
861012 Extra Help	52,746.37	56,593.89	57,985.00	70,000.00	70,000.00	70,000.00
861013 Overtime Reg Emp	542.91	443.95	5,000.00	5,000.00	5,000.00	5,000.00
861021 Co Cont Retirement	177,418.28	170,803.47	164,399.00	148,559.00	148,559.00	148,559.00
861022 Co Cont OASDI	32,009.26	29,858.60	34,099.00	36,805.00	36,805.00	36,805.00
861023 Co Cont Medicare	8,477.00	8,014.37	7,974.00	8,479.00	8,479.00	8,479.00
861024 Co Cont Retire Incr	43,534.47	42,930.70	42,587.00	32,576.00	32,576.00	32,576.00
861030 Co Cont Health Ins	81,360.98	73,186.71	93,948.00	64,676.00	64,676.00	64,676.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	62,471.00	54,292.25	54,292.00	2,079.00	2,079.00	2,079.00
Total Salaries & Employee Benefits	1,008,244.22	951,031.83	955,255.00	899,966.00	899,966.00	899,966.00
Services & Supplies						
862060 Communications	2,294.98	2,192.15	5,398.00	2,596.00	2,596.00	2,596.00
862101 Insurance - General	1,958.00	2,279.65	2,124.00	2,662.00	2,662.00	2,662.00
862120 Maint - Equip	4,659.42	3,547.02	10,088.00	9,500.00	5,000.00	5,000.00
862150 Memberships	664.53	-	1,590.00	940.00	940.00	940.00
862170 Office Expense	3,548.09	1,626.39	7,000.00	7,000.00	3,000.00	3,000.00
862183 Legal Fees	1,275.18	4,838.46	5,376.00	3,000.00	3,000.00	3,000.00
862184 Arch Eng & Plan Svcs	-	-	-	-	-	-
862185 Medical & Dental Svcs	-	-	210.00	200.00	200.00	200.00
862187 Education & Training	292.23	306.68	3,950.00	3,950.00	2,000.00	2,000.00
862189 Prof/Spec Svcs - Other	277,121.48	195,780.31	402,873.00	226,621.00	226,621.00	226,621.00
862190 Publ/Legal Notice	473.94	186.70	775.00	500.00	500.00	500.00
862193 Construction Co	-	-	-	231,000.00	231,000.00	231,000.00
862220 Small Tool/Instrument	176.91	-	1,000.00	1,000.00	500.00	500.00
862228 Software-Short Term	-	309.03	10,840.00	11,500.00	11,500.00	11,500.00
862230 Info Tech Equip	12,308.75	-	8,463.00	14,190.00	14,190.00	14,190.00
862239 Spec Dept Expense	4,249.54	1,562.97	500.00	4,500.00	4,500.00	4,500.00
862250 Trans/Travel	4,246.96	3,959.08	7,000.00	4,500.00	4,500.00	4,500.00
862253 Travel Out of County	-	-	2,000.00	2,000.00	2,000.00	2,000.00
Total Services & Supplies	313,270.01	216,588.44	469,187.00	525,659.00	514,709.00	514,709.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,321,514.23	1,167,620.27	1,424,442.00	1,425,625.00	1,414,675.00	1,414,675.00
Net County Cost (Fund Contribution)	869,388.06	866,678.89	723,735.00	1,082,248.00	1,071,298.00	1,071,298.00

1920 - RETIREMENT ADMINISTRATION
Doris Rentschler, Executive Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1920 Retirement
Fund: 1100 County General

Financing Uses Classification	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						
825810 Other Govt Aid	829,255.89	893,981.37	1,198,640.00	-	1,198,960.00	1,198,960.00
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	829,255.89	893,981.37	1,198,640.00	-	1,198,960.00	1,198,960.00
Salaries & Employee Benefits						
861011 Regular Employees	533,316.71	556,450.75	751,549.00	-	751,549.00	751,549.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	661.67	6,159.89	-	-	-	-
861021 Co Cont Retirement	152,219.47	167,554.77	225,297.00	-	225,297.00	225,297.00
861022 Co Cont OASDI	30,731.31	31,922.09	41,870.00	-	41,870.00	41,870.00
861023 Co Cont Medicare	7,443.87	7,797.51	10,140.00	-	10,140.00	10,140.00
861024 Co Cont Retire Incr	34,626.37	39,811.28	55,314.00	-	55,314.00	55,314.00
861030 Co Cont Health Ins	70,256.49	84,285.08	113,597.00	-	113,597.00	113,597.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	873.00	-	1,193.00	1,193.00
Total Salaries & Employee Benefits	829,255.89	893,981.37	1,198,640.00	-	1,198,960.00	1,198,960.00
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862250 Trans/Travel	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Total Net Appropriations	829,255.89	893,981.37	1,198,640.00	-	1,198,960.00	1,198,960.00
Net County Cost (Fund Contribution)	-	-	-	-	-	-

1930 - TEETER PLAN
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1930 Teeter Plan Debt Service
Fund: 1100 County General

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						
821210 Prior Secured Prop Tax	-	-	-	-	-	-
821400 Pen/Cost on Delinq Tax	2,823,770.55	2,862,172.51	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
824100 Interest	-	-	-	-	-	-
Total Revenues	2,823,770.55	2,862,172.51	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00
Other Charges						
863310 Interest	523,788.91	948,384.27	500,000.00	500,000.00	500,000.00	500,000.00
863311 Principal	1,288,662.00	-	-	-	-	-
Total Other Charges	1,812,450.91	948,384.27	500,000.00	500,000.00	500,000.00	500,000.00
Total Net Appropriations	1,812,450.91	948,384.27	500,000.00	500,000.00	500,000.00	500,000.00
Net County Cost (Fund Contribution)	(1,011,319.64)	(1,913,788.24)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,500,000.00)

1940 - MISCELLANEOUS BUDGET
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1940 Miscellaneous Budget
Fund: 1100 County General

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						
821510 Sales Tax-Public Safey	399,929.07	384,291.70	584,836.00	577,919.00	570,906.00	570,906.00
827600 Other Sales	-	-	-	-	-	-
827707 Donation	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	399,929.07	384,291.70	584,836.00	577,919.00	570,906.00	570,906.00
Salaries & Employee Benefits						
861011 Regular Employees	346,700.13	371,510.33	400,000.00	400,000.00	400,000.00	400,000.00
861021 Co Cont Retirement	40,883.55	58,611.27	43,840.00	111,741.00	111,741.00	111,741.00
861022 Co Cont OASDI	21,495.43	23,033.63	24,800.00	25,231.00	25,231.00	25,231.00
861023 Co Cont Medicare	5,027.16	5,386.90	5,800.00	5,918.00	5,918.00	5,918.00
861024 Co Cont Retire Incr	12,029.77	17,977.75	9,400.00	23,036.00	23,036.00	23,036.00
861030 Co Cont to Employee Ins	-	-	-	-	-	-
Total Salaries & Employee Benefits	426,136.04	476,519.88	483,840.00	565,926.00	565,926.00	565,926.00
Services & Supplies						
862101 Insurance - General	33,745.00	43,438.68	41,633.00	45,023.00	45,023.00	45,023.00
862160 Misc Expense	-	-	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862181 Auditing & Fiscal Svcs	160,553.41	142,564.42	145,715.00	139,300.00	139,300.00	139,300.00
862187 Education & Training	212,216.68	198,681.93	150,000.00	150,000.00	150,000.00	150,000.00
862189 Prof/Spec Svcs - Other	50,607.97	38,564.85	29,300.00	104,300.00	104,300.00	104,300.00
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	457,123.06	423,249.88	366,648.00	438,623.00	438,623.00	438,623.00
Other Charges						
863113 Pmt Other Gov Agency	609,668.85	571,644.94	780,836.00	773,919.00	773,919.00	773,919.00
863280 Contr Other Agency	152,907.88	126,440.98	154,000.00	154,000.00	154,000.00	154,000.00
Total Other Charges	762,576.73	698,085.92	934,836.00	927,919.00	927,919.00	927,919.00
Total Net Appropriations	1,645,835.83	1,597,855.68	1,785,324.00	1,932,468.00	1,932,468.00	1,932,468.00
Net County Cost (Fund Contribution)	1,245,906.76	1,213,563.98	1,200,488.00	1,354,549.00	1,361,562.00	1,361,562.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1941 County Clerk
Fund: 1100 County General

Financing Uses Classification	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						
822602 Marriage Lic FCC GC 2684	23,972.08	29,354.48	22,500.00	22,500.00	22,500.00	22,500.00
826259 Recorder Svc Fee	705.00	740.00	500.00	500.00	500.00	500.00
826261 Recording Fee	200,563.00	211,459.00	195,000.00	195,000.00	195,000.00	195,000.00
826266 Clerk Fee	41,536.00	46,738.65	40,000.00	40,000.00	40,000.00	40,000.00
826404 Returned Check Chg	100.00	50.00	100.00	100.00	100.00	100.00
827400 Prior Year Revenue	-	265.90	-	-	-	-
827600 Other Sales	74,999.45	82,614.35	68,000.00	68,000.00	68,000.00	68,000.00
827700 Other	134.25	120.00	100.00	100.00	100.00	100.00
827802 Operating Transfer In	36,475.92	-	268,500.00	268,500.00	268,500.00	268,500.00
Total Revenues	378,485.70	371,342.38	594,700.00	594,700.00	594,700.00	594,700.00
Salaries & Employee Benefits						
861011 Regular Employees	170,242.97	172,723.33	159,393.00	157,788.00	157,788.00	157,788.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	1,572.92	1,594.06	-	-	-	-
861021 Co Cont Retirement	52,741.63	58,129.80	54,699.00	45,133.00	45,133.00	45,133.00
861022 Co Cont OASDI	9,572.91	9,622.80	9,883.00	9,784.00	9,784.00	9,784.00
861023 Co Cont Medicare	2,238.83	2,250.40	2,310.00	2,287.00	2,287.00	2,287.00
861024 Co Cont Retire Incr	14,039.71	16,259.13	15,992.00	10,115.00	10,115.00	10,115.00
861030 Co Cont Health Ins	62,890.23	70,968.78	74,292.00	54,892.00	54,892.00	54,892.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	77.00	50.56	389.00	294.00	294.00	294.00
Total Salaries & Employee Benefits	313,376.20	331,598.86	316,958.00	280,293.00	280,293.00	280,293.00
Services & Supplies						
862060 Communications	2,602.63	2,506.18	2,400.00	2,400.00	2,400.00	2,400.00
862101 Insurance - General	5,147.00	6,599.68	6,423.00	6,844.00	6,844.00	6,844.00
862120 Maint - Equip	1,333.13	1,492.58	1,400.00	1,400.00	1,400.00	1,400.00
862150 Memberships	1,100.00	1,100.00	1,100.00	1,050.00	1,050.00	1,050.00
862170 Office Expense	34,182.24	26,798.55	30,800.00	30,800.00	30,800.00	30,800.00
862187 Education & Training	-	330.00	500.00	500.00	500.00	500.00
862227 Software-Long Term	15,166.74	4,421.14	16,000.00	5,000.00	5,000.00	5,000.00
862228 Software-Short Term	23,709.00	19,798.67	29,500.00	29,500.00	29,500.00	29,500.00
862229 Software-Maintenance	62,769.51	65,907.99	69,203.00	72,664.00	72,664.00	72,664.00
862230 Info Tech Equip	29,401.51	-	7,240.00	5,676.00	5,676.00	5,676.00
862239 Spec Dept Expense	943.80	2,939.37	252,500.00	252,500.00	252,500.00	252,500.00
862253 Travel Out of County	836.07	1,157.96	1,000.00	1,000.00	1,000.00	1,000.00
Total Services & Supplies	177,191.63	133,052.12	418,066.00	409,334.00	409,334.00	409,334.00
Fixed Assets						
864370 Equipment	-	-	4,000.00	-	-	-
Total Fixed Assets	-	-	4,000.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	490,567.83	464,650.98	739,024.00	689,627.00	689,627.00	689,627.00
Net County Cost (Fund Contribution)	112,082.13	93,308.60	144,324.00	94,927.00	94,927.00	94,927.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1942 Modernization
Fund: 1217 Recorder Modernization

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						
824100 Interest	8,148.98	9,692.88	1,000.00	2,000.00	2,000.00	2,000.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
826255 Recorder Mod Fee	44,677.00	48,939.00	40,000.00	40,000.00	40,000.00	40,000.00
826390 Other Charges	13,170.05	14,509.40	15,000.00	10,000.00	10,000.00	10,000.00
Total Revenues	65,996.03	73,141.28	56,000.00	52,000.00	52,000.00	52,000.00
Services & Supplies						
862120 Maint - Equip	-	-	-	-	-	-
862170 Office Expense	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	36,475.92	-	268,500.00	268,500.00	268,500.00	268,500.00
Total Expend Transfer & Reimb	36,475.92	-	268,500.00	268,500.00	268,500.00	268,500.00
Total Net Appropriations	36,475.92	-	268,500.00	268,500.00	268,500.00	268,500.00
Net County Cost (Fund Contribution)	(29,520.11)	(73,141.28)	212,500.00	216,500.00	216,500.00	216,500.00

1944 - MICROGRAPHICS
Katrina Bartolomie, Assessor-Clerk-Recorder

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1944 Micrographics
Fund: 1218 Micrographics

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						
824100 Interest	2,949.51	3,519.13	500.00	1,200.00	1,200.00	1,200.00
824101 Change in Fair Value Invstmnt	-	-	-	-	-	-
826255 Recorder Mod Fee	-	-	-	-	-	-
826260 Micrographic Fee	10,957.00	11,325.00	8,000.00	9,000.00	9,000.00	9,000.00
827600 Other Sales	14,242.60	10,946.00	12,000.00	10,000.00	10,000.00	10,000.00
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	28,149.11	25,790.13	20,500.00	20,200.00	20,200.00	20,200.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862101 Insurance - General	-	-	-	-	-	-
862120 Maint - Equip	-	-	-	-	-	-
862170 Office Expense	-	21.76	-	-	-	-
862210 Rent/Lease Bldg Grnds	9,872.82	15,665.61	15,000.00	18,241.00	18,241.00	18,241.00
Total Services & Supplies	9,872.82	15,687.37	15,000.00	18,241.00	18,241.00	18,241.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	9,872.82	15,687.37	15,000.00	18,241.00	18,241.00	18,241.00
Net County Cost (Fund Contribution)	(18,276.29)	(10,102.76)	(5,500.00)	(1,959.00)	(1,959.00)	(1,959.00)

1950 - GRANTS ADMINISTRATION
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 1 General Government
Activity: 110 General - Other

Budget Unit: 1950 Grants Administration
Fund: 1204 Grants Administration

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						
824101 Change in Fair Value Invstmnt	-	-	-	-	-	-
825490 State Other	88,911.57	90,425.36	177,000.00	169,915.00	169,915.00	169,915.00
826390 Other Charges	46,961.73	34,920.35	15,230.00	-	-	-
827802 Oper Transfer In	7,900.00	-	12,255.00	-	-	-
Total Revenues	143,773.30	125,345.71	204,485.00	169,915.00	169,915.00	169,915.00
Salaries & Employee Benefits						
861011 Regular Employees	69,535.36	68,129.12	69,749.00	58,609.00	58,609.00	58,609.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	22,055.52	22,182.33	22,490.00	15,930.00	15,930.00	15,930.00
861022 Co Cont OASDI	4,334.42	4,214.93	4,078.00	3,505.00	3,505.00	3,505.00
861023 Co Cont Medicare	1,013.72	985.77	954.00	819.00	819.00	819.00
861024 Co Cont Retire Incr	4,702.93	4,924.98	5,558.00	3,001.00	3,001.00	3,001.00
861030 Co Cont Health Ins	1,107.75	882.17	772.00	11,814.00	11,814.00	11,814.00
861035 Co Cont Workers Comp	-	24.85	180.00	-	-	-
Total Salaries & Employee Benefits	102,749.70	101,344.15	103,781.00	93,678.00	93,678.00	93,678.00
Services & Supplies						
862060 Communications	472.27	100.82	360.00	-	-	-
862101 Insurance - General	-	192.83	240.00	296.00	296.00	296.00
862170 Office Expense	188.58	-	146.00	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	18,163.00	-	50,000.00	50,000.00	50,000.00	50,000.00
862190 Publications & Legal Notices	-	-	400.00	1,000.00	1,000.00	1,000.00
862194 A-87 Costs	-	-	12,255.00	-	-	-
862227 Software-Long Term	21,500.00	21,500.00	23,220.00	24,941.00	24,941.00	24,941.00
862228 Software-Short Term	-	-	104.00	-	-	-
862230 Info Tech Equipment	-	2,203.00	1,810.00	-	-	-
862239 Spec Dept Expense	1,821.00	-	1,040.00	-	-	-
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	42,144.85	23,996.65	89,575.00	76,237.00	76,237.00	76,237.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	144,894.55	125,340.80	193,356.00	169,915.00	169,915.00	169,915.00
Net County Cost (Fund Contribution)	1,121.25	(4.91)	(11,129.00)	-	-	-

1960 - INFORMATION SERVICES
Tony Rakes, Director of Information Services/CIO

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 1960 Information Services
Fund: 1100 County General

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						
823110 Crim Just Const Fund	11,680.00	11,840.00	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
826392 Data Processing Svc	182,222.97	152,552.71	163,970.00	177,570.00	177,570.00	177,570.00
827400 Prior Year Revenue	-	-	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	193,902.97	164,392.71	163,970.00	177,570.00	177,570.00	177,570.00
Salaries & Employee Benefits						
861011 Regular Employees	2,521,339.03	2,282,667.62	2,694,341.27	2,892,273.00	2,892,273.00	2,892,273.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	75,897.16	91,745.57	74,744.00	74,744.00	74,744.00	74,744.00
861021 Co Cont Retirement	784,596.54	770,269.69	883,603.49	816,560.00	816,560.00	816,560.00
861022 Co Cont OASDI	154,537.52	141,017.85	171,625.35	183,880.00	183,880.00	183,880.00
861023 Co Cont Medicare	36,248.46	33,041.38	40,138.74	43,004.00	43,004.00	43,004.00
861024 Co Cont Retire Incr	191,405.16	191,709.07	224,227.82	174,540.00	174,540.00	174,540.00
861030 Co Cont Health Ins	409,066.27	401,508.75	463,702.89	541,935.00	541,935.00	541,935.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	97,607.00	70,595.10	12,297.00	11,937.00	11,937.00	11,937.00
Total Salaries & Employee Benefits	4,270,697.14	3,982,555.03	4,564,680.56	4,738,873.00	4,738,873.00	4,738,873.00
Services & Supplies						
862060 Communications	18,155.30	13,336.43	20,412.00	14,156.00	14,156.00	14,156.00
862061 Comm Lease	3,029.42	-	-	-	-	-
862062 Comm Microwave	-	-	-	-	-	-
862101 Insurance - General	60,112.00	62,458.50	56,069.00	27,616.00	27,616.00	27,616.00
862120 Maint - Equip	85,595.94	-	700.00	-	-	-
862150 Memberships	-	-	-	1,250.00	1,250.00	1,250.00
862170 Office Expense	4,694.47	7,324.22	9,500.00	9,057.00	9,057.00	9,057.00
862187 Education & Training	18,922.95	7,532.34	1,600.00	24,100.00	24,100.00	24,100.00
862189 Prof/Spec Svcs - Other	26,677.15	35,696.25	62,376.20	85,000.00	85,000.00	85,000.00
862220 Small Tool/Instrument	1,542.85	2,166.38	1,500.00	1,500.00	1,500.00	1,500.00
862227 Software-Long Term	-	-	-	-	-	-
862228 Software-Short Term	4,572.88	4,507.39	21,109.22	4,800.00	4,800.00	4,800.00
862230 Info Tech Equip	10,119.03	12,824.60	62,231.00	87,182.00	87,182.00	87,182.00
862239 Spec Dept Expense	14,202.63	16,055.14	15,500.00	14,500.00	14,500.00	14,500.00
862250 Trans/Travel	26,599.52	16,028.41	23,076.00	22,231.00	22,231.00	22,231.00
862253 Travel Out of County	6,735.68	9,118.00	6,000.00	11,630.00	11,630.00	11,630.00
Total Services & Supplies	280,959.82	187,047.66	280,073.42	303,022.00	303,022.00	303,022.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(84,543.92)	(57,801.92)	(508,478.56)	(508,000.00)	(508,000.00)	(508,000.00)
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(84,543.92)	(57,801.92)	(508,478.56)	(508,000.00)	(508,000.00)	(508,000.00)
Total Net Appropriations	4,467,113.04	4,111,800.77	4,336,275.42	4,533,895.00	4,533,895.00	4,533,895.00
Net County Cost (Fund Contribution)	4,273,210.07	3,947,408.06	4,172,305.42	4,356,325.00	4,356,325.00	4,356,325.00

2012 - COURT COLLECTIONS 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
BOS Adopted Budget for Fiscal Year 2026-27

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
823100 Vehicle Code Fine	311,808.24	296,997.33	265,500.00	211,500.00	211,500.00	211,500.00
823101 25% Extra Fine	92,527.78	91,999.38	93,300.00	65,000.00	65,000.00	65,000.00
823102 Co 50% City VC Fine	-	-	-	-	-	-
823103 Co Parking Surcharge	5,899.50	2,486.00	2,500.00	1,500.00	1,500.00	1,500.00
823200 Other Court Fine	15,344.02	16,618.05	13,000.00	13,000.00	13,000.00	13,000.00
823203 Co Comm on City Fine	440.06	248.49	400.00	500.00	500.00	500.00
823204 Misc Court Fine	-	-	-	-	-	-
823210 Fines Judicial District	2,625.34	1,230.57	1,000.00	1,000.00	1,000.00	1,000.00
823300 Forfeiture & Penalty	-	226,613.82	-	-	-	-
825490 State Other	(6,510.35)	8,090.07	7,200.00	7,200.00	7,200.00	7,200.00
826117 PTR Screening Fee	-	-	-	-	-	-
826118 Cite Processing Fee	-	0.37	-	-	-	-
826163 Legal Svcs Reimb	-	-	-	-	-	-
826261 Recording Fee	32,209.00	35,815.00	40,000.00	40,000.00	40,000.00	40,000.00
826380 Collection Fee	89,669.79	57,644.38	85,000.00	30,000.00	30,000.00	30,000.00
826390 Other Charges	787.38	54.04	-	-	-	-
826404 Returned Check Charge	20.19	8.56	-	-	-	-
826504 Co 30% State PA	156,464.07	154,696.47	142,250.00	111,000.00	111,000.00	111,000.00
826505 Traffic School Fee	519,474.57	446,016.84	420,000.00	320,000.00	320,000.00	320,000.00
826506 Traffic School $24	81,340.12	68,606.57	81,000.00	50,000.00	50,000.00	50,000.00
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	1,302,099.71	1,407,125.94	1,151,150.00	850,700.00	850,700.00	850,700.00
Salaries & Employee Benefits						
861011 Regular Employees	112,599.07	90,229.29	64,913.00	70,043.00	70,043.00	70,043.00
861013 Overtime	10,854.55	5,689.25	8,000.00	5,000.00	5,000.00	5,000.00
861021 Co Cont Retirement	35,992.27	29,751.20	21,635.00	19,738.00	19,738.00	19,738.00
861022 Co Cont OASDI	7,371.75	5,688.23	4,520.00	4,653.00	4,653.00	4,653.00
861023 Co Cont Medicare	1,724.02	1,330.32	1,057.00	1,089.00	1,089.00	1,089.00
861024 Co Cont Retire Incr	7,669.70	6,604.63	5,016.00	3,719.00	3,719.00	3,719.00
861030 Co Cont Health Ins	20,645.04	16,373.54	12,797.00	14,399.00	14,399.00	14,399.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	70.00	89.04	128.00	152.00	152.00	152.00
Total Salaries & Employee Benefits	196,926.40	155,755.50	118,066.00	118,793.00	118,793.00	118,793.00
Services & Supplies						
862101 Insurance - General	2,159.00	2,656.04	1,669.00	1,841.00	1,841.00	1,841.00
862110 Jury & Witness Expense	2,859.00	-	-	2,000.00	2,000.00	2,000.00
862120 Maintenance - Equipment	90.00	-	-	-	-	-
862150 Memberships	205.90	-	-	-	-	-
862170 Office Expense	9,211.57	5,852.17	7,000.00	10,500.00	10,500.00	10,500.00
862182 Data Processing Services	19,657.37	-	-	1,200.00	1,200.00	1,200.00
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
862190 Publ & Legal No	-	-	100.00	100.00	100.00	100.00
862196 Collection Expense Fines	2,090.62	1,904.46	2,000.00	5,000.00	5,000.00	5,000.00
862227 Software-Long Term	-	7,102.16	7,900.00	8,203.00	8,203.00	8,203.00
862228 Software-Short Term	-	206.02	110.00	110.00	110.00	110.00
862229 Software-Maintenance	-	3,745.99	4,300.00	4,327.00	4,327.00	4,327.00
862230 Info Tech Equipment	-	9,281.00	2,395.00	2,838.00	2,838.00	2,838.00
862239 Spec Dept Exp	2,406.00	190.98	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	88,679.46	80,938.82	75,474.00	86,119.00	86,119.00	86,119.00
Other Charges						
863113 Pmt Other Gov Agency	787,605.02	676,051.81	756,036.00	656,036.00	656,036.00	656,036.00
863310 Interest	81.78	10,681.32	215.00	-	-	-
Total Other Charges	787,686.80	686,733.13	756,251.00	656,036.00	656,036.00	656,036.00
Total Net Appropriations	1,073,292.66	923,427.45	949,791.00	860,948.00	860,948.00	860,948.00
Net County Cost (Fund Contribution)	(228,807.05)	(483,698.49)	(201,359.00)	10,248.00	10,248.00	10,248.00

2060 - GRAND JURY
Michealle Havenhill, Foreperson

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2060 Grand Jury
Fund: 1100 County General

Financing Uses Classification	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)
Services & Supplies						
862060 Communications	593.09	294.35	975.00	300.00	300.00	300.00
862101 Insurance - General	3,892.00	4,777.44	4,269.00	5,775.00	5,775.00	5,775.00
862110 Jury & Witness Expense	14,659.73	18,486.34	26,934.00	25,000.00	25,000.00	25,000.00
862170 Office Expense	3,907.25	1,076.28	2,425.00	2,500.00	2,500.00	2,500.00
862187 Education & Training	3,530.00	3,840.00	3,200.00	4,000.00	4,000.00	4,000.00
862190 Publ & Legal No	-	-	100.00	-	-	-
862210 Rents & Leases	115.00	-	-	-	-	-
862228 Software-Short Term	-	2,850.00	4,106.00	4,500.00	4,500.00	4,500.00
862230 Info Tech Equip	723.79	25,045.19	6,643.18	2,500.00	2,500.00	2,500.00
862239 Spec Dept Exp	-	57.21	970.00	-	-	-
862250 Trans/Travel	12,508.47	24,962.01	22,000.00	22,000.00	22,000.00	22,000.00
862253 Travel Out of County	-	-	1,500.00	-	-	-
Total Services & Supplies	39,929.33	81,388.82	73,122.18	66,575.00	66,575.00	66,575.00
Total Net Appropriations	39,929.33	81,388.82	73,122.18	66,575.00	66,575.00	66,575.00
Net County Cost (Fund Contribution)	39,929.33	81,388.82	73,122.18	66,575.00	66,575.00	66,575.00

2070 - DISTRICT ATTORNEY
C. David Eyster, District Attorney

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2070 District Attorney
Fund: 1100 County General

Financing Uses Classification	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						
821510 Sales Tax - Public Safety	913,397.56	867,538.54	693,214.00	693,214.00	680,429.00	680,429.00
823204 Misc Court Fine	11,977.74	13,394.70	10,000.00	10,000.00	10,000.00	10,000.00
823310 Asset Forfeiture	-	-	52,000.00	-	-	-
825150 Motor Vehicle in Lieu	102,800.47	104,237.04	100,000.00	100,000.00	100,000.00	100,000.00
825344 2011 Realign Pub Safety	184,475.69	-	-	-	-	-
825490 State Other	143,934.76	135,202.59	125,000.00	272,000.00	272,000.00	272,000.00
825670 Federal Other Revenue	-	-	6,345.00	-	-	-
826390 Other Charges	-	-	-	-	-	-
827600 Other Sales	32,069.00	12,946.50	25,000.00	25,000.00	25,000.00	25,000.00
827700 Other	9.95	9.92	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	15,826.31	261,648.10	220,000.00	270,843.00	270,843.00	270,843.00
Total Revenues	1,404,491.48	1,394,977.39	1,231,559.00	1,371,057.00	1,358,272.00	1,358,272.00
Salaries & Employee Benefits						
861011 Regular Employees	3,469,062.42	3,692,695.62	4,132,301.55	4,556,305.00	4,868,873.00	4,868,873.00
861012 Extra Help	33,970.09	64,407.58	15,000.00	13,815.00	13,815.00	13,815.00
861013 Overtime Reg Emp	85,140.96	99,966.58	100,000.00	78,000.00	78,000.00	78,000.00
861021 Co Cont Retirement	1,317,971.31	1,547,062.53	1,725,452.40	1,562,986.00	1,643,838.00	1,643,838.00
861022 Co Cont OASDI	207,408.14	218,467.42	243,378.48	274,902.00	294,012.00	294,012.00
861023 Co Cont Medicare	50,011.72	53,927.76	59,133.57	65,400.00	69,870.00	69,870.00
861024 Co Cont Retire Incr	378,008.71	469,981.62	556,654.17	408,376.00	424,740.00	424,740.00
861030 Co Cont Health Ins	531,349.80	555,745.15	616,338.53	788,431.00	801,862.00	801,862.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	32,098.00	52,481.67	49,232.22	54,836.00	54,836.00	54,836.00
Total Salaries & Employee Benefits	6,105,021.15	6,754,735.93	7,497,490.92	7,803,051.00	8,249,846.00	8,249,846.00
Services & Supplies						
862060 Communications	15,440.71	16,659.02	20,000.00	26,000.00	26,000.00	26,000.00
862062 Comm Microwave	2,538.34	-	2,509.00	1,085.00	1,085.00	1,085.00
862101 Insurance - General	250,026.00	273,301.95	219,236.00	129,836.00	129,836.00	129,836.00
862110 Jury & Witness Expense	33,697.11	29,061.44	35,000.00	35,000.00	35,000.00	35,000.00
862120 Maint - Equip	2,017.16	356.04	-	1,500.00	1,500.00	1,500.00
862130 Maint - Strc/Impr/Grnds	3,898.42	-	-	2,500.00	2,500.00	2,500.00
862150 Memberships	14,548.89	15,024.00	15,000.00	20,000.00	20,000.00	20,000.00
862170 Office Expense	113,193.17	139,385.65	125,000.00	150,000.00	150,000.00	150,000.00
862183 Legal Fees	-	-	-	-	-	-
862185 Medical/Dental Svcs	626.15	-	-	-	-	-
862187 Education & Training	22,885.29	22,417.82	25,000.00	30,000.00	30,000.00	30,000.00
862189 Prof/Spec Svcs - Other	91,512.49	91,970.02	100,000.00	200,000.00	200,000.00	200,000.00
862190 Publ/Legal Notice	18,623.89	20,676.33	-	15,000.00	15,000.00	15,000.00
862228 Software-Short Term	-	618.06	-	-	-	-
862229 Software-Maintenance	-	-	-	49,375.00	49,375.00	49,375.00
862230 Info Tech Equip	98,756.60	4,930.65	65,591.00	110,685.00	110,685.00	110,685.00
862239 Spec Dept Expense	460,007.56	365,410.94	350,000.00	350,000.00	350,000.00	350,000.00
862240 Spec Dept Fund	60.00	-	5,000.00	5,000.00	5,000.00	5,000.00
862250 Trans/Travel	33,716.35	26,358.24	15,000.00	20,000.00	20,000.00	20,000.00
862253 Travel Out of County	10,471.62	17,275.30	15,000.00	20,000.00	20,000.00	20,000.00
862260 Utilities	1,770.76	-	1,150.00	1,150.00	1,150.00	1,150.00
Total Services & Supplies	1,173,790.51	1,023,445.46	993,486.00	1,167,131.00	1,167,131.00	1,167,131.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	2,671.59	-	52,000.00	-	-	-
Total Fixed Assets	2,671.59	-	52,000.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(15,455.00)	(12,676.00)	(8,000.00)	(13,000.00)	(13,000.00)	(13,000.00)
865802 Oper Transfer Out	38,892.03	562,023.97	146,981.00	116,140.00	116,140.00	116,140.00
Total Expend Transfer & Reimb	23,437.03	549,347.97	138,981.00	103,140.00	103,140.00	103,140.00
Total Net Appropriations	7,304,920.28	8,327,529.36	8,681,957.92	9,073,322.00	9,520,117.00	9,520,117.00
Net County Cost (Fund Contribution)	5,900,428.80	6,932,551.97	7,450,398.92	7,702,265.00	8,161,845.00	8,161,845.00

2075 - District Attorney/Public Defender Realignment 2011
C. David Eyster, District Attorney

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2075 District Atty/Public Defender Realignment 2011
Fund: 2860 Dist Atty/Public Defender Realignment 2011

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						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	225,587.42	200,000.00	200,000.00	200,000.00	200,000.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	225,587.42	200,000.00	200,000.00	200,000.00	200,000.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	15,826.31	211,766.47	200,000.00	200,000.00	200,000.00	200,000.00
Total Expend Transfer and Reimb	15,826.31	211,766.47	200,000.00	200,000.00	200,000.00	200,000.00
Total Net Appropriations	15,826.31	211,766.47	200,000.00	200,000.00	200,000.00	200,000.00
Net County Cost (Fund Contribution)	15,826.31	(13,820.95)	-	-	-	-

2080 - PUBLIC DEFENDER
Mick Hill, Public Defender

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2080 Public Defender
Fund: 1100 County General

Financing Uses Classification	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						
825344 2011 Realign Pub Safety	195,096.00	-	-	-	-	-
825490 State Other Revenue	23,252.81	26,834.38	-	-	10,112.00	10,112.00
826163 Legal Svcs Reimb	-	16.32	35,469.00	-	-	-
826390 Other Charges	-	-	-	-	-	-
827400 Prior Year Revenue	-	-	-	-	-	-
827802 Operating Transfer In	-	187,085.47	200,000.00	210,000.00	210,000.00	210,000.00
Total Revenues	218,348.81	213,936.17	235,469.00	210,000.00	220,112.00	220,112.00
Salaries & Employee Benefits						
861011 Regular Employees	2,462,459.81	2,737,053.34	2,640,468.00	2,491,820.00	2,570,355.00	2,570,355.00
861012 Extra Help	5,245.31	2,992.27	-	-	3,000.00	3,000.00
861013 Overtime Reg Emp	43.23	166.12	-	-	500.00	500.00
861021 Co Cont Retirement	742,413.31	859,089.93	857,103.00	677,600.00	699,732.00	699,732.00
861022 Co Cont OASDI	144,751.28	162,938.46	166,206.00	151,504.00	156,374.00	156,374.00
861023 Co Cont Medicare	34,665.41	38,556.99	38,819.00	35,657.00	36,796.00	36,796.00
861024 Co Cont Retire Incr	166,689.63	201,065.45	209,453.00	141,855.00	146,026.00	146,026.00
861030 Co Cont Health Ins	270,067.98	316,653.28	360,257.00	352,429.00	365,981.00	365,981.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	30,515.00	35,501.66	30,409.41	25,828.49	25,829.00	25,829.00
Total Salaries & Employee Benefits	3,856,850.96	4,354,017.50	4,302,715.41	3,876,693.49	4,004,593.00	4,004,593.00
Services & Supplies						
862060 Communications	2,093.96	2,458.76	2,500.00	6,200.00	3,100.00	3,100.00
862062 Comm Microwave	362.62	-	358.00	885.00	527.00	527.00
862101 Insurance - General	168,159.00	164,509.09	17,385.00	19,629.00	19,629.00	19,629.00
862110 Jury/Witness Expense	-	-	500.00	1,000.00	500.00	500.00
862150 Memberships	8,193.95	9,610.35	9,000.00	7,200.00	7,200.00	7,200.00
862170 Office Expense	60,183.78	60,361.36	39,500.00	62,000.00	62,000.00	62,000.00
862187 Education & Training	967.27	3,285.40	3,421.00	3,500.00	3,500.00	3,500.00
862189 Prof/Spec Svcs - Other	79,115.97	68,522.08	41,129.00	80,000.00	80,000.00	80,000.00
862200 Rent/Lease - Equip	-	-	6,235.00	6,193.00	6,193.00	6,193.00
862227 Software-Long Term	-	-	39,600.00	45,000.00	45,000.00	45,000.00
862228 Software-Short Term	-	927.09	927.00	1,000.00	1,000.00	1,000.00
862230 Info Tech Equip	64,884.56	-	52,284.00	121,229.00	68,945.00	68,945.00
862239 Spec Dept Expense	598.00	5,012.56	-	-	-	-
862250 Trans/Travel	8,541.18	8,978.17	7,000.00	9,000.00	9,000.00	9,000.00
862253 Travel Out of County	78.57	82.81	1,000.00	1,000.00	1,000.00	1,000.00
862260 Utilities	-	-	-	-	-	-
Total Services & Supplies	393,178.86	323,747.67	220,839.00	363,836.00	307,594.00	307,594.00
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	4,250,029.82	4,677,765.17	4,523,554.41	4,240,529.49	4,312,187.00	4,312,187.00
Net County Cost (Fund Contribution)	4,031,681.01	4,463,829.00	4,288,085.41	4,030,529.49	4,092,075.00	4,092,075.00

2085 - ALTERNATE DEFENDER
Anthony Adams, Alternate Public Defender

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2085 Alternate Defender
Fund: 1100 County General

Financing Uses Classification	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						
825670 Federal Other	-	27,815.00	-	-	-	-
826163 Legal Services Reimb	-	-	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	27,815.00	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	677,903.87	721,580.66	689,088.00	734,964.00	734,964.00	734,964.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	332.69	-	-	-	-	-
861021 Co Cont Retirement	212,576.98	231,313.36	230,276.00	194,885.00	194,885.00	194,885.00
861022 Co Cont OASDI	39,620.41	43,608.40	42,330.00	44,032.00	44,032.00	44,032.00
861023 Co Cont Medicare	9,602.27	10,400.45	9,900.00	10,516.00	10,516.00	10,516.00
861024 Co Cont Retire Incr	53,959.93	61,818.53	66,887.00	44,175.00	44,175.00	44,175.00
861030 Co Cont Health Ins	44,444.25	53,627.57	50,909.00	96,744.00	96,744.00	96,744.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	634.00	990.74	927.00	895.00	895.00	895.00
Total Salaries & Employee Benefits	1,039,074.40	1,123,339.71	1,090,317.00	1,126,211.00	1,126,211.00	1,126,211.00
Services & Supplies						
862060 Communications	473.32	450.04	800.00	1,200.00	1,200.00	1,200.00
862101 Insurance - General	4,163.00	5,172.06	5,124.00	6,029.00	6,029.00	6,029.00
862110 Jury/Witness Expense	-	-	-	-	-	-
862150 Memberships	2,738.25	2,832.00	3,000.00	4,000.00	4,000.00	4,000.00
862170 Office Expense	17,436.63	12,492.38	15,600.00	21,482.00	21,482.00	21,482.00
862187 Education & Training	-	545.00	1,500.00	-	-	-
862189 Prof/Spec Svcs - Other	7,223.81	5,469.10	30,000.00	17,954.00	17,954.00	17,954.00
862210 Rents & Leases	28,800.00	30,979.44	29,448.00	32,179.00	32,179.00	32,179.00
862227 Software-Long Term	-	-	4,400.00	4,400.00	4,400.00	4,400.00
862230 Info Tech Equip	18,296.51	-	12,752.00	15,277.00	15,277.00	15,277.00
862239 Spec Dept Expense	27.21	5,776.55	-	-	-	-
862250 Trans/Travel	-	-	1,500.00	1,500.00	1,500.00	1,500.00
862253 Travel Out of County	1,373.44	4,389.61	4,000.00	-	-	-
Total Services & Supplies	80,532.17	68,106.18	108,124.00	104,021.00	104,021.00	104,021.00
Total Net Appropriations	1,119,606.57	1,191,445.89	1,198,441.00	1,230,232.00	1,230,232.00	1,230,232.00
Net County Cost (Fund Contribution)	1,119,606.57	1,163,630.89	1,198,441.00	1,230,232.00	1,230,232.00	1,230,232.00

2086 - CONFLICT DEFENDER
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2086 Conflict Defender
Fund: 1100 County General

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						
823110 Crim Just Const Fund	131,400.00	135,964.00	130,000.00	130,000.00	130,000.00	130,000.00
Total Revenues	131,400.00	135,964.00	130,000.00	130,000.00	130,000.00	130,000.00
Services & Supplies						
862183 Legal Fees	318,905.90	294,556.38	257,000.00	300,000.00	300,000.00	300,000.00
862189 Prof/Spec Svcs - Other	4,207.50	-	-	-	-	-
Total Services & Supplies	323,113.40	294,556.38	257,000.00	300,000.00	300,000.00	300,000.00
Total Net Appropriations	323,113.40	294,556.38	257,000.00	300,000.00	300,000.00	300,000.00
Net County Cost (Fund Contribution)	191,713.40	158,592.38	127,000.00	170,000.00	170,000.00	170,000.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
824100 Interest	11,768.56	82.55	5,000.00	2,000.00	2,000.00	2,000.00
825686 Fed Aid Child Supp	1,827,559.88	(85,390.14)	-	-	-	-
826162 State Aid Child Supp	922,717.12	(43,988.86)	-	-	-	-
827400 Prior Year Revenue	-	-	-	-	-	-
827700 Other	(17.63)	-	-	-	-	-
827802 Operating Transfer In	85,389.27	2,499,790.99	2,535,049.00	2,681,276.00	2,681,276.00	2,681,276.00
Total Revenues	2,847,417.20	2,370,494.54	2,540,049.00	2,683,276.00	2,683,276.00	2,683,276.00
Salaries & Employee Benefits						
861011 Regular Employees	1,312,243.92	1,061,270.52	1,033,218.00	1,118,300.00	1,118,300.00	1,118,300.00
861012 Extra Help	-	-	-	30,000.00	30,000.00	30,000.00
861013 Overtime Reg Emp	115.99	4,839.94	15,000.00	30,000.00	23,000.00	23,000.00
861021 Co Cont Retirement	417,536.97	367,953.44	357,207.00	315,734.00	315,734.00	315,734.00
861022 Co Cont OASDI	78,216.23	63,153.35	64,478.00	67,614.00	67,614.00	67,614.00
861023 Co Cont Medicare	18,292.42	14,769.88	15,079.00	15,812.00	15,812.00	15,812.00
861024 Co Cont Retire Incr	110,526.54	104,178.43	105,661.00	80,301.00	80,301.00	80,301.00
861030 Co Cont Health Ins	214,668.36	177,752.60	203,700.00	287,342.00	287,342.00	287,342.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	31,616.00	25,472.95	8,140.37	10,292.00	10,292.00	10,292.00
Total Salaries & Employee Benefits	2,183,216.43	1,819,391.11	1,802,483.37	1,955,395.00	1,948,395.00	1,948,395.00
Services & Supplies						
862060 Communications	8,646.98	7,738.91	10,384.00	8,088.00	8,088.00	8,088.00
862101 Insurance - General	12,670.00	14,648.26	14,686.00	15,538.00	15,538.00	15,538.00
862120 Maint - Equip	-	-	-	-	-	-
862130 Maint - Strc/Impr/Grnds	58,736.37	62,710.81	58,140.00	29,583.00	29,583.00	29,583.00
862150 Memberships	2,473.00	2,473.00	3,150.00	3,107.00	3,107.00	3,107.00
862160 Misc Expense	-	283.38	33,808.00	26,762.00	26,762.00	26,762.00
862165 Year End Admin Adj - Auditor	-	-	-	-	-	-
862170 Office Expense	21,301.27	20,819.40	21,690.00	42,122.00	42,122.00	42,122.00
862182 Data Processing Svcs	54,778.58	7,308.93	10,200.00	10,800.00	10,800.00	10,800.00
862187 Education & Training	2,885.00	4,845.00	3,555.00	15,000.00	15,000.00	15,000.00
862189 Prof/Spec Svcs - Other	146,726.86	169,950.00	219,840.00	267,695.00	267,695.00	267,695.00
862190 Publ/Legal Notice	-	-	-	-	-	-
862194 A-87 Costs	-	-	190,161.00	190,161.00	190,161.00	190,161.00
862228 Software - Short Term	-	1,648.16	3,450.00	2,543.00	2,543.00	2,543.00
862230 Info Tech Equipment	-	35,447.00	23,698.00	34,057.00	34,057.00	34,057.00
862239 Spec Dept Expense	44,611.15	22,335.00	21,840.00	21,683.00	21,683.00	21,683.00
862250 Trans/Travel	-	-	700.00	1,200.00	1,200.00	1,200.00
862253 Travel Out of County	7,414.10	10,018.38	7,500.00	15,000.00	15,000.00	15,000.00
862260 Utilities	26,792.46	29,062.20	29,925.00	19,542.00	19,542.00	19,542.00
Total Services & Supplies	387,035.77	389,288.43	652,727.00	702,881.00	702,881.00	702,881.00
Fixed Assets						
864370 Equipment	-	-	25,000.00	25,000.00	25,000.00	25,000.00
Total Fixed Assets	-	-	25,000.00	25,000.00	25,000.00	25,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Oper Transfer Out	-	-	70,000.00	-	7,000.00	7,000.00
Total Expend Transfer & Reimb	-	-	70,000.00	-	7,000.00	7,000.00
Total Net Appropriations	2,570,252.20	2,208,679.54	2,550,210.37	2,683,276.00	2,683,276.00	2,683,276.00
Net County Cost (Fund Contribution)	(277,165.00)	(161,815.00)	10,161.37	-	-	-

2091 - Child Support
Robin Heller, Child Support Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2091 Child Support
Fund: 2324 Child Support

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						
825210 State Welfare Administration	-	-	-	-	-	-
825510 Federal Welfare Administration	-	-	-	-	-	-
825518 Title IV-E	-	-	-	-	-	-
825520 Health Related Funds	-	-	-	-	-	-
825686 Federal Aid Child Support	-	1,566,881.00	1,721,534.00	1,769,642.00	1,769,642.00	1,769,642.00
826162 State Aid Child Support	-	921,218.00	886,851.00	911,634.00	911,634.00	911,634.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	2,488,099.00	2,608,385.00	2,681,276.00	2,681,276.00	2,681,276.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	85,389.27	2,499,790.99	2,535,049.00	2,681,276.00	2,681,276.00	2,681,276.00
Total Expend Transfer and Reimb	85,389.27	2,499,790.99	2,535,049.00	2,681,276.00	2,681,276.00	2,681,276.00
Total Net Appropriations	85,389.27	2,499,790.99	2,535,049.00	2,681,276.00	2,681,276.00	2,681,276.00
Net County Cost (Fund Contribution)	85,389.27	11,691.99	(73,336.00)	-	-	-

2310 - SHERIFF-CORONER
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2310 Mendocino County Sheriff
Fund: 1100 County General

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						
821510 Sales Tax - Public Safety	3,893,051.76	3,773,744.55	3,854,818.00	3,854,818.00	3,710,888.00	3,710,888.00
822600 Other Permit	1,450.00	1,650.00	1,000.00	1,200.00	1,200.00	1,200.00
822601 Gun Permit	26,542.39	22,960.00	30,000.00	25,000.00	25,000.00	25,000.00
823110 Crim Just Const Fund	116,800.00	118,400.00	120,000.00	120,000.00	120,000.00	120,000.00
823130 Warrant System	-	1.83	200.00	-	-	-
823204 Misc Court Fine	20,285.00	35,456.57	300.00	300.00	300.00	300.00
823210 Fine Judicial Dist	4.03	-	-	-	-	-
823300 Forfeiture & Penalty	219.55	427.13	125.00	150.00	150.00	150.00
823310 Asset Forfeiture	-	21,381.53	86,205.99	10,000.00	10,000.00	10,000.00
825344 2011 Realign Pub Safety	1,608,425.15	-	-	-	-	-
825398 SB90 Reimbursement	63,478.00	89,876.00	60,000.00	60,000.00	60,000.00	60,000.00
825490 State Other	583,879.58	607,751.46	645,500.00	570,456.00	570,456.00	570,456.00
825670 Federal Other	130,303.06	53,771.57	136,594.00	39,700.00	39,700.00	39,700.00
826223 Civil Fee Sheriff	34,751.53	36,338.67	50,000.00	50,000.00	50,000.00	50,000.00
826242 Dom Animal Care	-	-	-	-	-	-
826250 Law Enforcement Services	92,009.71	61,964.53	70,000.00	183,250.00	183,250.00	183,250.00
826253 Sher Willits Contract	-	600.95	10,000.00	500.00	500.00	500.00
826254 Sher Pt Arena Contract	91,666.63	108,333.29	100,000.00	100,000.00	100,000.00	100,000.00
826257 Med Marij Zip Tie	-	-	-	-	-	-
826258 Restitution 11470.2 H&S	77,765.50	2,500.00	20,000.00	2,000.00	2,000.00	2,000.00
826390 Other Charges	10,808.01	10,858.68	3,700.00	1,000.00	1,000.00	1,000.00
827400 Prior Year Revenue	1,210.00	2,508.28	1,000.00	2,000.00	2,000.00	2,000.00
827600 Other Sales	1,511.00	859.00	1,100.00	1,100.00	1,100.00	1,100.00
827700 Other	1,181.54	155,250.24	100,000.00	100,000.00	100,000.00	100,000.00
827707 Donation	-	52.00	500.00	100.00	100.00	100.00
827802 Oper Transfer In	51,567.44	3,568,352.21	2,030,601.35	1,777,685.00	1,777,685.00	1,777,685.00
Total Revenues	6,806,909.88	8,673,038.49	7,321,644.34	6,899,259.00	6,755,329.00	6,755,329.00
Salaries & Employee Benefits						
861011 Regular Employees	9,131,238.95	10,630,061.54	10,708,170.00	10,921,960.00	11,903,314.00	11,903,314.00
861012 Extra Help	744,077.65	718,067.24	600,000.00	600,000.00	600,000.00	600,000.00
861013 Overtime Reg Emp	2,300,681.41	2,500,599.52	2,300,000.00	2,500,000.00	656,832.00	656,832.00
861021 Co Cont Retirement	4,846,813.86	6,109,247.48	5,946,449.00	4,942,280.00	5,394,374.00	5,394,374.00
861022 Co Cont OASDI	666,245.43	732,294.18	775,432.00	788,460.00	844,518.00	844,518.00
861023 Co Cont Medicare	172,849.22	192,408.89	187,750.00	155,147.00	168,837.00	168,837.00
861024 Co Cont Retire Incr	1,502,896.18	2,013,983.26	1,890,797.00	1,385,639.00	1,507,933.00	1,507,933.00
861030 Co Cont Health Ins	1,479,333.60	1,751,788.38	1,908,909.00	1,990,735.00	2,208,413.00	2,208,413.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	1,715,286.00	1,843,517.60	1,607,800.24	1,863,552.00	1,863,552.00	1,863,552.00
Total Salaries & Employee Benefits	22,559,422.30	26,491,968.09	25,925,307.24	25,147,773.00	25,147,773.00	25,147,773.00
Services & Supplies						
862050 Clothing/Pers Items	757.53	2,032.52	1,600.00	1,600.00	1,600.00	1,600.00
862060 Communications	239,723.43	251,585.12	268,490.00	271,175.00	271,175.00	271,175.00
862062 Comm Microwave	392,825.04	-	365,917.00	382,913.00	382,913.00	382,913.00
862101 Insurance - General	441,100.00	555,425.34	715,455.00	836,384.00	836,384.00	836,384.00
862120 Maint - Equip	24,093.96	9,200.08	25,000.00	25,000.00	25,000.00	25,000.00
862150 Memberships	11,086.00	13,520.00	13,000.00	13,000.00	13,000.00	13,000.00
862170 Office Expense	74,412.50	87,730.29	80,500.00	88,500.00	88,500.00	88,500.00
862185 Medical/Dental Svcs	810,629.20	743,625.44	890,000.00	885,000.00	885,000.00	885,000.00
862187 Education & Training	183,997.46	113,044.23	229,214.00	195,000.00	160,000.00	160,000.00
862189 Prof/Spec Svcs - Other	401,480.01	429,352.99	491,875.00	489,625.00	479,625.00	479,625.00
862190 Publ/Legal Notice	463.24	1,043.93	500.00	500.00	500.00	500.00
862200 Rent/Lease - Equip	-	-	-	1,000.00	1,000.00	1,000.00
862210 Rent/Lease - Bldg Grnds	43,476.00	37,176.00	31,000.00	6,300.00	6,300.00	6,300.00
862217 Debt Service Principal	-	-	-	-	-	-
862218 Debt Service Int - SBIT	-	-	-	-	-	-
862227 Software - Long Term	42,849.14	284,667.58	341,925.00	445,560.00	445,560.00	445,560.00
862228 Software - Short Term	-	-	8,800.00	21,581.00	21,581.00	21,581.00
862229 Software - Maintenance	-	-	-	26,500.00	26,500.00	26,500.00
862230 Info Tech Equip	549,216.63	286,202.22	300,880.00	585,978.00	585,978.00	585,978.00
862232 Law Enf Supply & Svcs	329,293.33	362,155.42	434,281.46	410,000.00	405,638.00	405,638.00
862239 Spec Dept Expense	71,031.36	41,341.20	60,000.00	75,000.00	75,000.00	75,000.00
862240 Spec Dept Fund	-	-	-	-	-	-
862250 Trans/Travel	75,112.91	660,004.91	643,560.00	778,087.00	778,087.00	778,087.00
862253 Travel Out of County	19,958.17	131,797.00	70,000.00	90,000.00	90,000.00	90,000.00
862260 Utilities	22,982.84	20,453.80	26,000.00	25,000.00	25,000.00	25,000.00
Total Services & Supplies	3,734,488.75	4,030,358.07	4,997,997.46	5,653,703.00	5,604,341.00	5,604,341.00

Other Charges						
863113 Pmts Other Gov Agency	60,329.06	60,156.11	73,130.00	73,130.00	73,130.00	73,130.00
Total Other Charges	60,329.06	60,156.11	73,130.00	73,130.00	73,130.00	73,130.00
Fixed Assets						
864360 Structure/Improvement	44,711.87	-	-	-	-	-
864370 Equipment	198,208.09	795,041.80	827,817.34	18,000.00	18,000.00	18,000.00
Total Fixed Assets	242,919.96	795,041.80	827,817.34	18,000.00	18,000.00	18,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Operating Transfer Out	637,551.02	-	-	5,452.00	5,452.00	5,452.00
Total Expend Transfer & Reimb	637,551.02	-	-	5,452.00	5,452.00	5,452.00
Total Net Appropriations	27,234,711.09	31,377,524.07	31,824,252.04	30,898,058.00	30,848,696.00	30,848,696.00
Net County Cost (Fund Contribution)	20,427,801.21	22,704,485.58	24,502,607.70	23,998,799.00	24,093,367.00	24,093,367.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
824100 Interest	10,741.78	9,090.86	5,000.00	5,000.00	5,000.00	5,000.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	186,158.96	194,663.46	202,883.00	202,883.00	202,883.00	202,883.00
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	196,900.74	203,754.32	207,883.00	207,883.00	207,883.00	207,883.00
Salaries & Employee Benefits						
861011 Regular Employees	75,327.34	76,614.51	82,430.00	82,430.00	82,430.00	82,430.00
861013 Overtime Reg Emp	13,107.66	10,899.51	8,000.00	8,000.00	8,000.00	8,000.00
861021 Co Cont Retirement	23,816.08	25,266.66	28,249.00	22,057.00	22,057.00	22,057.00
861022 Co Cont OASDI	5,483.00	5,425.83	5,607.00	4,853.00	4,853.00	4,853.00
861023 Co Cont Medicare	1,282.31	1,268.95	1,311.00	1,135.00	1,135.00	1,135.00
861024 Co Cont Retire Incr	5,074.05	5,609.89	6,982.00	4,156.00	4,156.00	4,156.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	107.00	107.73	64.00	68.00	68.00	68.00
Total Salaries & Employee Benefits	124,197.44	125,193.08	132,643.00	122,699.00	122,699.00	122,699.00
Services & Supplies						
862101 Insurance - General	166.00	192.83	240.00	296.00	296.00	296.00
862170 Office Expense	-	-	-	-	-	-
862227 Software - Long Term	83,091.17	-	-	-	-	-
862230 Info Tech Equip	-	4,344.19	-	15,000.00	15,000.00	15,000.00
862232 Law Enf Supply & Svcs	25,192.58	30,340.89	40,000.00	34,888.00	34,888.00	34,888.00
Total Services & Supplies	108,449.75	34,877.91	40,240.00	50,184.00	50,184.00	50,184.00
Fixed Assets						
864370 Equipment	-	-	10,000.00	35,000.00	35,000.00	35,000.00
Total Fixed Assets	-	-	10,000.00	35,000.00	35,000.00	35,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	25,000.00	-	-	-
Total Expend Transfer & Reimb	-	-	25,000.00	-	-	-
Total Net Appropriations	232,647.19	160,070.99	207,883.00	207,883.00	207,883.00	207,883.00
Net County Cost (Fund Contribution)	35,746.45	(43,683.33)	-	-	-	-

2315 - SHERIFF SPECIAL PROJECTS
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2315 Sheriff Special Projects
Fund: 1216 Sheriff Spec Projects

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						
824100 Interest	2,999.27	3,020.41	1,200.00	1,200.00	1,200.00	1,200.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other Revenue	-	-	-	-	-	-
826258 Restitution 11470.2 H&S	-	-	-	-	-	-
827700 Other	-	-	-	-	-	-
827707 Donation	10,182.70	19,922.00	250.00	250.00	250.00	250.00
Total Revenues	13,181.97	22,942.41	1,450.00	1,450.00	1,450.00	1,450.00
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862194 A-87 Costs	-	-	-	-	-	-
862232 Law Enf Supply & Svcs	16,761.78	6,700.00	8,000.00	8,000.00	7,282.00	7,282.00
862239 Spec Dept Exp	20,976.39	1,030.00	55,667.00	10,250.00	10,968.00	10,968.00
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	37,738.17	7,730.00	63,667.00	18,250.00	18,250.00	18,250.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	37,738.17	7,730.00	63,667.00	18,250.00	18,250.00	18,250.00
Net Fund Contribution	24,556.20	(15,212.41)	62,217.00	16,800.00	16,800.00	16,800.00

2319 - Trial Court Security Realignment 2011
Matt Kendall, Sheriff-Coroner

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2319 Trial Court Security Realignment 2011
Fund: 2861 Trial Court Security Realignment 2011

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						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	1,758,553.56	1,752,685.00	1,752,685.00	1,752,685.00	1,752,685.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	1,758,553.56	1,752,685.00	1,752,685.00	1,752,685.00	1,752,685.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	1,787,315.91	1,752,685.00	1,752,685.00	1,752,685.00	1,752,685.00
Total Expend Transfer and Reimb	-	1,787,315.91	1,752,685.00	1,752,685.00	1,752,685.00	1,752,685.00
Total Net Appropriations	-	1,787,315.91	1,752,685.00	1,752,685.00	1,752,685.00	1,752,685.00
Net County Cost (Fund Contribution)	-	28,762.35	-	-	-	-

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
821510 Sales Tax - Public Safety	2,949,342.39	2,819,740.40	2,880,318.00	2,880,318.00	2,811,409.00	2,811,409.00
823204 Misc Court Fine	13,999.45	13,784.81	13,000.00	13,000.00	13,000.00	13,000.00
825344 2011 Realignment Pub Sfty	1,472,116.00	-	-	-	-	-
825490 State Other	896,353.82	544,569.86	865,109.00	1,271,875.00	1,921,875.00	1,921,875.00
825670 Federal Other	-	18,200.00	15,000.00	15,000.00	15,000.00	15,000.00
826269 Work Release	-	-	-	-	-	-
826270 Electronic Monitoring Fee	-	-	-	-	-	-
826390 Other Charges	288,491.45	164,665.87	168,789.00	104,713.00	104,713.00	104,713.00
827700 Other	48,215.86	56,468.05	50,000.00	80,000.00	80,000.00	80,000.00
827802 Oper Transfer In	-	2,589,796.01	2,348,807.00	2,087,624.00	2,137,624.00	2,137,624.00
Total Revenues	5,668,518.97	6,207,225.00	6,341,023.00	6,452,530.00	7,083,621.00	7,083,621.00
Salaries & Employee Benefits						
861011 Regular Employees	4,560,539.00	5,270,768.64	5,311,084.00	6,722,634.00	7,021,523.00	7,021,523.00
861012 Extra Help	91,609.02	93,349.28	83,552.00	90,213.00	90,213.00	90,213.00
861013 Overtime Reg Emp	1,474,709.42	1,531,813.42	1,280,280.00	1,305,000.00	236,214.00	236,214.00
861021 Co Cont Retirement	2,521,145.92	3,316,847.46	3,280,339.00	3,318,509.00	3,460,594.00	3,460,594.00
861022 Co Cont OASDI	354,551.78	400,026.98	386,124.00	478,965.00	497,560.00	497,560.00
861023 Co Cont Medicare	84,693.41	96,060.94	93,279.00	114,183.00	184,901.00	184,901.00
861024 Co Cont Retire Incr	757,770.73	1,073,374.81	1,047,241.00	905,260.00	876,846.00	876,846.00
861030 Co Cont Health Ins	873,933.26	1,085,693.09	1,160,393.00	1,439,010.00	1,500,790.00	1,500,790.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	523,138.00	426,066.08	335,691.55	357,777.00	357,777.00	357,777.00
Total Salaries & Employee Benefits	11,242,090.54	13,294,000.70	12,977,983.55	14,731,551.00	14,226,418.00	14,226,418.00
Services & Supplies						
862050 Clothing/Pers Items	30,219.24	29,313.65	40,000.00	40,000.00	40,000.00	40,000.00
862060 Communications	8,552.28	9,906.84	12,000.00	12,000.00	12,000.00	12,000.00
862080 Food	819,568.41	878,993.39	820,000.00	953,000.00	953,000.00	953,000.00
862090 Household Expense	233,016.25	267,267.84	235,000.00	235,000.00	235,000.00	235,000.00
862101 Insurance - General	176,503.00	210,716.48	253,325.00	195,574.00	195,574.00	195,574.00
862120 Maint - Equip	55,544.28	75,109.47	74,800.00	74,800.00	74,800.00	74,800.00
862150 Memberships	25.00	125.00	125.00	125.00	125.00	125.00
862160 Miscellaneous	-	-	1,200.00	1,200.00	1,200.00	1,200.00
862170 Office Expense	23,508.35	35,757.78	40,000.00	40,000.00	40,000.00	40,000.00
862185 Medical/Dental Svcs	5,074,650.36	5,086,951.32	5,380,878.00	5,868,137.00	5,868,137.00	5,868,137.00
862187 Education & Training	22,307.41	18,146.53	30,000.00	30,000.00	30,000.00	30,000.00
862189 Prof/Spec Svcs - Other	103,924.05	158,142.30	161,875.00	189,625.00	189,625.00	189,625.00
862190 Publ/Legal Notice	-	-	100.00	100.00	100.00	100.00
862200 Rent/Lease - Equip	-	-	1,000.00	1,000.00	1,000.00	1,000.00
862228 Software-Short Term	-	-	63,770.00	-	-	-
862229 Software-Maintenace	-	-	-	26,500.00	26,500.00	26,500.00
862230 Info Tech Equip	9,902.18	161,313.66	290,259.00	429,328.00	429,328.00	429,328.00
862232 Law Enf Supply & Svcs	113,804.05	148,751.91	176,311.71	150,000.00	150,000.00	150,000.00
862239 Spec Dept Expense	28,724.50	28,494.54	35,000.00	35,000.00	35,000.00	35,000.00
862250 Trans/Travel	16,842.75	41,039.69	35,000.00	35,000.00	35,000.00	35,000.00
862253 Travel Out of County	30,994.96	62,425.77	75,000.00	70,000.00	70,000.00	70,000.00
Total Services & Supplies	6,748,087.07	7,212,456.17	7,725,643.71	8,386,389.00	8,386,389.00	8,386,389.00
Other Charges						
863113 Pmts Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	1,006,500.00	6,500.00	6,500.00
864370 Equipment	-	136,958.96	143,423.02	72,399.00	72,399.00	72,399.00
Total Fixed Assets	-	136,958.96	143,423.02	1,078,899.00	78,899.00	78,899.00

Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	-	-	143,512.00	-	350,103.00	350,103.00
Total Expend Transfer & Reimb	-	-	143,512.00	-	350,103.00	350,103.00
Total Net Appropriations	17,990,177.61	20,643,415.83	20,990,562.28	24,196,839.00	23,041,809.00	23,041,809.00
Net County Cost (Fund Contribution)	12,321,658.64	14,436,190.83	14,649,539.28	17,744,309.00	15,958,188.00	15,958,188.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2511 County Jail & Rehab Ctr - COPS Program AB3229
Fund: 1210 Supp Law Enforcement Svcs Fund (SLESF)

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						
824100 Interest	2,615.30	2,213.37	1,000.00	1,000.00	1,000.00	1,000.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	47,088.32	49,136.87	40,000.00	40,000.00	40,000.00	40,000.00
827700 Other	-	-	-	-	-	-
Total Revenues	49,703.62	51,350.24	41,000.00	41,000.00	41,000.00	41,000.00
Services & Supplies						
862230 Info Tech Equip	-	5,806.96	15,000.00	15,000.00	15,000.00	15,000.00
862232 Law Enf Supply & Svcs	143,864.54	28,150.87	60,000.00	26,000.00	26,000.00	26,000.00
Total Services & Supplies	143,864.54	33,957.83	75,000.00	41,000.00	41,000.00	41,000.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	143,864.54	33,957.83	75,000.00	41,000.00	41,000.00	41,000.00
Net County Cost (Fund Contribution)	94,160.92	(17,392.41)	34,000.00	-	-	-

2537 - Local Comm Corr Realignment 2011
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2537 Local Comm Corr Realignment 2011
Fund: 2858 Local Comm Corr Realignment 2011

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						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	4,126,174.26	4,820,796.00	4,872,885.00	4,872,885.00	4,872,885.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	4,126,174.26	4,820,796.00	4,872,885.00	4,872,885.00	4,872,885.00
Other Charges						
863113 Pmt Other Gov Agency	-	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
Total Other Charges	-	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	3,821,177.17	4,161,294.00	4,672,382.00	4,672,382.00	4,672,382.00
Total Expend Transfer and Reimb	-	3,821,177.17	4,161,294.00	4,672,382.00	4,672,382.00	4,672,382.00
Total Net Appropriations	-	3,946,177.17	4,286,294.00	4,797,382.00	4,797,382.00	4,797,382.00
Net County Cost (Fund Contribution)	-	(179,997.09)	(534,502.00)	(75,503.00)	(75,503.00)	(75,503.00)

2538 - Local Innovation Realignment 2011
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2538 Local Innovation Realignment 2011
Fund: 2856 Local Innovation Realignment 2011

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						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	(30,165.55)	-	93,204.00	93,204.00	93,204.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	(30,165.55)	-	93,204.00	93,204.00	93,204.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer and Reimb	-	-	-	-	-	-
Total Net Appropriations	-	-	-	-	-	-
Net County Cost (Fund Contribution)	-	30,165.55	-	(93,204.00)	(93,204.00)	(93,204.00)

2550 - JUVENILE HALL
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2550 Juvenile Hall
Fund: 1100 County General

Financing Uses Classification	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						
825464 State Brkfst/Lunch Prog	-	-	-	-	-	-
825489 State Youthful Offender	212,989.11	-	-	-	-	-
825490 State Other	203,595.34	3,000.00	-	-	-	-
826346 Support in Juv Hall	-	-	-	-	-	-
826390 Other Charges	64,100.90	258,777.77	152,000.00	275,000.00	275,000.00	275,000.00
827400 Prior Year Revenue	-	-	-	-	-	-
827802 Operating Transfer In	283,434.77	646,270.11	1,785,159.00	1,250,718.00	1,250,718.00	1,250,718.00
Total Revenues	764,120.12	908,047.88	1,937,159.00	1,525,718.00	1,525,718.00	1,525,718.00
Salaries & Employee Benefits						
861011 Regular Employees	1,109,515.37	1,391,856.90	1,450,590.00	1,687,423.00	1,687,423.00	1,687,423.00
861012 Extra Help	125,368.40	123,447.39	110,000.00	160,000.00	160,000.00	160,000.00
861013 Overtime Reg Emp	144,600.07	115,920.30	90,000.00	100,000.00	100,000.00	100,000.00
861021 Co Cont Retirement	340,061.66	442,922.24	470,029.00	407,609.00	407,609.00	407,609.00
861022 Co Cont OASDI	74,110.38	88,767.60	85,427.00	104,440.00	104,440.00	104,440.00
861023 Co Cont Medicare	19,406.69	22,636.85	19,983.00	24,426.00	24,426.00	24,426.00
861024 Co Cont Retire Incr	75,614.12	104,617.58	102,944.00	65,177.00	65,177.00	65,177.00
861030 Co Cont Health Ins	156,855.98	264,318.77	309,132.00	345,485.00	345,485.00	345,485.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	153,963.00	140,291.48	74,994.56	36,644.00	36,644.00	36,644.00
Total Salaries & Employee Benefits	2,199,495.67	2,694,779.11	2,713,099.56	2,931,204.00	2,931,204.00	2,931,204.00
Services & Supplies						
862050 Clothing/Pers Items	7,038.65	10,824.01	8,000.00	15,800.00	15,800.00	15,800.00
862060 Communications	6,920.10	4,839.04	8,100.00	6,000.00	6,000.00	6,000.00
862080 Food	48,215.86	50,325.33	48,000.00	80,000.00	80,000.00	80,000.00
862090 Household Expense	22,896.30	27,550.32	40,440.00	35,840.00	35,840.00	35,840.00
862101 Insurance - General	21,896.00	27,613.68	27,908.00	31,374.00	31,374.00	31,374.00
862120 Maint - Equip	8,253.89	7,924.55	13,500.00	8,500.00	8,500.00	8,500.00
862130 Maint - Strc/Impr/Grnds	-	-	1,000.00	1,000.00	1,000.00	1,000.00
862140 Med Dentl & Lab Supls	13,269.69	19,456.18	13,800.00	34,200.00	34,200.00	34,200.00
862150 Memberships	-	-	-	250.00	250.00	250.00
862160 Misc Expense	584.66	-	600.00	600.00	600.00	600.00
862170 Office Expense	4,071.23	3,307.57	5,000.00	7,349.00	7,349.00	7,349.00
862185 Medical/Dental Svcs	184,779.89	78,366.91	64,200.00	85,000.00	85,000.00	85,000.00
862187 Education & Training	20,263.29	18,813.35	20,000.00	20,000.00	20,000.00	20,000.00
862189 Prof/Spec Svcs - Other	413,965.51	317,565.36	361,502.00	156,677.00	156,677.00	156,677.00
862190 Publ/Legal Notice	-	-	-	-	-	-
862229 Software - Maintenance	1,199.50	2,399.00	2,500.00	2,500.00	2,500.00	2,500.00
862230 Info Tech Equip	-	1,159.45	36,464.00	54,875.00	54,875.00	54,875.00
862232 Law Enf Supply & Svcs	17,523.27	839.30	1,500.00	1,500.00	1,500.00	1,500.00
862239 Spec Dept Expense	99,288.01	17,730.54	40,886.00	35,843.00	35,843.00	35,843.00
862250 Trans/Travel	-	293.22	1,845.00	1,845.00	1,845.00	1,845.00
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	870,165.85	589,007.81	695,245.00	579,153.00	579,153.00	579,153.00
Fixed Assets						
864370 Equipment	34,770.21	-	68,000.00	57,720.00	57,720.00	57,720.00
Total Fixed Assets	34,770.21	-	68,000.00	57,720.00	57,720.00	57,720.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	(206,031.68)	(226,370.60)	(236,798.00)	(172,877.00)	(172,877.00)	(172,877.00)
865802 Operating Transfer Out	10,827.20	219,120.36	1,027,307.00	457,073.00	1,022,208.00	1,022,208.00
Total Expend Transfer and Reimb	(195,204.48)	(7,250.24)	790,509.00	284,196.00	849,331.00	849,331.00
Total Net Appropriations	2,909,227.25	3,276,536.68	4,266,853.56	3,852,273.00	4,417,408.00	4,417,408.00
Net County Cost (Fund Contribution)	2,145,107.13	2,368,488.80	2,329,694.56	2,326,555.00	2,891,690.00	2,891,690.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other Revenue	304,002.00	802,445.00	836,579.00	383,429.00	383,429.00	383,429.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	304,002.00	802,445.00	836,579.00	383,429.00	383,429.00	383,429.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	283,434.77	304,391.55	507,440.00	70,427.00	70,427.00	70,427.00
Total Expend Transfer and Reimb	283,434.77	304,391.55	507,440.00	70,427.00	70,427.00	70,427.00
Total Net Appropriations	283,434.77	304,391.55	507,440.00	70,427.00	70,427.00	70,427.00
Net County Cost (Fund Contribution)	(20,567.23)	(498,053.45)	(329,139.00)	(313,002.00)	(313,002.00)	(313,002.00)

2554 - Juvenile Justice Realignment 2011
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2554 Juvenile Justice Realignment 2011
Fund: 2857 Juvenile Justice Realignment 2011

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						
825341 Realignment Health Services	-	-	-	-	-	-
825344 2011 Realignment Public Safety	-	-	-	-	-	-
825380 Juvenile Justice Growth	-	-	-	-	-	-
825381 Juvenile Reentry	-	16,539.37	17,013.00	-	-	-
825489 State (YOBG) Youthful Offender	-	1,206,093.68	1,255,050.00	966,993.00	966,993.00	966,993.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	1,222,633.05	1,272,063.00	966,993.00	966,993.00	966,993.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	642,611.91	1,319,914.00	1,099,066.00	1,099,066.00	1,099,066.00
Total Expend Transfer and Reimb	-	642,611.91	1,319,914.00	1,099,066.00	1,099,066.00	1,099,066.00
Total Net Appropriations	-	642,611.91	1,319,914.00	1,099,066.00	1,099,066.00	1,099,066.00
Net County Cost (Fund Contribution)	-	(580,021.14)	47,851.00	132,073.00	132,073.00	132,073.00

2560 - PROBATION OFFICER
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2560 Probation Officer
Fund: 1100 County General

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						
821510 Sales Tax - Public Safety	892,535.37	867,538.54	886,176.00	886,176.00	850,322.00	850,322.00
823110 Crim Just Const Fund	23,360.00	23,680.00	20,000.00	20,000.00	20,000.00	20,000.00
823204 Misc Court Fine	3,999.84	3,938.50	2,500.00	2,500.00	2,500.00	2,500.00
823310 Asset Forfeiture	-	-	-	8,500.00	8,500.00	8,500.00
825341 Realignment Hlth Svcs	91,002.00	-	-	-	-	-
825344 2011Realignment Pub Sfty	1,556,960.53	-	-	-	-	-
825398 SB90 Reimb	7,862.00	8,312.00	-	-	-	-
825489 State Youthful Offender	410,598.23	-	-	-	-	-
825490 State Other	1,953,318.87	1,467,973.76	1,324,177.00	1,274,404.00	1,274,404.00	1,274,404.00
825518 Title IV-E	49,827.00	-	-	-	-	-
825670 Federal Other Revenue	-	-	9,998.00	-	-	-
826118 Cite Process Fee	-	(1.70)	-	-	-	-
826226 Adult Prob Supervision	-	-	-	-	-	-
826227 Adult Prob Diversion	-	(67.93)	-	-	-	-
826228 Adult Prob Pre-Sentence	-	-	-	-	-	-
826268 Work Furlough	-	-	-	-	-	-
826385 Drug Testing Prog	-	-	-	-	-	-
826390 Other Charges	250.00	250.00	-	-	-	-
826399 Collection Service	-	-	-	-	-	-
827400 Prior Year Revenue	-	-	-	-	-	-
827700 Other	-	925.19	-	-	-	-
827707 Donation	-	-	-	-	-	-
827711 Civil Assmt PC1214.1	-	-	-	-	-	-
827802 Oper Transfer In	65,332.51	2,630,024.98	3,146,472.00	3,375,242.00	3,375,242.00	3,375,242.00
Total Revenues	5,055,046.35	5,002,573.34	5,389,323.00	5,566,822.00	5,530,968.00	5,530,968.00
Salaries & Employee Benefits						
861011 Regular Employees	3,069,198.37	3,117,200.70	3,529,573.00	3,802,339.00	3,802,339.00	3,802,339.00
861012 Extra Help	11,941.01	49,208.69	25,000.00	85,000.00	85,000.00	85,000.00
861013 Overtime Reg Emp	55,690.24	50,323.93	35,000.00	30,000.00	30,000.00	30,000.00
861021 Co Cont Retirement	985,545.65	1,047,810.26	1,118,329.00	967,461.00	967,461.00	967,461.00
861022 Co Cont OASDI	185,341.60	188,382.16	206,634.00	234,297.00	234,297.00	234,297.00
861023 Co Cont Medicare	43,715.63	45,006.93	48,325.00	54,793.00	54,793.00	54,793.00
861024 Co Cont Retire Incr	269,492.94	307,649.17	325,690.00	212,494.00	212,494.00	212,494.00
861030 Co Cont Health Ins	504,311.12	475,898.64	574,386.00	671,930.00	671,930.00	671,930.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	139,815.00	140,308.27	125,759.77	167,124.00	167,124.00	167,124.00
Total Salaries & Employee Benefits	5,265,051.56	5,421,788.75	5,988,696.77	6,225,438.00	6,225,438.00	6,225,438.00
Services & Supplies						
862050 Clothing & Personal	-	2,153.23	1,500.00	1,750.00	1,750.00	1,750.00
862060 Communications	18,773.27	19,970.16	21,800.00	23,600.00	23,600.00	23,600.00
862062 Comm Microwave	1,813.10	-	1,792.00	2,713.00	2,713.00	2,713.00
862101 Insurance - General	196,761.00	273,836.65	399,121.00	130,234.00	130,234.00	130,234.00
862120 Maint - Equip	-	-	-	-	-	-
862150 Memberships	4,959.81	5,359.05	6,200.00	6,627.00	6,627.00	6,627.00
862170 Office Expense	34,851.03	24,854.50	33,000.00	39,924.00	39,924.00	39,924.00
862187 Education & Training	48,062.17	32,744.71	45,998.00	41,452.00	41,452.00	41,452.00
862189 Prof/Spec Svcs - Other	836,889.84	836,999.25	827,855.00	1,020,563.00	1,020,563.00	1,020,563.00
862190 Publ & Legal Notices	114.83	-	-	-	-	-
862200 Rent/Lease - Equip	-	-	-	-	-	-
862227 Software - Long Term	-	135,000.00	168,022.00	168,114.00	168,114.00	168,114.00
862228 Software - Short Term	-	824.08	880.00	990.00	990.00	990.00
862230 Info Tech Equipment	3,813.84	1,039.85	83,713.00	119,098.00	119,098.00	119,098.00
862232 Law Enf Supply & Svcs	30,276.11	22,584.28	46,044.00	52,870.00	52,870.00	52,870.00
862239 Spec Dept Expense	174,536.80	47,359.15	74,712.00	73,976.00	73,976.00	73,976.00
862250 Trans/Travel	30,025.35	36,425.86	43,125.00	42,400.00	42,400.00	42,400.00
862253 Travel Out of County	4,236.81	2,719.43	4,000.00	4,000.00	4,000.00	4,000.00
Total Services & Supplies	1,385,113.96	1,441,870.20	1,757,762.00	1,728,311.00	1,728,311.00	1,728,311.00

Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	47,326.08	-	27,210.67	19,730.00	19,730.00	19,730.00
Total Fixed Assets	47,326.08	-	27,210.67	19,730.00	19,730.00	19,730.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	(157,510.23)	(123,535.41)	(144,244.00)	(144,738.00)	(144,738.00)	(144,738.00)
865802 Operating Transfer Out	145,826.34	-	-	-	-	-
Total Expend Transfer & Reimb	(11,683.89)	(123,535.41)	(144,244.00)	(144,738.00)	(144,738.00)	(144,738.00)
Total Net Appropriations	6,685,807.71	6,740,123.54	7,629,425.44	7,828,741.00	7,828,741.00	7,828,741.00
Net County Cost (Fund Contribution)	1,630,761.36	1,737,550.20	2,240,102.44	2,261,919.00	2,297,773.00	2,297,773.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
824100 Interest	26,216.62	34,056.70	1,000.00	1,000.00	1,000.00	1,000.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	245,233.89	244,910.04	244,910.00	243,377.00	243,377.00	243,377.00
Total Revenues	271,450.51	278,966.74	245,910.00	244,377.00	244,377.00	244,377.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Other Charges						
863113 Pmt Other Gov Agency	-	32,690.46	70,000.00	-	-	-
Total Other Charges	-	32,690.46	70,000.00	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	65,332.51	91,653.41	193,272.00	273,149.00	273,149.00	273,149.00
Total Expend Transfer & Reimb	65,332.51	91,653.41	193,272.00	273,149.00	273,149.00	273,149.00
Total Net Appropriations	65,332.51	124,343.87	263,272.00	273,149.00	273,149.00	273,149.00
Net County Cost (Fund Contribution)	(206,118.00)	(154,622.87)	17,362.00	28,772.00	28,772.00	28,772.00

2569 - Local Law Enf Svc Realignment 2011
Izen Locatelli, Chief Probation Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2569 Local Law Enf Svc Realignment 2011
Fund: 2859 Local Law Enf Svc Realignment 2011

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						
825344 2011 Realignment Public Safety	-	45,721.40	-	-	-	-
825380 Juvenile Justice Growth	-	-	-	236,805.00	236,805.00	236,805.00
825381 Juvenile Reentry	-	-	-	-	-	-
825382 Juvenile Probation Activities	-	-	-	324,520.00	324,520.00	324,520.00
825489 State (YOBG) Youthful Offender	-	-	-	38,093.00	38,093.00	38,093.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	45,721.40	-	599,418.00	599,418.00	599,418.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	214,911.62	730,272.00	866,201.00	866,201.00	866,201.00
Total Expend Transfer and Reimb	-	214,911.62	730,272.00	866,201.00	866,201.00	866,201.00
Total Net Appropriations	-	214,911.62	730,272.00	866,201.00	866,201.00	866,201.00
Net County Cost (Fund Contribution)	-	169,190.22	730,272.00	266,783.00	266,783.00	266,783.00

2610 - FIRE AGENCY SUPPORT
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 2 Public Protection
Activity: 204 Public Protection - Fire Protection

Budget Unit: 2610 Fire Agency Support
Fund: 1240 Fire Protection

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						
821699 TOT-Campgrnds/RV Parks	-	-	-	-	-	-
824100 Interest	54,159.74	40,144.83	-	-	-	-
824101 Change in Fair Value Investment	-	-	-	-	-	-
827802 Operating Transfer In	5,488,027.32	5,991,548.50	5,415,000.00	5,100,000.00	5,100,000.00	5,100,000.00
Total Revenues	5,542,187.06	6,031,693.33	5,415,000.00	5,100,000.00	5,100,000.00	5,100,000.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	400,000.00	450,000.00	450,000.00	450,000.00
Total Services & Supplies	-	-	400,000.00	450,000.00	450,000.00	450,000.00
Other Charges						
863113 Pmt Other Gov Agency	5,319,186.85	5,428,173.42	4,028,000.00	4,650,000.00	4,650,000.00	4,650,000.00
Total Other Charges	5,319,186.85	5,428,173.42	4,028,000.00	4,650,000.00	4,650,000.00	4,650,000.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	503,739.17	-	-	-	-
Total Expend Transfer and Reimb	-	503,739.17	-	-	-	-
Total Net Appropriations	5,319,186.85	5,931,912.59	4,428,000.00	5,100,000.00	5,100,000.00	5,100,000.00
Net County Cost (Fund Contribution)	(223,000.21)	(99,780.74)	(987,000.00)	-	-	-

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2710 Agriculture Dept
Fund: 1100 County General

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						
822600 Other Permit	2,874.00	2,764.00	2,500.00	1,840.00	1,840.00	1,840.00
823204 Misc Court Fine	250.00	1,597.51	1,000.00	-	-	-
825410 State Aid for Agriculture	-	-	-	-	-	-
825411 State Aid Agri Gas Tax	509,713.00	308,593.00	300,000.00	200,000.00	275,000.00	275,000.00
825412 State Reimis-EC Poison	90,000.00	95,785.01	100,000.00	100,000.00	100,000.00	100,000.00
825413 Pesticide Regulatory	-	-	-	-	-	-
825490 State Other	59,973.57	82,105.85	59,276.00	63,544.00	63,544.00	63,544.00
825670 Federal Other	87,491.23	179,800.17	145,660.00	115,732.00	115,732.00	115,732.00
826200 Agric Services	150.20	-	-	-	-	-
826201 Agric Certification	1,726.16	2,755.50	800.00	800.00	800.00	800.00
826202 Insp/Test Weights/Meas	343,459.03	158,540.75	175,000.00	185,000.00	185,000.00	185,000.00
826205 Cannabis Applic.	-	-	-	-	-	-
826390 Other Charges	6,342.62	9,161.20	-	-	-	-
827400 Prior Year Revenue	-	338.00	-	-	-	-
827700 Other	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	-	32,295.00	-	100,000.00	200,000.00	200,000.00
Total Revenues	1,101,979.81	873,735.99	784,236.00	766,916.00	941,916.00	941,916.00
Salaries & Employee Benefits						
861011 Regular Employees	347,168.53	522,613.91	471,684.54	617,845.00	662,048.00	662,048.00
861012 Extra Help	34,403.61	68,060.30	132,634.00	36,311.00	36,311.00	36,311.00
861013 Overtime Reg Emp	3,368.58	4.22	-	-	-	-
861021 Co Cont Retirement	106,042.93	164,088.37	154,393.49	173,039.00	177,177.00	177,177.00
861022 Co Cont OASDI	20,914.88	31,121.35	28,743.04	40,322.00	41,233.00	41,233.00
861023 Co Cont Medicare	5,454.12	8,304.58	8,314.70	9,430.00	9,642.00	9,642.00
861024 Co Cont Retire Incr	23,289.97	37,243.74	35,842.49	32,606.00	33,386.00	33,386.00
861030 Co Cont Health Ins	41,770.69	59,418.52	60,414.57	151,748.00	151,748.00	151,748.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	3,617.00	2,350.40	1,233.71	667.00	667.00	667.00
Total Salaries & Employee Benefits	586,030.31	893,205.39	893,260.54	1,061,968.00	1,112,212.00	1,112,212.00
Services & Supplies						
862060 Communications	5,410.65	6,127.40	5,000.00	7,200.00	7,200.00	7,200.00
862062 Comm Microwave	362.62	-	358.00	-	-	-
862101 Insurance - General	344,496.00	105,349.11	424,770.00	417,091.00	417,091.00	417,091.00
862120 Maint Equip	1,305.62	712.42	2,000.00	2,000.00	2,000.00	2,000.00
862150 Memberships	3,352.30	3,384.78	4,200.00	4,467.00	4,467.00	4,467.00
862170 Office Expense	8,921.13	8,272.56	8,000.00	8,000.00	8,000.00	8,000.00
862187 Education & Training	259.00	1,856.00	2,500.00	2,500.00	2,500.00	2,500.00
862189 Prof/Spec Svcs - Other	58,790.25	41,260.00	36,000.00	38,850.00	38,850.00	38,850.00
862190 Publ/Legal Notice	50.00	-	-	-	-	-
862200 Rnts & Leases-Eq	-	-	-	38,674.00	5,868.00	5,868.00
862227 Software-Long Term	-	-	-	12,000.00	12,000.00	12,000.00
862228 Software-Short Term	-	618.06	1,000.00	1,000.00	1,000.00	1,000.00
862230 Info Tech Equip	23,319.21	18,150.84	17,127.00	16,228.00	16,228.00	16,228.00
862239 Spec Dept Expense	20,652.31	44,699.43	12,945.00	13,545.00	13,545.00	13,545.00
862250 Trans/Travel	29,863.50	36,927.52	57,355.00	82,940.00	43,968.00	43,968.00
862253 Travel Out of County	1,569.43	6,517.79	4,500.00	9,000.00	9,000.00	9,000.00
Total Services & Supplies	498,352.02	273,875.91	575,755.00	653,495.00	581,717.00	581,717.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	220,000.00	220,000.00	220,000.00
Total Fixed Assets	-	-	-	220,000.00	220,000.00	220,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	25,000.00	10,000.00	125,000.00	-	-	-
Total Expend Transfer & Reimb	25,000.00	10,000.00	125,000.00	-	-	-
Total Net Appropriations	1,109,382.33	1,177,081.30	1,594,015.54	1,935,463.00	1,913,929.00	1,913,929.00
Net County Cost (Fund Contribution)	7,402.52	303,345.31	809,779.54	1,168,547.00	972,013.00	972,013.00

2810 - CANNABIS MANAGEMENT
Julia Krog, Planning and Building Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2810 Cannabis Management
Fund: 1100 County General

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						
825490 State Other	-	-	-	-	-	-
826205 Cannabis Applic./Inspect	221,710.74	234,601.04	333,253.00	627,659.00	627,659.00	627,659.00
826390 Other Charges	21,177.28	-	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	242,888.02	234,601.04	333,253.00	627,659.00	627,659.00	627,659.00
Salaries & Employee Benefits						
861011 Regular Employees	659,654.54	361,658.55	431,864.32	446,266.00	446,266.00	446,266.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	208,128.64	117,820.64	137,203.75	125,104.00	125,104.00	125,104.00
861022 Co Cont OASDI	39,308.74	21,104.65	26,744.82	27,465.00	27,465.00	27,465.00
861023 Co Cont Medicare	9,256.94	4,958.87	6,254.50	6,407.00	6,407.00	6,407.00
861024 Co Cont Retire Incr	45,060.98	27,257.70	34,238.50	23,642.00	23,642.00	23,642.00
861030 Co Cont Health Ins	112,517.72	79,491.75	84,750.39	58,420.00	58,420.00	58,420.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	1,111.00	510.74	586.58	461.00	461.00	461.00
Total Salaries & Employee Benefits	1,075,038.56	612,802.90	721,642.86	687,765.00	687,765.00	687,765.00
Services & Supplies						
862060 Communications	4,713.29	2,001.14	1,680.00	1,560.00	1,560.00	1,560.00
862101 Insurance - General	60,217.00	281,967.81	302,303.00	372,445.00	372,445.00	372,445.00
862120 Maint Equip	-	-	-	-	-	-
862170 Office Expense	5,003.23	243.37	750.00	750.00	750.00	750.00
862183 Legal Fees	-	1,400.00	-	-	-	-
862187 Education & Training	-	-	-	3,000.00	3,000.00	3,000.00
862189 Prof/Spec Svcs - Other	7,613.13	3,583.45	3,500.00	3,500.00	3,500.00	3,500.00
862190 Publ/Legal Notice	196.80	-	-	-	-	-
862194 A-87 Costs	-	-	73,812.00	-	-	-
862228 Software-Short Term	-	618.06	618.06	545.00	545.00	545.00
862229 Software-Maintenance	-	-	67,392.00	74,049.00	74,049.00	74,049.00
862230 Info Tech Equip	88,347.80	19,711.00	15,350.00	15,956.00	15,956.00	15,956.00
862239 Spec Dept Expense	(255,638.23)	2,664.59	4,686.93	-	-	-
862250 Trans/Travel	6,811.38	2,661.59	3,233.00	1,380.00	1,380.00	1,380.00
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	(82,735.60)	314,851.01	473,324.99	473,185.00	473,185.00	473,185.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	7,900.00	-	31,138.53	-	-	-
Total Expend Transfer & Reimb	7,900.00	-	31,138.53	-	-	-
Total Net Appropriations	1,000,202.96	927,653.91	1,226,106.38	1,160,950.00	1,160,950.00	1,160,950.00
Net County Cost (Fund Contribution)	757,314.94	693,052.87	892,853.38	533,291.00	533,291.00	533,291.00

2811 - ENFORCEMENT CANNABIS
Julia Krog, Planning and Building Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2811 Enforcement Cannabis
Fund: 1228 Enforcement Cannabis

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	-	-	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Services & Supplies						
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	17,802.92	48,639.78	-	-	-	-
Total Expend Transfer & Reimb	17,802.92	48,639.78	-	-	-	-
Total Net Appropriations	17,802.92	48,639.78	-	-	-	-
Net County Cost (Fund Contribution)	17,802.92	48,639.78	-	-	-	-

2830 - OFFICE OF EMERGENCY SERVICES
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2830 Emergency Svc CD Safety
Fund: 1100 County General

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						
825490 State Other	136,181.01	-	-	-	-	-
825670 Federal Other	205,861.67	142,812.00	140,488.00	140,252.00	-	-
826390 Other Charges	12,444.21	16,117.00	20,482.00	7,507.00	7,507.00	7,507.00
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	354,486.89	158,929.00	160,970.00	147,759.00	7,507.00	7,507.00
Salaries & Employee Benefits						
861011 Regular Employees	201,516.62	199,434.06	214,447.00	228,074.00	228,074.00	228,074.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	2,653.19	427.26	-	-	-	-
861021 Co Cont Retirement	64,393.15	65,638.46	68,381.00	63,043.00	63,043.00	63,043.00
861022 Co Cont OASDI	12,186.86	11,931.24	12,740.00	13,870.00	13,870.00	13,870.00
861023 Co Cont Medicare	2,850.17	2,790.29	2,980.00	3,244.00	3,244.00	3,244.00
861024 Co Cont Retire Incr	13,751.58	14,573.15	15,828.00	11,879.00	11,879.00	11,879.00
861030 Co Cont Health Ins	40,623.26	35,486.63	40,840.00	46,971.00	46,971.00	46,971.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	117.00	322.91	204.00	261.00	261.00	261.00
Total Salaries & Employee Benefits	338,091.83	330,604.00	355,420.00	367,342.00	367,342.00	367,342.00
Services & Supplies						
862050 Clthg & Prsnal Items	-	-	-	-	-	-
862060 Communications	6,785.42	8,774.16	8,000.00	10,300.00	10,300.00	10,300.00
862101 Insurance - General	6,948.00	3,696.24	5,155.00	6,775.00	6,775.00	6,775.00
862120 Maint - Equip	-	-	-	-	-	-
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	(1,721.30)	1.50	1,084.00	208.00	208.00	208.00
862187 Education & Training	15,750.00	-	4,000.00	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862200 Rents & Leases - Equip	3,188.13	3,477.96	3,500.00	3,500.00	3,500.00	3,500.00
862210 Rnts & Leases B	6,300.00	6,300.00	7,000.00	6,300.00	6,300.00	6,300.00
862215 Debt Service - Leases	-	-	-	-	-	-
862216 Interest Expense - Leases	-	-	-	-	-	-
862227 Software - Long Term	95,385.60	-	-	-	-	-
862230 Info Tech Equip	-	-	10,081.00	12,726.00	12,726.00	12,726.00
862232 Law Enf Supply & Svcs	-	-	-	-	-	-
862239 Spec Dept Expense	39,019.24	862.34	728.00	1,000.00	1,000.00	1,000.00
862250 Trans/Travel	1,768.93	1,053.32	1,000.00	1,000.00	1,000.00	1,000.00
862253 Travel Out of County	495.00	-	600.00	500.00	500.00	500.00
Total Services & Supplies	173,919.02	24,165.52	41,148.00	42,309.00	42,309.00	42,309.00
Other Charges						
863113 Pmt Other Gov Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	34,987.91	-	-	-	-	-
Total Fixed Assets	34,987.91	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	546,998.76	354,769.52	396,568.00	409,651.00	409,651.00	409,651.00
Net County Cost (Fund Contribution)	192,511.87	195,840.52	235,598.00	261,892.00	402,144.00	402,144.00

2840 - FISH AND GAME COMMISSION
Julia Krog, Planning and Building Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2840 Fish and Game
Fund: 1206 Fish & Game

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						
823200 Other Court Fine	4,060.99	3,676.39	4,000.00	3,700.00	3,700.00	3,700.00
824100 Interest	3,309.65	2,424.53	1,186.00	1,601.00	1,601.00	1,601.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
827400 Prior Year Revenue	-	-	-	-	-	-
Total Revenues	7,370.64	6,100.92	5,186.00	5,301.00	5,301.00	5,301.00
Salaries & Employee Benefits						
861011 Regular Employees	-	2,474.29	2,630.00	2,812.00	2,812.00	2,812.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	823.93	902.00	802.00	802.00	802.00
861022 Co Cont OASDI	-	153.41	163.00	174.00	174.00	174.00
861023 Co Cont Medicare	-	35.87	36.00	41.00	41.00	41.00
861024 Co Cont Retire Incr	-	197.94	241.00	171.00	171.00	171.00
861030 Co Cont Health Ins	-	105.83	441.00	492.00	492.00	492.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	8.00	-	-	-
Total Salaries & Employee Benefits	-	3,791.27	4,421.00	4,492.00	4,492.00	4,492.00
Services & Supplies						
862060 Communications	368.43	167.48	-	-	-	-
862101 Insurance - General	16.00	18.60	15.00	59.00	59.00	59.00
862170 Office Expense	-	-	100.00	100.00	100.00	100.00
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862239 Spec Dept Expense	53,397.27	-	200.00	200.00	200.00	200.00
862250 Trans/Travel	28.82	-	450.00	-	-	-
862253 Trans/Travel Out of County	-	-	-	450.00	450.00	450.00
Total Services & Supplies	53,810.52	186.08	765.00	809.00	809.00	809.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	53,810.52	3,977.35	5,186.00	5,301.00	5,301.00	5,301.00
Net County Cost (Fund Contribution)	46,439.88	(2,123.57)	-	-	-	-

2851 PLANNING AND BUILDING SERVICES
Julia Krog, Planning and Building Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2851 Planning & Building Services
Fund: 1100 County General

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						
822204 Cannabis Facility Bus. Lic.	6,315.00	6,104.00	4,000.00	1,500.00	1,500.00	1,500.00
822250 Mobile Hm Setup Fee	12,980.38	12,328.18	17,000.00	-	-	-
822300 Constr Permit	1,514,225.82	1,791,495.65	1,700,000.00	1,550,000.00	1,550,000.00	1,550,000.00
822500 Zoning Permit	149,124.62	186,223.31	180,000.00	105,000.00	105,000.00	105,000.00
822600 Other Permit	23,653.95	14,581.94	22,000.00	20,500.00	20,500.00	20,500.00
822605 Variance/Use Permit	220,399.33	168,163.57	230,000.00	125,000.00	125,000.00	125,000.00
822609 Coastal Zone Permit	241,662.11	253,761.72	295,000.00	303,000.00	303,000.00	303,000.00
823300 Forfeiture & Penalty	39,733.32	35,644.81	141,000.00	76,000.00	76,000.00	76,000.00
825490 State Other	67,167.91	820,027.80	1,453,000.00	1,238,000.00	1,238,000.00	1,238,000.00
825810 Other Govt Aid	-	-	-	-	-	-
826180 Planning/Engineering	66,922.75	81,197.00	82,000.00	80,000.00	80,000.00	80,000.00
826184 Environ Impact Report	59,834.00	44,138.00	60,000.00	40,000.00	40,000.00	40,000.00
826185 General Plan Amend	9,241.00	9,241.00	15,000.00	8,000.00	8,000.00	8,000.00
826186 Other Permit Fee	26,875.00	25,495.76	35,000.00	25,000.00	25,000.00	25,000.00
826187 Abandoned Veh Abate	24,132.30	28,157.95	38,000.00	35,000.00	35,000.00	35,000.00
826188 Gen Plan Maint	97,916.15	265,065.31	40,000.00	273,000.00	273,000.00	273,000.00
826390 Other Charges	1,103,340.51	535,505.34	712,000.00	550,000.00	550,000.00	550,000.00
827400 Prior Year Revenue	-	1,655.16	-	-	-	-
827600 Other Sales	7,263.00	7,953.81	10,000.00	4,000.00	4,000.00	4,000.00
827700 Other	90.00	-	-	-	-	-
827802 Operating Transfer In	25,000.00	62,437.37	91,000.00	85,000.00	85,000.00	85,000.00
Total Revenues	3,695,877.15	4,349,177.68	5,125,000.00	4,519,000.00	4,519,000.00	4,519,000.00
Salaries & Employee Benefits						
861011 Regular Employees	3,728,473.03	3,487,648.89	3,432,816.00	3,260,631.00	3,260,631.00	3,260,631.00
861012 Extra Help	28,276.00	19,932.13	5,000.00	-	-	-
861013 Overtime Reg Emp	2,025.37	2,204.15	5,000.00	1,000.00	1,000.00	1,000.00
861021 Co Cont Retirement	1,150,141.77	1,143,829.97	1,145,105.00	929,899.00	929,899.00	929,899.00
861022 Co Cont OASDI	216,034.92	206,250.96	212,834.00	201,492.00	201,492.00	201,492.00
861023 Co Cont Medicare	52,704.92	48,817.17	46,857.00	47,097.00	47,097.00	47,097.00
861024 Co Cont Retire Incr	268,599.67	278,483.39	292,376.00	198,944.00	198,944.00	198,944.00
861030 Co Cont Health Ins	596,152.48	578,049.32	618,653.00	570,672.00	570,672.00	570,672.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	11,206.00	10,511.84	10,091.09	9,549.00	9,549.00	9,549.00
Total Salaries & Employee Benefits	6,053,614.16	5,775,727.82	5,768,732.09	5,219,284.00	5,219,284.00	5,219,284.00
Services & Supplies						
862060 Communications	14,645.36	14,334.56	13,500.00	12,000.00	12,000.00	12,000.00
862050 Clothing & Personal Items	1,905.65	557.88	3,000.00	1,500.00	1,500.00	1,500.00
862062 Comm Microwave	4,714.06	-	4,659.00	1,628.00	1,628.00	1,628.00
862101 Insurance - General	34,050.00	199,461.97	255,160.00	317,144.00	317,144.00	317,144.00
862120 Maint - Equip	148,990.57	-	-	-	-	-
862150 Memberships	2,500.00	1,839.00	3,350.00	3,000.00	3,000.00	3,000.00
862170 Office Expense	49,647.18	43,912.33	67,700.00	70,666.00	70,666.00	70,666.00
862187 Education & Training	30,215.86	30,670.06	52,500.00	53,000.00	53,000.00	53,000.00
862189 Prof/Spec Svcs - Other	331,181.11	708,816.12	996,000.00	795,000.00	795,000.00	795,000.00
862190 Publ/Legal Notice	14,968.71	21,745.01	17,500.00	21,000.00	21,000.00	21,000.00
862210 Rent/Lease - Bldg Grnds	360.00	4,230.00	8,700.00	6,795.00	6,795.00	6,795.00
862228 Software - Short Term	14,557.00	4,210.30	21,600.00	21,600.00	21,600.00	21,600.00
862229 Software - Maintenance	49,928.67	-	-	-	-	-
862230 Info Tech Equip	4,520.98	515.05	93,838.00	116,433.00	116,433.00	116,433.00
862239 Spec Dept Expense	56,843.13	19,024.15	29,000.00	31,500.00	31,500.00	31,500.00
862250 Trans/Travel	60,748.66	56,701.95	70,000.00	64,000.00	64,000.00	64,000.00
862253 Travel Out of County	8,821.10	8,782.07	15,000.00	15,000.00	15,000.00	15,000.00
Total Services & Supplies	828,598.04	1,114,800.45	1,651,507.00	1,530,266.00	1,530,266.00	1,530,266.00

Fixed Assets						
864370 Equipment	-	-	46,000.00	-	-	-
Total Fixed Assets	-	-	46,000.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	(24,590.35)	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(24,590.35)	-	-	-	-	-
Total Net Appropriations	6,857,621.85	6,890,528.27	7,466,239.09	6,749,550.00	6,749,550.00	6,749,550.00
Net County Cost (Fund Contribution)	3,161,744.70	2,541,350.59	2,341,239.09	2,230,550.00	2,230,550.00	2,230,550.00

2852 - PLANNING AND BUILDING SERVICES SPECIAL FUND
Julia Krog, Planning and Building Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2852 Planning & Building - Special
Fund: 1222 General Plan Update

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						
824100 Interest	61,407.16	58,789.43	29,658.00	50,000.00	50,000.00	50,000.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
826184 Environ Impact Report	4,410.61	(9,561.88)	-	-	-	-
826260 Micrographic Fee	241,461.02	391,086.39	715,954.00	1,825,948.00	1,825,948.00	1,825,948.00
826264 AB717 Educ/Training	82,707.45	84,568.26	113,000.00	83,600.00	83,600.00	83,600.00
826284 SB 1186 Fee	80.00	2,437.00	180.00	6,000.00	6,000.00	6,000.00
826390 Other Charges	263.72	370.07	373.00	400.00	400.00	400.00
827700 Other	(2,237.48)	(1,406.17)	75,046.00	-	-	-
Total Revenues	388,092.48	526,283.10	934,211.00	1,965,948.00	1,965,948.00	1,965,948.00
Salaries & Employee Benefits						
861011 Regular Employees	-	256,078.32	225,710.00	369,900.00	369,900.00	369,900.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	80,519.23	77,418.00	106,758.00	106,758.00	106,758.00
861022 Co Cont OASDI	-	14,991.60	13,994.00	22,880.00	22,880.00	22,880.00
861023 Co Cont Medicare	-	3,713.13	3,101.00	5,352.00	5,352.00	5,352.00
861024 Co Cont Retire Incr	-	19,343.93	20,712.00	21,901.00	21,901.00	21,901.00
861030 Co Cont Health Ins	-	33,203.89	37,845.00	63,557.00	63,557.00	63,557.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	665.00	-	-	-
Total Salaries & Employee Benefits	-	407,850.10	379,445.00	590,348.00	590,348.00	590,348.00
Services & Supplies						
862170 Office Expense	146.75	952.07	13,000.00	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	148,346.43	235,342.44	289,315.00	1,050,000.00	1,050,000.00	1,050,000.00
862227 Software - Long Term	-	52,425.10	202,951.00	278,000.00	278,000.00	278,000.00
862228 Software - Short Term	-	5,976.00	7,000.00	7,000.00	7,000.00	7,000.00
862239 Spec Dept Expense	413,042.15	873.97	-	600.00	600.00	600.00
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	561,535.33	295,569.58	512,266.00	1,335,600.00	1,335,600.00	1,335,600.00
Fixed Assets						
864360 Structures & Improvements	-	-	-	-	-	-
864370 Equipment	-	22,274.55	9,500.00	-	-	-
Total Fixed Assets	-	22,274.55	9,500.00	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	25,000.00	25,460.20	33,000.00	40,000.00	40,000.00	40,000.00
Total Expend Transfer & Reimb	25,000.00	25,460.20	33,000.00	40,000.00	40,000.00	40,000.00
Total Net Appropriations	586,535.33	751,154.43	934,211.00	1,965,948.00	1,965,948.00	1,965,948.00
Net County Cost (Fund Contribution)	198,442.85	224,871.33	-	-	-	-

2860 - ANIMAL CARE
Amy Campbell, Animal Care Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2860 Animal Care
Fund: 1100 County General

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						
822100 Animal License	264,820.00	277,096.00	250,000.00	260,000.00	260,000.00	260,000.00
823300 Forfeiture & Penalty	-	-	-	-	-	-
826240 Humane Services	28,406.95	31,335.00	30,000.00	35,000.00	35,000.00	35,000.00
826241 Incinerator Service	3,859.00	4,959.00	4,000.00	3,000.00	3,000.00	3,000.00
826242 Dom Animal Care	63,320.22	51,808.80	58,000.00	58,000.00	58,000.00	58,000.00
826390 Other Charges	117,338.33	103,850.79	70,000.00	74,000.00	74,000.00	74,000.00
827600 Other Sales	94.90	25.00	-	-	-	-
827700 Other	3,555.74	-	-	-	-	-
827707 Donation	1,139.00	1,336.51	1,500.00	1,500.00	1,500.00	1,500.00
827802 Oper Transfer In	-	31,871.13	-	-	-	-
Total Revenues	482,534.14	502,282.23	413,500.00	431,500.00	431,500.00	431,500.00
Salaries & Employee Benefits						
861011 Regular Employees	728,934.68	706,972.97	758,470.00	743,344.00	743,344.00	743,344.00
861012 Extra Help	22,466.04	14,213.37	15,402.00	16,000.00	16,000.00	16,000.00
861013 Overtime Reg Emp	33,011.22	40,264.10	47,500.00	47,500.00	47,500.00	47,500.00
861021 Co Cont Retirement	189,713.26	199,558.44	218,042.00	187,065.00	187,065.00	187,065.00
861022 Co Cont OASDI	44,339.31	41,758.84	44,165.00	45,315.00	45,315.00	45,315.00
861023 Co Cont Medicare	11,135.56	10,676.91	11,221.00	10,849.00	10,849.00	10,849.00
861024 Co Cont Retire Incr	42,199.44	46,823.70	50,904.00	38,770.00	38,770.00	38,770.00
861030 Co Cont Health Ins	108,286.72	113,744.47	133,555.00	122,652.00	122,652.00	122,652.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	115,738.00	100,278.14	86,326.67	86,547.32	86,548.00	86,548.00
Total Salaries & Employee Benefits	1,295,824.23	1,274,290.94	1,365,585.67	1,298,042.32	1,298,043.00	1,298,043.00
Services & Supplies						
862050 Clothing/Pers Items	2,795.61	2,539.63	4,000.00	3,000.00	3,000.00	3,000.00
862060 Communications	8,908.20	7,193.33	7,000.00	4,500.00	4,500.00	4,500.00
862062 Comm Microwave	362.62	-	358.00	-	-	-
862101 Insurance - General	28,994.00	36,651.14	35,490.00	40,893.00	40,893.00	40,893.00
862120 Maintenance Equip	1,215.11	2,266.88	2,500.00	2,500.00	2,500.00	2,500.00
862130 Maint - Strc/Impr/Grnds	-	-	-	-	-	-
862140 Med Dntl & Lab Supplies	77,342.26	67,145.29	70,000.00	73,000.00	73,000.00	73,000.00
862150 Memberships	352.00	-	550.00	550.00	550.00	550.00
862170 Office Expense	23,042.50	21,574.98	20,800.00	21,800.00	21,800.00	21,800.00
862185 Medical/Dental Svcs	1,288.00	1,878.50	2,000.00	2,000.00	2,000.00	2,000.00
862187 Education & Training	731.87	1,060.75	3,000.00	3,000.00	3,000.00	3,000.00
862189 Prof/Spec Svcs - Other	67,428.32	44,418.53	48,750.00	47,500.00	47,500.00	47,500.00
862190 Publ/Legal Notice	2,486.21	2,400.43	1,500.00	1,500.00	1,500.00	1,500.00
862230 Info Tech Equip	44,272.95	-	27,551.00	37,020.00	37,020.00	37,020.00
862232 Law Enf Supply	1,005.67	2,105.73	2,500.00	2,500.00	2,500.00	2,500.00
862239 Spec Dept Expense	59,887.52	63,682.35	70,800.00	67,300.00	62,300.00	62,300.00
862250 Trans/Travel	24,562.50	38,122.92	56,250.00	56,500.00	56,500.00	56,500.00
862253 Travel Out of County	-	2,195.62	-	-	-	-
Total Services & Supplies	344,675.34	293,236.08	353,049.00	363,563.00	358,563.00	358,563.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	-	25,000.00	25,000.00
Total Fixed Assets	-	-	-	-	25,000.00	25,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Operating Transfer Out	-	233,332.00	-	-	-	-
Total Expend Transfer & Reimb	-	233,332.00	-	-	-	-
Total Net Appropriations	1,640,499.57	1,800,859.02	1,718,634.67	1,661,605.32	1,681,606.00	1,681,606.00
Net County Cost (Fund Contribution)	1,157,965.43	1,298,576.79	1,305,134.67	1,230,105.32	1,250,106.00	1,250,106.00

2861 - MOBILE SPAY AND NEUTER PROGRAM
Amy Campbell, Animal Care Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2861 Mobile Spay/Neuter
Fund: 1213 Mobile Spay/Neuter Program

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						
822100 Animal License	758.00	622.00	5,500.00	5,500.00	5,500.00	5,500.00
824100 Interest	1,114.41	535.50	200.00	200.00	200.00	200.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
826240 Humane Services	1,105.00	4,747.00	3,500.00	3,500.00	3,500.00	3,500.00
826390 Other Charges	9,554.30	22,831.90	40,000.00	40,000.00	40,000.00	40,000.00
827500 Sale of Fixed Assets	-	25,600.00	-	-	-	-
827700 Other	-	-	-	-	-	-
827707 Donation	-	51.00	500.00	500.00	500.00	500.00
827802 Operating Transfer In	-	233,332.00	-	-	-	-
Total Revenues	12,531.71	287,719.40	49,700.00	49,700.00	49,700.00	49,700.00
Salaries & Employee Benefits						
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	-	-	-	-	-
Services & Supplies						
862060 Communications	548.85	442.05	785.00	600.00	600.00	600.00
862101 Insurance - General	200.00	232.46	190.00	328.00	328.00	328.00
862120 Maintenance - Equip	480.00	-	1,500.00	1,500.00	1,500.00	1,500.00
862140 Med Dntl & Lab Supls	5,579.20	9,017.91	25,000.00	25,000.00	25,000.00	25,000.00
862170 Office Expense	-	-	500.00	500.00	500.00	500.00
862189 Prof/Spec Svcs - Other	1,921.70	9,317.70	16,250.00	15,000.00	15,000.00	15,000.00
862239 Spec Dept Expense	-	1,031.84	2,500.00	2,500.00	2,500.00	2,500.00
862250 Trans/Travel	713.07	3,610.75	2,500.00	2,500.00	2,500.00	2,500.00
Total Services & Supplies	9,442.82	23,652.71	49,225.00	47,928.00	47,928.00	47,928.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	245,370.00	-	-	-	-
Total Fixed Assets	-	245,370.00	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	31,871.13	-	-	-	-
Total Expend Transfer & Reimb	-	31,871.13	-	-	-	-
Total Net Appropriations	9,442.82	300,893.84	49,225.00	47,928.00	47,928.00	47,928.00
Net County Cost (Fund Contribution)	(3,088.89)	13,174.44	(475.00)	(1,772.00)	(1,772.00)	(1,772.00)

2910 - DISASTER RECOVERY
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 2910 Disaster Recovery
Fund: 1225 Disaster Recovery

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825460 State Aid for Disaster	-	-	-	-	-	-
825490 State Other	598,265.05	784,251.08	1,827,552.77	505,843.00	505,843.00	505,843.00
825670 Federal Other Revenue	4,627,668.75	10,133,281.48	2,363,146.69	5,528,738.00	5,528,738.00	5,528,738.00
825810 Other Govt Agency	-	-	-	-	-	-
826390 Other Charges	6,958.00	-	35,655.36	-	-	-
827700 Other	-	-	-	-	-	-
827707 Donation	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	1,037,551.02	3,702.16	165,373.06	-	-	-
Total Revenues	6,270,442.82	10,921,234.72	4,391,727.88	6,034,581.00	6,034,581.00	6,034,581.00
Salaries & Employee Benefits						
861011 Regular Employees	211,665.12	311,439.47	427,431.00	422,460.00	422,460.00	422,460.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	1.37	42.76	-	-	-	-
861021 Co Cont Retirement	68,535.51	102,074.85	139,609.00	115,181.00	115,181.00	115,181.00
861022 Co Cont OASDI	13,017.75	18,878.12	25,257.00	25,340.00	25,340.00	25,340.00
861023 Co Cont Medicare	3,044.30	4,414.88	5,907.00	5,927.00	5,927.00	5,927.00
861024 Co Cont Retire Incr	14,434.11	22,664.32	34,505.00	21,703.00	21,703.00	21,703.00
861030 Co Cont Health Ins	18,960.85	35,618.19	60,793.00	68,024.00	68,024.00	68,024.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	475.00	56.48	429.00	692.00	692.00	692.00
Total Salaries & Employee Benefits	330,134.01	495,189.07	693,931.00	659,327.00	659,327.00	659,327.00
Services & Supplies						
862060 Communications	792.67	216.01	1,200.00	1,322.00	1,322.00	1,322.00
862062 Comm Microwave	-	-	-	-	-	-
862101 Insurance - General	2,191.00	2,030.81	1,298.00	3,166.00	3,166.00	3,166.00
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	2,373.40	853.05	500.00	-	-	-
862175 Office Support Cost Applied	-	-	-	-	-	-
862187 Education & Training	700.00	-	-	-	-	-
862189 Prof/Spec Svcs - Other	2,272,249.03	1,750,944.01	3,782,026.00	1,637,463.00	1,637,463.00	1,637,463.00
862190 Publ & Legal Notices	2,642.91	242.59	1,000.00	1,000.00	1,000.00	1,000.00
862194 A-87 Costs	-	-	93,315.00	-	-	-
862228 Software-Short Term	-	515.05	515.00	515.00	515.00	515.00
862230 Info Tech Equip	13,383.14	4,988.00	3,911.00	8,514.00	8,514.00	8,514.00
862239 Spec Dept Expense	33,161.23	32,160.32	130,420.00	140,700.00	140,700.00	140,700.00
862250 Trans/Travel	372.82	617.14	3,000.00	2,562.00	2,562.00	2,562.00
862253 Travel Out of County	-	203.01	500.00	-	-	-
Total Services & Supplies	2,327,866.20	1,792,769.99	4,017,685.00	1,795,242.00	1,795,242.00	1,795,242.00
Other Charges						
863280 Contr Other Agency	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	-	-	-	93,000.00	93,000.00	93,000.00
Total Fixed Assets	-	-	-	93,000.00	93,000.00	93,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	3,111,410.82	5,406,588.82	5,459,423.35	4,623,567.00	4,678,159.00	4,678,159.00
Total Expend Transfer & Reimb	3,111,410.82	5,406,588.82	5,459,423.35	4,623,567.00	4,678,159.00	4,678,159.00
Total Net Appropriations	5,769,411.03	7,694,547.88	10,171,039.35	7,171,136.00	7,225,728.00	7,225,728.00
Net County Cost (Fund Contribution)	(501,031.79)	(3,226,686.84)	5,779,311.47	1,136,555.00	1,191,147.00	1,191,147.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
821501 Trans Funds	54,000.00	54,000.00	54,000.00	54,000.00	54,000.00	54,000.00
822608 Trans Permit	17,825.75	19,692.00	10,000.00	20,000.00	20,000.00	20,000.00
822610 Co Hwy Encroach Permit	74,369.24	90,871.00	75,000.00	150,000.00	150,000.00	150,000.00
823100 Vehicle Code Fine	3,309.01	2,012.94	5,000.00	5,000.00	5,000.00	5,000.00
824100 Interest	112,751.76	117,597.62	100,000.00	10,000.00	10,000.00	10,000.00
824101 Change in Fair Value Investment	-	-	-	175,000.00	175,000.00	175,000.00
825125 State HUTA Section 2103	1,924,679.09	2,021,180.34	1,923,773.00	2,077,616.00	2,077,616.00	2,077,616.00
825130 State Hwy Users Tax	1,269,261.89	1,343,842.16	1,329,529.00	1,403,930.00	1,403,930.00	1,403,930.00
825140 State Collier Unruh	389,997.14	399,497.86	410,317.00	425,236.00	425,236.00	425,236.00
825180 Trans STPd(1)	171,906.00	182,156.00	171,392.00	182,156.00	182,156.00	182,156.00
825190 State RMRA SB1	5,455,020.97	5,763,248.22	5,546,354.00	5,962,776.00	5,962,776.00	5,962,776.00
825487 Prop 111 State Gas Tax	1,184,953.18	1,212,741.58	1,240,849.00	1,279,533.00	1,279,533.00	1,279,533.00
825491 State Exchange Prog	602,390.00	602,390.00	602,390.00	602,390.00	602,390.00	602,390.00
825640 Fed Forest Reserve	149,856.98	5,586.74	500.00	500.00	500.00	500.00
825670 Federal Other Revenue	-	-	-	-	-	-
825676 Flood Control Lands	-	-	500.00	500.00	500.00	500.00
826272 Interfund - DOT	210,359.54	335,233.81	277,550.00	318,621.00	318,621.00	318,621.00
826390 Other Charges	13,062.52	5,415.51	4,000.00	5,000.00	5,000.00	5,000.00
827500 Sale of Fixed Assets	-	-	5,000.00	10,000.00	10,000.00	10,000.00
827600 Other Sales	1,460.00	2,191.20	5,600.00	6,000.00	6,000.00	6,000.00
827700 Other	-	6,986.00	500.00	5,000.00	5,000.00	5,000.00
827802 Oper Trans In	4,543,166.59	4,171,820.00	5,738,810.00	4,242,096.00	4,242,096.00	4,242,096.00
Total Revenues	16,178,369.66	16,336,462.98	17,501,064.00	16,935,354.00	16,935,354.00	16,935,354.00
Salaries & Employee Benefits						
861011 Regular Employees	3,993,868.40	4,095,444.90	4,741,541.00	4,722,513.00	4,722,513.00	4,722,513.00
861012 Extra Help	73,302.42	62,277.31	70,000.00	70,000.00	70,000.00	70,000.00
861013 Overtime Reg Emp	76,349.46	64,807.14	75,000.00	75,000.00	75,000.00	75,000.00
861021 Co Cont Retirement	1,266,300.42	1,345,988.10	1,591,447.00	1,337,399.00	1,337,399.00	1,337,399.00
861022 Co Cont OASDI	236,480.65	241,189.36	300,458.00	299,868.00	299,868.00	299,868.00
861023 Co Cont Medicare	57,365.01	58,147.44	73,741.00	70,189.00	70,189.00	70,189.00
861024 Co Cont Retire Incr	303,280.83	336,651.33	431,092.00	287,135.00	287,135.00	287,135.00
861030 Co Cont Health Ins	834,014.63	906,908.24	1,172,285.00	1,236,395.00	1,236,395.00	1,236,395.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	347,904.00	344,341.40	341,392.00	293,953.00	293,953.00	293,953.00
Total Salaries & Employee Benefits	7,188,865.82	7,455,755.22	8,796,956.00	8,392,452.00	8,392,452.00	8,392,452.00
Services & Supplies						
862050 Clothing/Pers Items	11,573.61	11,425.10	25,250.00	22,875.00	22,875.00	22,875.00
862060 Communications	24,475.64	27,005.57	30,000.00	29,500.00	29,500.00	29,500.00
862062 Comm Microwave	100,274.91	90,560.02	93,276.00	98,178.00	98,178.00	98,178.00
862090 Household Expense	16,104.95	17,099.51	20,000.00	15,000.00	15,000.00	15,000.00
862101 Insurance - General	218,118.00	239,418.61	575,016.00	895,252.00	895,252.00	895,252.00
862120 Maint - Equip	488,301.06	519,052.60	464,300.00	486,300.00	486,300.00	486,300.00
862130 Maint - Strc/Impr/Grnds	7,117.11	7,046.90	6,000.00	5,000.00	5,000.00	5,000.00
862150 Memberships	2,060.00	2,461.00	2,757.00	2,735.00	2,735.00	2,735.00
862170 Office Expense	20,256.68	17,079.08	18,661.00	14,780.00	14,780.00	14,780.00
862183 Legal Fees	7,586.90	31,233.59	6,000.00	20,000.00	20,000.00	20,000.00
862185 Medical/Dental Svcs	6,927.00	5,648.30	7,550.00	7,750.00	7,750.00	7,750.00
862187 Education & Training	6,599.40	8,970.00	7,500.00	14,600.00	14,600.00	14,600.00
862189 Prof/Spec Svcs - Other	88,075.96	80,110.97	74,103.00	104,159.00	104,159.00	104,159.00
862190 Publ/Legal Notice	670.75	885.19	1,200.00	1,200.00	1,200.00	1,200.00
862194 A-87 Costs	733,910.00	691,908.00	698,683.00	698,683.00	698,683.00	698,683.00
862200 Rent/Lease - Equip	36,806.56	21,517.06	31,500.00	31,500.00	31,500.00	31,500.00

862210 Rent/Lease Bldg Grnds	-	1,544.99	1,485.00	1,485.00	1,485.00	1,485.00
862220 Small Tool/Instrument	23,407.10	7,051.67	20,000.00	10,000.00	10,000.00	10,000.00
862228 Software-Short Term	2,381.34	1,236.12	30,500.00	26,775.00	26,775.00	26,775.00
862230 Info Tech Equip	153,422.04	128,715.03	116,084.00	167,123.00	167,123.00	167,123.00
862239 Spec Dept Expense	821,271.96	899,951.96	1,012,600.00	1,005,000.00	1,005,000.00	1,005,000.00
862250 Trans/Travel	386,921.62	350,384.40	400,000.00	400,000.00	400,000.00	400,000.00
862253 Travel Out of County	10,596.36	17,126.96	15,500.00	15,500.00	15,500.00	15,500.00
862260 Utilities	30,716.78	34,137.78	36,897.00	36,000.00	36,000.00	36,000.00
Total Services & Supplies	3,197,575.73	3,211,570.41	3,694,862.00	4,109,395.00	4,109,395.00	4,109,395.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
864370 Equipment	173,935.58	869,735.55	514,231.00	440,000.00	440,000.00	440,000.00
Total Fixed Assets	173,935.58	869,735.55	514,231.00	440,000.00	440,000.00	440,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	(1,110,324.70)	(508,974.99)	(762,070.00)	(708,573.00)	(708,573.00)	(708,573.00)
865802 Oper Transfer Out	34,591.43	213.18	97,225.00	85,000.00	66,000.00	66,000.00
Total Expend Transfer & Reimb	(1,075,733.27)	(508,761.81)	(664,845.00)	(623,573.00)	(642,573.00)	(642,573.00)
Total Net Appropriations	9,484,643.86	11,028,299.37	12,341,204.00	12,318,274.00	12,299,274.00	12,299,274.00
Net County Cost (Fund Contribution)	(6,693,725.80)	(5,308,163.61)	(5,159,860.00)	(4,617,080.00)	(4,636,080.00)	(4,636,080.00)

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 3030 Storm Damage
Fund: 1200 Roads

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						
825460 State Aid for Disaster	206,217.26	227,578.25	48,211.00	80,543.00	80,543.00	80,543.00
825670 Federal Other	1,255,619.24	1,240,687.26	458,379.00	1,027,133.00	1,027,133.00	1,027,133.00
826272 Interfund Revenue - DOT	-	-	-	-	-	-
Total Revenues	1,461,836.50	1,468,265.51	506,590.00	1,107,676.00	1,107,676.00	1,107,676.00
Services & Supplies						
862130 Maint Strc/Imp/Grnds	-	-	-	-	-	-
862170 Office Expense	128.72	38.92	3,925.00	2,525.00	2,525.00	2,525.00
862184 Arch Eng & Plan Svcs	248,381.45	68,961.75	150,157.00	171,660.00	171,660.00	171,660.00
862189 Prof/Spec Svcs - Other	11,914.87	58,232.28	39,000.00	14,300.00	14,300.00	14,300.00
862190 Publ/Legal Notice	156.50	-	2,400.00	1,800.00	1,800.00	1,800.00
862193 Constr Contract	763,873.04	937,974.07	365,500.00	1,026,000.00	1,026,000.00	1,026,000.00
862194 A-87 Costs	2,646.00	(4,080.00)	(2,271.00)	(2,271.00)	(2,271.00)	(2,271.00)
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	1,027,100.58	1,061,127.02	558,711.00	1,214,014.00	1,214,014.00	1,214,014.00
Other Charges						
863330 Right of Way	-	-	-	10,000.00	10,000.00	10,000.00
Total Other Charges	-	-	-	10,000.00	10,000.00	10,000.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	1,027,100.58	1,061,127.02	558,711.00	1,224,014.00	1,224,014.00	1,224,014.00
Net County Cost (Fund Contribution)	(434,735.92)	(407,138.49)	52,121.00	116,338.00	116,338.00	116,338.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

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						
825490 State Other	261,618.00	4,880,642.63	5,018,951.00	5,905,631.00	5,905,631.00	5,905,631.00
825670 Federal Other	2,964,571.39	6,172,865.95	19,409,499.00	6,377,229.00	6,377,229.00	6,377,229.00
825810 Other Govt Aid	-	37,793.80	1,101,000.00	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	3,226,189.39	11,091,302.38	25,529,450.00	12,282,860.00	12,282,860.00	12,282,860.00
Services & Supplies						
862135 Corrective Maintenance	4,680,964.28	13,635,250.54	-	3,710,000.00	3,710,000.00	3,710,000.00
862130 Maintenance - Structures & Impr	-	-	100,000.00	175,000.00	175,000.00	175,000.00
862170 Office Expense	708.81	291.43	6,025.00	4,220.00	4,220.00	4,220.00
862184 Arch Eng & Plan Svcs	1,441,091.03	3,413,403.93	6,719,431.00	9,520,133.00	9,520,133.00	9,520,133.00
862189 Prof/Spec Svcs - Other	268,956.14	208,176.72	180,700.00	210,000.00	210,000.00	210,000.00
862190 Publ/Legal Notice	877.38	495.08	5,400.00	7,800.00	7,800.00	7,800.00
862193 Constr Contract	2,109,972.18	6,256,441.73	18,773,400.00	2,876,000.00	2,876,000.00	2,876,000.00
862194 A-87 Costs	2,050.00	35,125.00	24,393.00	24,393.00	24,393.00	24,393.00
862239 Spec Dept Expense	-	140.24	-	-	-	-
Total Services & Supplies	8,504,619.82	23,549,324.67	25,809,349.00	16,527,546.00	16,527,546.00	16,527,546.00
Other Charges						
863330 Right of Way	21,499.38	125,000.00	290,000.00	360,000.00	360,000.00	360,000.00
Total Other Charges	21,499.38	125,000.00	290,000.00	360,000.00	360,000.00	360,000.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	8,526,119.20	23,674,324.67	26,099,349.00	16,887,546.00	16,887,546.00	16,887,546.00
Net County Cost (Fund Contribution)	5,299,929.81	12,583,022.29	569,899.00	4,604,686.00	4,604,686.00	4,604,686.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

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						
824200 Rent/Concession	2,100.00	5,190.00	4,200.00	4,200.00	4,200.00	4,200.00
825490 State Other	1,864.00	(1,241.99)	3,325.00	-	-	-
825670 Federal Other	37,273.00	12,440.23	66,500.00	-	-	-
827600 Other Sales	2,877.30	130.89	500.00	500.00	500.00	500.00
827802 Operating Transfer In	-	-	-	30,000.00	30,000.00	30,000.00
Total Revenues	44,114.30	16,519.13	74,525.00	34,700.00	34,700.00	34,700.00
Services & Supplies						
862060 Communications	909.72	1,033.19	1,200.00	1,350.00	1,200.00	1,200.00
862101 Insurance - General	614.00	785.06	746.00	831.00	831.00	831.00
862130 Maint - Strc/Impr/Grnds	558.88	2,710.39	14,500.00	14,500.00	8,000.00	8,000.00
862170 Office Expense	3.80	14.98	150.00	150.00	150.00	150.00
862183 Legal Fees	473.85	1,167.53	525.00	525.00	525.00	525.00
862184 Arch Eng & Plan Svcs	41,214.75	17,681.00	89,400.00	7,500.00	7,500.00	7,500.00
862189 Prof/Spec Svcs - Other	37,585.10	31,793.29	46,069.00	54,150.00	54,150.00	54,150.00
862190 Publ/Legal Notice	-	-	-	-	-	-
862193 Constr Contract	-	-	-	-	-	-
862239 Spec Dept Expense	13,017.70	1,783.10	5,175.00	5,175.00	5,175.00	5,175.00
862250 Trans/Travel	-	-	500.00	500.00	-	-
862260 Utilities	1,033.39	811.36	2,912.00	1,500.00	1,500.00	1,500.00
Total Services & Supplies	95,411.19	57,779.90	161,177.00	86,181.00	79,031.00	79,031.00
Fixed Assets						
864360 Structure/Improvement	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	95,411.19	57,779.90	161,177.00	86,181.00	79,031.00	79,031.00
Net County Cost (Fund Contribution)	51,296.89	41,260.77	86,652.00	51,481.00	44,331.00	44,331.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

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						
824200 Rent/Concession	60,896.65	54,557.26	54,560.00	54,600.00	54,600.00	54,600.00
825490 State Other	4,108.00	3,368.54	79,138.00	72,801.00	72,801.00	72,801.00
825670 Federal Other	91,152.00	66,590.88	2,316,262.00	2,213,527.00	2,213,527.00	2,213,527.00
827600 Other Sales	11,967.76	16,771.64	16,000.00	16,000.00	16,000.00	16,000.00
827802 Oper Transfer In	-	-	360,000.00	181,800.00	181,800.00	181,800.00
Total Revenues	168,124.41	141,288.32	2,825,960.00	2,538,728.00	2,538,728.00	2,538,728.00
Services & Supplies						
862060 Communications	1,904.67	1,989.14	2,310.00	2,530.00	2,000.00	2,000.00
862090 Household Expense	1,419.61	1,495.26	2,415.00	2,415.00	2,000.00	2,000.00
862101 Insurance - General	10,930.00	14,050.05	13,394.00	14,619.00	14,619.00	14,619.00
862130 Maint - Strc/Impr/Grnds	47,703.25	14,644.40	51,030.00	51,030.00	40,000.00	40,000.00
862170 Office Expense	69.97	794.20	400.00	400.00	400.00	400.00
862183 Legal Fees	543.04	6,952.55	2,500.00	2,500.00	1,500.00	1,500.00
862184 Arch Eng & Plan Svcs	100,466.89	88,394.36	289,600.00	316,800.00	316,800.00	316,800.00
862187 Education & Training	-	75.00	125.00	150.00	150.00	150.00
862189 Prof/Spec Svcs - Other	116,555.76	136,923.50	119,574.00	162,112.00	162,112.00	162,112.00
862190 Publ/Legal Notice	-	265.72	1,175.00	1,175.00	1,175.00	1,175.00
862193 Constr Contract	-	-	2,282,170.00	2,162,528.00	2,162,528.00	2,162,528.00
862239 Spec Dept Expense	(13,504.30)	7,754.84	2,175.00	2,175.00	2,175.00	2,175.00
862250 Trans/Travel	-	-	500.00	500.00	-	-
862253 Travel Out of County	-	-	1,400.00	1,700.00	1,700.00	1,700.00
862260 Utilities	6,678.78	8,023.88	17,248.00	12,920.00	8,500.00	8,500.00
Total Services & Supplies	272,767.67	281,362.90	2,786,016.00	2,733,554.00	2,715,659.00	2,715,659.00
Other Charges						
863330 Right of Way	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	325,000.00	305,000.00	305,000.00	305,000.00
Total Expend Transfer & Reimb	-	-	325,000.00	305,000.00	305,000.00	305,000.00
Total Net Appropriations	272,767.67	281,362.90	3,111,016.00	3,038,554.00	3,020,659.00	3,020,659.00
Net County Cost (Fund Contribution)	104,643.26	140,074.58	285,056.00	499,826.00	481,931.00	481,931.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825120 State Aid Aviation	-	-	40,000.00	-	-	-
825490 State Other	-	-	-	-	-	-
Total Revenues	-	-	40,000.00	-	-	-
Services & Supplies						
862130 Maint - Strc/Impr/Grnds	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	30,000.00	30,000.00	30,000.00
Total Expend Transfer & Reimb	-	-	-	30,000.00	30,000.00	30,000.00
Total Net Appropriations	-	-	-	30,000.00	30,000.00	30,000.00
Net County Cost (Fund Contribution)	-	-	(40,000.00)	30,000.00	30,000.00	30,000.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825120 State Aid Aviation	10,000.00	-	30,000.00	-	-	-
825670 Federal Other	-	9,000.00	-	-	-	-
827802 Operating Transfer In	-	-	325,000.00	-	-	-
Total Revenues	10,000.00	9,000.00	355,000.00	-	-	-
Services & Supplies						
862239 Spec Dept Exp	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-
Fixed Assets						
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	181,800.00	181,800.00	181,800.00
Total Expend Transfer & Reimb	-	-	-	181,800.00	181,800.00	181,800.00
Total Net Appropriations	-	-	-	181,800.00	181,800.00	181,800.00
Net County Cost (Fund Contribution)	(10,000.00)	(9,000.00)	(355,000.00)	181,800.00	181,800.00	181,800.00

4010 - PUBLIC HEALTH ADMINISTRATION
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4010 Public Health Administration
Fund: 1100 County General

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						
823204 Misc Court Fine	430.39	88.74	-	-	-	-
825341 Realignment Hlth Svcs	3,193,071.41	-	-	-	-	-
825490 State Other	1,208,046.90	869,460.71	-	-	-	-
825670 Federal Other	630,931.48	198,277.39	-	-	-	-
825810 Other Govt Agency Aid	-	-	-	-	-	-
826263 Health - Vital Stats	61,805.30	50,423.40	-	-	-	-
826390 Other Charges	468,512.81	255,527.22	-	-	-	-
827400 Prior Year Revenue	-	4,311.18	-	-	-	-
827600 Other Sales	147.25	29.56	-	-	-	-
827700 Other	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Operating Transfer In	1,138,785.78	1,402,612.48	-	-	-	-
Total Revenues	6,701,731.32	2,780,730.68	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	1,549,084.55	1,265,569.50	-	-	-	-
861012 Extra Help	33,331.29	42,135.98	-	-	-	-
861013 Overtime Reg Emp	4,615.35	6,013.29	-	-	-	-
861021 Co Cont Retirement	473,787.00	414,799.48	-	-	-	-
861022 Co Cont OASDI	88,490.09	75,248.12	-	-	-	-
861023 Co Cont Medicare	22,318.05	18,369.37	-	-	-	-
861024 Co Cont Retire Incr	104,778.84	97,258.08	-	-	-	-
861030 Co Cont Health Ins	208,045.10	198,218.49	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	25,014.00	61,746.71	-	-	-	-
Total Salaries & Employee Benefits	2,509,464.27	2,179,359.02	-	-	-	-
Services & Supplies						
862060 Communications	23,208.48	12,631.59	-	-	-	-
862062 Comm Microwave	362.62	347.96	-	-	-	-
862080 Food	-	-	-	-	-	-
862090 Household Expense	820.16	-	-	-	-	-
862101 Insurance - General	221,515.00	284,940.88	-	-	-	-
862109 Insurance - Other	8,589.00	15,425.00	-	-	-	-
862120 Maint - Equip	455.60	112.50	-	-	-	-
862130 Maint - Strc Impr & Grnds	1,505.45	145,827.99	-	-	-	-
862150 Memberships	37,165.93	25,286.00	-	-	-	-
862170 Office Expense	12,250.26	7,849.51	-	-	-	-
862185 Medical & Dental Svcs	-	-	-	-	-	-
862187 Education & Training	4,842.35	4,581.36	-	-	-	-
862189 Prof/Spec Svcs - Other	327,462.65	337,979.89	-	-	-	-
862190 Publ/Legal Notice	556.25	6,695.79	-	-	-	-
862194 A-87 Costs	612,379.00	(119,876.00)	-	-	-	-
862210 Rent/Lease - Bldg Grnds	-	-	-	-	-	-
862228 Software - Short Term	2,269.84	3,399.33	-	-	-	-
862230 Info Tech Equip	154,413.54	67,948.00	-	-	-	-
862239 Spec Dept Expense	1,448,695.19	324,693.86	-	-	-	-
862250 Trans/Travel	7,467.66	7,643.74	-	-	-	-
862253 Travel Out of County	12,759.15	7,173.90	-	-	-	-
862260 Utilities	18,850.60	30,234.74	-	-	-	-
Total Services & Supplies	2,895,568.73	1,162,896.04	-	-	-	-

Fixed Assets						
864360 Structures & Improvements	2,330.00	3,804.87	-	-	-	-
864370 Equipment	-	-	-	-	-	-
Total Fixed Assets	2,330.00	3,804.87	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(972,334.53)	(622,578.25)	-	-	-	-
865802 Oper Transfer Out	2,266,702.84	2,763.14	-	-	-	-
Total Expend Transfer & Reimb	1,294,368.31	(619,815.11)	-	-	-	-
Total Net Appropriations	6,701,731.31	2,726,244.82	-	-	-	-
Net County Cost (Fund Contribution)	(0.01)	(54,485.86)	-	-	-	-

4011 - ENVIRONMENTAL HEALTH
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4011 Environmental Health
Fund: 1100 County General

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						
822606 Land Use Fee	567,917.36	522,348.02	736,044.00	646,089.00	646,089.00	646,089.00
825341 Realignment Hlth Svcs	400,000.00	-	-	-	-	-
825490 State Other	77,807.13	16,204.54	19,240.00	44,240.00	44,240.00	44,240.00
825670 Federal Other	25,772.16	22,804.74	29,225.00	-	-	-
826283 Consumer Protect Prog	817,119.30	510,081.02	809,089.00	782,104.00	782,104.00	782,104.00
826285 Hazardous Material Prog	1,373,839.06	1,184,006.28	614,125.00	659,231.00	659,231.00	659,231.00
826315 Solid Waste Fee	225,621.00	309,378.40	152,550.00	154,254.00	154,254.00	154,254.00
826390 Other Charges	6,036.36	5,072.39	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Oper Transfer In	-	-	150,000.00	250,000.00	250,000.00	250,000.00
Total Revenues	3,494,112.37	2,569,895.39	2,510,273.00	2,535,918.00	2,535,918.00	2,535,918.00
Salaries & Employee Benefits						
861011 Regular Employees	1,248,656.08	1,100,425.78	1,134,753.50	1,209,857.00	1,209,857.00	1,209,857.00
861012 Extra Help	6,704.29	14,525.55	17,000.00	-	-	-
861013 Overtime Reg Emp	27,436.44	18,050.08	26,200.00	34,500.00	34,500.00	34,500.00
861021 Co Cont Retirement	353,141.17	333,184.89	376,218.50	318,839.00	318,839.00	318,839.00
861022 Co Cont OASDI	74,181.88	66,134.29	75,001.00	74,496.00	74,496.00	74,496.00
861023 Co Cont Medicare	18,012.38	15,706.00	17,540.50	17,422.00	17,422.00	17,422.00
861024 Co Cont Retire Incr	87,847.00	85,146.01	98,195.00	70,432.00	70,432.00	70,432.00
861030 Co Cont Health Ins	161,439.70	187,213.64	265,976.00	289,691.00	289,691.00	289,691.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	49,188.00	4,560.31	2,891.28	2,527.00	2,527.00	2,527.00
Total Salaries & Employee Benefits	2,026,606.94	1,824,946.55	2,013,775.78	2,017,764.00	2,017,764.00	2,017,764.00
Services & Supplies						
862050 Clothing & Personal Items	-	1,093.29	5,930.05	2,864.00	2,864.00	2,864.00
862060 Communications	7,768.20	8,084.62	8,900.00	9,920.00	9,920.00	9,920.00
862062 Comm Microwave	1,450.48	-	1,434.00	1,085.00	1,085.00	1,085.00
862101 Insurance - General	30,839.00	35,418.82	44,345.00	58,161.00	58,161.00	58,161.00
862120 Maint - Equip	217.52	5,094.49	3,350.00	26,520.00	26,520.00	26,520.00
862130 Maint - Structures & Improvemer	-	-	-	-	-	-
862150 Memberships	1,875.53	2,027.59	8,096.00	3,338.00	3,338.00	3,338.00
862170 Office Expense	14,505.00	9,950.73	13,943.00	12,150.00	12,150.00	12,150.00
862185 Medical/Dental Svcs	3,488.06	2,953.00	6,705.00	4,823.00	4,823.00	4,823.00
862187 Education & Training	4,989.89	6,888.96	21,592.00	12,140.00	12,140.00	12,140.00
862189 Prof/Spec Svcs - Other	50,512.71	7,630.50	211,023.00	50,000.00	50,000.00	50,000.00
862194 A-87 Costs	230,145.00	233,853.00	289,461.50	334,058.00	334,058.00	334,058.00
862190 Publ/Legal Notice	2,441.90	901.41	-	-	-	-
862200 Rents & Leases-Equipment	-	21,775.00	4,680.00	4,500.00	4,500.00	4,500.00
862220 Small Tools & Instrmnt	35.26	43.44	18,799.00	3,166.00	3,166.00	3,166.00
862227 Software - Long Term	1,800.00	143,061.56	2,548.04	144,268.00	144,268.00	144,268.00
862228 Software - Short Term	-	618.06	9,780.06	3,825.00	3,825.00	3,825.00
862230 Info Tech Equip	61,186.30	44,281.00	33,107.00	37,754.00	37,754.00	37,754.00
862239 Spec Dept Expense	537,551.28	63,277.84	54,431.00	36,958.00	36,958.00	36,958.00
862250 Trans/Travel	32,368.94	21,853.03	48,963.00	16,800.00	16,800.00	16,800.00
862253 Travel Out of County	15,791.23	5,313.83	37,583.00	16,490.00	16,490.00	16,490.00
Total Services & Supplies	996,966.30	614,120.17	824,670.65	778,820.00	778,820.00	778,820.00
Fixed Assets						
864370 Equipment	6,570.86	23,052.05	2,947.60	1,000.00	1,000.00	1,000.00
Total Fixed Assets	6,570.86	23,052.05	2,947.60	1,000.00	1,000.00	1,000.00

Expend Transfer & Reimb						
865380 Intrafund Transfer	(478,406.41)	-	-	-	-	-
865802 Oper Transfer Out	400,000.00	-	-	11,200.00	11,200.00	11,200.00
Total Expend Transfer & Reimb	(78,406.41)	-	-	11,200.00	11,200.00	11,200.00
Total Net Appropriations	2,951,737.69	2,462,118.77	2,841,394.03	2,808,784.00	2,808,784.00	2,808,784.00
Net County Cost (Fund Contribution)	(542,374.68)	(107,776.62)	331,121.03	272,866.00	272,866.00	272,866.00

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4012 Alcohol/Other Drug Program
Fund: 1100 County General

Financing Uses Classification	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						
823205 Drug/Alcohol Fine	-	-	-	-	-	-
823206 Co Alcohol Educ	-	-	-	-	-	-
823207 Drug Abuse Educ	-	-	-	-	-	-
825342 Realignment Mental Health	-	-	-	-	-	-
825344 2011 Realign Pub Safety	-	-	-	-	-	-
825393 State Aid - Drug & Alc	-	-	-	-	-	-
825490 State Other	-	-	-	-	-	-
825670 Federal Other	-	-	-	-	-	-
826265 Drug Diversion Svc	-	-	-	-	-	-
826348 Driving Under Infl	-	-	-	-	-	-
826390 Other Charges	-	-	-	-	-	-
827700 Other	-	50.00	-	-	-	-
827800 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
827805 Medi-Cal	-	-	-	-	-	-
Total Revenues	-	50.00	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
861024 Co Cont Retire Incr	-	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	1.00	-	-	-	-	-
Total Salaries & Employee Benefits	1.00	-	-	-	-	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862062 Comm Microwave	-	-	-	-	-	-
862090 Household Expense	-	-	-	-	-	-
862101 Insurance - General	-	-	-	-	-	-
862109 Insurance Other	-	-	-	-	-	-
862120 Maintenance-Equipment	-	-	-	-	-	-
862130 Maint Strc/Impr/Grnds	-	-	-	-	-	-
862140 Med Dntl & Lab Supls	-	-	-	-	-	-
862150 Memberships	-	-	-	-	-	-
862170 Office Expense	-	60.84	-	-	-	-
862185 Medical/Dental Svcs	-	-	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862190 Publ/Legal Notice	-	-	-	-	-	-
862217 Debt Service Principal	-	-	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	71.34	-	-	-	-	-
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
862260 Utilities	-	-	-	-	-	-
Total Services & Supplies	71.34	60.84	-	-	-	-

Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	-	-	-	-	-	-
Total Net Appropriations	72.34	60.84	-	-	-	-
Net County Cost (Fund Contribution)	72.34	10.84	-	-	-	-

4013 - PUBLIC HEALTH NURSING
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4013 Public Health Nursing
Fund: 1100 County General

Financing Uses Classification	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						
824200 Rent/Concession	-	-	-	-	-	-
825341 Realignment Hlth Svcs	-	-	-	-	-	-
825490 State Other	(492,388.15)	600,787.76	-	-	-	-
825670 Federal Other	1,717,815.82	724,786.42	-	-	-	-
826300 Nursing Fee	1,605.00	2,910.00	-	-	-	-
826390 Other Charges	104,176.22	12,288.00	-	-	-	-
827700 Other	4,916.79	5,716.00	-	-	-	-
827707 Donation	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	1,401,546.12	1,421,129.74	-	-	-	-
Total Revenues	2,737,671.80	2,767,617.92	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	1,225,939.98	928,169.86	-	-	-	-
861012 Extra Help	54,206.19	7,265.81	-	-	-	-
861013 Overtime Reg Emp	38,975.84	44,422.61	-	-	-	-
861021 Co Cont Retirement	395,480.02	311,608.89	-	-	-	-
861022 Co Cont OASDI	74,821.80	57,786.88	-	-	-	-
861023 Co Cont Medicare	18,284.68	13,620.04	-	-	-	-
861024 Co Cont Retire Incr	90,224.73	74,429.58	-	-	-	-
861030 Co Cont Health Ins	227,020.91	164,165.46	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	3,978.00	2,801.35	-	-	-	-
Total Salaries & Employee Benefits	2,128,932.15	1,604,270.48	-	-	-	-
Services & Supplies						
862060 Communications	14,129.18	12,141.43	-	-	-	-
862062 Comm Microwave	2,538.34	2,435.74	-	-	-	-
862090 Household Expense	4,902.04	999.31	-	-	-	-
862101 Insurance - General	13,623.00	15,627.85	-	-	-	-
862109 Insurance Other	3,951.00	-	-	-	-	-
862120 Maint - Equip	-	-	-	-	-	-
862130 Maint Strc/Impr/Grnds	3,019.52	4,532.00	-	-	-	-
862140 Med Dntl & Lab Supls	10,432.60	10,514.72	-	-	-	-
862150 Memberships	4,600.00	5,950.00	-	-	-	-
862170 Office Expense	16,275.40	5,828.33	-	-	-	-
862185 Medical/Dental Svcs	281.60	2,083.78	-	-	-	-
862187 Education & Training	15,042.59	17,431.07	-	-	-	-
862189 Prof/Spec Svcs - Other	172,506.78	445,705.67	-	-	-	-
862190 Publ/Legal Notice	1,816.06	3,599.44	-	-	-	-
862194 A-87 Costs	190,359.00	214,368.00	-	-	-	-
862227 Software - Long Term	-	15,857.51	-	-	-	-
862230 Info Tech Equip	66,485.64	48,387.84	-	-	-	-
862239 Spec Dept Expense	1,176,539.59	309,920.44	-	-	-	-
862250 Trans/Travel	14,923.82	10,682.22	-	-	-	-
862253 Travel Out of County	6,885.64	7,073.01	-	-	-	-
862260 Utilities	16,055.60	16,418.57	-	-	-	-
Total Services & Supplies	1,734,367.40	1,149,556.93	-	-	-	-

Fixed Assets						
864360 Structures & Imprvments	-	-	-	-	-	-
864370 Equipment	-	7,847.12	-	-	-	-
Total Fixed Assets	-	7,847.12	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(1,125,627.78)	(0.01)	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(1,125,627.78)	(0.01)	-	-	-	-
Total Net Appropriations	2,737,671.77	2,761,674.52	-	-	-	-
Net County Cost (Fund Contribution)	(0.03)	(5,943.40)	-	-	-	-

4016 - EMERGENCY MEDICAL SERVICES
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4016 Emergency Medical Services
Fund: 1100 County General

Financing Uses Classification	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	247,134.62	268,321.00	258,191.00	252,077.00	252,077.00	252,077.00
821120 Curr Unsec Prop Tax	6,726.51	7,201.04	5,000.00	5,000.00	5,000.00	5,000.00
821130 Supplemental Roll Tax	7,813.65	3,569.00	-	-	-	-
821220 Prior Unsec Prop Tax	269.20	398.85	200.00	-	-	-
821700 Highway Property Rental	8.27	3.09	-	-	-	-
823204 Misc Court Fine	-	-	-	-	-	-
825472 County Hospital	114,256.00	-	39,815.00	40,000.00	40,000.00	40,000.00
825481 Homeowner Exemption	1,237.93	1,446.56	1,500.00	-	-	-
825490 State Other Revenue	11,317.63	-	-	-	-	-
826361 EMS Per Call Fee	-	-	-	-	-	-
826390 Other Charges	57,044.00	64,644.00	50,000.00	58,800.00	58,800.00	58,800.00
827700 Other	466.40	508.80	300.00	509.00	509.00	509.00
827802 Operating Transfer In	40,977.84	95,923.00	63,096.00	70,410.00	70,410.00	70,410.00
Total Revenues	487,252.05	442,015.34	418,102.00	426,796.00	426,796.00	426,796.00
Salaries & Employee Benefits						
861011 Regular Employees	89,517.37	33,619.98	7,250.00	79,925.00	79,925.00	79,925.00
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	27,787.71	11,694.62	2,454.02	22,326.00	22,326.00	22,326.00
861022 Co Cont OASDI	5,518.97	2,038.77	438.78	4,912.00	4,912.00	4,912.00
861023 Co Cont Medicare	1,290.76	476.81	102.63	1,149.00	1,149.00	1,149.00
861024 Co Cont Retire Incr	6,022.95	2,596.20	604.82	4,207.00	4,207.00	4,207.00
861030 Co Cont Health Ins	7,637.02	5,522.61	818.39	29,115.00	29,115.00	29,115.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	137,774.78	55,948.99	11,668.64	141,634.00	141,634.00	141,634.00
Services & Supplies						
862060 Communications	1,085.26	287.81	-	-	-	-
862101 Insurance - General	788.00	1,013.75	1,001.00	-	-	-
862120 Maint Equip	-	-	-	-	-	-
862140 Med Dntl & Lab Supls	-	-	7,000.00	3,500.00	3,500.00	3,500.00
862170 Office Expense	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	770.00	5,616.00	5,000.00	5,000.00	5,000.00	5,000.00
862190 Publ & Legal Notices	-	-	-	5,000.00	5,000.00	5,000.00
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	13,883.04	7,076.99	5,000.00	-	-	-
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
862260 Utilities	361.09	187.26	-	-	-	-
Total Services & Supplies	16,887.39	14,181.81	18,001.00	13,500.00	13,500.00	13,500.00
Other Charges						
863113 Pmt Other Gov Agency	579,408.47	750,079.54	1,114,245.00	1,126,770.00	1,126,770.00	1,126,770.00
863119 Supp/Care - Other	1,269.00	27,328.36	24,755.00	27,330.00	27,330.00	27,330.00
863280 Contr Other Agency	321,605.00	414,836.00	448,023.00	-	351,000.00	351,000.00
Total Other Charges	902,282.47	1,192,243.90	1,587,023.00	1,154,100.00	1,505,100.00	1,505,100.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	351,000.00	-	-
Total Expend Transfer & Reimb	-	-	-	351,000.00	-	-
Total Net Appropriations	1,056,944.64	1,262,374.70	1,616,692.64	1,660,234.00	1,660,234.00	1,660,234.00
Net County Cost (Fund Contribution)	569,692.59	820,359.36	1,198,590.64	1,233,438.00	1,233,438.00	1,233,438.00

4025 - EMPLOYEE WELLNESS PROGRAM
Cherie Johnson, Human Resources Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4025 Employee Wellness
Fund: 1100 County General

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						
827700 Other	4,570.00	5,980.00	-	-	-	-
827802 Oper Transfer In	435,049.47	418,767.59	-	-	-	-
Total Revenues	439,619.47	424,747.59	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	121,736.18	149,604.43	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	39,366.71	23,823.66	-	-	-	-
861022 Co Cont OASDI	6,044.18	4,414.91	-	-	-	-
861023 Co Cont Medicare	1,729.59	2,131.61	-	-	-	-
861024 Co Cont Retire Incr	9,774.76	5,289.56	-	-	-	-
861030 Co Cont Health Ins	22,401.08	19,547.82	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	56.00	208.97	-	-	-	-
Total Salaries & Employee Benefits	201,108.50	205,020.96	-	-	-	-
Services & Supplies						
862060 Communications	306.93	273.55	-	-	-	-
862101 Insurance - General	371.00	432.16	-	-	-	-
862140 Med Dntl & Lab Supls	-	-	-	-	-	-
862150 Membership	-	731.45	-	-	-	-
862170 Office Expense	6,646.60	1,999.42	-	-	-	-
862187 Education & Training	-	1,230.00	-	-	-	-
862189 Prof/Spec Svcs - Other	221,692.12	210,777.41	-	-	-	-
862217 Debt Service Principal	-	-	-	-	-	-
862218 Debt Service Int - SBIT	-	-	-	-	-	-
862228 Software-Short Term	-	993.16	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	9,468.57	3,025.16	-	-	-	-
862250 Trans/Travel	7.00	264.32	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
Total Services & Supplies	238,492.22	219,726.63	-	-	-	-
Total Net Appropriations	439,600.72	424,747.59	-	-	-	-
Net County Cost (Fund Contribution)	(18.75)	-	-	-	-	-

4035 - PUBLIC HEALTH
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4035 Public Health Service
Fund: 1235 Public Health Service

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						
823204 Misc Court Fine	-	-	168.00	-	-	-
825250 State Aid CA Childred	-	-	381,072.00	203,219.00	203,219.00	203,219.00
825472 County Hospital	-	-	-	-	-	-
825473 Non-County Hospital	-	-	40,000.00	-	-	-
825475 EMS-Physician Services	-	-	103,683.00	-	-	-
825490 State Other	-	-	3,031,157.00	2,930,181.00	2,930,181.00	2,930,181.00
825670 Federal Other Revenue	-	-	1,883,409.00	1,548,467.00	1,548,467.00	1,548,467.00
826263 Health-Vital Statistics	-	-	42,000.00	41,573.00	41,573.00	41,573.00
826300 Nursing Fee	-	-	1,540.00	1,540.00	1,540.00	1,540.00
826330 CA Childrens Services	-	-	-	-	-	-
826361 EMS Per Call Fee	-	-	-	-	-	-
826390 Other Charges	-	-	204,554.00	263,424.00	263,424.00	263,424.00
827600 Other Sales	-	-	582.00	300.00	300.00	300.00
827700 Other	-	-	1,500.00	-	-	-
827800 Other	-	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	-	-	5,674,691.00	5,472,703.00	5,472,704.00	5,472,704.00
827820 Grant Interest	-	-	185.00	-	-	-
Total Revenues	-	-	11,364,541.00	10,461,407.00	10,461,408.00	10,461,408.00
Salaries & Employee Benefits						
861011 Regular Employees	-	-	4,250,321.00	4,402,716.00	4,402,716.00	4,402,716.00
861012 Extra Help	-	-	179,411.00	128,684.00	128,684.00	128,684.00
861013 Overtime Reg Emp	-	-	54,813.00	42,988.00	42,988.00	42,988.00
861021 Co Cont Retirement	-	-	1,502,438.00	1,180,498.00	1,180,498.00	1,180,498.00
861022 Co Cont OASDI	-	-	270,111.00	272,678.00	272,678.00	272,678.00
861023 Co Cont Medicare	-	-	65,085.00	92,679.00	92,679.00	92,679.00
861024 Co Cont Retire Incr	-	-	386,627.00	237,726.00	237,726.00	237,726.00
861030 Co Cont Health Ins	-	-	952,838.00	929,239.00	929,239.00	929,239.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	127,208.00	167,700.00	167,700.00	167,700.00
Total Salaries & Employee Benefits	-	-	7,788,852.00	7,454,908.00	7,454,908.00	7,454,908.00
Services & Supplies						
862050 Clthg & Prsnal Items	-	-	-	-	-	-
862060 Communications	-	-	39,206.00	20,509.00	20,509.00	20,509.00
862062 Comm Microwave	-	-	2,867.00	2,170.00	2,170.00	2,170.00
862090 Household Expense	-	-	8,632.00	83,667.00	83,667.00	83,667.00
862101 Insurance - General	-	-	396,897.00	472,288.00	472,288.00	472,288.00
862109 Insurance Other	-	-	31,538.00	25,000.00	25,000.00	25,000.00
862120 Maint - Equip	-	-	500.00	500.00	500.00	500.00
862121 Maint - Equip Microwave	-	-	-	-	-	-
862130 Maint Strc Impr & Grnds	-	-	6,700.00	1,836.00	1,836.00	1,836.00
862140 Med Dntl & Lab Supls	-	-	18,376.00	14,879.00	14,879.00	14,879.00
862150 Memberships	-	-	45,528.00	43,970.00	43,970.00	43,970.00
862170 Office Expense	-	-	38,827.00	32,457.00	32,457.00	32,457.00
862185 Medical/Dental Svcs	-	-	11,200.00	10,556.00	10,556.00	10,556.00
862187 Education & Training	-	-	35,144.00	25,297.00	25,297.00	25,297.00
862188 Printing	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	1,343,747.00	965,375.00	965,375.00	965,375.00
862190 Publ/Legal Notice	-	-	10,324.00	34,613.00	34,613.00	34,613.00
862194 A-87 Costs	-	-	790,023.00	782,345.00	782,345.00	782,345.00
862227 Softeware-Long Term	-	-	16,987.00	37,984.00	37,984.00	37,984.00
862228 Software-Short Term	-	-	3,400.00	12,781.00	12,781.00	12,781.00
862229 Software-Maintenance	-	-	-	-	-	-
862230 Info Tech Equip	-	-	90,128.00	108,423.00	108,423.00	108,423.00
862239 Spec Dept Expense	-	-	1,073,351.00	1,066,209.00	1,066,209.00	1,066,209.00
862250 Trans/Travel	-	-	34,120.00	24,011.00	24,011.00	24,011.00
862253 Travel Out of County	-	-	60,339.00	37,623.00	37,623.00	37,623.00
862260 Utilities	-	-	65,783.00	49,841.00	49,841.00	49,841.00
Total Services & Supplies	-	-	4,123,617.00	3,852,334.00	3,852,334.00	3,852,334.00

Other Charges						
863113 Pmt Other Gov Agency	-	-	301.00	300.00	300.00	300.00
863151 Non-County Formula Hospital	-	-	-	-	-	-
863152 Non-County Contract Hospital	-	-	40,000.00	40,000.00	40,000.00	40,000.00
863154 Physician Svcs-EMS	-	-	148,159.00	72,500.00	72,500.00	72,500.00
863280 Contr to Other Agncs	-	-	-	-	-	-
Total Other Charges	-	-	188,460.00	112,800.00	112,800.00	112,800.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	(807,256.00)	(798,357.00)	(798,357.00)	(798,357.00)
865802 Oper Transfer Out	-	-	67,159.00	43,175.00	43,175.00	43,175.00
Total Expend Transfer & Reimb	-	-	(740,097.00)	(755,182.00)	(755,182.00)	(755,182.00)
Total Net Appropriations	-	-	11,360,832.00	10,664,860.00	10,664,860.00	10,664,860.00
Net County Cost (Fund Contribution)	-	-	(3,709.00)	203,453.00	203,452.00	203,452.00

4045 - Opioid Abatement
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4045 Opioid Abatement
Fund: 1230 Opioid Abatement

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						
824100 Interest	30,709.96	46,915.28	-	-	-	-
824101 Change in Fair Value Investmen	-	-	-	-	-	-
827716 Opiod Settlement	(821,168.09)	163,751.38	866,535.00	1,208,295.00	1,208,295.00	1,208,295.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	(790,458.13)	210,666.66	866,535.00	1,208,295.00	1,208,295.00	1,208,295.00
Services & Supplies						
862060 Communications	-	-	1,000.00	1,000.00	1,000.00	1,000.00
862080 Food	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	77,163.42	782,295.00	782,295.00	782,295.00	782,295.00
862200 Rents & Leases-Equipment	-	-	2,000.00	2,000.00	2,000.00	2,000.00
862239 Spec Dept Expense	-	135.00	310,000.00	310,000.00	310,000.00	310,000.00
862250 Trans/Travel	-	-	1,000.00	1,000.00	1,000.00	1,000.00
862253 Travel Out of County	-	-	2,000.00	2,000.00	2,000.00	2,000.00
Total Services & Supplies	-	77,298.42	1,098,295.00	1,098,295.00	1,098,295.00	1,098,295.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	100,829.13	110,000.00	110,000.00	110,000.00	110,000.00
Total Expend Transfer and Reimb	-	100,829.13	110,000.00	110,000.00	110,000.00	110,000.00
Total Net Appropriations	-	178,127.55	1,208,295.00	1,208,295.00	1,208,295.00	1,208,295.00
Net County Cost (Fund Contribution)	790,458.13	(32,539.11)	341,760.00	-	-	-

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4049 Substance Use Disorder Treatment
Fund: 1229 Substance Use Disorder Treatment

Financing Uses Classification	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						
823205 Drug/Alcohol Fine	9,539.60	9,847.30	11,448.00	9,505.00	9,505.00	9,505.00
823206 Co Alcohol Educ	9,565.62	9,599.65	11,347.00	9,515.00	9,515.00	9,515.00
823207 Drug Abuse Educ	1,166.65	1,052.51	2,118.00	621.00	621.00	621.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825332 State Medi-Cal Mental Health	-	2,751,447.98	3,978,622.00	2,167,163.00	2,167,163.00	2,167,163.00
825333 Federal Medi-Cal Mental Health	-	27,690,330.85	18,899,695.00	22,341,152.00	22,341,152.00	22,341,152.00
825342 Realignment Mental Health	993,434.00	(470,688.00)	-	-	-	-
825344 2011 Realign Pub Safety	49,681.39	-	-	-	-	-
825393 State Aid - Drug & Alc	12,476,563.38	(9,763,872.73)	853,266.00	803,700.00	803,700.00	803,700.00
825490 State Other	13,790,656.48	151,917.01	-	-	-	-
825670 Federal Other	779,497.89	562,757.22	242,084.00	219,912.00	219,912.00	219,912.00
826265 Drug Diversion Svc	7,218.82	6,907.91	15,000.00	9,000.00	9,000.00	9,000.00
826348 Driving Under Infl	19,260.33	19,187.39	22,989.00	22,989.00	22,989.00	22,989.00
826390 Other Charges	585,460.58	210,017.69	365,945.00	10,709.00	10,709.00	10,709.00
827700 Other	-	1,806,757.06	2,841,764.00	2,308,303.00	2,308,303.00	2,308,303.00
827800 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	4,183,731.59	1,787,199.00	1,519,504.00	1,519,504.00	1,519,504.00
827805 Medi-Cal	776,395.41	400,820.72	478,768.00	449,522.00	449,522.00	449,522.00
Total Revenues	29,498,440.15	27,569,814.15	29,510,245.00	29,871,595.00	29,871,595.00	29,871,595.00
Salaries & Employee Benefits						
861011 Regular Employees	1,193,515.65	1,231,510.93	1,351,018.00	1,313,403.00	1,313,403.00	1,313,403.00
861012 Extra Help	745.79	2,710.42	-	-	-	-
861013 Overtime Reg Emp	1,887.14	13,428.84	-	24,928.00	24,928.00	24,928.00
861021 Co Cont Retirement	362,523.47	399,585.84	434,473.00	363,935.00	363,935.00	363,935.00
861022 Co Cont OASDI	71,293.94	73,711.72	83,594.00	79,397.00	79,397.00	79,397.00
861023 Co Cont Medicare	16,684.58	17,332.01	56,991.00	18,645.00	18,645.00	18,645.00
861024 Co Cont Retire Incr	84,097.83	97,173.75	115,307.00	72,536.00	72,536.00	72,536.00
861030 Co Cont Health Ins	185,041.46	190,203.79	235,621.00	249,135.00	249,135.00	249,135.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	42,505.00	27,216.21	38,600.00	29,892.00	29,892.00	29,892.00
Total Salaries & Employee Benefits	1,958,294.86	2,052,873.51	2,315,604.00	2,151,871.00	2,151,871.00	2,151,871.00
Services & Supplies						
862060 Communications	9,355.74	8,201.65	15,293.00	9,210.00	9,210.00	9,210.00
862062 Comm Microwave	362.62	347.96	358.00	543.00	543.00	543.00
862090 Household Expense	5,327.33	5,668.66	7,239.00	6,000.00	6,000.00	6,000.00
862101 Insurance - General	18,620.00	22,653.67	20,659.00	45,470.00	45,470.00	45,470.00
862109 Insurance Other	7,068.00	6,986.00	6,986.00	14,671.00	14,671.00	14,671.00
862120 Maintenance-Equipment	-	-	-	-	-	-
862130 Maint Strc/Impr/Grnds	62,414.31	58,543.91	57,376.00	62,400.00	62,400.00	62,400.00
862140 Med Dntl & Lab Supls	-	-	-	-	-	-
862150 Memberships	18,554.67	16,535.67	22,006.00	19,700.00	19,700.00	19,700.00
862170 Office Expense	19,479.20	9,197.42	12,353.00	14,896.00	14,896.00	14,896.00
862185 Medical/Dental Svcs	347.50	69.50	628.00	380.00	380.00	380.00
862187 Education & Training	-	150.00	-	-	-	-
862189 Prof/Spec Svcs - Other	25,026,144.43	22,033,504.08	23,684,937.00	24,781,019.00	24,781,019.00	24,781,019.00
862190 Publ/Legal Notice	2,329.50	1,035.16	1,400.00	1,300.00	1,300.00	1,300.00
862194 A-87 Costs	178,708.00	133,589.00	154,860.00	162,157.00	162,157.00	162,157.00
862228 Software-Short Term	-	412.04	412.00	460.00	460.00	460.00
862230 Info Tech Equip	52,326.74	107,448.00	124,032.00	42,571.00	42,571.00	42,571.00
862239 Spec Dept Expense	2,824,520.54	441,572.65	52,550.00	81,649.00	81,649.00	81,649.00
862250 Trans/Travel	14,259.89	5,444.96	8,366.00	7,700.00	7,700.00	7,700.00
862253 Travel Out of County	2,871.51	1,027.66	3,355.00	2,600.00	2,600.00	2,600.00
862260 Utilities	32,429.32	39,495.27	49,297.00	58,460.00	58,460.00	58,460.00
Total Services & Supplies	28,275,119.30	22,891,883.26	24,222,107.00	25,311,186.00	25,311,186.00	25,311,186.00

Other Charges						
863113 Payments to Other Gov Agencie	-	2,232,231.13	2,972,534.00	2,408,538.00	2,408,538.00	2,408,538.00
Total Other Charges	-	2,232,231.13	2,972,534.00	2,408,538.00	2,408,538.00	2,408,538.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	(806,544.60)	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(806,544.60)	-	-	-	-	-
Total Net Appropriations	29,426,869.56	27,176,987.90	29,510,245.00	29,871,595.00	29,871,595.00	29,871,595.00
Net County Cost (Fund Contribution)	(71,570.59)	(392,826.25)	-	-	-	-

4050 - MENTAL HEALTH SERVICES
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4050 Mental Health Service
Fund: 1221 Mental Health Service

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						
824100 Interest	22,286.19	36,577.68	53,142.00	53,142.00	53,142.00	53,142.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825330 State Aid Mental Hlth	8,308,195.09	(1,262,719.00)	-	-	-	-
825331 Medi-Cal Mental Hlth	25,282,311.25	(7,003,193.28)	-	-	-	-
825332 State Medi-Cal Mental Hlth	-	788,381.45	749,688.00	777,345.00	777,345.00	777,345.00
825333 Federal Medi-Cal Mental Hlth	-	25,647,861.36	25,228,630.00	26,122,299.00	26,122,299.00	26,122,299.00
825342 Realignment Mental Hlth	3,579,855.28	21,532.00	21,532.00	21,532.00	21,532.00	21,532.00
825344 2011 Realign Pub Safety	144,034.58	-	-	-	-	-
825490 State Other	854,842.33	1,100,541.80	1,218,299.00	1,550,612.00	1,550,612.00	1,550,612.00
825670 Federal Other Revenue	511,510.82	474,278.12	321,590.00	321,590.00	321,590.00	321,590.00
825810 Other Govt Agency Aid	-	-	-	-	-	-
826290 Mental Health Svc	-	-	50,000.00	50,000.00	50,000.00	50,000.00
826390 Other Charges	2,059,825.61	472,959.08	776,820.00	1,123,637.00	1,123,637.00	1,123,637.00
827600 Other Sales	-	-	-	-	-	-
827700 Other	280,923.97	233,126.64	150,000.00	150,000.00	150,000.00	150,000.00
827707 Donation	-	-	-	-	-	-
827800 Other	-	(32,224.13)	-	-	-	-
827802 Oper Transfer In	-	14,318,333.50	20,717,581.00	14,379,373.00	14,379,373.00	14,379,373.00
827805 Medi-Cal	-	-	-	-	-	-
Total Revenues	41,043,785.12	34,795,455.22	49,287,282.00	44,549,530.00	44,549,530.00	44,549,530.00
Salaries & Employee Benefits						
861011 Regular Employees	2,312,174.60	1,801,265.15	2,258,757.00	2,019,759.00	2,019,759.00	2,019,759.00
861012 Extra Help	101,149.81	45,978.14	46,104.00	41,851.00	41,851.00	41,851.00
861013 Overtime Reg Emp	20,448.97	45,168.41	-	-	-	-
861021 Co Cont Retirement	732,074.69	601,931.46	771,218.00	540,715.00	540,715.00	540,715.00
861022 Co Cont OASDI	135,741.54	109,542.93	138,647.00	120,191.00	120,191.00	120,191.00
861023 Co Cont Medicare	34,004.68	26,392.77	33,068.00	28,235.00	28,235.00	28,235.00
861024 Co Cont Retire Incr	176,856.65	148,547.17	204,083.00	110,555.00	110,555.00	110,555.00
861030 Co Cont Health Ins	383,420.22	342,570.45	554,056.00	484,183.00	484,183.00	484,183.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	14,099.00	22,998.74	20,799.00	19,576.00	19,576.00	19,576.00
Total Salaries & Employee Benefits	3,909,970.16	3,144,395.22	4,026,732.00	3,365,065.00	3,365,065.00	3,365,065.00
Services & Supplies						
862060 Communications	25,994.03	18,564.78	21,040.00	22,020.00	22,020.00	22,020.00
862080 Food	751.23	319.20	1,000.00	300.00	300.00	300.00
862090 Household Expense	5,221.21	2,161.35	7,500.00	7,500.00	7,500.00	7,500.00
862101 Insurance - General	37,867.00	44,616.52	39,169.00	40,684.00	40,684.00	40,684.00
862109 Insurance Other	156,918.00	193,318.00	212,650.00	212,650.00	212,650.00	212,650.00
862120 Maint - Equip	-	-	-	-	-	-
862130 Maint Strc Impr & Grnds	94,235.97	82,470.24	69,975.00	72,832.00	72,832.00	72,832.00
862150 Memberships	11,765.67	11,765.67	14,372.00	14,677.00	14,677.00	14,677.00
862170 Office Expense	24,129.67	21,163.78	34,020.00	36,600.00	36,600.00	36,600.00
862182 Data Processing Svcs	101,668.24	-	-	-	-	-
862185 Medical/Dental Svcs	52,000.00	38,543.25	74,000.00	74,000.00	74,000.00	74,000.00
862187 Education & Training	969.20	3,538.00	1,950.00	1,950.00	1,950.00	1,950.00
862189 Prof/Spec Svcs - Other	277,960.13	423,803.81	1,151,409.00	1,406,909.00	1,406,909.00	1,406,909.00
862190 Publ/Legal Notice	2,737.10	963.88	500.00	500.00	500.00	500.00
862194 A-87 Costs	217,820.00	285,401.00	436,132.00	497,660.00	497,660.00	497,660.00
862210 Rent/Lease - Bldg Grnds	375.00	185.00	360.00	360.00	360.00	360.00
862217 Debt Service Principal	-	-	-	-	-	-
862227 Software-Long Term	-	1,073,856.17	662,431.00	592,181.00	592,181.00	592,181.00
862228 Software-Short Term	-	17,609.29	17,370.00	3,285.00	3,285.00	3,285.00
862230 Info Tech Equip	22,856.27	114,816.87	94,098.00	91,175.00	91,175.00	91,175.00
862239 Spec Dept Expense	1,233,501.05	228,858.12	680,302.00	625,672.00	625,672.00	625,672.00
862250 Trans/Travel	24,405.21	11,978.13	18,750.00	18,750.00	18,750.00	18,750.00
862253 Travel Out of County	11,596.44	16,764.02	14,500.00	13,500.00	13,500.00	13,500.00
862260 Utilities	37,919.78	44,347.15	47,319.00	51,639.00	51,639.00	51,639.00
Total Services & Supplies	2,340,691.20	2,635,044.23	3,598,847.00	3,784,844.00	3,784,844.00	3,784,844.00

Other Charges						
863113 Pmt Other Gov Agency	16,137,358.81	7,003,289.24	11,704,801.00	12,062,286.00	12,062,286.00	12,062,286.00
863115 Service Connected Expen	-	-	-	-	-	-
863154 Physician Svcs-EMS	-	176,918.92	200,000.00	236,068.00	236,068.00	236,068.00
863160 Accute Hospitalization	-	2,928,568.00	5,350,000.00	3,650,000.00	3,650,000.00	3,650,000.00
863162 Residental Care	3,918,865.99	4,073,351.09	5,785,002.00	3,761,186.00	3,761,186.00	3,761,186.00
863164 Organizational	11,919,697.68	12,691,553.51	17,705,820.00	16,825,001.00	16,825,001.00	16,825,001.00
863280 Contr to Other Agncs	5,296,570.61	(19,261.23)	916,080.00	865,080.00	865,080.00	865,080.00
Total Other Charges	37,272,493.09	26,854,419.53	41,661,703.00	37,399,621.00	37,399,621.00	37,399,621.00
Fixed Assets						
864370 Equipment	96,905.36	75,785.87	-	-	-	-
Total Fixed Assets	96,905.36	75,785.87	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(584,555.16)	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(584,555.16)	-	-	-	-	-
Total Net Appropriations	43,035,504.65	32,709,644.85	49,287,282.00	44,549,530.00	44,549,530.00	44,549,530.00
Net County Cost (Fund Contribution)	1,991,719.53	(2,085,810.37)	-	-	-	-

4051 - MENTAL HEALTH SERVICES ACT
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Function: 4 Health & Sanitation
Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4051 Mental Health Services Act
Fund: 1223 Mental Health Service

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						
824100 Interest	239,965.45	401,720.17	104,000.00	111,000.00	111,000.00	111,000.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825330 State Aid Mental Hlth	8,596,804.45	8,879,582.75	7,148,625.00	8,719,030.00	8,719,030.00	8,719,030.00
825332 State Medi-Cal Mental Hlth	-	327,753.94	408,389.00	-	-	-
825333 Federal Medi-Cal Mental Hlth	-	12,196,589.04	13,204,583.00	-	-	-
826390 Other Charges	5,987,830.94	(2,489,970.37)	1,000.00	1,000.00	1,000.00	1,000.00
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	14,824,600.84	19,315,675.53	20,866,597.00	8,831,030.00	8,831,030.00	8,831,030.00
Salaries & Employee Benefits						
861011 Regular Employees	555,395.81	746,481.46	1,726,683.00	1,753,402.00	1,753,402.00	1,753,402.00
861012 Extra Help	-	3,330.08	-	3,511.00	3,511.00	3,511.00
861013 Overtime Reg Emp	58.88	19,423.80	-	14,157.00	14,157.00	14,157.00
861021 Co Cont Retirement	173,309.25	248,024.48	568,720.00	465,607.00	465,607.00	465,607.00
861022 Co Cont OASDI	33,064.38	45,294.99	106,172.00	101,948.00	101,948.00	101,948.00
861023 Co Cont Medicare	7,733.07	10,641.03	24,829.00	24,841.00	24,841.00	24,841.00
861024 Co Cont Retire Incr	44,426.94	62,209.21	154,720.00	95,608.00	95,608.00	95,608.00
861030 Co Cont Health Ins	99,438.61	145,219.93	400,259.00	460,166.00	460,166.00	460,166.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	236.00	231.97	688.00	665.00	665.00	665.00
Total Salaries & Employee Benefits	913,662.94	1,280,856.95	2,982,071.00	2,919,905.00	2,919,905.00	2,919,905.00
Services & Supplies						
862060 Communications	1,746.64	1,561.71	4,400.00	600.00	600.00	600.00
862080 Food	-	-	700.00	700.00	700.00	700.00
862090 Household Expense	-	-	-	-	-	-
862101 Insurance - General	1,368.00	2,171.94	2,503.00	5,743.00	5,743.00	5,743.00
862120 Maintenance Equipment	-	-	-	-	-	-
862150 Memberships	11,065.66	11,065.66	12,172.00	12,172.00	12,172.00	12,172.00
862170 Office Expense	348.67	264.25	1,600.00	1,300.00	1,300.00	1,300.00
862182 Data Processing Svcs	-	-	-	-	-	-
862187 Education & Training	99.99	108.55	10,000.00	-	-	-
862189 Prof/Spec Svcs - Other	664,280.13	658,060.72	1,921,375.00	2,359,235.00	2,359,235.00	2,359,235.00
862190 Publications & Legal Notices	431.98	25.06	-	-	-	-
862194 A-87 Costs	68,258.00	37,769.00	69,253.00	69,253.00	69,253.00	69,253.00
862210 Rent/Lease - Bldg Grnds	-	-	-	-	-	-
862228 Software-Short Term	-	412.04	800.00	622.00	622.00	622.00
862230 Info Tech Equip	12,308.75	13,968.15	8,463.00	14,190.00	14,190.00	14,190.00
862239 Spec Dept Expense	375,709.51	82,679.22	957,000.00	2,756,887.00	2,756,887.00	2,756,887.00
862250 Trans/Travel	3,891.01	7,587.21	21,200.00	22,400.00	22,400.00	22,400.00
862253 Travel Out of County	-	784.70	9,000.00	9,000.00	9,000.00	9,000.00
Total Services & Supplies	1,139,508.34	816,458.21	3,018,466.00	5,252,102.00	5,252,102.00	5,252,102.00
Other Charges						
863113 Paymts to Other Govts	-	4,268,858.67	5,445,189.00	-	-	-
863164 Organizational	7,029,064.56	8,474,520.40	11,174,878.00	2,270,000.00	2,270,000.00	2,270,000.00
863280 Contr to Other Agncs	602,868.97	(46,331.12)	775,000.00	-	-	-
Total Other Charges	7,631,933.53	12,697,047.95	17,395,067.00	2,270,000.00	2,270,000.00	2,270,000.00
Fixed Assets						
864360 Structures & Improvements	-	370,000.00	-	-	-	-
864370 Equipment	-	47,300.00	-	-	-	-

Total Fixed Assets	-	417,300.00	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(92,448.25)	-	-	-	-	-
865802 Oper Transfer Out	-	1,991,679.03	3,040,332.00	1,177,794.00	1,177,794.00	1,177,794.00
Total Expend Transfer & Reimb	(92,448.25)	1,991,679.03	3,040,332.00	1,177,794.00	1,177,794.00	1,177,794.00
Total Net Appropriations	9,592,656.56	17,203,342.14	26,435,936.00	11,619,801.00	11,619,801.00	11,619,801.00
Net County Cost (Fund Contribution)	(5,231,944.28)	(2,112,333.39)	5,569,339.00	2,788,771.00	2,788,771.00	2,788,771.00

4052 - MENTAL HEALTH TREATMENT ACT (MEASURE B)
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Function: 4 Health & Sanitation
Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4052 Mental Health Treatment Act
Fund: 1224 Mental Health Treatment

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						
821500 Sales & Use Tax	2,526,080.58	2,422,363.52	2,356,097.00	2,406,362.00	2,406,362.00	2,406,362.00
824100 Interest	1,104,623.69	1,131,809.97	583,375.00	803,744.00	803,744.00	803,744.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
824200 Rents & Concess	2,455.00	4,500.00	3,150.00	3,150.00	3,150.00	3,150.00
825490 State Other	-	4,987,474.10	3,681,904.00	-	-	-
826390 Other Charges	4,237.25	6,783.85	3,600.00	3,600.00	3,600.00	3,600.00
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	3,637,396.52	8,552,931.44	6,628,126.00	3,216,856.00	3,216,856.00	3,216,856.00
Salaries & Employee Benefits						
861012 Extra Help	-	31.21	-	-	-	-
861023 Co Cont Medicare	-	0.45	-	-	-	-
Total Salaries & Employee Benefits	-	31.66	-	-	-	-
Services & Supplies						
862060 Communications	264.48	-	-	-	-	-
862090 Household Expense	4,126.99	7,585.05	7,774.00	7,448.00	7,448.00	7,448.00
862101 Insurance - General	686.00	798.93	152.00	167.00	167.00	167.00
862130 Maint Strc Impr & Grnds	16,789.29	12,095.48	21,643.00	35,874.00	35,874.00	35,874.00
862170 Office Expense	-	83.95	1,000.00	1,000.00	1,000.00	1,000.00
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	615,233.37	499,334.49	850,000.00	850,000.00	850,000.00	850,000.00
862190 Publ/Legal Notice	-	-	-	-	-	-
862194 A-87 Costs	61,379.00	(848.00)	75,000.00	50,000.00	50,000.00	50,000.00
862230 Info Tech Equip	-	-	1,400.00	1,400.00	1,400.00	1,400.00
862239 Spec Dept Expense	36,900.39	45,558.50	100,923.00	85,000.00	85,000.00	85,000.00
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	-	-	-	-	-	-
862260 Utilities	5,599.17	6,891.84	6,160.00	4,226.00	4,226.00	4,226.00
Total Services & Supplies	740,978.69	571,500.24	1,064,052.00	1,035,115.00	1,035,115.00	1,035,115.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	1,460,040.26	9,734,419.34	6,950,000.00	300,000.00	300,000.00	300,000.00
Total Expend Transfer & Reimb	1,460,040.26	9,734,419.34	6,950,000.00	300,000.00	300,000.00	300,000.00
Total Net Appropriations	2,201,018.95	10,305,951.24	8,014,052.00	1,335,115.00	1,335,115.00	1,335,115.00
Net County Cost (Fund Contribution)	(1,436,377.57)	1,753,019.80	1,385,926.00	(1,881,741.00)	(1,881,741.00)	(1,881,741.00)

4070 - HOSPITAL & MEDICAL SERVICES PROGRAM
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 402 Health and Sanitation - Hospital

Budget Unit: 4070 Hsptl & Mdcl Services
Fund: 1100 County General

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						
825341 Realignment Hlth Svcs	-	-	-	-	-	-
825473 Non-County Hosp	-	-	-	-	-	-
825475 EMS - Physician Svcs	162,023.57	146,212.61	-	-	-	-
825670 Federal Other	-	-	-	-	-	-
826390 Other Charges	9,230.49	6,959.08	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	171,254.06	153,171.69	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	7,677.52	-	-	-	-
861021 Co Cont Retirement	-	2,828.20	-	-	-	-
861022 Co Cont OASDI	-	430.42	-	-	-	-
861023 Co Cont Medicare	-	100.67	-	-	-	-
861024 Co Cont Retire Incr	-	634.58	-	-	-	-
861030 Co Cont Health Ins	-	2,918.65	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	14,590.04	-	-	-	-
Services & Supplies						
862194 A-87 Costs	704.00	2,334.00	-	-	-	-
862239 Spec Dept Expense	13,806.78	-	-	-	-	-
862253 Travel & Trsp Out of Co	-	-	-	-	-	-
Total Services & Supplies	14,510.78	2,355.44	-	-	-	-
Other Charges						
863152 Non-Co Contract Hosp	-	-	-	-	-	-
863154 Physician Svcs - EMS	116,535.44	131,622.57	-	-	-	-
Total Other Charges	116,535.44	131,622.57	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	40,207.84	-	-	-	-	-
Total Expend Transfer & Reimb	40,207.84	-	-	-	-	-
Total Net Appropriations	171,254.06	148,568.05	-	-	-	-
Net County Cost (Fund Contribution)	-	(4,603.64)	-	-	-	-

4071 - PARTNERSHIP FOR HEALTH/INTERGOV TRANSFER (IGT)
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Function: 4 Health & Sanitation
Activity: 402 Health and Sanitation - Hospital

Budget Unit: 4071 Intergov Transfer ("IGT")
Fund: 1226 Intergov Transfer ("IGT")

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						
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825341 Realignment Health Services	-	-	-	-	-	-
825490 State Other	-	-	-	-	-	-
825670 Federal Other	855,549.62	1,398,173.71	3,670,203.00	1,176,718.00	1,176,718.00	1,176,718.00
826390 Other Charges	-	-	-	-	-	-
827802 Oper Transfer In	621,986.00	-	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00
Total Revenues	1,477,535.62	1,398,173.71	5,470,203.00	2,976,718.00	2,976,718.00	2,976,718.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	138,128.10	-	-	-	-	-
862194 A-87 Costs	-	-	240.00	240.00	240.00	240.00
862239 Spec Dept Expense	621,986.00	574,711.00	1,800,000.00	2,850,000.00	2,850,000.00	2,850,000.00
Total Services & Supplies	760,114.10	574,711.00	1,800,240.00	2,850,240.00	2,850,240.00	2,850,240.00
Other Charges						
863280 Contr to Other Agncs	-	-	-	-	-	-
Total Other Charges	-	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	1,926,969.97	1,645,755.42	2,993,469.00	2,627,512.00	2,627,512.00	2,627,512.00
Total Expend Transfer & Reimb	1,926,969.97	1,645,755.42	2,993,469.00	2,627,512.00	2,627,512.00	2,627,512.00
Total Net Appropriations	2,687,084.07	2,220,466.42	4,793,709.00	5,477,752.00	5,477,752.00	5,477,752.00
Net County Cost (Fund Contribution)	1,209,548.45	822,292.71	(676,494.00)	2,501,034.00	2,501,034.00	2,501,034.00

4072 - WHOLE PERSON CARE ("WPC")
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Function: 4 Health & Sanitation
Activity: 402 Health and Sanitation - Hospital

Budget Unit: 4072 Whole Person Care ("WPC")
Fund: 1227 Whole Person Care ("WPC")

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						
824101 Change in Fair Value Investmen	-	-	-	-	-	-
825341 Realignment Health Services	-	-	-	-	-	-
825490 State Other	288,742.58	-	-	-	-	-
825670 Federal Other	-	-	-	-	-	-
826390 Other Charges	163,276.88	64,647.03	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	452,019.46	64,647.03	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	170,366.63	36,455.20	-	-	-	-
861012 Extra Help	4,464.66	1,132.02	-	-	-	-
861013 Overtime Reg Emp	3,332.12	30.00	-	-	-	-
861021 Co Cont Retirement	54,807.50	12,211.37	-	-	-	-
861022 Co Cont OASDI	10,346.40	2,185.95	-	-	-	-
861023 Co Cont Medicare	2,484.43	527.61	-	-	-	-
861024 Co Cont Retire Incr	13,689.37	3,206.30	-	-	-	-
861030 Co Cont Health Ins	40,818.22	8,220.30	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	54.00	53.29	-	-	-	-
Total Salaries & Employee Benefits	300,363.33	64,022.04	-	-	-	-
Services & Supplies						
862060 Communications	1,435.78	-	-	-	-	-
862101 Insurance - General	537.00	624.99	-	-	-	-
862170 Office Expense	31.77	-	-	-	-	-
862182 Data Processing Svcs	-	-	-	-	-	-
862187 Education & Training	750.00	-	-	-	-	-
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862194 A-87 Costs	21,579.00	-	-	-	-	-
862227 Software-Long Term	22,800.00	-	-	-	-	-
862230 Info Tech Equip	4,923.64	-	-	-	-	-
862239 Spec Dept Expense	97,432.48	-	-	-	-	-
862250 Trans/Travel	79.62	-	-	-	-	-
862253 Travel Out of County	2,086.84	-	-	-	-	-
Total Services & Supplies	151,656.13	624.99	-	-	-	-
Total Net Appropriations	452,019.46	64,647.03	-	-	-	-
Net County Cost (Fund Contribution)	-	-	-	-	-	-

4073 - TRANSITIONAL HOUSING
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Function: 4 Health & Sanitation
Activity: 402 Health and Sanitation - Hospital

Budget Unit: 4073 Transitional Housing
Fund: 1100 County General

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						
825490 State Other	863,846.85	-	-	-	-	-
826390 Other Charges	9,270.93	-	-	-	-	-
827801 Grant Revenue	-	-	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	873,117.78	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	122,923.73	-	-	-	-	-
861012 Extra Help	23,727.60	-	-	-	-	-
861013 Overtime Reg Emp	1,246.82	-	-	-	-	-
861021 Co Cont Retirement	39,285.53	-	-	-	-	-
861022 Co Cont OASDI	7,390.31	-	-	-	-	-
861023 Co Cont Medicare	2,072.47	-	-	-	-	-
861024 Co Cont Retire Incr	8,374.28	-	-	-	-	-
861030 Co Cont Health Ins	20,119.16	-	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	225,139.90	-	-	-	-	-
Services & Supplies						
862060 Communications	841.19	-	-	-	-	-
862170 Office Expense	3,908.21	-	-	-	-	-
862187 Education & Training	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	126,435.73	-	-	-	-	-
862190 Publ & Legal Notice	-	-	-	-	-	-
862194 A-87 Costs	12,593.00	-	-	-	-	-
862230 Info Tech Equip	-	-	-	-	-	-
862239 Spec Dept Expense	203,168.84	-	-	-	-	-
862250 Trans/Travel	-	-	-	-	-	-
862253 Travel Out of County	1,030.91	-	-	-	-	-
862260 Utilities	-	-	-	-	-	-
Total Services & Supplies	347,977.88	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	300,000.00	-	-	-	-	-
Total Expend Transfer & Reimb	300,000.00	-	-	-	-	-
Total Net Appropriations	873,117.78	-	-	-	-	-
Net County Cost (Fund Contribution)	-	-	-	-	-	-

4075 - LIVE OAK
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Function: 5 Public Assistance
Activity: 503 Public Assistance - Other Assistance

Budget Unit: 4075 Live Oak
Fund: 2330 Transitional Housing

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						
825490 State Other	-	-	645,194.00	488,694.00	494,370.00	494,370.00
826390 Other Charges	399,745.10	1,038,934.57	501,030.00	380,000.00	380,000.00	380,000.00
827802 Oper Transfer In	300,000.00	-	300,000.00	454,500.00	454,500.00	454,500.00
Total Revenues	699,745.10	1,038,934.57	1,446,224.00	1,323,194.00	1,328,870.00	1,328,870.00
Salaries & Employee Benefits						
861011 Regular Employees	-	92,088.55	135,927.00	135,416.00	135,416.00	135,416.00
861012 Extra Help	-	21,816.00	24,273.00	24,273.00	24,273.00	24,273.00
861013 Overtime Reg Emp	-	170.18	1,500.00	1,500.00	1,500.00	1,500.00
861021 Co Cont Retirement	-	31,173.90	46,582.00	38,160.00	38,160.00	38,160.00
861022 Co Cont OASDI	-	5,465.29	8,428.00	8,396.00	8,396.00	8,396.00
861023 Co Cont Medicare	-	1,594.52	1,971.00	1,964.00	1,964.00	1,964.00
861024 Co Cont Retire Incr	-	6,920.03	11,513.00	7,190.00	7,190.00	7,190.00
861030 Co Cont Health Ins	-	19,270.64	12,518.00	27,104.00	27,104.00	27,104.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	44.69	352.00	367.01	368.00	368.00
Total Salaries & Employee Benefits	-	178,543.80	243,064.00	244,370.01	244,371.00	244,371.00
Services & Supplies						
862060 Communications	752.66	1,268.95	1,000.00	1,000.00	1,000.00	1,000.00
862101 Insurance - General	-	385.67	822.00	1,183.00	1,183.00	1,183.00
862170 Office Expense	7,332.60	1,990.08	2,500.00	2,500.00	2,500.00	2,500.00
862189 Prof/Spec Svcs - Other	-	326,757.68	784,785.00	686,000.00	686,000.00	686,000.00
862194 A-87 Costs	-	18,380.00	10,380.00	10,380.00	10,380.00	10,380.00
862230 Info Tech Equip	-	4,407.00	-	-	5,676.00	5,676.00
862239 Spec Dept Expense	550,286.48	543,851.70	206,543.00	73,260.99	73,261.00	73,261.00
862250 Trans/Travel	207.89	78.25	500.00	500.00	500.00	500.00
862253 Travel Out of County	-	-	4,000.00	-	-	-
862260 Utilities	77,472.22	88,221.61	-	4,000.00	4,000.00	4,000.00
Total Services & Supplies	636,051.85	985,340.94	1,010,530.00	778,823.99	784,500.00	784,500.00
Expend Transfer & Reimb						
865380 Intrafund Transfer	-	-	-	-	-	-
865802 Oper Transfer Out	-	-	300,000.00	300,000.00	300,000.00	300,000.00
Total Expend Transfer & Reimb	-	-	300,000.00	300,000.00	300,000.00	300,000.00
Total Net Appropriations	636,051.85	1,163,884.74	1,553,594.00	1,323,194.00	1,328,871.00	1,328,871.00
Net County Cost (Fund Contribution)	(63,693.25)	124,950.17	107,370.00	-	1.00	1.00

4080 - CALIFORNIA CHILDREN'S SERVICES
Robin Heller, Child Support Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 403 Health and Sanitation - CCS

Budget Unit: 4080 Public Health - CCS
Fund: 1100 County General

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						
825250 State Aid CCS	311,317.00	151,480.00	-	-	-	-
825341 Realignment Hlth Svcs	-	-	-	-	-	-
825490 State Other	221,615.00	378,190.00	-	-	-	-
825670 Federal Other	265,996.00	356,137.00	-	-	-	-
826330 CA Children's Svcs	-	-	-	-	-	-
826390 Other Charges	15,119.37	-	-	-	-	-
827802 Operating Transfer In	407,122.18	239,126.32	-	-	-	-
Total Revenues	1,221,169.55	1,124,933.32	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	513,195.56	428,473.61	-	-	-	-
861012 Extra Help	104,409.99	68,135.25	-	-	-	-
861013 Overtime Reg Emp	1,470.11	3,463.24	-	-	-	-
861021 Co Cont Retirement	168,694.15	141,723.21	-	-	-	-
861022 Co Cont OASDI	30,094.05	25,138.88	-	-	-	-
861023 Co Cont Medicare	8,552.09	6,867.31	-	-	-	-
861024 Co Cont Retire Incr	38,674.29	34,811.19	-	-	-	-
861030 Co Cont Health Ins	107,573.65	97,839.66	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	19,013.00	16,864.01	-	-	-	-
Total Salaries & Employee Benefits	991,676.89	823,316.36	-	-	-	-
Services & Supplies						
862060 Communications	4,267.17	4,050.84	-	-	-	-
862101 Insurance - General	4,277.00	5,260.67	-	-	-	-
862109 Insurance Other	1,840.00	-	-	-	-	-
862120 Maintenance-Equipment	-	-	-	-	-	-
862150 Memberships	500.00	500.00	-	-	-	-
862170 Office Expense	5,637.97	1,986.15	-	-	-	-
862185 Medical/Dental Svcs	-	-	-	-	-	-
862187 Education & Training	-	150.66	-	-	-	-
862189 Prof/Spec Svcs - Other	41,949.00	45,078.84	-	-	-	-
862190 Publ/Legal Notice	176.38	52.70	-	-	-	-
862194 A-87 Costs	70,339.00	88,129.00	-	-	-	-
862230 Info Tech Equip	14,770.50	13,786.00	-	-	-	-
862239 Spec Dept Expense	371,191.07	145,634.65	-	-	-	-
862250 Trans/Travel	-	68.80	-	-	-	-
862253 Travel Out of County	-	11.70	-	-	-	-
862260 Utilities	3,977.45	4,803.65	-	-	-	-
Total Services & Supplies	518,925.54	309,513.66	-	-	-	-
Other Charges						
863113 Pmt Other Gov Agency	277.00	28.00	-	500,000.00	500,000.00	500,000.00
Total Other Charges	277.00	28.00	-	500,000.00	500,000.00	500,000.00

Expend Transfer & Reimb						
865380 Intrafund Transfer	(328,375.88)	-	-	-	-	-
865802 Operating Transfer Out	38,666.00	-	-	-	-	-
Total Expend Transfer & Reimb	(289,709.88)	-	-	-	-	-
Total Net Appropriations	1,221,169.55	1,132,858.02	-	500,000.00	500,000.00	500,000.00
Net County Cost (Fund Contribution)	-	7,924.70	-	500,000.00	500,000.00	500,000.00

4081 - Public Health Realignment
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4081 Public Health Realignment
Fund: 2850 Public Health Realignment

Financing Uses Classification	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						
825341 Realignment Health Services	1,110,323.00	4,258,157.61	3,593,071.00	3,900,000.00	3,900,000.00	3,900,000.00
826390 Other Charges	-	-	-	-	-	-
827802 Operating Transfer In	2,650,048.16	2,763.14	-	-	-	-
Total Revenues	3,760,371.16	4,260,920.75	3,593,071.00	3,900,000.00	3,900,000.00	3,900,000.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	2,780,284.89	1,301,455.73	4,462,239.00	4,786,759.00	4,786,758.00	4,786,758.00
Total Expend Transfer and Reimb	2,780,284.89	1,301,455.73	4,462,239.00	4,786,759.00	4,786,758.00	4,786,758.00
Total Net Appropriations	2,780,284.89	1,301,455.73	4,462,239.00	4,786,759.00	4,786,758.00	4,786,758.00
Net County Cost (Fund Contribution)	(980,086.27)	(2,959,465.02)	869,168.00	886,759.00	886,758.00	886,758.00

4082 - Public Health Realignment Match
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 401 Health and Sanitation - Health

Budget Unit: 4082 Public Health Realignment Match
Fund: 2851 Public Health Realignment Match

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						
825341 Realignment Health Services	-	-	-	-	-	-
827802 Operating Transfer In	347,945.00	347,945.00	347,945.00	347,945.00	347,945.00	347,945.00
Total Revenues	347,945.00	347,945.00	347,945.00	347,945.00	347,945.00	347,945.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	695,850.00	347,945.00	347,945.00	347,945.00	347,945.00
Total Expend Transfer and Reimb	-	695,850.00	347,945.00	347,945.00	347,945.00	347,945.00
Total Net Appropriations	-	695,850.00	347,945.00	347,945.00	347,945.00	347,945.00
Net County Cost (Fund Contribution)	(347,945.00)	347,905.00	-	-	-	-

4084 - Mental Health Realignment
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4084 Mental Health Realignment
Fund: 2853 Mental Health Realignment

Financing Uses Classification	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						
825341 Realignment Health Services	-	-	-	-	-	-
825342 Realignment Mental Health	-	6,865,070.25	5,005,918.00	3,558,323.00	3,558,323.00	3,558,323.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	6,865,070.25	5,005,918.00	3,558,323.00	3,558,323.00	3,558,323.00
Other Charges						
863113 Pmt Other Gov Agency	-	0.14	-	-	-	-
Total Other Charges	-	0.14	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	3,558,323.00	7,401,918.00	3,558,323.00	3,558,323.00	3,558,323.00
Total Expend Transfer and Reimb	-	3,558,323.00	7,401,918.00	3,558,323.00	3,558,323.00	3,558,323.00
Total Net Appropriations	-	3,558,323.14	7,401,918.00	3,558,323.00	3,558,323.00	3,558,323.00
Net County Cost (Fund Contribution)	-	(3,306,747.11)	2,396,000.00	-	-	-

4085 - Mental Health Realignment Match
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4085 Mental Health Realignment Match
Fund: 2854 Mental Health Realignment Match

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						
825341 Realignment Health Services	-	-	-	-	-	-
825342 Realignment Mental Health	-	-	-	-	-	-
827802 Operating Transfer In	28,840.00	28,840.00	28,840.00	28,840.00	28,840.00	28,840.00
Total Revenues	28,840.00	28,840.00	28,840.00	28,840.00	28,840.00	28,840.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	57,680.00	28,840.00	28,840.00	28,840.00	28,840.00
Total Expend Transfer and Reimb	-	57,680.00	28,840.00	28,840.00	28,840.00	28,840.00
Total Net Appropriations	-	57,680.00	28,840.00	28,840.00	28,840.00	28,840.00
Net County Cost (Fund Contribution)	(28,840.00)	28,840.00	-	-	-	-

4086 - Child Care Service Realignment
Robin Heller, Child Support Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 4086 CCS Realignment
Fund: 2855 CCS Realignment

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						
825341 Realignment Health Services	-	-	-	-	-	-
825343 Realignment Public Assistance	-	-	-	-	-	-
827802 Operating Transfer In	18,797.00	111,111.00	111,111.00	111,111.00	111,111.00	111,111.00
Total Revenues	18,797.00	111,111.00	111,111.00	111,111.00	111,111.00	111,111.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	105,271.80	107,226.64	175,270.00	81,844.00	81,844.00	81,844.00
Total Expend Transfer and Reimb	105,271.80	107,226.64	175,270.00	81,844.00	81,844.00	81,844.00
Total Net Appropriations	105,271.80	107,226.64	175,270.00	81,844.00	81,844.00	81,844.00
Net County Cost (Fund Contribution)	86,474.80	(3,884.36)	64,159.00	(29,267.00)	(29,267.00)	(29,267.00)

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

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 406 Health and Sanitation - Mental Health

Budget Unit: 4095 Mental Health Realignment 2011
Fund: 2864 Mental Health Realignment 2011

Financing Uses Classification	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						
825330 State Aid Mental Health	-	-	9,383,092.00	9,568,683.00	9,568,683.00	9,568,683.00
825341 Realignment Health Services	-	-	-	-	-	-
825342 Realignment Mental Health	-	9,432,628.77	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	9,432,628.77	9,383,092.00	9,568,683.00	9,568,683.00	9,568,683.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	11,897,186.88	9,467,992.00	9,568,683.00	9,568,683.00	9,568,683.00
Total Expend Transfer and Reimb	-	11,897,186.88	9,467,992.00	9,568,683.00	9,568,683.00	9,568,683.00
Total Net Appropriations	-	11,897,186.88	9,467,992.00	9,568,683.00	9,568,683.00	9,568,683.00
Net County Cost (Fund Contribution)	-	2,464,558.11	84,900.00	-	-	-

4096 - Mental Health Realignment 2011 Reserve
Jenine Miller, Health Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 502 Public Assistance - Aid Program

Budget Unit: 4096 Mental Health Realignment 2011 Reserve
Fund: 2865 Mental Health Realignment 2011 Reserve

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						
825330 State Aid Mental Health	-	-	-	-	-	-
825341 Realignment Health Services	-	-	-	-	-	-
825342 Realignment Mental Health	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	1,232,872.00	434,961.83	-	-	-
Total Expend Transfer and Reimb	-	1,232,872.00	434,961.83	-	-	-
Total Net Appropriations	-	1,232,872.00	434,961.83	-	-	-
Net County Cost (Fund Contribution)	-	1,232,872.00	434,961.83	-	-	-

4510 - SOLID WASTE DIVISION
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 404 Health and Sanitation - Sanitation

Budget Unit: 4510 Mendocino County Solid Waste
Fund: 1100 County General

Financing Uses Classification	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						
825490 State Other	48,588.36	81,468.00	110,000.00	5,000.00	5,000.00	5,000.00
826272 Interfund - DOT	47,972.08	71,590.14	138,583.00	163,561.00	163,561.00	163,561.00
826310 Caspar/Ft Bragg Refuse	8,891.94	16,040.91	5,000.00	5,000.00	5,000.00	5,000.00
826390 Other Charges	644,967.30	687,841.28	500,000.00	600,000.00	600,000.00	600,000.00
827600 Other Sales	-	-	-	-	-	-
827700 Other	43,869.00	39,993.60	190,020.00	40,000.00	40,000.00	40,000.00
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	794,288.68	896,933.93	943,603.00	813,561.00	813,561.00	813,561.00
Salaries & Employee Benefits						
861011 Regular Employees	249,382.13	257,179.85	255,101.00	263,860.00	263,860.00	263,860.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	78,833.30	85,257.92	85,179.00	74,463.00	74,463.00	74,463.00
861022 Co Cont OASDI	14,694.39	15,081.16	15,420.00	15,904.00	15,904.00	15,904.00
861023 Co Cont Medicare	3,530.13	3,614.59	3,607.00	3,732.00	3,732.00	3,732.00
861024 Co Cont Retire Incr	20,772.88	23,652.68	24,770.00	18,820.00	18,820.00	18,820.00
861030 Co Cont Health Ins	32,103.56	36,220.56	38,731.00	42,341.00	42,341.00	42,341.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	471.00	347.18	246.00	315.00	315.00	315.00
Total Salaries & Employee Benefits	399,787.39	421,353.94	423,054.00	419,435.00	419,435.00	419,435.00
Services & Supplies						
862060 Communications	672.86	664.93	840.00	840.00	840.00	840.00
862101 Insurance - General	472.00	550.06	613.00	887.00	887.00	887.00
862130 Maint - Strc Impr & Grnds	-	-	35,000.00	10,000.00	10,000.00	10,000.00
862150 Memberships	409.95	405.08	565.00	565.00	565.00	565.00
862170 Office Expense	2,285.44	1,033.92	1,500.00	1,800.00	1,800.00	1,800.00
862183 Legal Fees	4,776.97	5,219.74	7,500.00	7,500.00	7,500.00	7,500.00
862187 Education & Training	-	863.49	2,000.00	2,000.00	2,000.00	2,000.00
862189 Prof/Spec Svcs - Other	106,739.99	100,312.27	225,922.00	74,460.00	74,460.00	74,460.00
862190 Publ & Legal Notices	-	-	250.00	250.00	250.00	250.00
862217 Debt Service Principal	-	-	-	-	-	-
862227 Software - Long Term	-	-	75,000.00	4,000.00	4,000.00	4,000.00
862228 Software-Short Term	-	103.01	-	4,710.00	4,710.00	4,710.00
862230 Info Tech Equip	4,923.50	3,939.00	3,386.00	5,676.00	5,676.00	5,676.00
862239 Spec Dept Expense	-	245.45	8,500.00	500.00	500.00	500.00
862250 Trans/Travel	-	-	750.00	750.00	750.00	750.00
862253 Travel Out of County	-	-	1,500.00	1,500.00	1,500.00	1,500.00
Total Services & Supplies	120,280.71	113,336.95	363,326.00	115,438.00	115,438.00	115,438.00
Fixed Assets						
864370 Equipment	-	-	50,000.00	-	-	-
Total Fixed Assets	-	-	50,000.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfers	-	-	-	-	-	-
865802 Oper Transfer Out	274,220.58	362,243.04	107,223.00	278,688.00	278,688.00	278,688.00
Total Expend Transfer & Reimb	274,220.58	362,243.04	107,223.00	278,688.00	278,688.00	278,688.00
Total Net Appropriations	794,288.68	896,933.93	943,603.00	813,561.00	813,561.00	813,561.00
Net County Cost (Fund Contribution)	-	-	-	-	-	-

4511 - LANDFILL CLOSURE
Howard Dashiell, Director of Transportation

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 4 Health & Sanitation
Activity: 404 Health and Sanitation - Sanitation

Budget Unit: 4511 Landfill Closure
Fund: 1202 Landfill Closure

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						
824100 Interest	132,648.87	178,348.24	25,000.00	25,000.00	25,000.00	25,000.00
824101 Change in Fair Value Investmen	-	-	-	-	-	-
826310 Caspar/Ft Bragg Refuse	145,272.16	114,361.59	50,000.00	50,000.00	50,000.00	50,000.00
826390 Other Charges	862,219.70	904,094.53	705,000.00	755,200.00	755,200.00	755,200.00
827802 Oper Transfer In	274,220.58	1,810,008.04	1,110,358.00	278,688.00	278,688.00	278,688.00
Total Revenues	1,414,361.31	3,006,812.40	1,890,358.00	1,108,888.00	1,108,888.00	1,108,888.00
Services & Supplies						
862101 Insurance - General	999.00	1,162.28	759.00	1,314.00	1,314.00	1,314.00
862120 Maintenance - Equip	8,801.20	4,721.88	6,000.00	6,000.00	6,000.00	6,000.00
862130 Maint - Strc/Impr/Grndds	92,651.13	15,575.03	55,600.00	90,500.00	90,500.00	90,500.00
862160 Misc Expense	48,517.00	50,450.00	60,709.00	56,776.00	56,776.00	56,776.00
862170 Office Expense	229.49	113.44	1,500.00	1,500.00	1,500.00	1,500.00
862183 Legal Fees	-	276.74	2,000.00	2,000.00	2,000.00	2,000.00
862189 Prof/Spec Svcs - Other	603,466.05	721,884.75	1,011,415.00	1,262,100.00	1,262,100.00	1,262,100.00
862190 Publ & Legal Notices	142.84	797.68	1,000.00	1,000.00	1,000.00	1,000.00
862193 Construction Contracts	-	-	4,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
862194 A-87 Costs	10,384.00	12,177.00	9,901.00	9,901.00	9,901.00	9,901.00
862220 Small Tool/Instrument	1,168.82	180.98	2,500.00	2,500.00	2,500.00	2,500.00
862230 Info Tech Equip	-	-	500.00	500.00	500.00	500.00
862239 Spec Dept Expense	209,158.21	132,985.26	285,000.00	175,000.00	175,000.00	175,000.00
862250 Trans/Travel	1,430.47	1,181.74	10,000.00	10,000.00	10,000.00	10,000.00
Total Services & Supplies	976,948.21	941,506.78	5,446,884.00	6,619,091.00	6,619,091.00	6,619,091.00
Fixed Assets						
864370 Equipment	-	-	12,000.00	14,000.00	14,000.00	14,000.00
Total Fixed Assets	-	-	12,000.00	14,000.00	14,000.00	14,000.00
Total Net Appropriations	976,948.21	941,506.78	5,458,884.00	6,633,091.00	6,633,091.00	6,633,091.00
Net County Cost (Fund Contribution)	(437,413.10)	(2,065,305.62)	3,568,526.00	5,524,203.00	5,524,203.00	5,524,203.00

5010 - SOCIAL SERVICES ADMINISTRATION
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 501 Public Assistance - Administration

Budget Unit: 5010 Social Services Administration
Fund: 1100 County General

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						
823300 Forfeiture & Penalty	-	-	-	-	-	-
824200 Rent/Concession	94,118.53	76,783.86	110,000.00	110,000.00	110,000.00	110,000.00
825150 Motor Vehicle in Lieu	909,337.16	922,400.55	909,337.00	909,337.00	909,337.00	909,337.00
825210 State Welfare Admin	9,568,834.00	-	-	-	-	-
825341 Realignment Hlth Svcs	9,624,466.45	-	-	-	-	-
825343 Realignment Pub Assist	4,822,878.05	-	-	-	-	-
825470 State Aid Veterans	119,494.07	109,330.00	116,676.00	116,676.00	116,676.00	116,676.00
825490 State Other	-	-	-	-	-	-
825510 Federal Welfare Admin	16,933,552.46	-	42,798.00	-	-	-
825520 Health Related Funds	10,185,234.92	4,313.00	-	-	-	-
826230 Estate Fee - Pub Admin	325.00	126,582.76	20,000.00	55,000.00	55,000.00	55,000.00
826380 Collection Fee	31,583.99	27,818.51	50,000.00	20,000.00	20,000.00	20,000.00
826390 Other Charges	630,844.15	856,183.13	1,008,000.00	900,000.00	921,000.00	921,000.00
826391 Conservator Svc Fee	-	37,813.98	-	37,000.00	37,000.00	37,000.00
827400 Prior Year Revenue	-	-	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Oper Transfer In	-	51,780,943.98	51,207,770.83	50,061,192.00	50,610,192.00	50,610,192.00
Total Revenues	52,920,668.78	53,942,169.77	53,464,581.83	52,209,205.00	52,779,205.00	52,779,205.00
Salaries & Employee Benefits						
861011 Regular Employees	21,520,707.23	21,712,952.71	21,811,285.00	22,731,562.00	22,731,562.00	22,731,562.00
861012 Extra Help	282,395.05	217,842.88	200,000.00	200,000.00	200,000.00	200,000.00
861013 Overtime Reg Emp	1,113,396.60	1,101,846.32	875,826.00	875,826.00	875,826.00	875,826.00
861021 Co Cont Retirement	6,988,734.45	7,367,803.35	7,695,973.00	6,501,135.00	6,501,135.00	6,501,135.00
861022 Co Cont OASDI	1,340,430.38	1,348,981.27	1,344,696.00	1,405,135.00	1,405,135.00	1,405,135.00
861023 Co Cont Medicare	318,354.55	318,897.86	314,484.00	332,187.00	332,187.00	332,187.00
861024 Co Cont Retire Incr	1,709,389.54	1,872,414.00	2,098,430.00	1,424,843.00	1,424,843.00	1,424,843.00
861030 Co Cont Health Ins	3,898,462.14	4,276,595.49	4,727,256.00	5,237,410.00	5,237,410.00	5,237,410.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	1,099,562.00	1,041,629.99	841,668.83	847,125.00	847,125.00	847,125.00
Total Salaries & Employee Benefits	38,271,431.94	39,258,963.87	39,909,618.83	39,555,223.00	39,555,223.00	39,555,223.00
Services & Supplies						
862060 Communications	242,324.43	220,180.00	226,600.00	257,000.00	257,000.00	257,000.00
862062 Comm Microwave	36,624.62	35,144.27	36,198.00	22,786.00	22,786.00	22,786.00
862090 Household Expense	743,197.81	678,196.08	605,600.00	412,000.00	412,000.00	412,000.00
862101 Insurance - General	647,576.00	676,085.03	470,535.00	629,181.00	629,181.00	629,181.00
862109 Insurance - Other	-	-	-	-	-	-
862110 Jury/Witness Expense	-	-	-	-	-	-
862120 Maint - Equip	78,534.10	59,636.03	155,000.00	102,000.00	42,000.00	42,000.00
862130 Maint Strc/Impr/Grnds	173,199.17	120,484.32	125,000.00	125,000.00	125,000.00	125,000.00
862150 Memberships	49,401.08	48,269.00	55,910.00	55,000.00	55,000.00	55,000.00
862170 Office Expense	438,390.44	368,446.31	453,400.00	425,000.00	425,000.00	425,000.00
862171 Paper Supplies	31,316.62	33,234.27	39,000.00	36,000.00	36,000.00	36,000.00
862172 Office Exp - Fedex/UPS	17,950.51	17,604.58	15,600.00	16,500.00	16,500.00	16,500.00
862181 Auditing/Fiscal Svc	-	-	25,000.00	25,000.00	25,000.00	25,000.00
862182 Data Processing Svcs	179,000.19	151,934.21	600,000.00	596,200.00	596,200.00	596,200.00
862183 Legal Fees	72,384.72	39,960.01	45,300.00	65,000.00	65,000.00	65,000.00
862185 Medical/Dental Svcs	5,758.05	3,171.00	5,500.00	8,300.00	8,300.00	8,300.00
862187 Education & Training	23,304.00	30,807.46	38,100.00	38,000.00	38,000.00	38,000.00
862188 Printing	19,199.31	21,280.57	25,000.00	25,000.00	25,000.00	25,000.00
862189 Prof/Spec Svcs - Other	182,681.31	108,455.75	173,100.00	128,500.00	128,500.00	128,500.00
862190 Publ/Legal Notice	22,826.49	16,701.94	18,000.00	18,000.00	18,000.00	18,000.00
862194 A-87 Costs	2,719,333.00	4,406,746.00	2,135,737.00	2,135,737.00	2,135,737.00	2,135,737.00
862200 Rent/Lease - Equip	13,962.15	8,330.57	17,600.00	60,200.00	130,200.00	130,200.00
862210 Rent/Lease - Bldg Grnds	267,064.49	279,045.94	246,200.00	256,000.00	256,000.00	256,000.00
862215 Debt Service - Leases	-	-	-	-	-	-
862216 Interest Expense - Leases	-	-	-	-	-	-
862217 Debt Service Principal	-	-	-	-	-	-
862227 Software-Long Term	-	-	-	83,722.00	83,722.00	83,722.00
862228 Software-Short Term	-	-	107,093.00	30,259.00	30,259.00	30,259.00
862230 Info Tech Equip	1,297,352.86	923,452.52	762,643.00	976,690.00	976,690.00	976,690.00
862239 Spec Dept Expense	1,359,631.49	600,530.16	650,000.00	657,500.00	657,500.00	657,500.00
862250 Trans/Travel	240,773.28	219,627.80	124,000.00	124,000.00	184,000.00	184,000.00
862253 Travel Out of County	258,492.36	214,820.64	200,000.00	200,000.00	200,000.00	200,000.00
862260 Utilities	308,497.82	271,372.55	275,000.00	266,000.00	266,000.00	266,000.00
Total Services & Supplies	9,428,776.30	9,553,517.01	7,631,116.00	7,774,575.00	7,844,575.00	7,844,575.00

Other Charges						
863112 Pmt to Private Inst	-	-	721,000.00	720,750.00	720,750.00	720,750.00
863115 Svc Connected Exp	568,841.15	348,900.00	659,100.00	502,500.00	502,500.00	502,500.00
863116 Child Care Svcs - MOE	430,707.97	638,879.26	1,040,000.00	1,000,000.00	1,000,000.00	1,000,000.00
863118 Family Svcs	3,913,726.56	4,269,255.93	5,251,508.00	5,109,040.00	5,609,040.00	5,609,040.00
863121 Independent Living	34,557.09	35,022.15	61,286.00	61,286.00	61,286.00	61,286.00
863126 Cal-Learn Prog Svcs	630.00	510.00	2,500.00	2,500.00	2,500.00	2,500.00
863131 Family Preservation	22,801.82	32,716.16	54,807.00	55,347.00	55,347.00	55,347.00
863132 Family Track	585,691.48	315,873.94	296,581.00	296,580.00	296,580.00	296,580.00
863133 Office of Educ Contract	294,350.69	299,564.60	-	-	-	-
863135 Job Alliance Prog Svc	538,816.33	485,234.28	830,447.00	830,447.00	830,447.00	830,447.00
863138 Welfare to Work 15%	351,281.10	111,705.29	112,152.00	214,961.00	214,961.00	214,961.00
863140 IHSS - PA	12,269.48	-	-	-	-	-
Total Other Charges	6,753,673.67	6,537,661.61	9,029,381.00	8,793,411.00	9,293,411.00	9,293,411.00
Fixed Assets						
864360 Structure/Improvement	-	9,718.00	-	-	-	-
864370 Equipment	8,051.71	18,193.00	77,740.00	-	-	-
Total Fixed Assets	8,051.71	27,911.00	77,740.00	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(1,828,562.84)	(1,614,987.72)	(2,006,000.00)	(1,056,960.00)	(1,056,960.00)	(1,056,960.00)
865802 Oper Transfer Out	287,297.90	179,104.00	168,272.00	176,705.00	176,705.00	176,705.00
Total Expend Transfer & Reimb	(1,541,264.94)	(1,435,883.72)	(1,837,728.00)	(880,255.00)	(880,255.00)	(880,255.00)
Total Net Appropriations	52,920,668.68	53,942,169.77	54,810,127.83	55,242,954.00	55,812,954.00	55,812,954.00
Net County Cost (Fund Contribution)	(0.10)	-	1,345,546.00	3,033,749.00	3,033,749.00	3,033,749.00

5020 - HEALTH AND HUMAN SERVICES AGENCY ADMINISTRATION
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 501 Public Assistance - Administration

Budget Unit: 5020 HHSA Administration
Fund: 1100 County General

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						
826390 Other Charges	4,972.71	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	4,972.71	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	-	-	-	-	-	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	-	-	-	-	-
861022 Co Cont OASDI	-	-	-	-	-	-
861023 Co Cont Medicare	-	-	-	-	-	-
861024 Co Cont to Ret Increment	-	-	-	-	-	-
861030 Co Cont Health Ins	-	-	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	40,688.00	-	-	-	-	-
Total Salaries & Employee Benefits	40,688.00	-	-	-	-	-
Services & Supplies						
862060 Communications	-	-	-	-	-	-
862090 Household Expense	-	-	-	-	-	-
862101 Insurance - General	-	-	-	-	-	-
862170 Office Expense	227.81	-	-	-	-	-
Total Services & Supplies	227.81	-	-	-	-	-
Expend Transfer & Reimb						
865380 Intrafund Transfer	(35,943.10)	-	-	-	-	-
865802 Oper Transfer Out	-	-	-	-	-	-
Total Expend Transfer & Reimb	(35,943.10)	-	-	-	-	-
Total Net Appropriations	4,972.71	-	-	-	-	-
Net County Cost (Fund Contribution)	-	-	-	-	-	-

5030 - Welfare Administration
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 501 Public Assistance - Administration

Budget Unit: 5030 Welfare Administration
Fund: 2320 Welfare Administration

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						
825210 State Welfare Administration	-	5,825,716.81	7,257,665.00	7,083,255.00	7,098,255.00	7,098,255.00
825510 Federal Welfare Administration	-	8,615,582.50	10,821,467.00	10,810,720.00	11,331,720.00	11,331,720.00
825518 Title IV-E	-	19,269.00	48,932.00	48,932.00	48,932.00	48,932.00
825520 Health Related Funds	-	3,811,510.00	6,951,237.00	7,050,740.00	7,063,740.00	7,063,740.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	18,272,078.31	25,079,301.00	24,993,647.00	25,542,647.00	25,542,647.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	23,746,882.31	25,079,301.00	24,993,647.00	25,542,647.00	25,542,647.00
Total Expend Transfer and Reimb	-	23,746,882.31	25,079,301.00	24,993,647.00	25,542,647.00	25,542,647.00
Total Net Appropriations	-	23,746,882.31	25,079,301.00	24,993,647.00	25,542,647.00	25,542,647.00
Net County Cost (Fund Contribution)	-	5,474,804.00	-	-	-	-

5031 - AFDC
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 502 Public Assistance - Aid Program

Budget Unit: 5031 AFDC
Fund: 2321 AFDC

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						
825210 State Welfare Administration	-	-	-	-	-	-
825241 State AFDC	-	440,185.46	9,507,909.00	900,041.00	900,041.00	900,041.00
825510 Federal Welfare Administration	-	-	-	-	-	-
825518 Title IV-E	-	-	-	-	-	-
825520 Health Related Funds	-	-	-	-	-	-
825541 Federal AFDC	-	9,980,467.00	-	9,471,694.00	9,471,694.00	9,471,694.00
827802 Operating Transfer In	-	5,570,220.62	5,443,461.00	5,417,798.00	5,417,798.00	5,417,798.00
Total Revenues	-	15,990,873.08	14,951,370.00	15,789,533.00	15,789,533.00	15,789,533.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	16,822,213.00	14,882,916.00	15,789,533.00	15,789,533.00	15,789,533.00
Total Expend Transfer and Reimb	-	16,822,213.00	14,882,916.00	15,789,533.00	15,789,533.00	15,789,533.00
Total Net Appropriations	-	16,822,213.00	14,882,916.00	15,789,533.00	15,789,533.00	15,789,533.00
Net County Cost (Fund Contribution)	-	831,339.92	(68,454.00)	-	-	-

5032 - Medi-Cal
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 502 Public Assistance - Aid Program

Budget Unit: 5032 Medi-Cal
Fund: 2322 Medical

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						
825210 State Welfare Administration	-	-	-	-	-	-
825510 Federal Welfare Administration	-	-	-	-	-	-
825518 Title IV-E	-	-	-	-	-	-
825520 Health Related Funds	-	4,521,306.00	6,475,770.00	8,054,127.00	8,054,127.00	8,054,127.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	4,521,306.00	6,475,770.00	8,054,127.00	8,054,127.00	8,054,127.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	8,059,651.00	8,054,127.00	8,054,127.00	8,054,127.00	8,054,127.00
Total Expend Transfer and Reimb	-	8,059,651.00	8,054,127.00	8,054,127.00	8,054,127.00	8,054,127.00
Total Net Appropriations	-	8,059,651.00	8,054,127.00	8,054,127.00	8,054,127.00	8,054,127.00
Net County Cost (Fund Contribution)	-	3,538,345.00	1,578,357.00	-	-	-

5033 - Food Stamps
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 502 Public Assistance - Aid Program

Budget Unit: 5033 Food Stamps
Fund: 2323 Food Stamps

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						
825210 State Welfare Administration	-	3,610,155.29	3,466,111.00	3,466,111.00	3,466,111.00	3,466,111.00
825510 Federal Welfare Administration	-	3,500,060.32	4,079,469.00	4,079,469.00	4,079,469.00	4,079,469.00
825518 Title IV-E	-	-	-	-	-	-
825520 Health Related Funds	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	7,110,215.61	7,545,580.00	7,545,580.00	7,545,580.00	7,545,580.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	8,345,913.52	7,545,580.00	7,545,580.00	7,545,580.00	7,545,580.00
Total Expend Transfer and Reimb	-	8,345,913.52	7,545,580.00	7,545,580.00	7,545,580.00	7,545,580.00
Total Net Appropriations	-	8,345,913.52	7,545,580.00	7,545,580.00	7,545,580.00	7,545,580.00
Net County Cost (Fund Contribution)	-	1,235,697.91	-	-	-	-

5035 - Welfare Realignment 2011
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 502 Public Assistance - Aid Program

Budget Unit: 5035 Welfare Realignment 2011
Fund: 2862 Welfare Realignment 2011

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						
825341 Realignment Health Services	-	15,926,688.28	-	-	-	-
825343 Realignment Public Assistance	-	-	15,926,688.00	15,938,456.00	15,938,456.00	15,938,456.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	15,926,688.28	15,926,688.00	15,938,456.00	15,938,456.00	15,938,456.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	15,137,123.81	16,882,848.00	15,938,456.00	15,938,456.00	15,938,456.00
Total Expend Transfer and Reimb	-	15,137,123.81	16,882,848.00	15,938,456.00	15,938,456.00	15,938,456.00
Total Net Appropriations	-	15,137,123.81	16,882,848.00	15,938,456.00	15,938,456.00	15,938,456.00
Net County Cost (Fund Contribution)	-	(789,564.47)	956,160.00	-	-	-

5036 - Welfare Realignment
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 502 Public Assistance - Aid Program

Budget Unit: 5036 Welfare Realignment
Fund: 2852 Welfare Realignment

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						
825341 Realignment Health Services	-	-	-	-	-	-
825343 Realignment Public Assistance	-	18,257,857.61	18,172,600.00	18,215,783.00	18,215,783.00	18,215,783.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	18,257,857.61	18,172,600.00	18,215,783.00	18,215,783.00	18,215,783.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	18,324,364.16	18,112,981.00	18,215,392.00	18,215,392.00	18,215,392.00
Total Expend Transfer and Reimb	-	18,324,364.16	18,112,981.00	18,215,392.00	18,215,392.00	18,215,392.00
Total Net Appropriations	-	18,324,364.16	18,112,981.00	18,215,392.00	18,215,392.00	18,215,392.00
Net County Cost (Fund Contribution)	-	66,506.55	(59,619.00)	(391.00)	(391.00)	(391.00)

5130 - CAL WORKS/FOSTER CARE
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 502 Public Assistance - Aid Programs

Budget Unit: 5130 CalWorks/Foster Care
Fund: 1100 County General

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						
825490 State Other	-	441,263.00	158,578.00	-	-	-
825241 State AFDC	5,851,402.00	-	-	-	-	-
825341 Realignment Hlth Svcs	9,831,201.18	-	-	-	-	-
825343 Realignment Pub Assist	2,763,028.46	-	-	-	-	-
825541 Federal AFDC	10,311,828.00	-	-	-	-	-
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	27,538,804.72	26,049,106.00	26,966,316.00	26,966,316.00	26,966,316.00
Total Revenues	28,757,459.64	27,980,067.72	26,207,684.00	26,966,316.00	26,966,316.00	26,966,316.00
Other Charges						
863111 Pub Assistance Pmt	8,698,304.48	9,156,729.55	9,338,250.00	9,097,536.00	9,097,536.00	9,097,536.00
863115 Svc Connected Exp	-	-	-	-	-	-
863122 Aid Adopted Children	9,358,731.50	9,839,179.00	9,222,930.00	9,464,172.00	9,464,172.00	9,464,172.00
863125 Severely Emotionally Dis	-	-	-	-	-	-
863127 Foster Care Payment	10,700,423.76	8,712,793.67	7,646,504.00	8,404,608.00	8,404,608.00	8,404,608.00
863128 Non-Federal Kin-Gap	-	271,405.50	-	-	-	-
Total Other Charges	28,757,459.74	27,980,107.72	26,207,684.00	26,966,316.00	26,966,316.00	26,966,316.00
Expend Transfer & Reimb						
865802 Operating Transfer Out	-	-	-	-	-	-
Total Expend Transfer and Reimb	-	-	-	-	-	-
Total Net Appropriations	28,757,459.74	27,980,107.72	26,207,684.00	26,966,316.00	26,966,316.00	26,966,316.00
Net County Cost (Fund Contribution)	0.10	40.00	-	-	-	-

5137 - MMCS
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 502 Public Assistance - Aid Programs

Budget Unit: 5137 MMCS
Fund: 1237 CALAIM - PHP Medical Reimb

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						
824101 Change in Fair Value Investment	-	-	-	-	-	-
825490 State Other	-	40,916.00	115,264.00	142,048.00	142,048.00	142,048.00
Total Revenues	-	40,916.00	115,264.00	142,048.00	142,048.00	142,048.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	-	-	115,264.00	-	-	-
862239 Spec Dept Expenses	-	-	-	142,048.00	142,048.00	142,048.00
Total Services & Supplies	-	-	115,264.00	142,048.00	142,048.00	142,048.00
Total Net Appropriations	-	-	115,264.00	142,048.00	142,048.00	142,048.00
Net County Cost (Fund Contribution)	-	(40,916.00)	-	-	-	-

5170 - IN HOME SUPPORTIVE SERVICES
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 502 Public Assistance - Aid Programs

Budget Unit: 5170 In Home Supportive Services
Fund: 1100 County General

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						
825210 State Welfare Admin	125,386.87	179,850.66	171,481.00	169,849.00	175,525.00	175,525.00
825343 Realignment Pub Assist	6,309,313.48	-	-	-	-	-
825510 Federal Welfare Admin	123,579.44	176,334.31	168,997.00	169,848.00	169,848.00	169,848.00
827802 Operating Transfer In	-	6,542,207.48	8,131,439.00	7,885,885.00	7,885,885.00	7,885,885.00
Total Revenues	6,558,279.79	6,898,392.45	8,471,917.00	8,225,582.00	8,231,258.00	8,231,258.00
Salaries & Employee Benefits						
861011 Regular Employees	-	32,816.34	176,148.00	187,342.00	187,342.00	187,342.00
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	-	-	-	-	-	-
861021 Co Cont Retirement	-	11,018.70	45,000.00	38,501.00	38,501.00	38,501.00
861022 Co Cont OASDI	-	1,842.62	8,500.00	8,528.00	8,528.00	8,528.00
861023 Co Cont Medicare	-	430.88	20,000.00	24,531.00	24,531.00	24,531.00
861024 Co Cont to Ret Increment	-	2,447.50	15,818.00	12,677.00	12,677.00	12,677.00
861030 Co Cont Health Ins	-	9,974.78	40,012.00	46,119.00	46,119.00	46,119.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	-	58,530.82	305,478.00	317,698.00	317,698.00	317,698.00
Services & Supplies						
862165 Year End Admin Adj - Auditor	-	-	-	-	-	-
862187 Education & Training	-	3,000.00	10,000.00	10,000.00	10,000.00	10,000.00
862189 Prof/Spec Svcs - Other	265,581.79	282,015.63	11,000.00	-	-	-
862230 Info Tech Equip	-	-	-	-	5,676.00	5,676.00
862239 Spec Dept Expense	-	-	24,000.00	21,999.00	21,999.00	21,999.00
Total Services & Supplies	265,581.79	285,015.63	45,000.00	31,999.00	37,675.00	37,675.00
Other Charges						
863139 In Home Supp Svcs	6,302,698.00	6,554,806.00	8,131,439.00	7,885,885.00	7,885,885.00	7,885,885.00
Total Other Charges	6,302,698.00	6,554,806.00	8,131,439.00	7,885,885.00	7,885,885.00	7,885,885.00
Total Net Appropriations	6,568,279.79	6,898,352.45	8,481,917.00	8,235,582.00	8,241,258.00	8,241,258.00
Net County Cost (Fund Contribution)	10,000.00	(40.00)	10,000.00	10,000.00	10,000.00	10,000.00

5190 - GENERAL RELIEF
DeDe Parker, Social Services Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 5 Public Assistance
Activity: 503 Public Assistance - General Relief

Budget Unit: 5190 General Relief
Fund: 1100 County General

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						
822600 Other Permit	1,988.00	1,608.00	-	-	-	-
827704 General Relief Refund	40,338.38	70,143.94	40,413.00	60,000.00	60,000.00	60,000.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	42,326.38	71,751.94	40,413.00	60,000.00	60,000.00	60,000.00
Services & Supplies						
862186 Indigent Burial	58,165.38	37,860.52	100,000.00	95,000.00	95,000.00	95,000.00
862189 Prof/Spec Svcs - Other	-	-	-	-	-	-
862239 Spec Dept Expense	-	-	-	-	-	-
Total Services & Supplies	58,165.38	37,860.52	100,000.00	95,000.00	95,000.00	95,000.00
Other Charges						
863112 Pmt to Private Inst	204,650.89	63,441.48	49,450.00	49,450.00	49,450.00	49,450.00
863115 Service Connected Expense	-	34,404.56	30,000.00	30,000.00	30,000.00	30,000.00
863119 Supp/Care - Other	62,223.87	29,181.44	72,000.00	58,500.00	58,500.00	58,500.00
863124 GR-SSI-SSP Applicants	82,488.86	67,675.58	72,000.00	58,500.00	58,500.00	58,500.00
Total Other Charges	349,363.62	194,703.06	223,450.00	196,450.00	196,450.00	196,450.00
Total Net Appropriations	407,529.00	232,563.58	323,450.00	291,450.00	291,450.00	291,450.00
Net County Cost (Fund Contribution)	365,202.62	160,811.64	283,037.00	231,450.00	231,450.00	231,450.00

6110 - LIBRARY
Mellisa Hannum, Librarian

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 6 Education
Activity: 602 Education - Library Services

Budget Unit: 6110 Mendocino County Library
Fund: 1205 County Library

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						
821500 Sales & Use Tax	2,958,946.55	2,902,808.89	2,831,023.00	2,845,178.00	2,845,178.00	2,845,178.00
824100 Interest	60,291.44	96,672.70	54,026.40	47,500.00	47,500.00	47,500.00
825490 State Other	-	-	4,000.00	-	-	-
825496 State Library Grant	30,858.00	36,145.00	29,068.00	10,694.00	10,694.00	10,694.00
825670 Federal Other Revenue	6,470.62	-	-	-	-	-
826370 Library Services	18,921.00	21,370.33	20,968.00	18,427.00	18,427.00	18,427.00
827600 Other Sales	6,175.33	6,441.69	5,893.00	5,555.00	5,555.00	5,555.00
827700 Other	-	5,629.66	1,200.00	3,100.00	3,100.00	3,100.00
827707 Donation	6,593.65	9,653.53	2,650.00	8,025.00	8,025.00	8,025.00
827801 Grant Revenue	-	9,850.00	-	-	-	-
827802 Oper Transfer In	2,245,184.00	2,009,647.00	2,205,887.00	1,553,908.00	1,553,908.00	1,553,908.00
Total Revenues	5,333,440.59	5,098,218.80	5,154,715.40	4,492,387.00	4,492,387.00	4,492,387.00
Salaries & Employee Benefits						
861011 Regular Employees	1,722,561.86	1,988,387.37	2,343,605.00	2,305,832.00	2,327,833.00	2,327,833.00
861012 Extra Help	116,169.87	70,869.80	63,885.00	36,270.00	23,984.00	23,984.00
861013 Overtime Reg Emp	18,093.34	27,289.43	20,000.00	20,000.00	20,000.00	20,000.00
861021 Co Cont Retirement	489,610.73	574,262.08	700,291.00	577,487.00	577,487.00	577,487.00
861022 Co Cont OASDI	90,953.87	103,691.10	126,292.00	144,150.00	126,793.00	126,793.00
861023 Co Cont Medicare	25,848.40	29,137.37	33,909.00	33,712.00	33,837.00	33,837.00
861024 Co Cont Retire Incr	110,700.25	135,471.32	180,386.00	111,739.00	111,739.00	111,739.00
861030 Co Cont Health Ins	340,638.23	367,150.99	386,281.00	490,194.00	490,194.00	490,194.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	29,409.00	30,024.40	4,196.00	4,613.00	4,613.00	4,613.00
Total Salaries & Employee Benefits	2,943,985.55	3,326,283.86	3,858,845.00	3,723,997.00	3,716,480.00	3,716,480.00
Services & Supplies						
862060 Communications	51,731.54	56,171.00	37,358.00	69,849.00	69,849.00	69,849.00
862062 Comm Microwave	7,252.40	-	-	-	-	-
862090 Household Expense	94,696.94	117,483.21	123,630.00	59,883.00	119,600.00	119,600.00
862101Insurance - General	40,885.00	51,409.52	52,365.00	55,168.00	55,168.00	55,168.00
862120 Maint - Equip	10,860.61	34,980.29	27,500.00	29,535.00	29,535.00	29,535.00
862130 Maint - Strc/Impr/Grnds	54,038.56	71,877.36	80,000.00	52,800.00	80,000.00	80,000.00
862150 Memberships	1,566.00	1,854.00	1,325.00	1,515.00	1,515.00	1,515.00
862170 Office Expense	34,256.21	21,600.13	15,710.00	14,585.00	14,585.00	14,585.00
862185 Medical/Dental Svcs	41,083.00	2,888.00	1,000.00	-	-	-
862187 Education & Training	549.00	762.00	239.00	-	-	-
862189 Prof/Spec Svcs - Other	288,688.86	309,039.87	329,332.00	263,619.00	263,619.00	263,619.00
862190 Publ/Legal Notice	2,152.63	1,390.88	2,386.00	500.00	500.00	500.00
862194 A-87 Costs	465,215.00	587,955.00	531,464.00	563,870.00	563,870.00	563,870.00
862210 Rents &Leases - Bldg Grnds	46,401.91	50,040.03	51,290.00	53,388.00	53,388.00	53,388.00
862215 Debt Service - Leases	-	-	-	-	-	-
862216 Interest Expense - Leases	-	-	-	-	-	-
862227 Software-Long Term	-	-	16,263.00	16,997.00	16,997.00	16,997.00
862228 Software-Short Term	83,877.38	95,395.52	45,683.00	36,395.00	36,395.00	36,395.00
862229 Software-Maintenance	1,402.61	18,330.66	-	-	-	-
862230 Info Tech Equip	125,946.85	83,249.02	74,492.00	98,533.00	98,533.00	98,533.00
862239 Spec Dept Expense	215,095.61	227,008.39	146,639.00	50,000.00	50,000.00	50,000.00
862250 Trans/Travel	15,307.74	13,383.99	12,837.00	13,345.00	13,345.00	13,345.00
862253 Travel Out of County	3,029.86	6,124.73	1,000.00	300.00	300.00	300.00
862260 Utilities	93,295.70	112,398.96	120,701.00	119,726.00	119,726.00	119,726.00
Total Services & Supplies	1,677,333.41	1,863,342.56	1,671,214.00	1,500,008.00	1,586,925.00	1,586,925.00
Fixed Assets						
864370 Equipment	-	4,699.68	-	18,000.00	18,000.00	18,000.00
Total Fixed Assets	-	4,699.68	-	18,000.00	18,000.00	18,000.00

Expend Transfer & Reimb 865802 Oper Transfer Out	409.00	-	-	-	-	-
Total Expend Transfer & Reimb	409.00	-	-	-	-	-
Total Net Appropriations	4,621,727.96	5,194,326.10	5,530,059.00	5,242,005.00	5,321,405.00	5,321,405.00
Net County Cost (Fund Contribution)	(711,712.63)	96,107.30	375,343.60	749,618.00	829,018.00	829,018.00

6115 - Measure O
Mellisa Hannum, Librarian

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 6 Education
Activity: 602 Education - Library Services

Budget Unit: 6115 Measure O Cap Inv Reserve Library
Fund: 1239 Measure O Cap Inv Reserve Library

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						
821500 Sales & Use Tax	-	-	-	1,896,785.00	1,896,785.00	1,896,785.00
Total Revenues	-	-	-	1,896,785.00	1,896,785.00	1,896,785.00
Services & Supplies						
862189 Prof & Spec Svcs-Other	-	-	-	12,000.00	12,000.00	12,000.00
Total Services & Supplies	-	-	-	12,000.00	12,000.00	12,000.00
Fixed Assets						
864370 Equipment	-	-	-	849,500.00	819,500.00	819,500.00
Total Fixed Assets	-	-	-	849,500.00	819,500.00	819,500.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	-	-	-	2,065,000.00	2,045,000.00	2,045,000.00
Total Expend Transfer & Reimb	-	-	-	2,065,000.00	2,045,000.00	2,045,000.00
Total Net Appropriations	-	-	-	2,926,500.00	2,876,500.00	2,876,500.00
Net County Cost (Fund Contribution)	-	-	-	1,029,715.00	979,715.00	979,715.00

6210 - FARM ADVISOR
Matthew Barnes, Director

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 6 Education
Activity: 602 Education - Agricultural Education

Budget Unit: 6210 Farm Advisor
Fund: 1100 County General

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						
827700 Other	-	-	-	-	-	-
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	125,644.00	146,411.80	150,613.00	-	-	-
861012 Extra Help	-	-	-	-	-	-
861013 Overtime Reg Emp	899.64	1,882.61	-	-	-	-
861021 Co Cont Retirement	40,407.88	46,407.90	50,200.00	-	-	-
861022 Co Cont OASDI	7,609.20	8,909.47	9,337.00	-	-	-
861023 Co Cont Medicare	1,779.64	2,083.69	2,184.00	-	-	-
861024 Co Cont Retire Incr	8,637.07	10,303.66	11,633.00	-	-	-
861030 Co Cont Health Ins	27,831.41	43,984.97	59,984.00	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	44.00	33.28	262.03	52.00	52.00	52.00
Total Salaries & Employee Benefits	212,852.84	260,017.38	284,213.03	52.00	52.00	52.00
Services & Supplies						
862060 Communications	7,726.09	12,361.91	9,040.00	3,960.00	3,960.00	3,960.00
862090 Household Expense	-	-	-	1,950.00	1,950.00	1,950.00
862101 Insurance - General	4,322.00	5,355.75	4,975.00	775.00	775.00	775.00
862120 Maint - Equip	-	-	800.00	300.00	300.00	300.00
862150 Memberships	1,408.47	572.00	500.00	2,500.00	2,500.00	2,500.00
862170 Office Expense	3,497.79	2,987.65	4,495.00	9,156.00	9,156.00	9,156.00
862187 Education & Training	-	-	1,000.00	18,500.00	18,500.00	18,500.00
862189 Prof/Spec Svcs - Other	2,880.00	7,130.00	-	100,000.00	100,000.00	100,000.00
862210 Rents & Leases-Bld Grd	-	-	5,890.00	8,000.00	8,000.00	8,000.00
862228 Software-Short Term	-	206.02	736.00	10,000.00	10,000.00	10,000.00
862230 Info Tech Equip	8,784.43	-	7,717.00	1,631.00	1,631.00	1,631.00
862239 Spec Dept Expense	1,006.10	1,024.74	15,500.00	22,000.00	22,000.00	22,000.00
862250 Trans/Travel	9,403.20	7,411.78	8,238.66	18,500.00	18,500.00	18,500.00
862253 Travel Out of County	0.00	1,135.20	3,600.00	4,728.00	4,728.00	4,728.00
Total Services & Supplies	39,028.08	38,185.05	62,491.66	202,000.00	202,000.00	202,000.00
Total Net Appropriations	251,880.92	298,202.43	346,704.69	202,052.00	202,052.00	202,052.00
Net County Cost (Fund Contribution)	251,880.92	298,202.43	346,704.69	202,052.00	202,052.00	202,052.00

7010 Parks
Darcie Antle, Chief Executive Officer

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

Budget Unit: 7010 Parks
Fund: 1100 County General

Financing Uses Classification	2023-24 Actuals	2024-25 Actuals	2025-26 Etimate	2026-27 Request	2026-27 Proposed	2026-27 Adopted
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Revenues						
826375 Parks & Rec Fee	23,993.30	9,140.00	-	-	-	-
827802 Oper Transfer In	-	-	-	-	-	-
Total Revenues	23,993.30	9,140.00	-	-	-	-
Salaries & Employee Benefits						
861011 Regular Employees	68,038.06	4,983.50	-	-	-	-
861013 Overtime Reg Emp	240.78	54.43	-	-	-	-
861021 Co Cont Retirement	19,263.84	1,626.33	-	-	-	-
861022 Co Cont OASDI	3,912.17	294.49	-	-	-	-
861023 Co Cont Medicare	948.30	68.85	-	-	-	-
861024 Co Cont Retire Incr	4,680.73	360.04	-	-	-	-
861030 Co Cont Health Ins	9,577.25	761.26	-	-	-	-
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	-	-	-	-	-	-
Total Salaries & Employee Benefits	106,661.13	8,148.90	-	-	-	-
Services & Supplies						
862160 Misc Expense	-	145.00	-	-	-	-
Total Services & Supplies	-	145.00	-	-	-	-
Total Net Appropriations	106,661.13	8,293.90	-	-	-	-
Net County Cost (Fund Contribution)	82,667.83	(846.10)	-	-	-	-

7110 - MUSEUM
Karen Mattson, Muesum Adminstrator

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

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

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

Financing Uses Classification	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						
824110 Endowment Fund	5,594.00	10,679.00	13,000.00	19,000.00	19,000.00	19,000.00
824200 Rent/Concession	24,297.63	24,293.86	25,022.00	25,022.00	25,022.00	25,022.00
826375 Parks & Rec Fee	-	-	-	-	-	-
826390 Other Charges	2,198.51	893.87	500.00	300.00	300.00	300.00
827700 Other	13,214.03	10,261.61	8,500.00	8,500.00	8,500.00	8,500.00
827707 Donation	17,945.89	6,488.01	10,251.00	9,900.00	9,900.00	9,900.00
827802 Operating Transfer In	-	-	-	-	-	-
Total Revenues	63,250.06	52,616.35	57,273.00	62,722.00	62,722.00	62,722.00
Salaries & Employee Benefits						
861011 Regular Employees	226,932.91	183,830.63	181,568.00	207,006.00	207,006.00	207,006.00
861012 Extra Help	10,905.12	18,408.87	13,191.00	16,912.00	16,912.00	16,912.00
861013 Overtime Reg Emp	1,764.31	1,943.66	-	-	-	-
861021 Co Cont Retirement	66,881.68	54,598.94	53,218.00	57,507.00	57,507.00	57,507.00
861022 Co Cont OASDI	12,436.77	9,945.23	9,942.00	12,654.00	12,654.00	12,654.00
861023 Co Cont Medicare	3,315.86	2,864.76	2,633.00	2,960.00	2,960.00	2,960.00
861024 Co Cont Retire Incr	14,404.96	12,122.39	12,255.00	10,839.00	10,839.00	10,839.00
861030 Co Cont Health Ins	47,590.88	26,882.33	12,797.00	29,836.00	29,836.00	29,836.00
861031 Co Cont Unemp Ins	-	-	-	-	-	-
861035 Co Cont Workers Comp	176.00	157.78	399.78	391.00	391.00	391.00
Total Salaries & Employee Benefits	384,408.49	310,754.59	286,003.78	338,105.00	338,105.00	338,105.00
Services & Supplies						
862060 Communications	823.65	856.50	850.00	850.00	850.00	850.00
862062 Comm Microwave	1,087.86	-	1,075.00	1,628.00	1,628.00	1,628.00
862090 Household Expense	3,126.44	1,854.05	500.00	500.00	1,086.00	1,086.00
862101 Insurance - General	50,694.00	42,646.58	41,111.00	44,332.00	44,332.00	44,332.00
862130 Maintenance - Structures & Impr	-	795.92	-	-	-	-
862150 Memberships	168.00	176.00	168.00	176.00	176.00	176.00
862170 Office Expense	2,594.82	1,296.54	1,275.00	2,317.00	2,317.00	2,317.00
862187 Education & Training	214.00	-	250.00	250.00	250.00	250.00
862189 Prof/Spec Svcs - Other	27,661.99	2,098.01	2,152.00	500.00	500.00	500.00
862190 Publ/Legal Notice	-	-	-	-	-	-
862228 Software - Short Term	-	206.02	216.00	430.00	430.00	430.00
862229 Software Maintenance	-	912.00	1,320.00	1,220.00	1,220.00	1,220.00
862230 Info Tech Equip	17,270.94	-	11,313.00	13,269.00	13,269.00	13,269.00
862239 Spec Dept Expense	13,186.81	4,799.26	8,899.00	6,300.00	6,300.00	6,300.00
862250 Trans/Travel	169.92	254.24	500.00	500.00	500.00	500.00
862253 Travel Out of County	-	-	-	-	-	-
862260 Utilities	48,935.57	47,397.05	56,926.00	51,299.00	51,299.00	51,299.00
Total Services & Supplies	165,934.00	103,292.17	126,555.00	123,571.00	124,157.00	124,157.00
Total Net Appropriations	550,342.49	414,046.76	412,558.78	502,276.00	506,762.00	506,762.00
Net County Cost (Fund Contribution)	487,092.43	361,430.41	355,285.78	439,554.00	444,040.00	444,040.00

8010 - GENERAL DEBT SERVICE - COPs
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 8 Debt Service
Activity: 801 Debt Service - Retirement of LT Debt

Budget Unit: 8010 Debt Service
Fund: 1400 Debt Service

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						
823110 Crim Just Const Fund	8,760.00	8,880.00	8,490.00	8,490.00	8,490.00	8,490.00
824100 Interest	503,020.05	404,396.58	300,000.00	20,000.00	20,000.00	20,000.00
824101 Change in Fair Value Investment	(45,753.04)	35,390.80	-	-	-	-
825810 Other Govt Agency Aid	60,797.99	33,339.98	25,000.00	25,000.00	25,000.00	25,000.00
827802 Oper Transfer In	2,661,947.00	2,835,598.00	2,636,997.00	2,608,004.00	2,608,004.00	2,608,004.00
827803 Loan/Bond Proceeds	-	-	-	-	-	-
827812 Premium on Debt Issued	-	-	-	-	-	-
Total Revenues	3,188,772.00	3,317,605.36	2,970,487.00	2,661,494.00	2,661,494.00	2,661,494.00
Services & Supplies						
862170 Office Expense	-	-	-	-	-	-
862189 Prof/Spec Svcs - Other	4,650.00	3,300.00	7,000.00	7,000.00	7,000.00	7,000.00
862239 Spec Dept Expense	2,500.00	2,500.00	2,500.00	2,750.00	2,750.00	2,750.00
Total Services & Supplies	7,150.00	5,800.00	9,500.00	9,750.00	9,750.00	9,750.00
Other Charges						
863310 Interest	1,006,493.76	923,993.76	837,494.00	746,744.00	746,744.00	746,744.00
863311 Principal	1,650,000.00	1,730,000.00	1,815,000.00	1,905,000.00	1,905,000.00	1,905,000.00
863312 Cost of Issuance	-	-	-	-	-	-
Total Other Charges	2,656,493.76	2,653,993.76	2,652,494.00	2,651,744.00	2,651,744.00	2,651,744.00
Expend Transfer & Reimb						
865802 Oper Transfer Out	1,133,148.94	7,755,911.18	2,164,984.72	-	-	-
Total Expend Transfer & Reimb	1,133,148.94	7,755,911.18	2,164,984.72	-	-	-
Total Net Appropriations	3,796,792.70	10,415,704.94	4,826,978.72	2,661,494.00	2,661,494.00	2,661,494.00
Net County Cost (Fund Contribution)	608,020.70	7,098,099.58	1,856,491.72	-	-	-

8011 - DEBT SERVICE - PENSION OBLIGATION BONDS
Chamise Cubbison, Auditor-Controller/Treasurer-Tax Collector

State Controller
County Budget Act
2010

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

County Budget Form
Schedule 9

Classification:
Function: 8 Debt Service
Activity: 801 Debt Service - Retirement of LT Debt

Budget Unit: 8011 Pension Obligation Bonds
Fund: 1410 Pension Obligation Bonds

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						
824100 Interest	(71,513.98)	(58,443.98)	(75,000.00)	5,000.00	5,000.00	5,000.00
824101 Change in Fair Value Investment	-	-	-	-	-	-
826400 Co Share Retire	7,432,610.09	7,832,568.54	8,568,198.00	-	-	-
Total Revenues	7,361,096.11	7,774,124.56	8,493,198.00	5,000.00	5,000.00	5,000.00
Services & Supplies						
862189 Prof/Spec Svcs - Other	2,725.00	3,125.00	7,000.00	7,000.00	7,000.00	7,000.00
862239 Spec Dept Expense	2,820.00	2,740.00	2,750.00	2,750.00	2,750.00	2,750.00
Total Services & Supplies	5,545.00	5,865.00	9,750.00	9,750.00	9,750.00	9,750.00
Other Charges						
863310 Interest	1,423,170.50	1,043,793.00	642,489.00	218,106.00	218,106.00	218,106.00
863311 Principal	6,390,000.00	6,760,000.00	7,150,000.00	7,560,000.00	7,560,000.00	7,560,000.00
Total Other Charges	7,813,170.50	7,803,793.00	7,792,489.00	7,778,106.00	7,778,106.00	7,778,106.00
Total Net Appropriations	7,818,715.50	7,809,658.00	7,802,239.00	7,787,856.00	7,787,856.00	7,787,856.00
Net County Cost (Fund Contribution)	457,619.39	35,533.44	(690,959.00)	7,782,856.00	7,782,856.00	7,782,856.00

Fiscal Year 2026-27 Budget Adoption Resolution – Exhibit B

Exhibit B: Governmental Agencies Included Within the FY 2026-27 Budget

1. Under Board of Supervisors
    a. County of Mendocino – (Including individual budgets and information in the following functional areas)
        1. General Government
        2. Public Protection
        3. Public Ways & Facilities
        4. Health and Sanitation
        5. Public Assistance
        6. Education
        7. Recreation & Culture
        8. Debt Service
    b. Internal Service/Enterprise Funds
        1. Vehicle Replacement Fund
        2. Unemployment Insurance Program
        3. General Liability Insurance – Risk Management
        4. Workers' Compensation
        5. Health Insurance
        6. Information Technology Replacement Fund
    c. Special Districts
        1. Alexander Estates Lighting
        2. Covelo Lightening
        3. Fairview Acres Lighting
        4. Hopland Lighting
        5. Lakewood Lighting
        6. Laytonville Lighting
        7. Noyo Lighting
        8. Oak Knoll Lighting
        9. Riverwood Terrace Lighting
        10. Ukiah Village Lighting
        11. West Talmage Lighting
        12. Meadowbrook Manor Sanitation
        13. Mendocino County Water Agency

2. Under the Board of Directors Jurisdiction
    a. Special Districts
        1. Mendocino County Air Quality Management District

3. In Home Supportive Services Public Authority Governing Board

Fiscal Year 2026-27 Budget Adoption Resolution – Exhibit C

Exhibit C: Supplemental Budget Adjustments

There were no adjustments to the 2026-27 Proposed Budget.

Fiscal Year 2026-27 Budget Adoption Resolution – Exhibit D

Exhibit D: Position Allocation Table Changes

Please refer to the attachments listed under the June 2, 2026 Board of Supervisors Agenda Item R6): Noticed Public Hearing - Discussion and Possible Action Including Approval of the Mendocino County Proposed Budget for Fiscal Year (FY) 2026-27, Including All Recommended Actions and Adjustments and Possible Continuation to June 3, 2026, at 9:00 A.M., If Necessary (Sponsors: Executive Office and Auditor-Controller)

Attachment D – FY2026-27 Position Allocation Changes 2.0

Fiscal Year 2026-27 Budget Adoption Resolution – Exhibit E

Exhibit E: Enterprise Internal Service Fund Department Allocations

Please refer to the attachments listed under the June 2, 2026 Board of Supervisors Agenda Item R6): Noticed Public Hearing - Discussion and Possible Action Including Approval of the Mendocino County Proposed Budget for Fiscal Year (FY) 2026-27, Including All Recommended Actions and Adjustments and Possible Continuation to June 3, 2026, at 9:00 A.M., If Necessary (Sponsors: Executive Office and Auditor-Controller)

06-02-26 Attachment H – FY2026-27 Enterprise Internal Service Fund Department Allocations Revised

Fiscal Year 2026-27 Budget Adoption Resolution – Exhibit F

Exhibit F: Microwave Public Safety Radio Communications Department Allocations

Please refer to the attachments listed under the June 2, 2026 Board of Supervisors Agenda Item R6): Noticed Public Hearing - Discussion and Possible Action Including Approval of the Mendocino County Proposed Budget for Fiscal Year (FY) 2026-27, Including All Recommended Actions and Adjustments and Possible Continuation to June 3, 2026, at 9:00 A.M., If Necessary (Sponsors: Executive Office and Auditor-Controller)

Attachment E – FY2026-27 Microwave Public Safety Radio Communications Department Allocations

Fiscal Year 2026-27 Budget Adoption Resolution – Exhibit G

Exhibit G: FY 2026-27 Approved Fixed Assets & Structural Improvements

Please refer to the attachments listed under the June 2, 2026 Board of Supervisors Agenda Item R6): Noticed Public Hearing - Discussion and Possible Action Including Approval of the Mendocino County Proposed Budget for Fiscal Year (FY) 2026-27, Including All Recommended Actions and Adjustments and Possible Continuation to June 3, 2026, at 9:00 A.M., If Necessary (Sponsors: Executive Office and Auditor-Controller)

Attachment F – FY2026-27 Fixed Assets & Structural Improvements