MEETING AGENDA

Mental Health Treatment Act Citizens Oversight Committee

Mendocino County Behavioral Health & Recovery Services
1120 South Dora St., Ukiah, CA 95482
Phone: (707) 472-2355 | Email: measureb@mendocinocounty.gov

Wednesday, August 26, 2026, at 1:00 PM

Location: **Caspar Community Center**
15051 Caspar Road, Caspar, CA

1 OPEN SESSION/ROLL CALL

2 PUBLIC EXPRESSION ON NON-AGENDA ITEMS

Members of the public are welcome to address the Committee on items not listed on the agenda but within the jurisdiction of the Committee. The Committee is prohibited by law from taking action on matters, not on the agenda but may ask questions to clarify the speaker's comment. The Committee limits testimony on matters not on the agenda to three minutes per person and not more than 10 minutes for a particular subject at the discretion of the Chair of the Committee.

To best facilitate these items, please write your topic to measureb@mendocinocounty.gov.

All meetings are recorded. Once your item is announced, please state your first and last name.

3 **COMMITTEE MATTERS**

3a) **Approval of Minutes from May 27, 2026, Regular Meeting**
Recommended Action:
Approve minutes from February 25, 2025, regular meeting
Attachments: 5-27-26 Minutes

3b) **August 2026 Measure B Financial Report**
Recommended Action:
Accept the May 2026 Measure B Financial Report

3c) **Update and Discussion Regarding Measure B Related Items at the Board of Supervisors' Meetings**
Recommended Action:
Accept any informational updates provided on Measure B related items discussed at the Board of Supervisors Meetings

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3d) Update and Discussion Regarding the Status of Current Measure B Projects
Recommended Action:
Accept the current Measure B Projects and Status Report

3e) Discussion and Recommendation Regarding Measure B Funding for CORE 2.0
Recommended Action:
Discuss and provide direction regarding the proposed Measure B funding allocation for CORE 2.0, and provide a recommendation to the Board of Supervisors regarding CORE 2.0 funding.

3f) Update and Discussion on the Lease of the Psychiatric Health Facility
Recommended Action:
Accept any informational updates on the lease of the psychiatric health facility

3g) Update and Discussion on the Construction of the Psychiatric Health Facility
Recommended Action:
Accept any informational updates on the construction of the psychiatric health facility

3h) Update and Discussion on Prior GSA Director's Life Cycle Cost Analysis Model of Measure B Facilities
Recommended Action:
Accept any informational updates on Measure B Audit

3i) Discussion and Recommendation Regarding Measure B Tax Measure Funding Allocation: Maximum of 75% for Facilities and 25% for Services
Recommended Action:
Discuss and provide direction regarding the proposed allocation of Measure B tax measure funding and provide a recommendation to the Board of Supervisors regarding the proposed funding allocation framework

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3j) Discussion and Recommendation Regarding Measure B Prudent Reserve(s)

Recommended Action:

Discuss and provide direction regarding the establishment, purpose, and appropriate level of Measure B prudent reserve(s), and provide a recommendation to the Board of Supervisors regarding the proposed prudent reserve framework.

4 COMMITTEE MEMBER REPORTS

4a) Committee Member Reports regarding Items of General Interest

5 COMMUNICATIONS RECEIVED AND FILED

Communications received and filed are retained by the Clerk throughout the Committee proceedings. To review items described in this section, please contact the Committee Clerk at measureb@mendocinocounty.gov

ADJOURNMENT

The Committee complies with ADA requirements and upon request, will attempt to reasonably accommodate individuals with disabilities by making meeting materials available in appropriate formats (pursuant to Government Code section 54953.2) Anyone requiring reasonable accommodation to participate in the meeting should contact the Committee clerk by calling (707) 472-2355 at least five days prior to the Meeting. Additional information regarding the Committee can be obtained by referencing: www.mendocinocounty.gov/community/mental-health-oversight-committee.

MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

Agenda Summary

ITEM 3a

Meeting Date:	August 26, 2026
Contact:	Chair Bradley
Time Allocated for Item: 10 Minutes	

AGENDA TITLE: Approval of Minutes from May 27, 2026, Regular Meeting

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

May 27, 2026, meeting minutes are enclosed.

Mental Health Treatment Act Citizens Oversight Committee
Behavioral Health & Recovery Services
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Minutes: Wednesday, May 27, 2026

Location: **Behavioral Health Regional Training Center**, 8207 East Road, Redwood Valley, CA

1 **CALL TO ORDER ROLL CALL:** 1:03 PM

Committee Members Present: Chair Bradley, Member Allman, Member Barash, Member Ebyam, Member Miller, Member Moschetti, Member Pierce, Member Ramos, Member Vau and Member Willeford.

- A quorum is established.

2 **PUBLIC EXPRESSION ON NON-AGENDA ITEMS:**

- None.

3 **COMMITTEE MATTERS**

3a) Approval of Minutes from February 25, 2026, Regular Meeting
Presenter: Chair Bradley

Committee Action: Upon motion by Member Allman, seconded by Member Barash, IT IS ORDERED that the minutes from February 25, 2026, regular meeting to be accepted as presented.

- Motion passes with approval with Member Vau abstaining.

Public Comment: None.

3b) May 2026 Measure B Financial Report
Presenter: Member Miller/Designee

- Andrea Turchin presented the May 2026 Measure B Financial Report as included in the agenda packet.
- Ms. Turchin noted that the last drawdown is still pending as the facility is being completed.
- Member Ebyam commented that revenue totaled $1.6 million.

Committee Action: Upon motion by Member Allman, seconded by Member Willeford, IT IS ORDERED that the February 2026 Measure B Financial Report to be accepted as presented.

- Motion passes with approval.

Public Comment: None.

3c) Update and Discussion Regarding Measure B Related Items at the Board of Supervisors Meetings
Presenter: Member Miller/Designee

- No updates.

Committee Action: None.

Public Comment: None.

3d) Update and Discussion Regarding the Status of Current Measure B Projects
Presenter: Member Miller/Designee
- Current Measure B project updates are included in the Behavioral Health Director's Report in the agenda packet.
- The State is considering making the Mobile Crisis Response Team program voluntary rather than mandatory and will no longer provide full funding for the program.
- Member Allman noted the sales tax intended to improve mental health services. He stated that the committee previously expressed its full support for continuing the Mobile Crisis Response Team after state funding ends and encouraged exploring alternative funding sources to sustain the program.

Committee Action: Upon motion by Member Allman, seconded by Member Moschetti, IT IS ORDERED that the current Measure B Projects Report to be accepted as presented.
- Motion passes with approval.

Public Comment: None.

3e) Update and Discussion on the Construction of the Psychiatric Health Facility
Presenter: Member Allman
- Member Allman report that the PG&E issue has been resolved. Installation of the natural gas generator and related electrical equipment, including the switchgear, is progressing after a replacement unit was reordered. Construction activities are expected to be completed by July or August.
- Certificate of Occupancy from the State Fire Marshal is anticipated to be issued in July or August, pending completion of the remaining work.
- Member Miller stated that the facility must still obtain Medi-Cal certification before operations can begin.
- Member Vau asked about plans for public announcements and social media communications regarding the PHF opening.
- Member Miller responded that plans include an opening event for residents in partnership with Restpadd, providing an opportunity for the public to tour the facility and ask questions. Additional tours are also being planned.
- Member Vau asked when staff would begin occupying the building.
- Member Miller explained that the goal is to obtain a temporary certificate of occupancy to allow Restpadd to move into the facility and begin preparations, followed by permanent occupancy once all requirements are met and the facility is ready to receive the public. A more definitive timeline will be provided as the opening date approaches.

Committee Action: None.

Public Comment: None.

3f) Purpose of Measure B
Presenter: Member Allman

- Member Allman provided historical context regarding the purpose of Measure B, noting that its intent was clear when voters approved the measure in 2018. He explained that Measure B was established to ensure local tax dollars would be dedicated to expanding and improving behavioral health services without being diverted to administrative purposes. He emphasized that some of the current participants may not have been in Mendocino County when Measure B passed and may not be familiar with the original voter intent. He stated that the behavioral health system and facilities now being developed represent what voters envisioned and that Mendocino County's approach is unique among other counties.

Committee Action: None.

Public Comment:

- Member Ebyam commented on how the committee should discuss how to move forward before the next meeting in August.
- Chair Bradley noted that the August meeting will be held on the coast and suggested that a special meeting could be scheduled beforehand, if necessary, regarding the opening of the Psychiatric Health Facility (PHF).

3g) Discussion of Future of Measure B Budget

Presenter: Member Allman

- Member Allman noted the importance of long-term financial planning for Measure B funding as the PHF prepares to open. He noted that alcohol and substance use disorder funding was not included on the agenda. He also mentioned the County building at Low Gap and Bush Street, where a new roof is being installed, as an example of the types of expenses that must be anticipated and planned for. He reminded of the importance of maintaining fiscal responsibility and ensuring Measure B funds remain in good financial condition to support future operational needs, including facility maintenance repairs, and major replacements, such as roofing.

Committee Action: None.

Public Comment:

- Member Ebyam noted the importance of maintaining a prudent reserve, referencing previous discussions of reserving approximately $2.5 million over a 20-year period for the PHF. Also, suggested establishing a dedicated capital asset reserve fund for future facility needs and later revisit previous "Version 1" and "Version 2" prudent reserve proposals, noting there are different approaches to managing and spending reserve funds over time.
- Member Vau expressed support for establishing a separate reserve account dedicated to future capital needs. Also asked about the lease agreement with Restpadd, specifically whether Restpadd is leasing the facility, and suggested reviewing or updating the agreement, if feasible, to address building-related costs and mentioned cost from the private sector. Further commented that Measure B funds appear to be managed appropriately and not being misused.
- Member Miller confirmed that Restpadd is leasing the facility.
- Member Pierce suggested inviting Doug Anderson to a future meeting to provide additional information regarding the Restpadd lease agreement. Also, bring back Janelle Rau's projected previous estimates to the Committee for review and discussion.
- Member Moschetti emphasized that a prudent reserve remains important, noting that current reserve amounts may not be sufficient decades into the future because of inflation,

prevailing wage requirements, and rising construction costs. Also encouraged the Committee to complete its discussion regarding reserve funding and consider how unspent Measure B funds could best be utilized.
- Chair Bradley agreed that Mendocino County has become a strong model for behavioral health infrastructure. She encouraged Member Ebyam to submit a proposed agenda item for a future meeting.
- Member Vau questioned the long-term use of the Behavioral Health Regional Training Center, commenting that the cost of maintaining the facility is relatively minimal but expressing concern that it may not represent the best use of tax dollars.
- Member Allman responded that if changes to the use of Measure B funds or facilities are desired, the appropriate process would be to place the matter before the voters through a ballot measure. He also noted that the training center has served multiple community purposes, including public safety training and emergency response activities, demonstrating its broader value to the County.
- Member Ebyam requested that a future agenda item titled "Measure B Long-Term Business Funds" to continue discussion regarding prudent reserves, long-term financial planning, and the Committee's authority to fund ongoing and future behavioral health projects, including programs such as Mobile Crisis.

3h) Chair Report

Presenter: Chair Bradley
- No updates.

Committee Action: None.

Public Comment: None.

4 <u>COMMITTEE MEMBER REPORTS</u>

4a) Committee Member Reports Regarding Items of General Interest
- Member Allman requested to conduct annual audit and discuss contracting. He requested that an “Audit” agenda item be included at the next meeting.
- Member Miller reported that additional fentanyl awareness efforts are planned over the next month including fentanyl prevention billboards inland, with efforts for Fort Bragg, although current availability is limited until January. The prevention and overdose awareness campaign will include three billboard designs in partnership with local law enforcement. It was also noted that overdose data dashboards are being developed to be included on the Good to Know Mendo website.
- Member Allman announced that, in August or at a special meeting, for members interested will have the opportunity to tour the correctional facility one hour before the meeting to view the new mental health wing at the jail.
- Chair Bradley requested that members of the Behavioral Health Advisory Board (BHAB) also be invited to tour the correctional facility’s new mental health wing.

ADJOURNMENT:

There being nothing further, the Mental Health Treatment Act Citizens Oversight Committee adjourned the meeting at **2:27 PM.**

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Code section 54953.2) Anyone requiring reasonable accommodation to participate in the meeting should contact the Committee clerk by calling (707) 472-2355 at least five days prior to the Meeting. Additional information regarding the Committee can be obtained by referencing:

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MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

Agenda Summary

ITEM 3b

Meeting Date:	August 26, 2026
Contact:	Member Miller/Designee
Time Allocated for Item: 10 Minutes	

AGENDA TITLE: August 2026 Measure B Financial Report

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

Financial reports for August 2026 are enclosed.

Approved Project	Budgeted Capital costs (Max 75%)	Budgeted Service or program/operating costs (Min 25%)	Actual Expenditures	Unspent Budgeted Funds	On Going Annual Cost Estimates
Measure B Expenditure Plan as it Connects to the Strategic Plan -August 2026					
1. Crisis Residential Treatment (CRT) - PROJECT COMPLETE					
ARCHITECTURE, DESIGN & CONSTRUCTION - NACHT AND LEWIS					
NACHT & LEWIS Architects	$758,579		$707,573	$51,006	
Sarah Riley Consulting	$3,390		$6,570	($3,180)	
B. CONSTRUCTION - CUPPLES					
Cupples	$3,034,765		$3,101,669	($66,904)	
C. BUILD/SUPPORT					
Construction Manager - AECOM Technical Services	$331,738		$261,476	$70,262	
LACO	$45,800		$18,365	$27,435	
Phillips Seabrook	$4,805		$4,805	$0	
Redwood Empire Title	$400		$900	($500)	
First American Title Insurance	$0		$2,000	($2,000)	
Building Commissioning	$59,167		$0	$59,167	
Plan Check and Permit Fees	$40,000		$0	$40,000	
City of Ukiah: Electric install	$18,121		$18,121	($0)	
PG&E	$2,309		$2,309	$0	
Internal costs: County Staffing Cost-Facilities, Planning, etc.	$91,325		$27,290	$64,035	
Charging Port	$100,000		$1,595	$98,405	
Ukiah Valley Fire	$900		$990	($90)	
UVSD: no description in August 2021 Meas B report); sewer serv ap	$15,437		$15,437	($0)	
Advanced Locking Solutions	$1,041		$1,041	$0	
SONOMA SWEEPERS (See August 2021 Measure B report)	$462		$462	$0	
PROJ CA001 (See August 2021Meas B report)	$17,911		$17,911	$0	
TOTAL COST BY FUNCTION: CRT	**$4,526,150**	**$0**	**$4,188,514**	**$337,636**	
2. Inpatient Psychiatric Hospital					$1,800,000
ARCHITECTURE AND DESIGN - NACHT AND LEWIS					
PREDESIGN					
Whitmore Land PHF Study	$104,830		$98,027	$6,804	
DESIGN AND CONSTRUCTION (*assumes new construction of approximately 16,000 GSF)*					
Design and Documentation - phase 3: $1,272,750					
Construction Support - phase 3: $522,195					
Contingency 10% of Architecture and Design: $392,795					
Transfer for Retention (Beacon-Escrow)			$671,951	($671,951)	
CONSTRUCTION RELATED - HARD COSTS					
Construction; from Nacht & Lewis, AECOM, 4-Leaf Inc, and LACO study:	$15,927,244		$3,404,914	$12,522,330	
Midstate Construction			$13,179,179	($13,179,179)	
Coleman Environmental Engineering Inc			$400,520	($400,520)	
Crawford & Associates Inc			$46,466	($46,466)	
Arror Fencing			$2,605.99	($2,606)	
Forensic Analytical Consulting Services Inc			$2,805.00	($2,805)	
SHN Consulting			$31,545.12	($31,545)	
PG&E Engineering			$27,079.97	($27,080)	
$1445/sf; 13,500 gsf					
PROJECT RELATED - SOFT COSTS					
From Nacht & Lewis, AECOM, and LACO study:	$3,580,815		$258,351	$3,322,464	
includes Construction Contingency of 10%					
includes Architect/Engineers Fees					
includes Building Construction Management and Inspection, other			$635.50	($636)	
includes utility allowances			$159,081	($159,081)	
Internal costs: County Staffing Cost-Facilities, Planning, etc.			$237,647	($237,647)	
Construction Management AECOM					
ONGOING OPERATIONS					
General operational costs - ongoing		**$1,800,000**		**$1,800,000**	
TOTAL COST BY FUNCTION: PHF	**$19,612,889**	**$1,800,000**	**$18,520,807**	**$2,892,082**	
TOTAL COST: PHF	**$21,412,889**		**$21,412,889**		

Measure B Expenditure Plan as it Connects to the Strategic Plan -August 2026					
Approved Project	**Budgeted Capital costs (Max 75%)**	**Budgeted Service or program/operating costs (Min 25%)**	**Actual Expenditures**	**Unspent Budgeted Funds**	**On Going Annual Cost Estimates**
3. Behavioral Health Regional Training Center - PROJECT COMPLETE					$50,000
Property Acquisition	$274,457		$274,457		
Architecture and Design					
Design/Engineering: plans and permits(schlosser Newberger)	$30,000		$11,600	$18,400	
Construction/Remodel					
General Remodel 2019/20	$39,228		$39,228	$0	
General Remodel(see BOS 1-26-21 presentation) Adams Construction; Contract amount: $305,123; incr'd to $308,485.49	$308,482		$308,482	$0	
includes General remodel: $267,252					
includes 15% Contingency on General Remodel only; $5,884					
includes Replacing ceiling fans $568					
includes Fencing $3000					
includes LED Lighting (approved by Meas B OC at 1-27-21 mtg); $19,154					
Fire Sprinklers (not approved by Meas B OC at 1-27-21 mtg)					
North Bay AVS Design	$298		$298	($0)	
Painting (Dunn Right)	$3,310		$3,310	$0	
Coastal Mountain Electric app fee	$125		$125	$0	
Build/Support					
Calpella Fire/RVCFD	$3,734		$3,734	$1	
Testing/Inspections	$8,500			$8,500	
Construction Manager	$34,753			$34,753	
Start-up costs: Furnishing/Equipment	$24,906			$24,906	
Other Internal Costs/Partners	$40,000		$4,903	$35,097	
OTHER, no description given	$6,016		$6,016	($0)	
Estimated Ongoing Costs (budgeted to include 4 years of costs)					
Facilities Sal and Ben's 19/20	$1,760		$1,760	$0	
Custodial at $42/hr x 15 hrs/mo= $630/mo	$30,240			$30,240	
Building Maintenance Mechanic at $55/hr x 11 hrs/m=$550/mo	$26,400			$26,400	
Landscape Maintenance at $48/hr x 4 hrs/mop=$192/mo	$9,216			$9,216	
Utilities at $630/mo (comcast included here)	$31,700			$31,700	
Cost contingency for above 4 yrs at 13.85%	$13,511.51			$13,512	
Management (1 year only; effective 2023); at $3,862.50/mo	$46,350			$46,350	
Cost contingency for 1 yr management at 13.85%	$4,713			$4,713	
TOTAL COST BY FUNCTION: BHRTC	**$937,699**	**$0**	**$653,913**	**$283,786**	
TOTAL COST: BHRTC	**$937,699**		**$937,699**		
4. Fort Bragg Care Response Team (2 years, $250,000 per year)					
Fort Bragg Care Response Team		$500,000		$500,000	
TOTAL COST BY FUNCTION: FBCRT	**$0**	**$500,000**		**$500,000**	
5. Expanded Outreach/ Mobile Outreach Teams $337,500 over 4 years (Temporarily grant funded until 06.2025)					$0
Salaries & Benefits		$1,350,000	$174,120	$1,175,880	
Communications			$1,660	($1,660)	
Transportation & Travel		$10,000	$6,432	$3,568	
TOTAL COST: MOBILE OUTREACH	**$0**	**$1,360,000**	**$182,213**	**$1,177,787**	
6. Crisis Assessment and Psychiatric Hospitalization Aftercare $260,000 over 4 years (FY21.22 to FY24.25) Starting in 25.26- $360,000 for 4 years (FY25.26 to 28.29)					
RCS Providing services		$2,480,000	$1,213,125	$1,266,875	
Location: rent					
TOTAL COST: HOSPITAL CARE	**$0**	**$2,480,000**	**$1,213,125**	**$1,266,875**	
7. NAMI Contract $350,000 over 4 years (Community Education, Awareness, and Support (CEAS) (09/2021 to Aug 2023)- Completed					
Providing services		$1,400,000	$129,087	$1,270,913	
TOTAL COST: CEAS		**$1,400,000**	**$129,087**	**$1,270,913**	
8. Fort Bragg Crisis Respite $240,000 over 4 years (May 2023 to May 2027)					
Providing services		$960,000	$1,119,312	($159,312)	
TOTAL COST: CR		**$960,000**	**$1,119,312**	**($159,312)**	
					$1,850,000
Total Allocated For All Approved Projects	**$24,455,316**	**$7,229,087**			
	$31,684,404				

Measure B Expenditure Plan as it Connects to the Strategic Plan -August 2026

Approved Project	Budgeted Capital costs (Max 75%)	Budgeted Service or program/operating costs (Min 25%)	Actual Expenditures	Unspent Budgeted Funds	On Going Annual Cost Estimates

Measure B - Operational Costs

Operating Expenses	FY 17/18 Expenditures	FY 18/19 Expenditures	FY 19/20 Expenditures	FY 20/21 Expenditures	FY 21/22 YTD Expenditures	FY 22/23 YTD Expenditures	FY 23/24 YTD Expenditures	FY 24/25 YTD Expenditures	FY 25/26 YTD Expenditures
Salaries and Benefits (Project Manager)				$93,739					
Salaries and Benefits (BHRS Admin)				$17,009	$10,291	$39,677	$23,376	$19,846.34	$15,397
Executive Office - S&B - X. Ung/Blair			$11,725						
Executive Office - Contract Unit						$3,619			
Health Plan					$1				
Election: Assessor Clerk Recorder	$161,578								
Kemper	$23,293	$27,042							
Clifton Larson Allen LLP (Audit)					$4,000				
Behavioral Health Needs Assessment	$14,177								
Sarah Riley (Consulting)		$4,090	$11,604						
Nash Gonzalez			$8,938						
County Counsel				$2,757	$1,104	$2,063	$1,732	$530.60	$577
Equipment (Gun Locker)					$6,738				
IT SUPPORT								$2,059.25	$791
Info Tech Equipment			$1,214	$1,674	$3,992	$4,523	$347		
Household					$99		$1,344		
Office Supplies		$257	$1,060	$2,616	$580	$388		$108.95	$37
General Liability Insurance				$425	$358	$283	$686	$798.93	$152
A-87					$18,153	$67,956	$61,379	($848.00)	$18,934
Public and Legal Notices			$600		$50				
CIT Training Reimbursement to SO				$11,730	$13,000				
GMR Transcription			$1,679						
Rent						$690	$40		
Sonoma Sweepers				$2,817					
Vehicles for Duel Response						$80,498			
Cages for Duel Response Cars						$6,721			
Operations costs for Training Center(67) - Custodial/Janitorial						$3,765	$1,815	$1,789.93	$3,508
Operations costs for Training Center - (67)Building Maintenance (Facilities)					$498		$14,732	$10,011.29	$4,639
Operations costs for Training Center - (67)Landscape/Garbage/City of..					$1,533	$9,478			$2,621
Operations costs for Training Center - (67) Utilities						$14,323	$5,010	$6,431.10	$4,519
Operations costs for CRT-(69)- Custodial/Janitorial							$2,312	$5,795.12	$1,302
Operations costs for CRT-(69) - Building Maintenance (Facilities)							$2,057	$2,084.19	$8,123
Operations costs for Training Center - (69)Landscape/Garbage/City of..									$4,946
Utilities CRT (69) - RCS invoiced and will be reimbursing MB)			$1,460			$7,056	$2,173	$460.74	$718
Operations costs for PHF (71)- Custodial									
Operations costs for PHF (71) - Household (Water & Sewer)									$2,470
Operations costs forPHF - (71) Utilities (PGE/Calnet)									$129
RCS CRT reimbursement							($4,642)	($8,525)	($3,895)
Key Deposit Refund							$20		
Total Operational Expenditures by FY	**$199,048**	**$31,389**	**$38,279**	**$132,767**	**$60,397**	**$241,041**	**$112,382**	**$40,543**	**$64,968**
								Total To Date	**$920,814**

TAX PROCEEDS (5 years)	17-18 Actuals	18-19 Actuals Year 1	19-20 Actuals Year 2	20-21 Actuals Year 3	21-22 Actuals Year 4	22-23 Actuals Year 5	23-24 Actuals	24.25 Actuals	25.26 Actuals	Totals
Revenue from Sales Tax +	$1,606,571	$8,555,373	$8,647,202	$10,848,181	$10,618,846	$7,363,112				**$47,639,285**
Revenue from Sales Tax after decrease						$704,101	$2,526,080	$2,422,364	$2,261,778	**$7,914,323**
Revenue from Quarterly Interest	$100	$69,470	$232,901	$158,044	$241,639	$578,779	$1,104,624	$1,131,810	$1,166,127	**$4,683,494**
Other Revenue (YTD)					$203,782	$84,940	$2,455	$4,500	$2,740	**$298,417**
Grant Project Revenue (YTD)								$4,964,345	$3,320,989	**$8,285,334**
Total Revenues	**$1,606,671**	**$8,624,843**	**$8,880,103**	**$11,006,225**	**$11,064,267**	**$8,730,932**	**$3,633,159**	**$8,523,019**	**$6,751,634**	**$68,820,852**

Note: The tax rate was lowered to (1/8)% after five years from (1/2)% for the first five years, this new rate will be 1/4 of the original rate. (1/8 is 1/4 of 1/2) or approximately $2,000,000 annually.

PROJECTED REVENUE & EXPENSES THROUGH 25/26	Total Amount	Capital (75%)	Operations (25%)
Operation Costs for FY 17/18 through 24/25	$855,846		$855,846
Budgeted Operational Costs Not included in Projects for 25/26	$198,129		$827,837
Operation Costs to date FY 24/25	($64,968)		($64,968)
Total Allocated for All Approved Projects	$31,684,404	$24,455,316	$7,229,087
Total Proj. Expenses Through Approved Projects Completion	**$32,673,411**	**$24,455,316**	**$8,847,803**
Total Sales Tax Revenue through 22/23 (1/2)	$47,639,285	$35,729,464	$11,909,821
Total Sales Tax Revenue for FY 22/23 (1/8)	$704,101		$704,101
Total Sales Tax Revenue for FY 23/24	$2,526,080		$2,526,080
Total Sales Tax Revenue for FY 24/25	$2,422,364		$2,422,364
Total Sales Tax Revenue for FY 25/26	$2,261,778		$2,261,778
Total Interest through 25/26	$4,683,494	$3,512,620	$1,170,873
Total Other Revenue through 25/26	$298,417		$298,417
Total Grant Project Revenue through 25/26	$8,285,334		$8,285,334
Total Estimated Revenue & Interest Through 25/26	**$68,820,852**	**$39,242,084**	**$29,578,768**
Prudent Reserve FY 19/20 & 20/21	$3,090,616	$2,317,962	$772,654
Prudent Reserve FY 21/22	$2,191,922	$1,643,942	$547,981
Prudent Reserve FY 22/23	$2,544,406	$1,908,304	$636,101
Prudent Reserve FY 23/24	$2,394,597	$1,795,948	$598,649
Prudent Reserve FY 24/25	$2,147,227	$1,610,420	$536,807
Total Prudent Reserve at FYE 24/25	**$12,368,769**	**$9,276,577**	**$3,092,192**
Estimated Funds Not Allocated at FYE 24/25	**$23,778,672**	**$5,510,191**	**$17,638,773**

Mendocino County - Measure B Funds
Mental Health Treatment Act-Summary
August FY 25.26

Date		Description	Amount	Operations	Facilities
Revenues:					
FY 2017/18	YTD Total	Measure B Sales Tax Proceeds - April 2018 to June 2018	(1,606,571)	(401,643)	(1,204,929)
FY 2018/19	YTD Total	Measure B Sales Tax Proceeds - July 2018 to June 2019	(8,555,373)	(2,138,843)	(6,416,529)
FY 2019/20	YTD Total	Measure B Sales Tax Proceeds - July 2019 to June 2020	(8,647,202)	(2,161,800)	(6,485,401)
FY 2020/21	YTD Total	Measure B Sales Tax Proceeds-July 2020 to June 2021	(10,848,181)	(2,712,045)	(8,136,136)
FY 2021/22	YTD Total	Measure B Sales Tax Proceeds-July 2021 to June 2022	(10,618,846)	(2,654,712)	(7,964,135)
FY 2021/22	YTD Total	Measure B other Revenue	(203,783)	(203,783)	-
FY 2022/23	YTD Total	Measure B Sales Tax Proceeds-July 2022 to June 2023	(8,067,213)	(2,544,879)	(5,522,334)
FY 2022/23	YTD Total	Measure B other Revenue-July 2022 to June 2023	(84,940)	(84,940)	-
FY 2023/24	YTD Total	Measure B Sales Tax Proceeds-July 2023 to June 2024	(2,526,081)	(2,526,081)	-
FY 2023/24	YTD Total	Measure B other Revenue-July 2023 to June 2024	(5,356)	(5,356)	-
FY 2024/25	YTD Total	Measure B Sales Tax Proceeds-July 2024 to June 2025	(2,422,364)	(2,422,364)	-
FY 2024/25	YTD Total	Measure B other Revenue-July 2024 to June 2025	(7,493)	(7,493)	-
FY 2025/26	YTD Total	Measure B Sales Tax Proceeds-July 2025 to Present	(2,261,778)	(2,261,778)	-
FY 2025/26	YTD Total	Measure B other Revenue-July 2025 to Present	(6,634)	(6,634)	-
		Life to Date Revenue:	**(55,861,816)**	**(20,132,352)**	**(35,729,464)**
Expenses:					
FY 2017/18	YTD Total	Measure B Expenditures - April 2018 to June 2018	199,048	199,048	-
FY 2018/19	YTD Total	Measure B Expenditures - July 2018 to June 2019	31,389	31,389	-
FY 2019/20	YTD Total	Measure B Expenditures - July 2019 to June 2020	581,056	40,430	540,627
FY 2020/21	YTD Total	Measure B Expenditures - July 2020 to June 2021	2,487,986	164,678	2,323,309
FY 2021/22	YTD Total	Measure B Expenditures - July 2021 to June 2022	2,793,154	510,945	2,282,208
FY 2022/23	YTD Total	Measure B Expenditures - July 2022 to June 2023	1,519,745	633,340	886,405
FY 2023/24	YTD Total	Measure B Expenditures - July 2023 to June 2024	3,611,398	2,172,439	1,438,960
FY 2024/25	YTD Total	Measure B Expenditures - July 2024 to June 2025	15,008,832	5,271,526	9,737,306
FY 2025/26	YTD Total	Measure B Expenditures - July 2025 to Current	7,326,386	1,177,322	6,149,064
		Life to Date Expense:	**33,558,994**	**10,201,116**	**23,357,879**
		Interest By Fiscal Year			
		FY 1718	(100)	(25)	(75)
		FY 1819	(69,470)	(17,368)	(52,103)
		FY 1920	(232,901)	(58,225)	(174,676)
		FY 2021	(158,044)	(39,511)	(118,533)
		FY 2122	(241,639)	(60,410)	(181,229)
		FY 2223	(578,779)	(144,695)	(434,084)
		FY 2324	(1,104,624)	(1,104,624)	-
		FY 2425	(1,131,810)	(1,131,810)	-
		FY 2526	(1,166,127)	(1,166,127)	-
		Life to Date Interest Earnings:	**(4,683,493)**	**(1,170,873)**	**(3,512,620)**
		Current Measure B Fund Balance:	**(14,617,547)**	**(3,654,387)**	**(10,963,160)**
		Prudent Reserve by Fiscal Year			
		FY 19/20 & 20/21	**(3,090,616)**	**(772,654)**	**(2,317,962)**
		FY 21/22	**(2,191,922)**	**(547,981)**	**(1,643,942)**
		FY 22/23	**(2,544,406)**	**(636,102)**	**(1,908,305)**
		FY 23/24	**(2,394,597)**	**(598,649)**	**(1,795,948)**
		FY 24/25	**(2,147,227)**	**(536,807)**	**(1,610,420)**
		Measure B Prudent Reserve (6.85%):	**(12,368,768)**	**(3,092,192)**	**(9,276,576)**
		Total All Measure B Funds	**(26,986,315)**	**(6,746,579)**	**(20,239,736)**

Mendocino County - Measure B Funds
Mental Health Treatment Act-Revenue Detail
August FY 25.26

821500 Sales & Use Tax

Date	Journal No.	Description	Amount	Operations	Facilities
9/24/2025	2026/03/000907	Measure B Sales Tax Proceeds - July 2025	(215,055)	(215,055)	-
10/27/2025	2026/04/001152	Measure B Sales Tax Proceeds - Aug 2025	(233,297)	(233,297)	-
11/24/2025	2026/05/000796	Measure B Sales Tax Proceeds - Sept 2025	(210,718)	(210,718)	-
12/24/2025	2026/06/001083	Measure B Sales Tax Proceeds - Oct 2025	(204,048)	(204,048)	-
1/27/2026	2026/07/000978	Measure B Sales Tax Proceeds - Nov 2025	(192,303.49)	(192,303)	-
02/25/2026	2026/08/000915	Measure B Sales Tax Proceeds - Dec 2025	(216,364)	(216,364)	-
3/26/2026	2026/09/001059	Measure B Sales Tax Proceeds - Jan 2026	(172,622)	(172,622)	-
04/27/2026	2026/10/001181	Measure B Sales Tax Proceeds - Feb 2026	(160,106)	(160,106)	-
05/27/2026	2026/11/1002	Measure B Sales Tax Proceeds - March 2026	(213,558)	(213,558)	-
6/26/2026	2026/12/1410	Measure B Sales Tax Proceeds - April 2026	(206,014)	(206,014)	-
7/27/2026	2026/12/673	Measure B Sales Tax Proceeds - May 2026	(237,693)	(237,693)	-
		Measure B Sales Tax Proceeds - June 2026	-	-	-
			(2,261,778)	**(2,261,778)**	**-**

Note: Revenue deposits will have a 2 month lag time

(4,308,502)

824200 Rents & Concessions

Date	Journal No.	Description	Amount	Operations
10/8/2025	2026/04/000443	FY 2526 RENTAL SERVICES	(90)	(90)
09/03/2025	2026/03/000093	BHAB MTG 8.27.25 INV 25.26-010	(45)	(45)
09/25/2025	2026/03/000920	INV 25.26.-015 9.22.25 RV TRAI	(90)	(90)
09/29/2025	2026/03/000973	INV 25.26-006 9.10-9.11.25	(180)	(180)
10/14/2025	2026/04/000556	INV 25.26-001 10.1.25-10.2.25	(180)	(180)
10/27/2025	2026/04/001133	INV 25.26-014 10.22.25	(90)	(90)
11/13/2025	2026/05/000435	INV 25.26-013 11.04.25	(90)	(90)
11/14/2025	2026/05/000501	INV 25.26-003 11.5.25	(90)	(90)
11/17/2025	2026/05/000551	INV 25.26-017 11.13.25	(90)	(90)
12/1/2025	2026/06/000072	INV 25.26.-018 11.19-21.25	(270)	(270)
12/4/2025	2026/06/000322	INV 25.26-019 12.3.25	(45)	(45)
2/13/2026	2026/08/00518	INV 25.26-020 01/20-21/26	(180)	(180)
2/19/2026	2026/08/00692	INV 25.26-021-2.9.26 POLICY TR	(90)	(90)
3/6/2026	2026/09/00238	BHAB MTG 02.25.26 INV25.26-024	(45)	(45)
03/06/2026	2026/09/000254	INV 25.26-023 2/5/2026	(175)	(175)
03/31/2026	2026/09/001130	INV 25.26-026 03.12.2026	(90)	(90)
06/01/2026	2026/12/39	ICS TRAINING RV RENTAL FEE	(450)	(450)
06/23/2026	2026/12/1112	FY2526 RENTAL SERVICES	(90)	(90)
06/23/2026	2026/12/1095	MHOCSA TRAINING BHRTC RENTAL	(180)	(180)
6/26/2026	2026/12/1312	INV 25.26-031 06/01-02/26	(180)	(180)
		Rents & Concession Total	**(2,740)**	**(2,740)**

826390 Other Charges

Date	Journal No.	Description	Amount	Operations
10/8/2025	2026/04/000443	FY 2324 SOLAR REFUND-RCS CRT	(2,726)	(2,726)
03/06/2026	2026/09/000254	2025 CRT SOLAR REFUND	(1,169)	(1,169)
		Other Charges Total	**(3,894)**	

Mendocino County - Measure B Funds
Mental Health Treatment Act-Operation Expenses (Budget 4052)
August FY 25.26

OBJ	ACCOUNT DESCRIPTION	YR/PER/JNL	EFF DATE	AMOUNT	VENDOR NAME	COMMENT
	Salary & Benefits Total			**$0.00**		
	Communication Total	0		**$0.00**		
862090	Household	2026/04/000459	10/09/2025	171.13		MH- AUG 2025 67-HOUSEHOLD EXP
862090	Household	2026/04/000459	10/09/2025	187.29		MH- AUG 2025 71-HOUSEHOLD EXP
862090	Household	2026/04/001204	10/09/2025	116.61		MH- SEPT 2025 67-HOUSEHOLD EXP
862090	Household	2026/04/001204	10/09/2025	214.82		MH- SEPT 2025 69-HOUSEHOLD EXP
862090	Household	2026/04/001204	10/09/2025	190.42		MH- SEPT 2025 71-HOUSEHOLD EXP
862090	Household	2026/06/001099	12/03/2025	171.13		MH- OCT 2025 67-HOUSEHOLD EXP
862090	Household	2026/06/001099	12/03/2025	315.94		MH- OCT 2025 69-HOUSEHOLD EXP
862090	Household	2026/06/001099	12/03/2025	325.42		MH- OCT 2025 71-HOUSEHOLD EXP
862090	Household	2026/09/001214	03/18/2026	810.48		MH- NOV 2025 67-HOUSEHOLD EXP
862090	Household	2026/10/1367	04/17/2026	90.55		MH- DEC 2025 67-HOUSEHOLD EXP
862090	Household	2026/10/1367	04/17/2026	60.96		MH- DEC 2025 69-HOUSEHOLD EXP
862090	Household	2026/10/1367	04/17/2026	251.38		MH- DEC 2025 71-HOUSEHOLD EXP
862090	Household	2026/12/1068	06/01/2026	1,549.14		MH- FEB 2026 69-HOUSEHOLD EXP
862090	Household	2026/12/1068	06/01/2026	201.49		MH- FEB 2026 71-HOUSEHOLD EXP
862090	Household	2026/12/1068	06/01/2026	597.12		MH- FEB 2026 67-HOUSEHOLD EXP
862090	Household	2026/12/1064	06/01/2026	200.75		MH- JAN 2026 67-HOUSEHOLD EXP
862090	Household	2026/12/1064	06/01/2026	207.72		MH- JAN 2026 69-HOUSEHOLD EXP
862090	Household	2026/12/1064	06/01/2026	195.30		MH- JAN 2026 71-HOUSEHOLD EXP
862090	Household	2026/12/2089	06/30/2026	125.61		MH- MAR 2026 67-HOUSEHOLD EXP
862090	Household	2026/12/2089	06/30/2026	419.53		MH- MAR 2026 69-HOUSEHOLD EXP
862090	Household	2026/12/2089	06/30/2026	203.98		MH- MAR 2026 71-HOUSEHOLD EXP
862090	Household	2026/12/2336	125.52	125.52		MH - MAY 2026 67-HOUSEHOLD EXP
862090	Household	2026/12/2336	560.00	560.00		MH - MAY 2026 69-HOUSEHOLD EXP
862090	Household	2026/12/2336	409.56	409.56		MH - MAY 2026 71- HOUSEHOLD EX
862090	Household	2026/12/2334	211.80	211.80		MH - APR 2026 67-HOUSEHOLD EXP
862090	Household	2026/12/2334	1,617.57	1,617.57		MH - APR 2026 69-HOUSEHOLD EXP
862090	Household	2026/12/2334	505.56	505.56		MH - APR 2026 71- HOUSEHOLD EX
	Household Expenses			**$10,036.78**		
862101	Insurance-General	2026/04/000815	10/01/2025	152.00		25/26 INSURANCE-GENERAL
	Insurance-General Total			**$152.00**		
862130	Maint-Strc Imrp & Grn	2026/04/000458	10/09/2025	100.19		MH- JULY 2025 67-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/04/000458	10/09/2025	304.20		MH- JULY 2025 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/04/000458	10/09/2025	32.72		MH- JULY 2025 67-SUPPLIES
862130	Maint-Strc Imrp & Grn	2026/04/000458	10/09/2025	55.91		MH- JULY 2025 69-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/04/000459	10/09/2025	565.73		MH- AUG 2025 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/04/000459	10/09/2025	2,237.99		MH- AUG 2025 69-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/04/000459	10/09/2025	24.69		MH- AUG 2025 69-SUPPLIES
862130	Maint-Strc Imrp & Grn	2026/04/001204	10/09/2025	449.85		MH- SEPT 2025 67-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/04/001204	10/09/2025	371.90		MH- SEPT 2025 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/04/001204	10/09/2025	113.38		MH- SEPT 2025 67-SUPPLIES
862130	Maint-Strc Imrp & Grn	2026/04/001204	10/09/2025	1,981.03		MH- SEPT 2025 69-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/06/001099	12/03/2025	841.79		MH- OCT 2025 67-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/06/001099	12/03/2025	758.97		MH- OCT 2025 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/06/001099	12/03/2025	749.42		MH- OCT 2025 69-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/06/001099	12/03/2025	2,283.08		MH- OCT 2025 69-SUPPLIES
862130	Maint-Strc Imrp & Grn	2026/09/001214	03/18/2026	203.05		MH- NOV 2025 67-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/09/001214	03/18/2026	416.25		MH- NOV 2025 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/09/001214	03/18/2026	68.98		MH- NOV 2025 67-SUPPLIES
862130	Maint-Strc Imrp & Grn	2026/09/001214	03/18/2026	149.82		MH- NOV 2025 69-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/09/001214	03/18/2026	569.16		MH- NOV 2025 69-SUPPLIES
862130	Maint-Strc Imrp & Grn	2026/10/1367	04/17/2026	442.76		MH- DEC 2025 67-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/10/1367	04/17/2026	180.73		MH- DEC 2025 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/10/1367	04/17/2026	56.37		MH- DEC 2025 69-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/12/1068	06/01/2026	124.04		MH- FEB 2026 69-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/12/1068	06/01/2026	142.10		MH- FEB 2026 67-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/12/1068	06/01/2026	176.10		MH- FEB 2026 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/12/1064	06/01/2026	136.57		MH- JAN 2026 69-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/12/1064	06/01/2026	689.05		MH- JAN 2026 67-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/12/1064	06/01/2026	198.60		MH- JAN 2026 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/12/00289	06/30/2026	419.10		MH- MAR 2026 69-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/12/00289	06/30/2026	142.10		MH- MAR 2026 67-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/12/00289	06/30/2026	198.28		MH- MAR 2026 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/12/2336	06/30/2026	890.96		MH - MAY 2026 67-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/12/2336	06/30/2026	357.57		MH - MAY 2026 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/12/2336	06/30/2026	135.42		MH - MAY 2026 69-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/12/2334	06/30/2026	737.19		MH - APR 2026 67-MAINT/GROUNDS
862130	Maint-Strc Imrp & Grn	2026/12/2334	06/30/2026	180.57		MH - APR 2026 67-JANITORIAL
862130	Maint-Strc Imrp & Grn	2026/12/2334	06/30/2026	86.24		MH - APR 2026 69-MAINT/GROUNDS
	Maint-Strc Imrp & Grn Total			**$17,571.86**		
862170	Office Expense					
	Office Expense Total			**$0.00**		
862187	Education & Training					
	Education & Training Total			**$0.00**		

Mendocino County - Measure B Funds
Mental Health Treatment Act-Operation Expenses (Budget 4052)
August FY 25.26

OBJ	ACCOUNT DESCRIPTION	YR/PER/JNL	EFF DATE	AMOUNT	VENDOR NAME	COMMENT
862189	Prof & Spec Svcs-Other	2026/02/000090	08/07/2025	930.05	REDWOOD COMMUNITY	FY2526 CYP 0724
862189	Prof & Spec Svcs-Other	2026/02/000328	08/14/2025	4,537.49	REDWOOD COMMUNITY	FY2526 CYP 0717
862189	Prof & Spec Svcs-Other	2026/02/000328	08/14/2025	2,692.25	REDWOOD COMMUNITY	FY2526 CYP 0804
862189	Prof & Spec Svcs-Other	2026/02/000552	08/21/2025	7,195.65	REDWOOD COMMUNITY	FY2526 CYP 0811
862189	Prof & Spec Svcs-Other	2026/03/000306	09/11/2025	9,319.73	REDWOOD COMMUNITY	FY2526 CYP 0819
862189	Prof & Spec Svcs-Other	2026/03/000571	09/18/2025	1,468.50	REDWOOD COMMUNITY	FY2526 CYP 0826
862189	Prof & Spec Svcs-Other	2026/03/000571	09/18/2025	4,582.99	REDWOOD COMMUNITY	FY2526 CYP 0905
862189	Prof & Spec Svcs-Other	2026/04/000080	10/02/2025	10,998.03	REDWOOD COMMUNITY	FY2526 CYP 0919
862189	Prof & Spec Svcs-Other	2026/04/000364	10/09/2025	3,173.89	REDWOOD COMMUNITY	FY2526 CYP 0925
862189	Prof & Spec Svcs-Other	2026/04/000716	10/17/2025	972.05	REDWOOD COMMUNITY	FY2526 CYP 1002
862189	Prof & Spec Svcs-Other	2026/04/000864	10/23/2025	342.65	REDWOOD COMMUNITY	FY2526 CYP 1008
862189	Prof & Spec Svcs-Other	2026/05/000070	11/06/2025	6,180.03	REDWOOD COMMUNITY	FY2526 CYP 1017
862189	Prof & Spec Svcs-Other	2026/05/000070	11/06/2025	877.65	REDWOOD COMMUNITY	FY2526 CYP 1023
862189	Prof & Spec Svcs-Other	2026/05/000432	11/14/2025	2,418.74	REDWOOD COMMUNITY	FY2526 CYP 1031
862189	Prof & Spec Svcs-Other	2026/05/000578	11/20/2025	6,698.44	REDWOOD COMMUNITY	FY2526 CYP 20251107
862189	Prof & Spec Svcs-Other	2026/06/000081	12/04/2025	13,856.21	REDWOOD COMMUNITY	FY2526 0825-1 RCS ME B
862189	Prof & Spec Svcs-Other	2026/06/000081	12/04/2025	1,958.00	REDWOOD COMMUNITY	FY2526 CYP 1112
862189	Prof & Spec Svcs-Other	2026/06/000465	12/11/2025	26,843.32	REDWOOD COMMUNITY	FY2526 CYP 1120
862189	Prof & Spec Svcs-Other	2026/06/000465	12/11/2025	7,583.61	REDWOOD COMMUNITY	FY2526 0925-1 RCS ME B
862189	Prof & Spec Svcs-Other	2026/06/000465	12/11/2025	4,424.22	REDWOOD COMMUNITY	FY2526 0725-2 RCS ME B
862189	Prof & Spec Svcs-Other	2026/06/000724	12/18/2025	15,851.43	REDWOOD COMMUNITY	FY2526 0725-1 RCS ME B
862189	Prof & Spec Svcs-Other	2026/06/000724	12/18/2025	4,020.95	REDWOOD COMMUNITY	FY2526 CYP 1205
862189	Prof & Spec Svcs-Other	2026/06/001017	12/30/2025	4,664.05	REDWOOD COMMUNITY	FY2526 0725-3 RCS ME B
862189	Prof & Spec Svcs-Other	2026/06/001017	12/30/2025	2,731.94	REDWOOD COMMUNITY	FY2526 0825-2 RCS ME B
862189	Prof & Spec Svcs-Other	2026/06/001017	12/30/2025	3,433.22	REDWOOD COMMUNITY	FY2526 0925-2 RCS ME B
862189	Prof & Spec Svcs-Other	2026/06/001017	12/30/2025	5,425.69	REDWOOD COMMUNITY	FY2526 CYP 1211
862189	Prof & Spec Svcs-Other	2026/07/000335	01/15/2026	3,264.79	REDWOOD COMMUNITY	FY2526 CYP 1223
862189	Prof & Spec Svcs-Other	2026/07/000335	01/15/2026	1,709.85	REDWOOD COMMUNITY	FY2526 CYP 1230
862189	Prof & Spec Svcs-Other	2026/07/000748	01/23/2026	3,228.84	REDWOOD COMMUNITY	FY2526 0825-03 RCS ME B
862189	Prof & Spec Svcs-Other	2026/07/000748	01/23/2026	4,032.02	REDWOOD COMMUNITY	FY2526 0925 RCS ME B
862189	Prof & Spec Svcs-Other	2026/07/000748	01/23/2026	475.12	REDWOOD COMMUNITY	FY2526 0725 RCS ME B
862189	Prof & Spec Svcs-Other	2026/07/000750	01/23/2026	7,070.05	REDWOOD COMMUNITY	FY2526 CYP 0108
862189	Prof & Spec Svcs-Other	2026/07/000940	01/29/2026	6,377.80	REDWOOD COMMUNITY	FY2526 CYP 0114
862189	Prof & Spec Svcs-Other	2026/08/000096	02/05/2026	8,599.16	REDWOOD COMMUNITY	FY2526 CYP 0122
862189	Prof & Spec Svcs-Other	2026/08/000096	02/05/2026	14,089.93	REDWOOD COMMUNITY	FY2526 1125-1 RCS ME B
862189	Prof & Spec Svcs-Other	2026/08/000341	02/12/2026	1,418.74	REDWOOD COMMUNITY	FY2526 CYP 0129
862189	Prof & Spec Svcs-Other	2026/08/000588	02/20/2026	11,013.71	REDWOOD COMMUNITY	FY2526 1025-1 RCS ME B
862189	Prof & Spec Svcs-Other	2026/08/000588	02/20/2026	4,840.56	REDWOOD COMMUNITY	FY2526 1025-2 RCS ME B
862189	Prof & Spec Svcs-Other	2026/08/000588	02/20/2026	4,363.75	REDWOOD COMMUNITY	FY2526 CYP 20260204

OBJ	ACCOUNT DESCRIPTION	YR/PER/JNL	EFF DATE	AMOUNT	VENDOR NAME	COMMENT
862189	Prof & Spec Svcs-Other	2026/08/000913	02/26/2026	2,343.80	REDWOOD COMMUNITY	FY2526 0925-4 RCS ME B
862189	Prof & Spec Svcs-Other	2026/08/000913	02/26/2026	10,637.54	REDWOOD COMMUNITY	FY2526 1225-1 RCS ME B
862189	Prof & Spec Svcs-Other	2026/08/000913	02/26/2026	11,244.09	REDWOOD COMMUNITY	FY2526 CYP 0211
862189	Prof & Spec Svcs-Other	2026/09/000075	03/05/2026	237.56	REDWOOD COMMUNITY	FY2526 0825-5 RCS ME B
862189	Prof & Spec Svcs-Other	2026/09/000075	03/05/2026	1,625.95	REDWOOD COMMUNITY	FY2526 CYP 0220
862189	Prof & Spec Svcs-Other	2026/09/000339	03/12/2026	2,083.23	REDWOOD COMMUNITY	FY2526 1025-3 RCS ME B
862189	Prof & Spec Svcs-Other	2026/09/000339	03/12/2026	1,879.64	REDWOOD COMMUNITY	FY2526 1125-2 RCS ME B
862189	Prof & Spec Svcs-Other	2026/09/000339	03/12/2026	2,083.04	REDWOOD COMMUNITY	FY2526 CYP 0225
862189	Prof & Spec Svcs-Other	2026/09/000579	03/19/2026	12,897.99	REDWOOD COMMUNITY	FY2526 CYP 0305
862189	Prof & Spec Svcs-Other	2026/09/000906	03/26/2026	3,867.30	REDWOOD COMMUNITY	FY2526 CYP 0312
862189	Prof & Spec Svcs-Other	2026/10/000180	04/02/2026	15,723.97	REDWOOD COMMUNITY	FY2526 0126-1 RCS ME B
862189	Prof & Spec Svcs-Other	2026/10/000180	04/02/2026	3,579.53	REDWOOD COMMUNITY	FY2526 1125-3 RCS ME B
862189	Prof & Spec Svcs-Other	2026/10/000178	04/02/2026	768.34	REDWOOD COMMUNITY	FY2526 CYP 0318
862189	Prof & Spec Svcs-Other	2026/10/000178	04/02/2026	5,778.74	REDWOOD COMMUNITY	FY2526 CYP 1126
862189	Prof & Spec Svcs-Other	2026/10/000447	04/09/2026	37,370.39	REDWOOD COMMUNITY	FY2526 CYP 0325
862189	Prof & Spec Svcs-Other	2026/10/000655	04/16/2026	6,458.10	REDWOOD COMMUNITY	FY2526 CYP 0401
862189	Prof & Spec Svcs-Other	2026/10/000655	04/16/2026	1,097.54	REDWOOD COMMUNITY	FY2526 1125-4 RCS ME B
862189	Prof & Spec Svcs-Other	2026/10/000950	04/23/2026	13,664.39	REDWOOD COMMUNITY	FY2526 CYP 0408
862189	Prof & Spec Svcs-Other	2026/10/000950	04/23/2026	6,131.69	REDWOOD COMMUNITY	FY2526 RCS 0126-2 ME B
862189	Prof & Spec Svcs-Other	2026/10/000950	04/23/2026	12,224.53	REDWOOD COMMUNITY	FY2526 RCS 0226-1 ME B
862189	Prof & Spec Svcs-Other	2026/10/000950	04/23/2026	6,006.22	REDWOOD COMMUNITY	FY2526 RCS 1225-2 ME B
862189	Prof & Spec Svcs-Other	2026/10/001206	04/30/2026	26,059.34	REDWOOD COMMUNITY	FY2526 CYP 0415
862189	Prof & Spec Svcs-Other	2026/11/00234	05/07/2026	13,593.50	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0423
862189	Prof & Spec Svcs-Other	2026/11/00409	05/12/2026	8,674.24	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0429
862189	Prof & Spec Svcs-Other	2026/11/00409	05/12/2026	415.73	REDWOOD COMMUNITY SERVICES IN	FY2526 1025-4 RCS MEASURE B
862189	Prof & Spec Svcs-Other	2026/11/00409	05/12/2026	1,635.16	REDWOOD COMMUNITY SERVICES IN	FY2526 1125-5 RCS MEASURE B
862189	Prof & Spec Svcs-Other	2026/11/00724	05/21/2026	11,453.17	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0511
862189	Prof & Spec Svcs-Other	2026/07/1254	05/28/2026	15,370.24	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0514
862189	Prof & Spec Svcs-Other	2026/12/00193	06/04/2026	2,594.45	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0520
862189	Prof & Spec Svcs-Other	2026/12/00193	06/04/2026	2,743.55	REDWOOD COMMUNITY SERVICES IN	FY2526 1225-3 RCS ME B
862189	Prof & Spec Svcs-Other	2026/12/00390	06/11/2026	422.26	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0527
862189	Prof & Spec Svcs-Other	2026/12/00825	06/18/2026	20,070.22	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0603
862189	Prof & Spec Svcs-Other	2026/12/1165	06/25/2026	9,962.41	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0611
862189	Prof & Spec Svcs-Other	2026/12/1165	06/25/2026	4,883.42	REDWOOD COMMUNITY SERVICES IN	FY2526 RCS 1225-4 ME B
862189	Prof & Spec Svcs-Other	2026/12/1165	06/25/2026	6,653.01	REDWOOD COMMUNITY SERVICES IN	FY2526 RCS 0126-3 ME B
862189	Prof & Spec Svcs-Other	2026/12/02247	06/30/2026	22,095.35	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0709
862189	Prof & Spec Svcs-Other	2026/12/02247	06/30/2026	712.68	REDWOOD COMMUNITY SERVICES IN	FY2526 0126-4 RCS ME B
862189	Prof & Spec Svcs-Other	2026/12/02247	06/30/2026	4,094.12	REDWOOD COMMUNITY SERVICES IN	FY2526 0226-3 RCS ME B
862189	Prof & Spec Svcs-Other	2026/12/02247	06/30/2026	17,639.50	REDWOOD COMMUNITY SERVICES IN	FY2526 0326-1 RCS ME B
862189	Prof & Spec Svcs-Other	2026/12/02025	06/30/2026	4,482.25	REDWOOD COMMUNITY SERVICES IN	FY2526 0226-2 RCS ME B
862189	Prof & Spec Svcs-Other	2026/12/01762	06/30/2026	1,893.38	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0625
862189	Prof & Spec Svcs-Other	2026/12/01513	06/30/2026	7,036.04	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0617
862189	Prof & Spec Svcs-Other	2026/12	06/30/2026	12,739.16	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0729
862189	Prof & Spec Svcs-Other	2026/12	06/30/2026	9,673.51	REDWOOD COMMUNITY SERVICES IN	FY2526 0426-1 RCS MEASURE B
862189	Prof & Spec Svcs-Other	2026/12	06/30/2026	16,315.34	REDWOOD COMMUNITY SERVICES IN	FY2526 0526-1 RCS MEASURE B
862189	Prof & Spec Svcs-Other	2026/12	06/30/2026	10,619.83	REDWOOD COMMUNITY SERVICES IN	FY2526 0626-1 RCS MEASURE B
862189	Prof & Spec Svcs-Other	2026/12/2587	06/30/2026	44,329.60	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0723
862189	Prof & Spec Svcs-Other	2026/12/2587	06/30/2026	-140.76	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0603
862189	Prof & Spec Svcs-Other	2026/12/2540	06/30/2026	1,053.66	REDWOOD COMMUNITY SERVICES IN	FY2526 CYP 0716
	Prof & spec Svcs-Other Total			**$658,443.04**		
862190	Public & Legal Notices					
	Public & Legal Notices			**$0.00**		
862194	A-87	2026/10/000996	04/01/2026	18,934.00		4052 ME MH TREATMENT ACT
	A-87 Cost Total			**$18,934.00**		
862230	Info Tech Equipment					
	Info Tech Equipment Total			**$0.00**		
862239	Special Dept Exp.	2026/01/000920	07/01/2025	11.24		ELAWADLY, C PP1425 FY 25.26
862239	Special Dept Exp.	2026/01/001009	07/31/2025	78.43		ACEVEDO, M PP 15 2025
862239	Special Dept Exp.	2026/01/001009	07/31/2025	325.15		MILLER, J PP 15 2025
862239	Special Dept Exp.	2026/01/001009	07/31/2025	17.33		SANTOS, R PP 15 2025
862239	Special Dept Exp.	2026/01/001009	07/31/2025	176.95		STRONG, E PP 15 2025
862239	Special Dept Exp.	2026/01/001009	07/31/2025	104.15		TURCHIN, A PP 15 2025
862239	Special Dept Exp.	2026/02/001044	08/31/2025	395.70		INV 20258-4052/MEAS B SUPPORT
862239	Special Dept Exp.	2026/04/000536	10/14/2025	523.53		FY2526 AUG COCO
862239	Special Dept Exp.	2026/02/000883	08/06/2025	27.88		ELAWADLY, C PP1625
862239	Special Dept Exp.	2026/02/000974	08/20/2025	181.21		ELAWADLY, C PP 17 2025
862239	Special Dept Exp.	2026/02/001054	08/31/2025	46.31		ALVARADO, K PP 16 2025
862239	Special Dept Exp.	2026/02/001061	08/31/2025	138.74		ACEVEDO, M PP 17 2025
862239	Special Dept Exp.	2026/02/001061	08/31/2025	99.50		ALVARADO, K PP 17 2025
862239	Special Dept Exp.	2026/02/001061	08/31/2025	121.30		SANTOS, R PP 17 2025
862239	Special Dept Exp.	2026/02/001061	08/31/2025	248.28		TURCHIN, A PP 17 2025
862239	Special Dept Exp.	2026/03/000823	09/18/2025	139.39		ELAWADLY, C PP 19 2025
862239	Special Dept Exp.	2026/03/000989	09/03/2025	153.33		ELAWADLY, C PP 1825
862239	Special Dept Exp.	2026/03/001058	09/30/2025	55.75		ELAWADLY, C PP 20 2025
862239	Special Dept Exp.	2026/03/001105	09/30/2025	36.90		ALVARADO, K PP 18 2025
862239	Special Dept Exp.	2026/03/001105	09/30/2025	177.32		SANTOS, R PP 18 2025
862239	Special Dept Exp.	2026/03/001105	09/30/2025	189.29		THOMPSON, D PP 18 2025
862239	Special Dept Exp.	2026/03/001105	09/30/2025	162.61		TURCHIN, A PP 18 2025
862239	Special Dept Exp.	2026/03/001115	09/30/2025	200.36		ALVARADO, K PP 19 2025
862239	Special Dept Exp.	2026/03/001115	09/30/2025	166.79		SANTOS, R PP 19 2025
862239	Special Dept Exp.	2026/04/000809	10/15/2025	473.93		ELAWADLY, C PP 21 2025
862239	Special Dept Exp.	2026/04/001482	10/29/2025	69.70		ELAWADLY, C PP 22 2025
862239	Special Dept Exp.	2026/04/001535	10/31/2025	308.43		ACEVEDO, M PP 20 2025
862239	Special Dept Exp.	2026/04/001535	10/31/2025	87.65		ALVARADO, K PP 20 2025
862239	Special Dept Exp.	2026/04/001535	10/31/2025	273.75		BEELER, J PP 20 2025
862239	Special Dept Exp.	2026/05/000883	11/30/2025	395.70		IT INV 202511-4052/MEAS B SUPP

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OBJ	ACCOUNT DESCRIPTION	YR/PER/JNL	EFF DATE	AMOUNT	VENDOR NAME	COMMENT
862239	Special Dept Exp.	2026/04/001546	10/31/2025	197.66		ALVARADO, K PP 21 2025
862239	Special Dept Exp.	2026/04/001546	10/31/2025	16.68		SANTOS, R PP 21 2025
862239	Special Dept Exp.	2026/04/001575	10/31/2025	131.66		ACEVEDO, M PP 22 2025
862239	Special Dept Exp.	2026/04/001575	10/31/2025	192.42		ALVARADO, K PP 22 2025
862239	Special Dept Exp.	2026/04/001575	10/31/2025	19.62		SANTOS, R PP 22 2025
862239	Special Dept Exp.	2026/05/000553	11/12/2025	41.82		ELAWADLY, C PP 23 2025
862239	Special Dept Exp.	2026/05/000848	11/24/2025	41.89		ELAWADLY, C PP 24 2025
862239	Special Dept Exp.	2026/05/000919	11/30/2025	161.06		ALVARADO, K PP 23 2025
862239	Special Dept Exp.	2026/05/000919	11/30/2025	116.75		SANTOS, R PP 23 2025
862239	Special Dept Exp.	2026/05/000920	11/30/2025	102.54		LOVATO, K PP 23 2025
862239	Special Dept Exp.	2026/05/000926	11/30/2025	415.64		ALVARADO, K PP 24 2025
862239	Special Dept Exp.	2026/05/000926	11/30/2025	286.95		HARRIS, D PP 24 20225
862239	Special Dept Exp.	2026/05/000926	11/30/2025	176.60		SANTOS, R PP 24 2025
862239	Special Dept Exp.	2026/05/000926	11/30/2025	452.09		TURCHIN, A PP 24 2025
862239	Special Dept Exp.	2026/06/001254	12/23/2025	13.91		ELEWADLY, C PP 26 2025
862239	Special Dept Exp.	2026/07/001119	01/21/2026	27.88		ELAWADLY, C PP 02 2026
862239	Special Dept Exp.	2026/08/000997	02/20/2026	55.76		ELAWADLY, C PP 04 2026
862239	Special Dept Exp.	2026/08/001027	02/06/2026	153.33		ELAWADLY, C PP 03 2026
862239	Special Dept Exp.	2026/09/000371	03/06/2026	111.51		ELAWADLY, C PP 05 2026
862239	Special Dept Exp.	2026/09/000857	03/18/2026	97.53		ELAWADLY, C PP 06 2026
862239	Special Dept Exp.	2026/09/001201	03/31/2026	200.59		LOVATO, K PP 03 2026
862239	Special Dept Exp.	2026/09/001205	03/31/2026	82.70		ACEVEDO, M PP 26 2025
862239	Special Dept Exp.	2026/09/001205	03/31/2026	43.04		HARRIS, D PP 26 2025
862239	Special Dept Exp.	2026/09/001205	03/31/2026	74.13		SANTOS, R PP 26 2025
862239	Special Dept Exp.	2026/09/001205	03/31/2026	245.87		TURCHIN, A PP 26 2025
862239	Special Dept Exp.	2026/10/000798	04/08/2026	34.16		USPS PO 0580220696 - Purchase
862239	Special Dept Exp.	2026/10/000798	04/08/2026	2.44		USPS PO 0580220696 - Purchase
862239	Special Dept Exp.	2026/10/000994	04/30/2026	103.08		ALVARADO, K PP 25 2025
862239	Special Dept Exp.	2026/10/000994	04/30/2026	56.92		HARRIS, D PP 25 20225
862239	Special Dept Exp.	2026/10/000994	04/30/2026	47.65		SANTOS, R PP 25 2025
862239	Special Dept Exp.	2026/9/1292	03/31/2026	2,196.84		BEELER, J PP 05 2026
862239	Special Dept Exp.	2026/9/1292	03/31/2026	90.68		HARRIS, D PP 05 2026
862239	Special Dept Exp.	2026/9/1292	03/31/2026	318.20		SANTOS, R PP 05 2026
862239	Special Dept Exp.	2026/9/1292	03/31/2026	210.89		THOMPSON, D PP 05 2026
862239	Special Dept Exp.	2026/9/1292	03/31/2026	382.40		TURCHIN, A PP 05 2026
862239	Special Dept Exp.	2026/9/1289	03/31/2026	28.36		HARRIS, D PP 04 2026
862239	Special Dept Exp.	2026/9/1289	03/31/2026	16.72		SANTOS, R PP 04 2026
862239	Special Dept Exp.	2026/9/1289	03/31/2026	827.22		TURCHIN, A PP 04 2026
862239	Special Dept Exp.	2026/9/1237	03/31/2026	85.23		SANTOS, R PP 06 2026
862239	Special Dept Exp.	2026/9/1237	03/31/2026	149.94		TURCHIN, A PP 06 2026
862239	Special Dept Exp.	2026/9/1209	03/31/2026	62.91		HARRIS, D PP 03 2026
862239	Special Dept Exp.	2026/9/1209	03/31/2026	172.95		ALVARADO, K PP 03 2026
862239	Special Dept Exp.	2026/9/1209	03/31/2026	46.23		TURCHIN, A PP 03 2026
862239	Special Dept Exp.	2026/9/1207	03/31/2026	81.87		ACEVEDO, M PP 02 2026
862239	Special Dept Exp.	2026/9/1207	03/31/2026	16.85		SANTOS, R PP 02 2026
862239	Special Dept Exp.	2026/9/1207	03/31/2026	324.73		TURCHIN, A PP 02 2026
862239	Special Dept Exp.	2026/9/1206	03/31/2026	125.70		ALVARADO, K PP 01 2026
862239	Special Dept Exp.	2026/9/1206	03/31/2026	61.49		HARRIS, D PP 01 2026
862239	Special Dept Exp.	2026/9/1206	03/31/2026	66.72		SANTOS, R PP 01 2026
862239	Special Dept Exp.	2026/9/1205	03/31/2026	82.70		ACEVEDO, M PP 26 2025
862239	Special Dept Exp.	2026/10/330	04/03/2026	13.94		ELAWADLY, C PP 07 2026
862239	Special Dept Exp.	2026/10/847	04/17/2026	41.89		ELAWADLY, C PP 08 2026
862239	Special Dept Exp.	2026/10/1375	04/30/2026	120.21		ACEVEDO, M PP 07 2026
862239	Special Dept Exp.	2026/10/1375	04/30/2026	51.77		SANTOS, R PP 07 2026
862239	Special Dept Exp.	2026/10/1375	04/30/2026	179.37		TURCHIN, A PP 07 2026
862239	Special Dept Exp.	2026/10/935	04/30/2026	35.06		SANTOS, R PP 08 2026
862239	Special Dept Exp.	2026/11/392	05/12/2026	53.85		4052-2026-21 FEB COCO
862239	Special Dept Exp.	2026/11/616	05/13/2026	27.88		ELAWADLY, C PP 10 2026
862239	Special Dept Exp.	2026/11/814	05/20/2026	41.82		ELAWADLY, C PP 09 2026
862239	Special Dept Exp.	2026/12/1147	06/01/2026	190.66		SANTOS, R PP 11 2026
862239	Special Dept Exp.	2026/12/1047	06/01/2026	33.97		SANTOS, R PP 09 2026
862239	Special Dept Exp.	2026/12/206	06/03/2026	13.94		ELAWALDY, C PP 11 2026
862239	Special Dept Exp.	2026/12/854	06/10/2026	41.82		ELAWADLY, C PP 12 2026
862239	Special Dept Exp.	2026/12/917	06/18/2026	91.15		ACEVEDO, M PP 10 2026
862239	Special Dept Exp.	2026/12/917	06/18/2026	71.84		SANTOS, R PP 10 2026
862239	Special Dept Exp.	2026/12/909	06/18/2026	264.46		SANTOS, R PP 12 2026
862239	Special Dept Exp.	2026/12/909	06/18/2026	717.45		TURCHIN, A PP 12 2026
862239	Special Dept Exp.	2026/12/01914	06/30/2026	45.08		LOVATO, K PP 14 2026 FY25.26
862239	Special Dept Exp.	2026/12/01913	06/30/2026	42.19		SANTOS, R PP 14 2026
862239	Special Dept Exp.	2026/12/01913	06/30/2026	200.89		TURCHIN, A PP 14 2026
862239	Special Dept Exp.	2026/12/01905	06/30/2026	27.92		ELAWADLY, C PP 14 2026 FY25.26
862239	Special Dept Exp.	2026/12/01548	06/26/2026	55.76		ELAWADLY, C PP 13 2026
	Special Dept Exp. Total			**$16,802.03**		

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OBJ	ACCOUNT DESCRIPTION	YR/PER/JNL	EFF DATE	AMOUNT	VENDOR NAME	COMMENT
862250	Travel- In County					
	Travel- In County Total			**$0.00**		
862253	Travel- Out of County					
	Travel- Out of County Total			**$0.00**		
862260	Utilities	2026/04/000459	10/09/2025	39.29		MH- AUG 2025 67-UTILITIES
862260	Utilities	2026/04/001204	10/09/2025	378.64		MH- SEPT 2025 67-UTILITIES
862260	Utilities	2026/04/001204	10/09/2025	20.59		MH- SEPT 2025 69-UTILITIES
862260	Utilities	2026/06/001099	12/03/2025	504.62		MH- OCT 2025 67-UTILITIES
862260	Utilities	2026/06/001099	12/03/2025	17.28		MH- OCT 2025 69-UTILITIES
862260	Utilities	2026/09/001214	03/18/2026	234.01		MH- NOV 2025 67-UTILITIES
862260	Utilities	2026/09/001214	03/18/2026	86.51		MH- NOV 2025 69-UTILITIES
862260	Utilities	2026/10/1367	04/17/2026	407.44		MH- DEC 2025 67-UTILITIES
862260	Utilities	2026/10/1367	04/17/2026	489.33		MH- DEC 2025 69-UTILITIES
862260	Utilities	2026/10/1367	04/17/2026	129.46		MH- DEC 2025 71-UTILITIES
862260	Utilities	2026/12/1064	06/01/2026	1,183.88		MH- JAN 2026 67-UTILITIES
862260	Utilities	2026/12/1064	06/01/2026	47.07		MH- JAN 2026 69-UTILITIES
862260	Utilities	2026/12/02089	06/30/2026	717.10		MH- MAR 2026 67-UTILITIES
862260	Utilities	2026/12/02089	06/30/2026	18.70		MH- MAR 2026 69-UTILITIES
862260	Utilities	2026/12/2236	06/30/2026	515.29		MH - MAY 2026 67-UTILITIES
862260	Utilities	2026/12/2236	06/30/2026	19.91		MH - MAY 2026 69-UTILITIES
862260	Utilities	2026/12/2334	06/30/2026	538.36		MH - APR 2026 67-UTILITIES
862260	Utilities	2026/12/2334	06/30/2026	18.34		MH - APR 2026 69-UTILITIES
	Utilities			**$5,365.82**		
865802	Operating Trans- Out			450,016.63		FY2526 MEASURE B PHF
	Operating Trans- Out			**$450,016.63**		
	Grand Total			**$1,177,322.16**		

Summary of Budget for FY 25/26

OBJ	ACCOUNT DESCRIPTION	Budget Amount	YTD Exp	Remaining Budget
1000 Series	Salaries	$ -	$ -	$ -
862060	Communications	$ -	$ -	$ -
862090	Household Expenses	$ 7,774	$ 10,037	$ (2,263)
862101	Insurance-General	$ 152	$ 152	
862130	Maintenance- Structure Improvements & Grounds	$ 21,643	$ 17,572	$ 4,071
862170	Office Expense	$ 1,000	$ -	$ 1,000
862187	Education & Training	$ -	$ -	$ -
862189	Prof & Spec Svcs-Other	$ 850,000	$ 658,443	$ 191,557
862190	Public & Legal Notices	$ -	$ -	$ -
862194	A-87 Costs	$ 75,000	$ 18,934	$ 56,066
862230	Info Tech Equipment	$ 1,400	$ -	$ 1,400
862239	Special Dept Exp.	$ 85,000	$ 16,802	$ 68,198
862250	Travel- In County	$ -	$ -	$ -
862253	Travel- Out of County	$ -	$ -	$ -
862260	Utilities	$ 6,160	$ 5,366	$ 794
865802	Operating Transfer Out	$ 1,584,019	$ 450,017	$ 1,134,002
	Total Budget	**$ 2,632,148**	**$ 1,177,322**	**$ 1,454,826**
			-	

Summary of Staff Charges

Staff Member	Amount
Acevedo, M (Fiscal)	$1,116
Alvarado, K (Fiscal)	$1,839
Beeler, J (Admin)	$2,471
Harris, Davian (Admin)	$630
Santos, R (Admin)	$2,128
Turchin,A (Fiscal)	$4,041
Thompson, Dustin (Admin)	$400
Lovato, Karen (Admin)	$348
Elawadly, Cathrine (Admin)	$1,921
Miller, J (Admin)	$325
Stong, E (Admin)	$177
Staff Total	**$15,397**

Contracts- 862189-Prof & spec Svcs-Other

Contractor	Contract Amount	Paid 22/23	Paid 23/24	FY 24/25	FY 25/26	Remaining Balance	Notes
(#6)Redwood Crisis Center (AfterCare)	$ 260,000.00	$ 259,998.68	$ 259,980.55	$ 104,934.99	$ 232,038.21	$ 155,065.01	$247,120.18 - FY 21/22 $259,998.68 - FY 22/23 $259,980.55 - FY 23/24 $260, 000 - FY 24/25
(#8) Redwood Community Services (CYP House (FB) Crisis Respite)	$ 2,309,361.00	$ 48,969.18	$ 347,465.90	$ 290,808.81	$426,404.83	$ 1,195,712.28	3.2 Yr Contract 5/11/23-6/30/27 $75,721 5/11-6/30/2023 $543,070 FY 23/24 $543,070 FY 24/25 $573,250 FY 25/26 $573,250 FY 26/27This includes FFP dollars and Measure B dollars.

864365

Mental Health Treatment Act-Projects (1303/1713)

August FY 25.26

Project	ACCOUNT DESCRIPTION	YR/PER/JNL	EFF DATE	AMOUNT	INVOICE #	VENDOR NAME	COMMENT
	Psychiatric Hospital	2026/02/554	08/21/2025	43,290.40		BEACON BUSINESS BANK	ESCROW #01323089
CA004	Facility						
		2026/02/554	08/21/2025	822,517.60		MIDSTATE CONSTRUCTION	PERIOD TO 7/31/2025
		2026/02/809	08/28/2025	3,500.00		PACIFIC GAS & ELECTRIC	RELOCATE VAULT | PRJ:P00043049
		2026/02/809	08/28/2025	58,456.33		AECOM TECHNICAL SERVICES INC	PROGRESS PAYMENT 6/21-8/1/2025
		2026/03/330	09/11/2025	14,670.00		4LEAF INC	SERVICE DATES IN JULY 2025
		2026/03/507	09/18/2025	125.33		WILLOW CO WATER DIST	70715
		2026/03/839	09/25/2025	41,072.20		BEACON BUSINESS BANK	ESCROW #01323089
		2026/03/839	09/25/2025	780,362.30		MIDSTATE CONSTRUCTION	PERIOD TO 8/31/2025
		2026/03/839	09/25/2025	36,078.47		AECOM TECHNICAL SERVICES INC	PROGRESS PAYMENT 8/1-8/22/2025
		2026/03/839	09/25/2025	27,044.34		NACHT & LEWIS ARCHITECTS INC	SERVICES THROUGH AUGUST 31, 20
		2026/03/839	09/25/2025	2,117.50		SHN CONSULTING ENGINEERS	PERIOD ENDING JULY 31, 2024
		2026/03/1080	09/30/2025	12,698.76			Q1FY26 PRJCT LBR
		2026/04/623	10/17/2025	84.83		WILLOW CO WATER DIST	70715
		2026/04/719	10/17/2025	18,172.54		FERRELLGAS	78079603
		2026/04/719	10/17/2025	7,576.12		SHN CONSULTING ENGINEERS	PERIOD ENDING AUGUST 31, 2025
		2026/04/719	10/17/2025	12,201.75		4LEAF INC	PERIOD OF 8/1-31/2025
		2026/04/719	10/17/2025	47,003.60		AECOM TECHNICAL SERVICES INC	PROGRESS 8/23-9/26/2025
		2026/04/1168	10/30/2025	13,656.50		4LEAF INC	PERIOD 9/1-30/2025
		2026/04/1168	10/30/2025	447.50		4LEAF INC	DAYROOM LIGHTING CHANGES
		2026/04/1168	10/30/2025	195.50		4LEAF INC	PHF ASI 16 - FENCING SCOPE CHA
		2026/04/1168	10/30/2025	31,819.80		NACHT & LEWIS ARCHITECTS INC	SERVICES THROUGH 7/31/2025
		2026/04/1168	10/30/2025	28,524.10		NACHT & LEWIS ARCHITECTS INC	SERVICES THROUGH 9/30/2025
		2026/04/1168	10/30/2025	32,825.65		BEACON BUSINESS BANK	RETENTION FOR MIDSTATE 24060-1
		2026/04/1168	10/30/2025	623,687.35		MIDSTATE CONSTRUCTION	PERIOD TO 9/30/2025
		2026/6/00248	12/04/2025	61.88		WILLOW CO WATER DIST	70715 OCT 25
		2026/6/00248	12/04/2025	619.00		SWRCB-FEES	1 23C404731 2840 S. STATE ST P
		2026/6/00080	12/04/2025	17,140.00		4LEAF INC	PSYCH HEALTH FACILITY OCT 2025
		2026/6/00080	12/04/2025	27,924.90		BEACON BUSINESS BANK	ESCROW #01323089
		2026/6/00080	12/04/2025	530,573.10		MIDSTATE CONSTRUCTION	24060 OCT 2025 SVCS
		2026/6/00463	12/11/2025	6.71		CITY OF UKIAH	465587-001 NOV 25
		2026/5/00614	11/20/2025	252.00		4LEAF INC	PHF ASI 17
		2026/5/00614	11/20/2025	56,776.17		AECOM TECHNICAL SERVICES INC	PROJ #60684352
		2026/5/00614	11/20/2025	1,172.50		SHN CONSULTING ENGINEERS	PROJ #424064
		2026/5/00245	11/06/2025	-374.63		PG&E	PROJECT CA004 DEPOSIT REFUND
		2026/6/00727	12/18/2025	747.50		SHN CONSULTING ENGINEERS	PROJ 424064 OCT 2025 SVCS
		2026/6/00727	12/18/2025	14,672.08		NACHT & LEWIS ARCHITECTS INC	PROJ Y194900 OCT 2025 SVCS
		2026/6/00727	12/18/2025	37,344.58		AECOM TECHNICAL SERVICES INC	PROJ 60684352 NOV 2025 SVCS
		2026/6/01015	12/30/2025	412,265.80		MIDSTATE CONSTRUCTION	PERIOD TO: 11/30/2025
		2026/7/00113	12/30/2025	13,695.25		4LEAF INC	PSYCHIATRIC HEALTH FACILITY
		2026/6/01293	12/31/2025	13,099.40		Q2FY26	Q2FY26 PRJCT LBR
		2026/7/00938	01/29/2026	18,652.95		BEACON BUSINESS BANK	ESCROW #01323089
		2026/7/00938	01/29/2026	21,698.20		BEACON BUSINESS BANK	ESCROW #01323089
		2026/7/00938	01/29/2026	354,406.05		MIDSTATE CONSTRUCTION	12-31-2025
		2026/7/00938	01/29/2026	14,893.50		4LEAF INC	DEC 1-31, 2025
		2026/7/00938	01/29/2026	1,606.00		NACHT & LEWIS ARCHITECTS INC	12-31-2025
		2026/7/00670	01/23/2026	518.88		CRAWFORD & ASSOCIATES INC	PROJECT #24-1101.3
		2026/7/00670	01/23/2026	33,096.70		AECOM TECHNICAL SERVICES INC	PROJECT #60684352
		2026/9/00578	03/19/2026	46,186.82		AECOM TECHNICAL SERVICES INC	PROGRESS 1/31-2/27/2026
		2026/9/00578	03/19/2026	14,811.00		4LEAF INC	JAN 2026
		2026/9/00905	03/26/2026	276,241.95		MIDSTATE CONSTRUCTION	PERIOD TO 2/28/2026
		2026/9/00905	03/26/2026	14,539.05		BEACON BUSINESS BANK	RET FOR INVOICE 24060-19
		2026/8/00912	02/26/2026	15,468.05		BEACON BUSINESS BANK	ESCROW 01323089
		2026/8/00912	02/26/2026	293,892.95		MIDSTATE CONSTRUCTION	PSYCHIATRIC HEALTH FACILITY
		2026/8/00691	02/20/2026	308.50		4LEAF INC	JAN 2026 SVCS
		2026/8/00691	02/20/2026	780.75		4LEAF INC	JAN 2026 SVCS
		2026/8/00691	02/20/2026	45,901.74		AECOM TECHNICAL SERVICES INC	PROJ #60684352
		2026/8/00691	02/20/2026	897.50		SHN CONSULTING ENGINEERS	PROJ # 424064
		2026/10/00301	04/09/2026	1,146.34		CRAWFORD & ASSOCIATES INC	SERVICES THROUGH 1/30/2026
		2026/10/00301	04/09/2026	13,486.50		4LEAF INC	PERIOD 2/1-28/2026
		2026/10/00301	04/09/2026	1,606.00		NACHT & LEWIS ARCHITECTS INC	SERVICES THROUGH 2/28/2026
		2026/09/01220	03/31/2026	11,810.30			Q3FY26 PRJCT LBR
		2026/10/00597	04/16/2026	43,732.34		AECOM TECHNICAL	PROGRESS 2/27-3/27/2026

864365

Mental Health Treatment Act-Projects (1303/1713)

August FY 25.26

Project	ACCOUNT DESCRIPTION	YR/PER/JNL	EFF DATE	AMOUNT	INVOICE #	VENDOR NAME	COMMENT
		2026/10/00945	04/23/2026	201,926.30		MIDSTATE CONST	PERIOD TO 3/31/2026
		2026/10/00945	04/23/2026	20,627.70		BEACON BUSINESS BANK	ESCROW #01323089
		2026/10/00945	04/23/2026	387.72		CRAWFORD & ASSOC	SERVICES THROUGH 3/31/2026
		2026/10/01194	04/30/2026	8,500.00		4LEAF INC	MARCH 2026 HOURS
		2026/11/00196	05/07/2026	3,118.78		NACHT & LEWIS	SERVICES THROUGH NOVEMBER 30,
		2026/11/407	05/14/2026	135.00		SHN CONSULTING ENGINEERS	SERVICES FOR PERIOD ENDING 1/3
		2026/11/726	05/21/2026	210,490.55		MIDSTATE CONSTRUCTION	PERIOD TO 4/30/2026
		2026/11/726	05/21/2026	11,078.45		BEACON BUSINESS BANK	ESCROW #01323089
		2026/11/726	05/21/2026	44,131.57		AECOM TECHNICAL SERVICES INC	PROGRESS 3/28-4/30/2026
		2026/11/726	05/21/2026	2,855.28		CRAWFORD & ASSOCIATES INC	SERVICES THROUGH 4/30/2026
		2026/07/1231	05/28/2026	2,806.00		4LEAF INC	PERIOD OF APRIL 1-30, 2026
		2026/12/416	06/11/2026	344.42		CITY OF UKIAH	465587-001 5/27/26
		2026/12/831	06/18/2026	3,520.20		CRAWFORD & ASSOCIATES INC	GS-6795 GEOTECH ENGINEERING IN
		2026/12/1166	06/25/2026	22,586.30		BEACON BUSINESS BANK	ESCROW #01323089
		2026/12/1166	06/25/2026	951,118.00		MIDSTATE CONSTRUCTION	PSYCH HLTH FCLTY CONTRACTOR AP
		2026/12/02241	06/30/2026	4,629.35		BEACON BUSINESS BANK	ESCROW #01323089
		2026/12/02241	06/30/2026	87,957.65		MIDSTATE CONSTRUCTION	PERIOD TO 6/30/2026
		2026/12/02241	06/30/2026	405.00		SHN CONSULTING ENGINEERS	PERIOD ENDING MAY 31 2026
		2026/12/02241	06/30/2026	34,626.24		AECOM TECHNICAL SERVICES INC	MAY 1, 2026-MAY 29, 2026
		2026/12/02241	06/30/2026	23,601.00		AECOM TECHNICAL SERVICES INC	MAY 30, 2026 - JUNE 26, 2026
		2026/12/02241	06/30/2026	1,606.00		NACHT & LEWIS ARCHITECTS INC	SERVICES THROUGH JUNE 30 2026
		2026/12/02026	06/30/2026	429,135.90		MIDSTATE CONSTRUCTION	PERIOD TO 5/31/2026
		2026/12/02026	06/30/2026	474.34		CRAWFORD & ASSOCIATES INC	THROUGH 06/30/2026
		2026/12/01775	06/30/2026	2,762.50		4LEAF INC	PERIOD OF MAY 1-31, 2026
		2026/12/01739	06/30/2026	-951,118.00		MIDSTATE CONSTRUCTION	PSYCH HLTH FCLTY CONTRACTO
		2026/12/2625	06/30/2026	14,041.27			Q4FY26 PRJCT LBR
		2026/12/2595	06/30/2026	249.38		CRAWFORD & ASSOCIATES INC	SERVICES THROUGH 02/28/2026
		2026/12/2595	06/30/2026	135.00		SHN CONSULTING ENGINEERS	PERIOD ENDING JUNE 30 2026
		2026/12/	06/30/2026	4,665.00		4LEAF INC	PERIOD OF JUNE 1-30, 2026
		2026/12/	06/30/2026	1,737.50		SHN CONSULTING ENGINEERS	PERIOD ENDING APRIL 30 2026
		2026/12/00644	06/30/2026	742.50		SHN CONSULTING ENGINEERS	DOC# 171001646
		Psychiatric Hospital Facility Total		**$6,149,063.68**			
			Grand Total	**$6,149,063.68**			

Summary of Budget for FY 25/26

Project Codes	Project Name	Budget Amount	YTD Exp	Remaining Budget
CA004	Psychiatric Hospital Facility	$ 12,030,000	$ 6,149,064	$ 5,880,936
	Total Budget	**$ 12,030,000**	**$ 6,149,064**	**$ 5,880,936**

Operating Transfer In- 827802 (Reimbursement from BU 4052 and PHFGrant)

Project Codes	Project Name	Budget Amount	YTD Exp	Remaining Budget
CA004	PHF Grant-Psychiatric Hospital Facility	$ (3,665,981)	$ (3,320,989)	$ (344,992)
CA004	Psychiatric Hospital Facility	$ (1,434,019)	$ (450,017)	$ (984,002)
	Total Budget	**$ (5,100,000)**	**$ (3,771,005)**	**$ (1,328,995)**

PHF (CA004) Contractor Payment Summary

Contractor	Contract Amount	Paid 21/22	Paid 22/23	Paid 23/24	Paid 24/25	Paid 25/26	Remaining Balance	Notes
AECOM Technical	$ 1,377,948.00	$ 5,237.50	$ 146,726.33	$ 190,846.82	$ 438,478.17	$ 506,935.56	$ 1,035,137.35	

MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

Agenda Summary

ITEM 3c

Meeting Date:	August 26, 2026
Contact:	Member Miller/Designee
Time Allocated for Item: 10 Minutes	

AGENDA TITLE: Update and Discussion Regarding Measure B Related Items at the Board of Supervisors Meetings.

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

The Measure B Committee requested a monthly update regarding BOS agenda item outcomes.

MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

Agenda Summary

ITEM 3d

Meeting Date:	August 26, 2026
Contact:	Member Miller/Designee
Time Allocated for Item: 10 Minutes	

AGENDA TITLE: Update and Discussion Regarding the Status of Current Measure B Projects

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

Behavioral Health and Recovery Services Report Related to the Mental Health Treatment Act Citizen's Oversight Committee Projects and Programs.

Mental Health Treatment Act Citizens Oversight Committee
Behavioral Health Director's Report

Measure B Current Projects and Status

August 2026

Behavioral Health Regional Training Center – The Behavioral Health Regional Training Center has a direct email address. Individuals interested in renting the facility may contact BHTrainingCenter@mendocinocounty.gov for booking availability and general inquiries; or visit www.mendocinocounty.org/residents/health/mental-health/mental-health-oversight-committee/bhrtc for more information.

Board of Supervisors Recently Passed Items or Presentation

- None.

Crisis Assessment and Psychiatric Hospitalization Aftercare – Measure B funding continues to provide a pathway for individuals who historically have not had access to crisis after care services reaching parity for non-Medi-Cal recipients.

	RCS Measure B Aftercare Data - Fiscal Year 2026/2027												
	Clients Served		Types of Services						Payor Sources - Unduplicated				
	Unduplicated Clients	Total Services Provided	Crisis Management	Crisis Intake Progress Note	Crisis Intervention -	Individual Rehab	Individual Therapy	Risk Assessment	Medi-Care	Private Insurance	VA	Indigent	Incarcerated
Jul-26	26	80	3	5	25	5	11	31	3	10	0	6	7
Aug-26													
Sep-26													
Oct-26													
Nov-26													
Dec-26													
Jan-27													
Feb-27													
Mar-27													
Apr-27													
May-27													
Jun-27													
YTD	26	80	3	5	25	5	11	31	3	10	0	6	7

Crisis Residential Treatment Facility

July 2026:

- 11 unduplicated clients served, 5 admissions, 5 discharges
- 379 total bed days
- 2 open beds at time of report
- Success stories: one client successfully completed program and managed to get into Harmony House SLE in Ukiah and one client has secured housing at Harmony House SLE or Ukiah Recovery Center SLE on she Has completed our 90-day program.

Fort Bragg Crisis Respite – Cypress house served 8 individuals in the month of July 2026, with 117 total bed days. There were 4 intakes and 4 discharges. There were two clients transitioned to Phoenix House CRT and one client that left ACA, and one client that entered an unnamed transitional housing program.

Mobile Crisis Response Team Pilot – We have four full-time dedicated staff responding to mobile crisis. Teams are dispatched via 911 for dual response and by the 1-855-838-0404

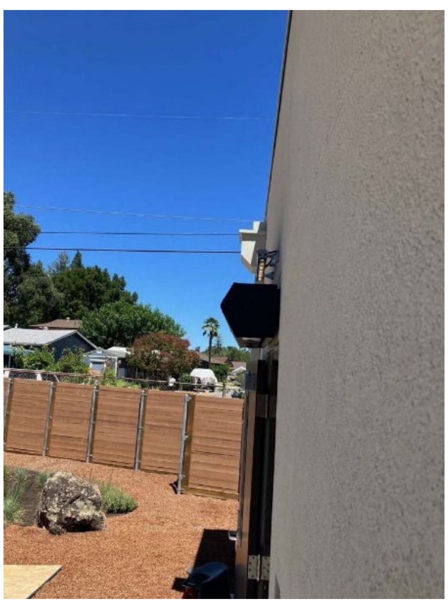
Crisis Line answered by RCS using a Department of Health Care Services mandated triage tool to determine level of dispatch. When appropriate to respond without law enforcement or resolve calls via phone, teams will attempt to resolve calls in the least restrictive manner possible. Beginning mid-July, RCS responds to mobile crisis calls after hours.

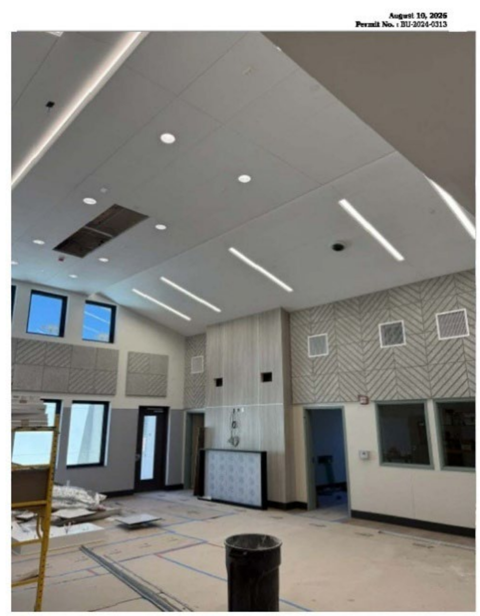
July 2026:

- 31 total calls, 22 unduplicated clients, 2 calls resulting in 5150
- Fiscal Year to Date 26/27: 31 total calls; 22 calls unduplicated clients; 2 calls resulting in 5150
- Mobile Crisis services are provided by BHRS during the day and by RCS at night.

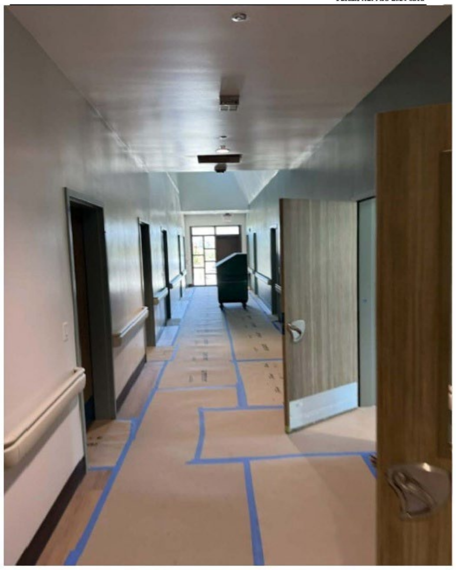
Mental Health Treatment Act Audit – No change.

Psychiatric Health Facility – The project continues to progress with several major milestones targeted for completion by late August. Upcoming work includes precast fencing, kitchen equipment installation, parking lot soil and paving, and completion of interior finishes.





August 10, 2026
Permit No. : BU-2024-0313



August 10, 2026
Permit No. : BU-2024-0313

August 10, 2026
Permit No. : BU-2024-0313

August 10, 2026
Permit No. : BU-2024-0313

August 10, 2026
Permit No. : BU-2024-0313

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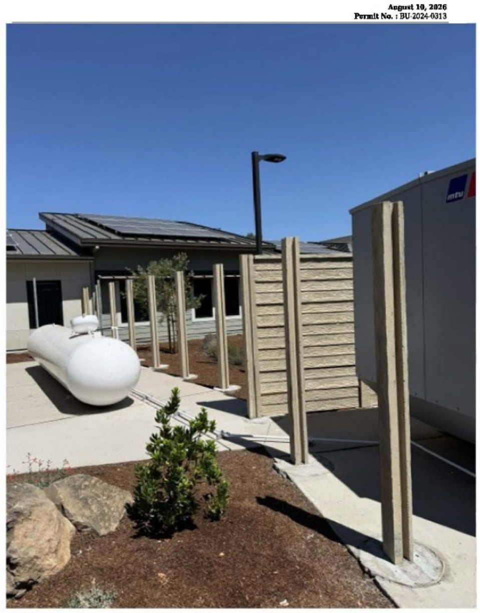
August 10, 2026
Permit No. : BU-2024-0313



August 10, 2026
Permit No. : BU-2024-0313

MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

Agenda Summary

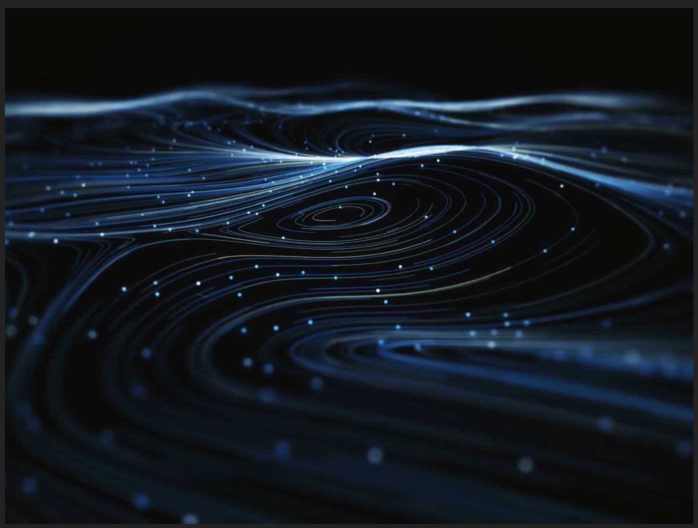
ITEM 3e

Meeting Date:	August 26, 2026
Contact:	Member Miller/Designee
Time Allocated for Item: 10 Minutes	

AGENDA TITLE: Discussion and Recommendation Regarding Measure B Funding for CORE 2.0 Funding

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

Discussion and Recommendation for CORE 2.0 Funding



CORE 2.0

An Integrated Behavioral Health Outreach, Stabilization, and Housing Support Model

Mendocino County Health Services

Program Overview

Behavioral health-focused outreach

Housing stabilization and care coordination

Early intervention and community integration

CORE 2.0 Services

- Field outreach and engagement
- Care coordination
- Housing navigation
- Benefits linkage
- Behavioral health & SUD treatment connections

Two Outreach & Stabilization Teams

Core Team:

- Mental Health Rehabilitation Specialist
- Senior Integrated Service Coordinator

Additional Clinical Support:

- Mental Health Clinician
- Substance Misuse Counselor

CORE 2.0 Outreach & Stabilization

Implementation:

- Pilot Program
- Phased Rollout
- Multidisciplinary, Field-Based Outreach
- Two Teams to Start
- Evidence Based Practices
- Braided Funding
- Continuous Quality Improvement

Vision

A coordinated, prevention focused model that stabilizes individuals, improves health outcomes, and strengthens cross-system collaboration.

Program Request

Approval of Funding:

- Measure B Funding – $230,000 annually for five years

- Measure B funding would be combined with 3 other funding sources and will allow the County to develop a comprehensive and sustainable response to homelessness for those with behavioral health conditions.
- The program is expected to reduce housing loss, reduce entries into homelessness, increase housing stability and retention, improve engagement with needed services, and reduce reliance on crisis, emergency, and other higher-cost systems.
- Braiding resources will also maximize the impact of Measure B and other available funds.

CORE 2.0

Questions?

MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

Agenda Summary

ITEM 3f

Meeting Date:	August 26, 2026
Contact:	Member Pierce/Designee
Time Allocated for Item: 10 Minutes	

AGENDA TITLE: Update and Discussion on the Lease of the Psychiatric Health Facility

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

At the last Measure B meeting, the Committee discussed the facility lease and responsibility for ongoing maintenance costs. A question was raised as to whether the prevailing wage requirements would apply to maintenance or other facility-related work based on who performs the work, and specifically whether the requirements would change if the provider holds the lease and contracts with another party to perform the work.

MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

Agenda Summary

ITEM 3g

Meeting Date:	August 26, 2026
Contact:	Member Miller/Designee
Time Allocated for Item: 10 Minutes	

AGENDA TITLE: Update and Discussion on the Construction of the Psychiatric Health Facility

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

Behavioral Health and Recovery Services Report Related to the Construction of the Psychiatric Health Facility.

MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

Agenda Summary

ITEM 3h

Meeting Date:	August 26, 2026
Contact:	Member Pierce/Designee
Time Allocated for Item: 10 Minutes	

AGENDA TITLE: Update and Discussion on Prior GSA Director's Life Cycle Cost Analysis Model of Measure B Facilities

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

Discussion regarding GSA Director's Life Cycle Cost Analysis Model of Measure B Facilities.

BUILDING LIFE CYCLE COST OF OWNERSHIP ANALYSIS - Behavioral Health Training Center (Redwood Valley)

Building System	UNIT	Qty	Term (Yr.)	Growth 1%	COLA	Cost (each)	Budget (Yearly)	Budget Adjustment
Site Improvements, Parking Lots Surface and Striping 2/3	SF	18,687	15	0	3%	$ 1.50	$ 1,868.70	
Site Improvements Fencing 2/3	LF	600	20	0	3%	$ 10.00	$ 300.00	
Roofing System, including gutters	SF	2,506	29	0	3%	$ 15.50	$ 1,339.41	
Exterior Finishes	SF	2,360	20	0	3%	$ 4.50	$ 531.00	
Interior Painting	SF	3,690	15	0	3%	$ 4.50	$ 1,107.00	
Floor Finishes	SF	2,414	10	0	3%	$ 6.50	$ 1,569.10	
Ceiling System	SF	2,414	15	0	3%	$ 2.00	$ 321.87	
Kitchen Equipment	EA	1	10	0	3%	$ 1,500.00	$ 150.00	
Kitchen & Bath (cabinets & Countertops)	LF	12	15	0	3%	$ 400.00	$ 320.00	
Sinks, Water Fountains & Toilets	EA	9	15	0	3%	$ 800.00	$ 480.00	
Mechanical Systems (HVAC)	EA	1	20	0	3%	$ 18,000.00	$ 900.00	
Plumbing Systems (Water Heater & Equipment)	EA	1	15	0	3%	$ 4,000.00	$ 266.67	
Electrical Fixtures & Lighting Systems	EA	40	20	0	3%	$ 400.00	$ 800.00	
Electrical Systems Switchgear & panels	EA	1	50	0	3%	$ 15,000.00	$ 300.00	
Power Generation and Storage Systems (solar & batteries)	EA	0	15	0	3%	$ -	$ -	
Generator	EA	0	20	0	3%	$ -	$ -	
Septic System	EA	1	20	0	3%	$ 15,000.00	$ 750.00	
							$ 11,003.75	$ -

Building System	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Site Improvements, Parking Lots Surface and Striping 2/3	$ 1,924.76	$ 1,982.50	$ 2,041.98	$ 2,103.24	$ 2,166.34	$ 2,231.33	$ 2,298.27	$ 2,367.21	$ 2,438.23	$ 2,511.38
Site Improvements Fencing 2/3	$ 309.00	$ 318.27	$ 327.82	$ 337.65	$ 21,047.78	$ 358.22	$ 368.96	$ 380.03	$ 391.43	$ 403.17
Roofing System, including gutters	$ 1,379.60	$ 1,420.98	$ 1,463.61	$ 45,011.68	$ 1,552.75	$ 1,599.33	$ 1,647.31	$ 1,696.73	$ 1,747.63	$ 1,800.06
Exterior Finishes	$ 1,755.93	$ 563.34	$ 580.24	$ 597.65	$ 615.57	$ 13,165.64	$ 653.06	$ 672.65	$ 692.83	$ 713.62
Interior Painting	$ 1,140.21	$ 1,174.42	$ 1,209.65	$ 1,245.94	$ 1,283.32	$ 1,321.82	$ 1,361.47	$ 1,402.31	$ 1,444.38	$ 1,487.72
Floor Finishes	$ 1,616.17	$ 1,664.66	$ 1,714.60	$ 1,766.04	$ 1,819.02	$ 1,873.59	$ 1,929.80	$ 1,987.69	$ 2,047.32	$ 2,108.74
Ceiling System	$ 331.52	$ 341.47	$ 351.71	$ 362.26	$ 373.13	$ 384.33	$ 395.86	$ 407.73	$ 419.96	$ 432.56
Kitchen Equipment	$ 154.50	$ 159.14	$ 163.91	$ 168.83	$ 173.89	$ 179.11	$ 184.48	$ 190.02	$ 195.72	$ 201.59
Kitchen & Bath (cabinets & Countertops)	$ 329.60	$ 339.49	$ 349.67	$ 360.16	$ 370.97	$ 382.10	$ 393.56	$ 405.37	$ 417.53	$ 430.05
Sinks, Water Fountains & Toilets	$ 494.40	$ 509.23	$ 524.51	$ 540.24	$ 556.45	$ 573.15	$ 590.34	$ 608.05	$ 626.29	$ 645.08
Mechanical Systems (HVAC)	$ 927.00	$ 20,034.81	$ 983.45	$ 1,012.96	$ 1,043.35	$ 1,074.65	$ 1,106.89	$ 1,140.09	$ 1,174.30	$ 1,209.52
Plumbing Systems (Water Heater & Equipment)	$ 274.67	$ 282.91	$ 291.39	$ 300.14	$ 309.14	$ 318.41	$ 327.97	$ 337.81	$ 347.94	$ 358.38
Electrical Fixtures & Lighting Systems	$ 824.00	$ 848.72	$ 874.18	$ 900.41	$ 927.42	$ 955.24	$ 983.90	$ 1,013.42	$ 1,043.82	$ 1,075.13
Electrical Systems Switchgear & panels	$ 309.00	$ 318.27	$ 327.82	$ 337.65	$ 347.78	$ 358.22	$ 368.96	$ 380.03	$ 391.43	$ 403.17
Power Generation and Storage Systems (solar & batteries)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Generator	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Septic System	$ 772.50	$ 795.68	$ 819.55	$ 844.13	$ 869.46	$ 895.54	$ 922.41	$ 950.08	$ 978.58	$ 1,007.94
	$ 12,542.86	$ 30,753.88	$ 12,024.09	$ 55,888.97	$ 33,456.36	$ 25,670.65	$ 13,533.22	$ 13,939.22	$ 14,357.39	$ 14,788.12
					$ 144,666.16					

Building System	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	20 Year Totals	Current Replacement Cost
Site Improvements, Parking Lots Surface and Striping 2/3	$ 2,586.72	$ 2,664.32	$ 2,744.25	$ 2,826.58	$ 2,911.37	$ 2,998.71	$ 3,088.68	$ 3,181.34	$ 3,276.78	$ 3,375.08	$ 51,719.05	$ 28,030.50
Site Improvements Fencing 2/3	$ 415.27	$ 427.73	$ 440.56	$ 453.78	$ 467.39	$ 481.41	$ 495.85	$ 510.73	$ 526.05	$ 541.83	$ 29,002.95	$ 6,000.00
Roofing System, including gutters	$ 1,854.06	$ 1,909.68	$ 1,966.97	$ 2,025.98	$ 2,086.76	$ 2,149.37	$ 2,213.85	$ 2,280.26	$ 2,348.67	$ 2,419.13	$ 80,574.43	$ 38,843.00
Exterior Finishes	$ 735.03	$ 757.08	$ 779.79	$ 803.19	$ 827.28	$ 852.10	$ 877.66	$ 903.99	$ 931.11	$ 959.05	$ 28,436.81	$ 10,620.00
Interior Painting	$ 1,532.35	$ 1,578.32	$ 1,625.67	$ 1,674.44	$ 1,724.67	$ 1,776.41	$ 1,829.70	$ 1,884.59	$ 1,941.13	$ 1,999.37	$ 30,637.87	$ 16,605.00
Floor Finishes	$ 2,172.00	$ 2,237.16	$ 2,304.28	$ 2,373.40	$ 2,444.61	$ 2,517.94	$ 2,593.48	$ 2,671.29	$ 2,751.43	$ 2,833.97	$ 43,427.17	$ 15,691.00
Ceiling System	$ 445.54	$ 458.90	$ 472.67	$ 486.85	$ 501.46	$ 516.50	$ 532.00	$ 547.96	$ 564.40	$ 581.33	$ 8,908.14	$ 4,828.00
Kitchen Equipment	$ 207.64	$ 213.86	$ 220.28	$ 226.89	$ 233.70	$ 240.71	$ 247.93	$ 255.36	$ 263.03	$ 270.92	$ 4,151.47	$ 1,500.00
Kitchen & Bath (cabinets & Countertops)	$ 442.95	$ 456.24	$ 469.93	$ 484.03	$ 498.55	$ 513.51	$ 528.91	$ 544.78	$ 561.12	$ 577.96	$ 8,856.48	$ 4,800.00
Sinks, Water Fountains & Toilets	$ 664.43	$ 684.37	$ 704.90	$ 726.04	$ 747.82	$ 770.26	$ 793.37	$ 817.17	$ 841.68	$ 866.93	$ 13,284.71	$ 7,200.00
Mechanical Systems (HVAC)	$ 1,245.81	$ 1,283.18	$ 1,321.68	$ 1,361.33	$ 1,402.17	$ 1,444.24	$ 1,487.56	$ 1,532.19	$ 1,578.16	$ 1,625.50	$ 43,988.84	$ 18,000.00
Plumbing Systems (Water Heater & Equipment)	$ 369.13	$ 380.20	$ 391.61	$ 403.36	$ 415.46	$ 427.92	$ 440.76	$ 453.98	$ 467.60	$ 481.63	$ 7,380.40	$ 4,000.00
Electrical Fixtures & Lighting Systems	$ 1,107.39	$ 1,140.61	$ 1,174.83	$ 1,210.07	$ 1,246.37	$ 1,283.77	$ 1,322.28	$ 1,361.95	$ 1,402.80	$ 1,444.89	$ 22,141.19	$ 16,000.00
Electrical Systems Switchgear & panels	$ 415.27	$ 427.73	$ 440.56	$ 453.78	$ 467.39	$ 481.41	$ 495.85	$ 510.73	$ 526.05	$ 541.83	$ 8,302.95	$ 15,000.00
Power Generation and Storage Systems (solar & batteries)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Generator	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Septic System	$ 1,038.18	$ 1,069.32	$ 1,101.40	$ 1,134.44	$ 1,168.48	$ 1,203.53	$ 1,239.64	$ 1,276.82	$ 1,315.13	$ 1,354.58	$ 20,757.36	$ 15,000.00
	$ 15,231.76	$ 15,688.71	$ 16,159.37	$ 16,644.15	$ 17,143.48	$ 17,657.78	$ 18,187.52	$ 18,733.14	$ 19,295.14	$ 19,873.99	$ 401,569.81	$ 202,117.50

Deferred Maintenance Priorities	Unit	Qty	Year		COLA	Cost (each)	Budget (Yearly)
Mechanical HVAC Unit	EA	1	2		3%	18,000.00	19,080.00
Roof Replacement	SF	2,506	4		3%	15.50	43,504.16
Wood Fence boards	LF	900	5		3%	20.00	20,700.00
Exterior Paint	SF	2,360	6		3%	4.50	12,531.60
One Time Costs	EA	1	1		0%	1,209.00	1,209.00

Behavioral Health Training Center

Ongoing Building Functions/Services	Provided by:	Interval	Split	Estimate:	Cost Notes:
One Time Costs					
Knox Box	Facilities Staff	One Time	100%	$459.00	
Utility Room Sign	Facilities Staff	One Time	100%	$250.00	
Service Panel clearances	Facilities Staff	One Time	100%	$250.00	
Emergency Exit Plan	Facilities Staff	One Time	100%	$250.00	
Room capacity Sign	Facilities Staff	One Time	100%	$0.00	
Parking Lot Signs	Facilities Staff	One Time	100%	$0.00	
Estimated One Time costs see Replacement Worksheet				**$1,209.00**	
Building Maintenance Services and supplies					
Burglar Alarm Monitoring	Contractor through Facilities	Annual	100%	$300.00	Per County alarm contract
Burglar Alarm testing - Annual	Contractor through Facilities	Annual	100%	$500.00	Per County alarm contract
Fire Alarm Monitoring	Contractor through Facilities	Annual	100%	$350.00	Per County alarm contract
Fire Alarm Testing - Annual	Contractor through Facilities	Annual	100%	$500.00	Per County alarm contract
Fire Sprinkler testing - Annual	Contractor through Facilities	Annual	100%	$500.00	
Fire Sprinkler Backflow testing - Annual	Contractor through Facilities	Annual	100%	$250.00	
Domestic Backflow testing - Annual	Contractor through Facilities	Annual	75%	$90.00	
Fire Extinguisher - Annual	Contractor through Facilities	Annual	100%	$100.00	
HVAC - quarterly	Facilities Staff	Annual	100%	$1,200.00	
Gutter Maintenance 2X/year	Facilities Staff	Annual	100%	$1,000.00	
Building Maintenance services and supplies	Facilities Staff	Annual	100%	$2,040.00	2 hrs./mo. + milage & travel
Septic maintenance and annual inspection	Contractor through Facilities	Annual	75%	$225.00	Maintenance
Septic Tank Pumping	Contractor through Facilities	Annual	75%	$300.00	$1200/3 years
Exterminator Services	Contractor through Facilities	Monthly	100%	$600.00	$50/month
Estimated Annual Building Maintenance Costs				**$7,955.00**	
Utilities & Services					
RVCWD - water	Facilities billing	Monthly	75%	$660.00	$155 Average
PGE Gas/Electric	Facilities Billing	Monthly	100%	$2,160.00	$80 Average Gas $100 Average Electric
Trash/Recycling Service	Set up by program	Monthly	100%	$4,500.00	2 Yd Container Weekly PU
Alarm phone line	Set up by program	Monthly	100%	$240.00	$20 per month
Internet	Set up by program	Monthly	100%	$600.00	$50 per month

Estimated Annual Utility Costs				**$8,160.00**	
Janitorial & Landscaping Services					
Landscape Services and supplies	Facilities Staff	Annual	75%	$ 7,000.00	2.5 HR per Week Current
Custodial Services	Facilities Staff	Annual	100%	$6,000.00	2 HR per Week Current
Household supplies	Facilities Staff	Annual	100%	$500.00	
Carpet Shampoo/deep cleaning	Facilities Staff	Annual	100%	$110.00	$55 hr.
VCT tile strip/wax	Facilities Staff	Annual	100%	$220.00	$55 hr.
Ceramic tile clean/seal	Facilities Staff	Annual	100%	$220.00	$55 hr.
Toilet Paper		Annual		$950.00	Conservative Estimates
Paper towels		Annual		$1,500.00	Conservative Estimates
Betco products		Annual		$1,500.00	Conservative Estimates
Estimated Annual Janitorial & Landscaping				**$18,000.00**	
Projected Annual Cost to Operate				**$34,115.00**	
Supplies/items Reference Only					
Betco mixer		One Time		$100.00	3-5 year service life
Mop bucket		One Time		$100.00	3-5 year service life
Trash cart		One Time		$500.00	3-5 year service life
Vacuum		One Time		$500.00	3-5 year service life
Inside trash, recycle, compost containers		One Time		$300.00	3-5 year service life
Mop, broom, dust pan, misc. hand tool items		One Time		$110.00	3-5 year service life
Cabinet with doors (inside utility room)		One Time		$350.00	If required
Free standing shelf (inside utility room)		One Time		$50.00	If required

Travel	20 miles per trip/per trip at .53 per mile	
Building Maintenance Weighted Rate	$78.00	
Custodial Weighted Rate	$55.00	
Custodial estimated time per week	2	per week

BUILDING LIFE CYCLE COST OF OWNERSHIP ANALYSIS - Building No. 69 - Crisis Residential Treatment Facility (CRT)

CRT - CRISIS RESIDENTIAL TREATMENT FACILITY

Building System	UNIT	Qty	Term (Yr.)	Growth 1%	COLA	Cost (each)	Budget (Yearly)	Budget Adjustment	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Site Improvements, Parking Lots	SF	4,840	15	0	3%	$ 2.50	$ 806.67		$ 830.87	$ 855.79	$ 881.47	$ 907.91	$ 935.15	$ 963.20	$ 992.10	$ 1,021.86	$ 1,052.52	$ 1,084.09
Site Improvements, fencing	LF	395	15	0	3%	$ 20.00	$ 526.67		$ 542.47	$ 558.74	$ 575.50	$ 592.77	$ 610.55	$ 628.87	$ 647.73	$ 667.17	$ 687.18	$ 707.80
Roofing System, including gutters	SF	3,462	30	0	3%	$ 15.50	$ 1,788.70		$ 1,842.36	$ 1,897.63	$ 1,954.56	$ 2,013.20	$ 2,073.59	$ 2,135.80	$ 2,199.88	$ 2,265.87	$ 2,333.85	$ 2,403.86
Exterior Finishes	SF	3,875	15	0	3%	$ 4.50	$ 1,162.50		$ 1,197.38	$ 1,233.30	$ 1,270.30	$ 1,308.40	$ 1,347.66	$ 1,388.09	$ 1,429.73	$ 1,472.62	$ 1,516.80	$ 1,562.30
Interior Painting	SF	4,342	15	0	3%	$ 4.50	$ 1,302.60		$ 1,341.68	$ 1,381.93	$ 1,423.39	$ 1,466.09	$ 1,510.07	$ 1,555.37	$ 1,602.03	$ 1,650.09	$ 1,699.60	$ 1,750.59
Floor Finishes	SF	3,400	15	0	3%	$ 8.00	$ 1,813.33		$ 1,867.73	$ 1,923.77	$ 1,981.48	$ 2,040.92	$ 2,102.15	$ 2,165.21	$ 2,230.17	$ 2,297.08	$ 2,365.99	$ 2,436.97
Ceiling System	SF	3,400	15	0	3%	$ 2.00	$ 453.33		$ 466.93	$ 480.94	$ 495.37	$ 510.23	$ 525.54	$ 541.30	$ 557.54	$ 574.27	$ 591.50	$ 609.24
Kitchen Equipment	EA	8	15	0	3%	$ 2,000.00	$ 1,066.67		$ 1,098.67	$ 1,131.63	$ 1,165.58	$ 1,200.54	$ 1,236.56	$ 1,273.66	$ 1,311.87	$ 1,351.22	$ 1,391.76	$ 1,433.51
Kitchen & Bath Fixtures & Finishes	EA	11	20	0	3%	$ 800.00	$ 440.00		$ 453.20	$ 466.80	$ 480.80	$ 495.22	$ 510.08	$ 525.38	$ 541.14	$ 557.38	$ 574.10	$ 591.32
Mechanical Systems (HVAC)	EA	2	15	0	3%	$ 15,000.00	$ 2,000.00		$ 2,060.00	$ 2,121.80	$ 2,185.45	$ 2,251.02	$ 2,318.55	$ 2,388.10	$ 2,459.75	$ 2,533.54	$ 2,609.55	$ 2,687.83
Plumbing Systems (Water Heater & Equipment)	EA	2	15	0	3%	$ 8,000.00	$ 1,066.67		$ 1,098.67	$ 1,131.63	$ 1,165.58	$ 1,200.54	$ 1,236.56	$ 1,273.66	$ 1,311.87	$ 1,351.22	$ 1,391.76	$ 1,433.51
Electrical Fixtures & Lighting Systems	Room	13	20	0	3%	$ 1,200.00	$ 780.00		$ 803.40	$ 827.50	$ 852.33	$ 877.90	$ 904.23	$ 931.36	$ 959.30	$ 988.08	$ 1,017.72	$ 1,048.25
Electrical Systems Switchgear & panels	EA	1	50	0	3%	$ 35,000.00	$ 700.00		$ 721.00	$ 742.63	$ 764.91	$ 787.86	$ 811.49	$ 835.84	$ 860.91	$ 886.74	$ 913.34	$ 940.74
EV Charging Station	EA	1	20	0	3%	$ 8,000.00	$ 400.00		$ 412.00	$ 424.36	$ 437.09	$ 450.20	$ 463.71	$ 477.62	$ 491.95	$ 506.71	$ 521.91	$ 537.57
Power Generation and Storage Systems (solar & batteries)	EA	1	15	0	3%	$ 40,000.00	$ 2,666.67		$ 2,746.67	$ 2,829.07	$ 2,913.94	$ 3,001.36	$ 3,091.40	$ 3,184.14	$ 3,279.66	$ 3,378.05	$ 3,479.40	$ 3,583.78
Generator	EA	1	25	0	3%	$ 75,000.00	$ 3,000.00		$ 3,090.00	$ 3,182.70	$ 3,278.18	$ 3,376.53	$ 3,477.82	$ 3,582.16	$ 3,689.62	$ 3,800.31	$ 3,914.32	$ 4,031.75
							$ 19,973.80		$ 20,573.01	$ 21,190.20	$ 21,825.91	$ 22,480.69	$ 23,155.11	$ 23,849.76	$ 24,565.25	$ 25,302.21	$ 26,061.28	$ 26,843.12

Building System	Year 11	Year 12	Year 13	Year 14	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	20 Year Totals	Current Replacement Cost
Site Improvements, Parking Lots	$ 1,116.62	$ 1,150.11	$ 1,184.62	$ 1,220.16	$ 1,256.76	$ 1,294.46	$ 1,333.30	$ 1,373.30	$ 1,414.49	$ 1,456.93	$ 22,325.70	$ 12,100.00
Site Improvements, fencing	$ 729.03	$ 750.90	$ 773.43	$ 796.63	$ 820.53	$ 845.15	$ 870.50	$ 896.61	$ 923.51	$ 951.22	$ 14,576.28	$ 7,900.00
Roofing System, including gutters	$ 2,475.98	$ 2,550.26	$ 2,626.77	$ 2,705.57	$ 2,786.74	$ 2,870.34	$ 2,956.45	$ 3,045.14	$ 3,136.50	$ 3,230.59	$ 49,504.93	$ 53,661.00
Exterior Finishes	$ 1,609.17	$ 1,657.45	$ 1,707.17	$ 1,758.39	$ 1,811.14	$ 1,865.47	$ 1,921.44	$ 1,979.08	$ 2,038.45	$ 2,099.60	$ 32,173.91	$ 17,437.50
Interior Painting	$ 1,803.10	$ 1,857.20	$ 1,912.91	$ 1,970.30	$ 2,029.41	$ 2,090.29	$ 2,153.00	$ 2,217.59	$ 2,284.12	$ 2,352.64	$ 36,051.39	$ 19,539.00
Floor Finishes	$ 2,510.08	$ 2,585.38	$ 2,662.94	$ 2,742.83	$ 2,825.11	$ 2,909.87	$ 2,997.16	$ 3,087.08	$ 3,179.69	$ 3,275.08	$ 50,186.69	$ 27,200.00
Ceiling System	$ 627.52	$ 646.34	$ 665.74	$ 685.71	$ 706.28	$ 727.47	$ 749.29	$ 771.77	$ 794.92	$ 818.77	$ 12,546.67	$ 6,800.00
Kitchen Equipment	$ 1,476.52	$ 1,520.81	$ 1,566.44	$ 1,613.43	$ 1,661.83	$ 1,711.69	$ 1,763.04	$ 1,815.93	$ 1,870.41	$ 1,926.52	$ 29,521.58	$ 16,000.00
Kitchen & Bath Fixtures & Finishes	$ 609.06	$ 627.33	$ 646.15	$ 665.54	$ 685.51	$ 706.07	$ 727.25	$ 749.07	$ 771.54	$ 794.69	$ 12,177.65	$ 8,800.00
Mechanical Systems (HVAC)	$ 2,768.47	$ 2,851.52	$ 2,937.07	$ 3,025.18	$ 3,115.93	$ 3,209.41	$ 3,305.70	$ 3,404.87	$ 3,507.01	$ 3,612.22	$ 55,352.97	$ 30,000.00
Plumbing Systems (Water Heater & Equipment)	$ 1,476.52	$ 1,520.81	$ 1,566.44	$ 1,613.43	$ 1,661.83	$ 1,711.69	$ 1,763.04	$ 1,815.93	$ 1,870.41	$ 1,926.52	$ 29,521.58	$ 16,000.00
Electrical Fixtures & Lighting Systems	$ 1,079.70	$ 1,112.09	$ 1,145.46	$ 1,179.82	$ 1,215.21	$ 1,251.67	$ 1,289.22	$ 1,327.90	$ 1,367.73	$ 1,408.77	$ 21,587.66	$ 15,600.00
Electrical Systems Switchgear & panels	$ 968.96	$ 998.03	$ 1,027.97	$ 1,058.81	$ 1,090.58	$ 1,123.29	$ 1,156.99	$ 1,191.70	$ 1,227.45	$ 1,264.28	$ 19,373.54	$ 35,000.00
EV Charging Station	$ 553.69	$ 570.30	$ 587.41	$ 605.04	$ 623.19	$ 641.88	$ 661.14	$ 680.97	$ 701.40	$ 722.44	$ 11,070.59	$ 8,000.00
Power Generation and Storage Systems (solar & batteries)	$ 3,691.29	$ 3,802.03	$ 3,916.09	$ 4,033.57	$ 4,154.58	$ 4,279.22	$ 4,407.59	$ 4,539.82	$ 4,676.02	$ 4,816.30	$ 73,803.96	$ 40,000.00
Generator	$ 4,152.70	$ 4,277.28	$ 4,405.60	$ 4,537.77	$ 4,673.90	$ 4,814.12	$ 4,958.54	$ 5,107.30	$ 5,260.52	$ 5,418.33	$ 83,029.46	$ 75,000.00
	$ 27,648.41	$ 28,477.86	$ 29,332.20	$ 30,212.16	$ 31,118.53	$ 32,052.09	$ 33,013.65	$ 34,004.06	$ 35,024.18	$ 36,074.90	$ 552,804.59	$ 389,037.50

Building No. 69 - Crisis Residential Treatment Facility (CRT)

Ongoing Building Functions/Services	Provided by:	Interval	Split	Estimate:	Cost Notes:
One Time Costs					
Burglar System Install	Contractor through operator	One Time	100%	$5,000.00	Rough estimate
Knox Box	Facilities Staff	One Time	100%	$0.00	
Utility Room Sign	Facilities Staff	One Time	100%	$0.00	
Service Panel clearances	Facilities Staff	One Time	100%	$250.00	
Emergency Exit Plan	Facilities Staff	One Time	100%	$250.00	
Room capacity Sign	Facilities Staff	One Time	100%	$0.00	
Parking Lot Signs	Facilities Staff	One Time	100%	$0.00	
Estimated One Time costs see Replacement Worksheet				**$5,500.00**	
Building Maintenance Services and supplies					
Burglar Alarm Monitoring	Contractor through Facilities	Annual	100%	$0.00	Per County alarm contract
Burglar Alarm testing - Annual	Contractor through Facilities	Annual	100%	$0.00	Per County alarm contract
Fire Alarm Monitoring	Contractor through Facilities	Annual	100%	$0.00	Per County alarm contract
Fire Alarm Testing - Annual	Contractor through Facilities	Annual	100%	$0.00	Per County alarm contract
Fire Sprinkler testing - Annual	Contractor through Facilities	Annual	100%	$500.00	
Fire Sprinkler Backflow testing - Annual	Contractor through Facilities	Annual	100%	$250.00	
Backflow testing - Annual	Contractor through Facilities	Annual	100%	$125.00	
Fire Extinguisher - Annual	Contractor through Facilities	Annual	100%	$125.00	
HVAC - quarterly	Facilities Staff	Annual	100%	$1,200.00	
Gutter Maintenance 2X/year	Facilities Staff	Annual	100%	$1,000.00	
Building Maintenance services and supplies	Facilities Staff	Annual	100%	$3,060.00	3 hrs./mo. + milage & travel
Solar Maintenance	Contractor through Facilities	Annual	100%	$500.00	Estimate
Exterminator Services	Contractor through Facilities	Annual	100%	$900.00	$75/month
Estimated Annual Building Maintenance Costs				**$7,660.00**	
Utilities & Services					
City of Ukiah Water	Facilities billing	Monthly	100%	$1,080.00	$90 Average
City of Ukiah Sewer	Facilities billing	Monthly	100%	$1,080.00	$90 Average
City of Ukiah Electric	Facilities Billing	Monthly	100%	$600.00	$50 Average Electric
PG&E Gas	Facilities billing	Monthly	100%	$0.00	
Trash/Recycling Service	Set up by program	Monthly	100%	$4,500.00	2 Yd Container Weekly PU

 Date: 2/14/2023

Alarm Phone Line	Set up by program	Monthly	100%	$0.00	
Internet	Set up by program	Monthly	100%	$1,200.00	$100 per month
Estimated Annual Utility Costs				**$8,460.00**	
Janitorial & Landscaping Services					
Landscape Services and supplies	Facilities Staff	Annual	100%	$ 5,980.00	2 HR per Week
Custodial Services	Facilities Staff	Annual	100%	$11,960.00	4 HR per Week
Household supplies	Facilities Staff	Annual	100%	$500.00	
Carpet Shampoo/deep cleaning	Facilities Staff	Annual	100%	$0.00	$55 hr.
VCT tile strip/wax	Facilities Staff	Annual	100%	$880.00	$55 hr.
Ceramic tile clean/seal	Facilities Staff	Annual	100%	$880.00	$55 hr.
Estimated Annual Janitorial & Landscaping				**$20,200.00**	
Projected Annual Cost to Operate				**$41,820.00**	
Supplies/items Reference Only					
Toilet Paper		Annual		$950.00	Conservative Estimate
Paper towels		Annual		$1,500.00	Conservative Estimate
Betco products		Annual		$1,500.00	Conservative Estimate
Betco mixer		One Time		$100.00	3-5 year service life
Mop bucket		One Time		$100.00	3-5 year service life
Trash cart		One Time		$500.00	3-5 year service life
Vacuum		One Time		$500.00	3-5 year service life
Inside trash, recycle, compost containers		One Time		$300.00	3-5 year service life
Mop, broom, dust pan, misc. hand tool items		One Time		$110.00	3-5 year service life
Cabinet with doors (inside utility room)		One Time		$350.00	If required
Free standing shelf (inside utility room)		One Time		$50.00	If required

Travel	2 miles per trip/per trip at .53 per mile	
Building Maintenance Weighted Rate	$78.00	
Custodial Weighted Rate	$55.00	
Custodial estimated time per week	2	per week

 Date: 2/14/2023

BUILDING LIFE CYCLE COST OF OWNERSHIP ANALYSIS - Building No. 320 - Psychiatric Health Facility (PHF)

PHF - Psychiatric Health Facility

Building System	UNIT	Qty	Term (Yr.)	Growth 1%	COLA	Cost (each)	Budget (Yearly)	Budget Adjustment	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Site Improvements - Parking Lots	SF	23,941	15	0	3%	$ 2.00	$ 3,192.13		$ 3,287.90	$ 3,386.53	$ 3,488.13	$ 3,592.77	$ 3,700.56	$ 3,811.57	$ 3,925.92
Site Improvements Fences, Trellis & Fixtures	LF	800	15	0	3%	$ 25.00	$ 1,333.33		$ 1,373.33	$ 1,414.53	$ 1,456.97	$ 1,500.68	$ 1,545.70	$ 1,592.07	$ 1,639.83
Roofing System, including gutters	SF	13,125	50	0	3%	$ 20.00	$ 5,250.00		$ 5,407.50	$ 5,569.73	$ 5,736.82	$ 5,908.92	$ 6,086.19	$ 6,268.77	$ 6,456.84
Exterior Finishes	SF	11,385	15	0	3%	$ 5.00	$ 3,795.00		$ 3,908.85	$ 4,026.12	$ 4,146.90	$ 4,271.31	$ 4,399.45	$ 4,531.43	$ 4,667.37
Interior Painting	SF	12,500	15	0	3%	$ 5.00	$ 4,166.67		$ 4,291.67	$ 4,420.42	$ 4,553.03	$ 4,689.62	$ 4,830.31	$ 4,975.22	$ 5,124.47
Floor Finishes	SF	12,844	15	0	3%	$ 8.00	$ 6,850.13		$ 7,055.64	$ 7,267.31	$ 7,485.33	$ 7,709.89	$ 7,941.18	$ 8,179.42	$ 8,424.80
Ceiling System	SF	12,844	15	0	3%	$ 2.00	$ 1,712.53		$ 1,763.91	$ 1,816.83	$ 1,871.33	$ 1,927.47	$ 1,985.30	$ 2,044.85	$ 2,106.20
Kitchen Equipment	EA	8	15	0	3%	$ 4,000.00	$ 2,133.33		$ 2,197.33	$ 2,263.25	$ 2,331.15	$ 2,401.09	$ 2,473.12	$ 2,547.31	$ 2,623.73
Bath Fixtures & Finishes	EA	30	15	0	3%	$ 1,000.00	$ 2,000.00		$ 2,060.00	$ 2,121.80	$ 2,185.45	$ 2,251.02	$ 2,318.55	$ 2,388.10	$ 2,459.75
Mechanical Systems (HVAC)	EA	5	15	0	3%	$ 45,000.00	$ 15,000.00		$ 15,450.00	$ 15,913.50	$ 16,390.91	$ 16,882.63	$ 17,389.11	$ 17,910.78	$ 18,448.11
Plumbing Systems (Water Heater Grease Trap & Equipment)	EA	2	15	0	3%	$ 15,000.00	$ 2,000.00		$ 2,060.00	$ 2,121.80	$ 2,185.45	$ 2,251.02	$ 2,318.55	$ 2,388.10	$ 2,459.75
Electrical Fixtures & Lighting Systems	Room	77	20	0	3%	$ 1,000.00	$ 3,850.00		$ 3,965.50	$ 4,084.47	$ 4,207.00	$ 4,333.21	$ 4,463.21	$ 4,597.10	$ 4,735.01
Electrical Systems Switchgear & panels	EA	1	50	0	3%	$ 80,000.00	$ 1,600.00		$ 1,648.00	$ 1,697.44	$ 1,748.36	$ 1,800.81	$ 1,854.84	$ 1,910.48	$ 1,967.80
EV Charging Station	EA	2	20	0	3%	$ 8,000.00	$ 800.00		$ 824.00	$ 848.72	$ 874.18	$ 900.41	$ 927.42	$ 955.24	$ 983.90
Power Generation and Storage Systems (solar & batteries)	EA	1	15	0	3%	$ 120,000.00	$ 8,000.00		$ 8,240.00	$ 8,487.20	$ 8,741.82	$ 9,004.07	$ 9,274.19	$ 9,552.42	$ 9,838.99
Generator	EA	1	20	0	3%	$ 250,000.00	$ 12,500.00		$ 12,875.00	$ 13,261.25	$ 13,659.09	$ 14,068.86	$ 14,490.93	$ 14,925.65	$ 15,373.42
							$ 74,183.13		$ 76,408.63	$ 78,700.89	$ 81,061.91	$ 83,493.77	$ 85,998.58	$ 88,578.54	$ 91,235.90
													$ 405,663.78		

Building System	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14
Site Improvements - Parking Lots	$ 4,043.70	$ 4,165.01	$ 4,289.96	$ 4,418.66	$ 4,551.22	$ 4,687.76	$ 4,828.39
Site Improvements Fences, Trellis & Fixtures	$ 1,689.03	$ 1,739.70	$ 1,791.89	$ 1,845.65	$ 1,901.01	$ 1,958.04	$ 2,016.79
Roofing System, including gutters	$ 6,650.54	$ 6,850.06	$ 7,055.56	$ 7,267.23	$ 7,485.24	$ 7,709.80	$ 7,941.10
Exterior Finishes	$ 4,807.39	$ 4,951.61	$ 5,100.16	$ 5,253.17	$ 5,410.76	$ 5,573.09	$ 5,740.28
Interior Painting	$ 5,278.21	$ 5,436.55	$ 5,599.65	$ 5,767.64	$ 5,940.67	$ 6,118.89	$ 6,302.46
Floor Finishes	$ 8,677.54	$ 8,937.87	$ 9,206.01	$ 9,482.19	$ 9,766.65	$ 10,059.65	$ 10,361.44
Ceiling System	$ 2,169.39	$ 2,234.47	$ 2,301.50	$ 2,370.55	$ 2,441.66	$ 2,514.91	$ 2,590.36
Kitchen Equipment	$ 2,702.44	$ 2,783.52	$ 2,867.02	$ 2,953.03	$ 3,041.62	$ 3,132.87	$ 3,226.86
Bath Fixtures & Finishes	$ 2,533.54	$ 2,609.55	$ 2,687.83	$ 2,768.47	$ 2,851.52	$ 2,937.07	$ 3,025.18
Mechanical Systems (HVAC)	$ 19,001.55	$ 19,571.60	$ 20,158.75	$ 20,763.51	$ 21,386.41	$ 22,028.01	$ 22,688.85
Plumbing Systems (Water Heater Grease Trap & Equipment)	$ 2,533.54	$ 2,609.55	$ 2,687.83	$ 2,768.47	$ 2,851.52	$ 2,937.07	$ 3,025.18
Electrical Fixtures & Lighting Systems	$ 4,877.06	$ 5,023.38	$ 5,174.08	$ 5,329.30	$ 5,489.18	$ 5,653.85	$ 5,823.47
Electrical Systems Switchgear & panels	$ 2,026.83	$ 2,087.64	$ 2,150.27	$ 2,214.77	$ 2,281.22	$ 2,349.65	$ 2,420.14
EV Charging Station	$ 1,013.42	$ 1,043.82	$ 1,075.13	$ 1,107.39	$ 1,140.61	$ 1,174.83	$ 1,210.07
Power Generation and Storage Systems (solar & batteries)	$ 10,134.16	$ 10,438.19	$ 10,751.33	$ 11,073.87	$ 11,406.09	$ 11,748.27	$ 12,100.72
Generator	$ 15,834.63	$ 16,309.66	$ 16,798.95	$ 17,302.92	$ 17,822.01	$ 18,356.67	$ 18,907.37
	$ 93,972.97	$ 96,792.16	$ 99,695.93	$ 102,686.81	$ 105,767.41	$ 108,940.43	$ 112,208.65

Building System	Year 15	Year 16	Year 17	Year 18	Year 19	Year 20	20 Year Totals	Current Replacement Cost
Site Improvements - Parking Lots	$ 4,973.24	$ 5,122.44	$ 5,276.11	$ 5,434.39	$ 5,597.43	$ 5,765.35	$ 88,347.03	$ 47,882.00
Site Improvements Fences, Trellis & Fixtures	$ 2,077.29	$ 2,139.61	$ 2,203.80	$ 2,269.91	$ 2,338.01	$ 2,408.15	$ 36,901.98	$ 20,000.00
Roofing System, including gutters	$ 8,179.33	$ 8,424.71	$ 8,677.45	$ 8,937.77	$ 9,205.91	$ 9,482.08	$ 145,301.55	$ 262,500.00
Exterior Finishes	$ 5,912.49	$ 6,089.86	$ 6,272.56	$ 6,460.73	$ 6,654.56	$ 6,854.19	$ 105,032.26	$ 56,925.00
Interior Painting	$ 6,491.53	$ 6,686.28	$ 6,886.87	$ 7,093.47	$ 7,306.28	$ 7,525.46	$ 115,318.69	$ 62,500.00
Floor Finishes	$ 10,672.28	$ 10,992.45	$ 11,322.23	$ 11,661.89	$ 12,011.75	$ 12,372.10	$ 189,587.62	$ 102,752.00
Ceiling System	$ 2,668.07	$ 2,748.11	$ 2,830.56	$ 2,915.47	$ 3,002.94	$ 3,093.03	$ 47,396.90	$ 25,688.00
Kitchen Equipment	$ 3,323.66	$ 3,423.37	$ 3,526.07	$ 3,631.86	$ 3,740.81	$ 3,853.04	$ 59,043.17	$ 32,000.00
Bath Fixtures & Finishes	$ 3,115.93	$ 3,209.41	$ 3,305.70	$ 3,404.87	$ 3,507.01	$ 3,612.22	$ 55,352.97	$ 30,000.00
Mechanical Systems (HVAC)	$ 23,369.51	$ 24,070.60	$ 24,792.71	$ 25,536.50	$ 26,302.59	$ 27,091.67	$ 415,147.29	$ 225,000.00
Plumbing Systems (Water Heater Grease Trap & Equipment)	$ 3,115.93	$ 3,209.41	$ 3,305.70	$ 3,404.87	$ 3,507.01	$ 3,612.22	$ 55,352.97	$ 30,000.00
Electrical Fixtures & Lighting Systems	$ 5,998.17	$ 6,178.12	$ 6,363.46	$ 6,554.37	$ 6,751.00	$ 6,953.53	$ 106,554.47	$ 77,000.00
Electrical Systems Switchgear & panels	$ 2,492.75	$ 2,567.53	$ 2,644.56	$ 2,723.89	$ 2,805.61	$ 2,889.78	$ 44,282.38	$ 80,000.00
EV Charging Station	$ 1,246.37	$ 1,283.77	$ 1,322.28	$ 1,361.95	$ 1,402.80	$ 1,444.89	$ 22,141.19	$ 16,000.00
Power Generation and Storage Systems (solar & batteries)	$ 12,463.74	$ 12,837.65	$ 13,222.78	$ 13,619.46	$ 14,028.05	$ 14,448.89	$ 221,411.89	$ 120,000.00
Generator	$ 19,474.59	$ 20,058.83	$ 20,660.60	$ 21,280.41	$ 21,918.83	$ 22,576.39	$ 345,956.07	$ 250,000.00
	$ 115,574.90	$ 119,042.15	$ 122,613.42	$ 126,291.82	$ 130,080.57	$ 133,982.99	$ 2,053,128.43	$ 1,438,247.00

Notes:

Costs based on preliminary plans available to date

Building No. 320 - Psychiatric Health Facility (PHF)

Ongoing Building Functions/Services	Provided by:	Interval	Split	Estimate:	Cost Notes:
One Time Costs					
Knox Box	Facilities Staff	One Time	100%	$0.00	
Utility Room Sign	Facilities Staff	One Time	100%	$0.00	
Service Panel clearances	Facilities Staff	One Time	100%	$250.00	
Emergency Exit Plan	Facilities Staff	One Time	100%	$250.00	
Room capacity Sign	Facilities Staff	One Time	100%	$0.00	
Parking Lot Signs	Facilities Staff	One Time	100%	$0.00	
Estimated One Time costs see Replacement Worksheet				**$500.00**	
Building Maintenance Services and supplies					
Burglar Alarm Monitoring	Contractor through Facilities	Annual	100%	$0.00	Per County alarm contract
Burglar Alarm testing - Annual	Contractor through Facilities	Annual	100%	$0.00	Per County alarm contract
Fire Alarm Monitoring	Contractor through Facilities	Annual	100%	$600.00	Per County alarm contract
Fire Alarm Testing - Annual	Contractor through Facilities	Annual	100%	$500.00	Per County alarm contract
Fire Sprinkler testing - Annual	Contractor through Facilities	Annual	100%	$500.00	
Fire Sprinkler Backflow testing - Annual	Contractor through Facilities	Annual	100%	$250.00	
Backflow testing - Annual	Contractor through Facilities	Annual	100%	$125.00	
Fire Extinguisher - Annual	Contractor through Facilities	Annual	100%	$100.00	
HVAC - quarterly	Facilities Staff	Annual	100%	$2,000.00	
Gutter Maintenance 2X/year	Facilities Staff	Annual	100%	$1,000.00	
Building Maintenance services and supplies	Facilities Staff	Annual	100%	$8,160.00	8 hrs./mo. + milage & travel
Solar Maintenance	Contractor through Facilities	Annual	100%	$500.00	
Exterminator Services	Contractor through Facilities	Annual	100%	$900.00	
Estimated Annual Building Maintenance Costs				**$14,635.00**	
Utilities & Services					
Willow Water	Facilities billing	Monthly	100%	$2,400.00	$200 Average
Ukiah Valley Sanitation District	Facilities billing	Monthly	100%	$2,400.00	$200 Average
PG&E Electric	Facilities Billing	Monthly	100%	$6,000.00	$500 Average Electric
PG&E Gas	Facilities billing	Monthly	100%	$0.00	
Trash/Recycling Service	Set up by program	Monthly	100%	$6,300.00	4 Yd Container Weekly PU
Security	Set up by program	Monthly	100%	$240.00	Basic line

Internet	Set up by program	Monthly	100%	$1,800.00	$150 per month
Estimated Annual Utility Costs				**$19,140.00**	
Janitorial & Landscaping Services					
Landscape Services and supplies	Facilities Staff	Annual	100%	$ 7,150.00	2.5 HR per Week
Custodial Services	Facilities Staff	Annual	100%	$31,200.00	10 HR per Week
Household supplies	Facilities Staff	Annual	100%	$1,000.00	
Carpet Shampoo/deep cleaning	Facilities Staff	Annual	100%	$0.00	$55 hr.
VCT tile strip/wax	Facilities Staff	Annual	100%	$2,200.00	$55 hr.
Ceramic tile clean/seal	Facilities Staff	Annual	100%	$2,200.00	$55 hr.
Estimated Annual Janitorial & Landscaping				**$43,750.00**	
Projected Annual Cost to Operate				**$78,025.00**	
Supplies/items Reference Only					
Toilet Paper		Annual		$1,200.00	Conservative Estimate
Paper towels		Annual		$2,500.00	Conservative Estimate
Betco products		Annual		$2,500.00	Conservative Estimate
Betco mixer		One time		$100.00	3-5 year service life
Mop bucket		One time		$100.00	3-5 year service life
Trash cart		One time		NA	3-5 year service life
Vacuum		One time		$500.00	3-5 year service life
Inside trash, recycle, compost containers		One time		$300.00	3-5 year service life
Mop, broom, dust pan, misc. hand tool items		One time		$110.00	3-5 year service life
Cabinet with doors (inside utility room)		One time		$350.00	3-5 year service life
Free standing shelf (inside utility room)		One time		$50.00	3-5 year service life

Travel	4 miles per trip/per trip at .53 per mile
Building Maintenance Weighted Rate	$78.00
Custodial Weighted Rate	$55.00
Custodial estimated time per week	Daily

MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

ITEM 3f

Agenda Summary

Meeting Date:	February 22, 2023
Contact:	Janelle Rau, General Services Agency Director
Time Allocated for Item: 15 minutes	

AGENDA TITLE: Discussion and Possible Action Regarding Annual Maintenance Cost, Building Life Cycle Cost, and Capital Facilities Reserve for Regional Training Center, Crisis Residential Treatment Facility, and Psychiatric Health Facility Buildings.

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

Discussion and possible action regarding the annual maintenance cost for the regional training center, crisis residential treatment facility and psychiatric health facility. Discussion and possible action regarding a capital facilities reserve for the building life cycle of the regional training center, crisis residential treatment facility and psychiatric health facility.

As reported previously to the Mental Health Treatment Act Citizens Oversight Committee, the General Services Agency is charged with preparing a Five Year Capital Improvement Plan for all County owned real property. At the request of Member Antle, the General Services Agency presented preliminary Five-Year capital cost estimates based on a 20 year projection of building system life cycle replacement costs for the County owned facilities that were either purchased or constructed with Measure B funding. Simultaneous to this process, the General Services Agency has been working with third party contractors on assessing the condition of all County owned and operated facilities. The attached draft 20 year cost models (Crisis Residential Treatment Facility, Psychiatric Health Facility (still in design phases), and the Regional Training Center in Redwood Valley, CA), are draft works in progress that will be incorporated into the Five Year Capital Improvement Plan that is in development and expected to be presented to the Board in late 2023 or early 2024.

In addition to the life cycle cost of ownership model, the General Services Agency presented estimates regarding annual operational costs for each County owned facility. These estimates are based on standard operational costs per facility. These estimates were provided to ensure the Mental Health Treatment Act Citizens Oversight Committee had the fiscal details available to them to make informed decisions regarding the costs to operate and own government facilities. A summary of those cost are below:

Measure B Facilities		
Cost of Operations and Ownership		
	Operating/Annual	Capital Assets/20 Year
CRT	$ 41,820	$ 552,804.59
PHF	$ 78,025	$ 2,053,128.43
RV Training Center	$ 34,115	$ 401,569.81
	$ 153,960	**$ 3,007,503**

A few comments regarding the draft cost models:

- The 20-year projection of building system life cycle cost models include a 3% annual cost escalation. Currently, the County is experiencing a much higher cost escalation rate (anywhere from 5% to 50%). The cost models are intended to be estimates and updated no less than annually.
- The cost models are considered draft until they are presented to the Board of Supervisors via the Five Year Capital Improvement Plan.
- Deferring capital improvement set aside funding will result in increased cost escalation annually.
- The building systems life cycles are estimated; system failures can occur and will require funding for repair or replacement.
- The building systems life cycles are based on current operational and building code standards; the estimates will be updated no less than annually to include any known code requirements or operational modifications required.

MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

Agenda Summary

ITEM 3i

Meeting Date:	August 26, 2026
Contact:	Member Pierce/Designee
Time Allocated for Item: 10 Minutes	

AGENDA TITLE: Discussion and Recommendation Regarding Measure B Tax Measure Funding Allocation: Maximum of 75% for Facilities and 25% for Services

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

Discussion and provide direction regarding the proposed allocation of Measure B tax measure funding and provide a recommendation to the Board of Supervisors regarding the proposed funding allocation framework

COUNTY OF MENDOCINO
Executive Office

SARA PIERCE
INTERIM CHIEF EXECUTIVE OFFICER
CLERK OF THE BOARD

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Date: August 20, 2026
To: Mental Health Treatment Act Oversight Committee
From: Sara Pierce – Interim CEO
Subject: Maximum % of Sales Tax Revenue to Allocate to Facility Needs

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Impartial Analysis of Sales Tax Measure (First Two Paragraphs):
"The ballot measure seeks voter approval of an ordinance adding the "Mental Health Treatment Act" to the Mendocino County Code adopting a sales tax for the specific purpose of funding mental health care and facilities to diagnose and treat mental illness and addiction. This is a special tax and would apply to all areas of the County, including all cities.

This would add a transactions (sales) and use tax consisting of one-half cent for five years, and thereafter reduced to one-eighth cent, cumulative to all existing state taxes, local county and city taxes. All revenue from this tax will be placed into a special fund to be used only for services, treatment, and facilities for persons with mental health illness and addiction. For five (5) years a maximum of 75% of all revenue will be devoted to facilities, and not less than 25% will be dedicated to services and treatment; thereafter all revenue will be used for ongoing operations, services, and treatment."

Discussion:
Beginning in April 2018 (Fiscal Year (FY) 2017/18) the County began receiving Measure B sales tax revenue. The measure allowed for the first five years (FY 2017/18 - FY 2022/23) a maximum of 75% of revenue to be dedicated to facility needs. Thereafter all revenue will be used for ongoing operations, services, and treatment. This Committee should recommend to the Board of Supervisors, the desire of the constituents, **if** the maximum 75% should be allocated. This recommendation will drive recommendations for reserves balances including the Prudent Reserve.

The data below represents totals from FY 2017/2018 – FY 2022/23 with various factors applied:

• Total Revenue:	$48,343,386	$48,343,386
• Facility Factor:	75%	50%
• Total Facility Revenue:	$36,257,540	$24,171,693
• 75% of Interest Revenue:	$ 960,700	$ 640,467
• Facility Expenses:	($12,262,664)	($12,262,664)
• **Balance**	**$24,955,576**	**$12,549,496**

My recommendation to this Committee would be to recommend to the Board of Supervisors, the full 75% be allocated to facility needs.

MENTAL HEALTH TREATMENT ACT
CITIZENS OVERSIGHT COMMITTEE

Agenda Summary

ITEM 3j

Meeting Date:	August 26, 2026
Contact:	Member Pierce/Designee
Time Allocated for Item: 10 Minutes	

AGENDA TITLE: Discussion and Recommendation Regarding Measure B Prudent Reserve(s)

SUMMARY OF REQUEST / BACKGROUND INFORMATION:

Discuss and provide direction regarding the establishment, purpose, and appropriate level of Measure B prudent reserve(s), and provide a recommendation to the Board of Supervisors regarding the proposed prudent reserve framework.

COUNTY OF MENDOCINO
Executive Office

SARA PIERCE
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Date: August 20, 2026
To: Mental Health Treatment Act Oversight Committee
From: Sara Pierce – Interim CEO
Subject: Reserve Policy

Discussion:
In March 2026 the Board of Supervisors amended the County's Reserve and Fund Balance Policy (Policy #32) which is specific to the General Fund. The prior policy was significantly outdated and did not meet Government Finance Officers Association (GFOA) recommended standards. At the same time, the Board of Supervisors also eliminated the County's Facility Reserve policy and combined it into one reserve policy.

Attached to this memo is an amended version of the County's Reserve and Fund Balance Policy which has been updated to apply only to the Mental Health Treatment Act Fund. I am recommending this Committee review and recommend adoption to the Board of Supervisors, as the current percentage being applied to the Mental Health Treatment Act Funds is significantly below GFOA standards. GFOA recommends, at a minimum, 2 months (16.67%) of annual revenue or expenses (whichever is more stable) be set aside in a reserve.

As discussed in the recommended Mental Health Treatment Act Fund Reserve Policy three separate reserves would be created and funded by specified targets. <u>These targets do not represent minimum reserve balances, please see policy for minimum reserve balances.</u>

- Rainy Day – 20% of budgeted revenues
- Infrastructure - 75% of Measure B sales tax revenue received in the first 5 years of tax implementation, less facility specific expenses
- Systems – 5% of budgeted revenues

Using the balances from the Mental Health Treatment Act Fund as of Fiscal Year Ended June 30, 2025, if this policy were in place, the balances would have been as follows:

- Rainy Day Reserve: $3,469,609
- Infrastructure Reserve: $24,955,576
- Systems Reserve: $867,402
- Prudent Reserve Balance: $0 – reallocated to above reserves
- Restricted Fund Balance: $12,675,362
  - (this could be allocated to reserves above otherwise it will remain available for use in future years)

- TOTAL OF ALL MENTAL HEALTH TREATMENT ACT FUND BALANCES: $41,967,949

MENDOCINO COUNTY MEASURE B POLICY	Reserve and Fund Balance Policy
ADOPTED:	ADOPTED BY:

Table of Contents

Chapter 1 PURPOSE AND POLICY STATEMENT

1.1 Introduction

This policy establishes the County's policies for financial reserves specifically for the Mental Health Treatment Act Fund. It describes the classification of fund balance required under standards established by the Governmental Accounting Standards Board (GASB) and the reporting of established reserves in that fund balance classification.

1.2 Authorities

This policy is established under allowances and requirements established in *California Government Code Title 3 Government of Counties, Division 3 Financial Provisions, Chapter 1 Budget and Tax Levy*.

1.3 Scope

This policy establishes reserve policies for the Mental Health Treatment Act Fund; allows the Board to establish other contingency and reserve accounts in the annual adopted budget; and categorizes these reserves into fund balance reporting requirements established by GASB.

Chapter 2 GENERAL FUND RESERVES

2.1 Purpose

The County shall maintain Fund reserves to safeguard the County's long-term financial health and protect essential services specific to support and stabilize individuals with behavioral health conditions, including addiction and neurological disorders from the potential impacts of unanticipated events and circumstances not occurring during the normal course of operations.

These reserves shall constitute general reserves under California Government Code. The County shall maintain three primary Fund reserves, each designed to guard against different risks:

a. **Rainy Day Emergency Reserve** – A stabilization reserve to guard against longer-term impacts resulting from major financial and operational events, including recessions, natural disasters, and other declared emergencies. This reserve is intended to manage multi-year cycles, growing with deposits of unanticipated revenues to draw against during recessions and other emergencies.

b. **Infrastructure Reserve** – A reserve to improve the County's investment in deferred maintenance and upkeep of Mental Health Treatment Act facilities.

c. **Systems Reserve -** A reserve to improve the County's investment in the Mental Health Treatment Act systems modernization.

Taken together, these Fund reserves are consistent with policies and funding levels recommended by the Government Finance Officers Association (GFOA) and overall reserve goals established by other California peer counties.

2.2 Rainy Day Emergency Reserve

Purpose: The Rainy Day Emergency Reserve is established to guard against longer-term impacts resulting from major financial shocks, including recessions, natural disasters, and other declared emergencies.

Reserve Target: The target level for the reserve shall be equal to 20% of budgeted revenues.

Reserve Minimum: There shall be no minimum required balance for the reserve.

Reserve Deposits: The reserve's target reserve balance shall be maintained through appropriations included in the annual budget, as adopted by the Board of Supervisors (Board).

Reserve Withdrawals: The reserve may be appropriated during a recession as reported by the National Bureau of Economic Research or declaration of an emergency by the Board. Withdrawals may be appropriated with recommendation by the Mental Health Treatment Act Oversight Committee and action by the Board by a 4/5th vote, per California Government Code Sections. To maintain adequate reserve balances to manage multi-year financial impacts, no more than 50% of the reserve's prior year ending balance shall be appropriated in a given fiscal year.

Administration and Reporting: The reserve shall be maintained by the Auditor-Controller, who shall have delegated authority to make required deposits to the reserve during the year-end closing process. The CEO shall report to the Board and public on the balance in the reserve not less than quarterly.

2.3 Infrastructure Reserve

Purpose: The Infrastructure Reserve is established to improve investment in the County's infrastructure funded by the Mental Health Treatment Act revenue.

Reserve Target: The target level for the reserve shall be equal to 75% of the revenue collected in the first five years of the implementation of the sales tax measure, and less facility specific expenses.

Reserve Minimum: There shall be no minimum required balance for the reserve.

Reserve Deposits: The reserve's target reserve balance shall be maintained through appropriations included in the annual budget, as adopted by the Board of Supervisors (Board).

Reserve Withdrawals: The reserve may be appropriated for maintenance or improvement to the County's Mental Health Treatment Act funded infrastructure. The reserve may be appropriated upon recommendation of the Mental Health Treatment Act Oversight Committee and action by the Board. The Board's approval shall require a simple majority approval if included in the adopted budget and a 4/5ths approval at any other time, per California Government Code.

Administration and Reporting: The reserve shall be maintained by the Auditor-Controller, who shall have delegated authority to make required deposits to the reserve during the year-end closing process. The CEO shall report to the Board and public on the balance in the reserve not less than quarterly.

2.4 Systems Reserve

Purpose: The Systems Reserve is established to modernize technology systems funded by the Mental Health Treatment Act revenue.

Reserve Target: The target level for the reserve shall be equal to 5% of budgeted revenues.

Reserve Minimum: There shall be no minimum required balance for the reserve.

Reserve Deposits: The reserve's target reserve balance shall be maintained through appropriations included in the annual budget, as adopted by the Board of Supervisors (Board).

Reserve Withdrawals: The reserve may be appropriated for maintenance or improvement to the County's Mental Health Treatment Act funded systems, or for other one-time uses specific to support and stabilize individuals with behavioral health conditions, including addiction and neurological disorders. The reserve may be appropriated upon recommendation of the Mental Health Treatment Act Oversight Committee and action by the Board. The Board's approval shall require a simple majority approval if included in the adopted budget and a 4/5ths approval at any other time, per California Government Code.

Administration and Reporting: The reserve shall be maintained by the Auditor-Controller, who shall have delegated authority to make required deposits to the reserve during the year-end closing process. The CEO shall report to the Board and public on the balance in the reserve not less than quarterly.

2.5 Policy Implementation and Transition

This policy shall be effective upon adoption by the Board. The Auditor-Controller is authorized to transfer amounts from the existing Prudent Reserves to those established in this policy.

Chapter 3 FUND BALANCE CLASSIFICATION

3.1 Purpose

This policy applies to the County Mental Health Treatment Act Fund and is consistent with *GASB Statement No. 54- Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). Governmental funds are used to account for governmental activities that are principally supported by taxes and intergovernmental revenues. This policy does not apply to proprietary or fiduciary funds.

3.2 Classification of Fund Balance

Fund balance in governmental funds essentially represents working capital that can be used either as a liquidity reserve or for spending in future years. To determine what portion of fund balance is available for spending in a future budget, the fund balance is broken down into five different categories denoting various levels of restrictions. The five classifications conform to GASB 54 and are, in order of decreasing constraint:

a. **Nonspendable Fund Balance** – These are amounts that cannot be spent due to their nature (e.g. prepaid amounts) or are amounts that must be maintained intact legally or contractually (e.g. corpus of a permanent fund).

b. **Restricted Fund Balance** – These are amounts that are constrained for a specific purpose by external parties, constitutional provision, or enabling legislation. The constraints are imposed by either laws, grantors, contributors, or creditors. The constraints can only be removed by the imposing party. Examples of restricted fund balance would include balances associated with most grants and many dedicated governmental subventions.

c. **Committed Fund Balance** – These are amounts that are constrained for a specific purpose by the Board. A board resolution or county ordinance is required to impose, remove, or change the constraints placed on these resources. Committed fund balance may also incorporate certain board-approved contractual obligations to the extent that existing resources in the fund have been specifically and appropriately committed for use in satisfying those contractual requirements. Examples of committed fund balance might include certain contractual requirements or balances restricted by certain Board or voter actions.

d. **Assigned Fund Balance** – In funds other than the General Fund, these amounts are any remaining positive amounts not classified in the above-listed categories. For example, in a special revenue fund, capital project fund, or debt service fund, any positive balance that is nonspendable, restricted or committed, is automatically reported as assigned fund balance.

e. **Unassigned Fund Balance** – These are amounts that have no restriction of any kind. By definition, a positive unassigned fund balance can exist only in the General Fund. In other governmental funds, there can only be zero or negative unassigned fund balance, that is, residual deficit. Examples of unassigned fund balance would be any ending balance in the General Fund assumed as a source in the subsequent year's adopted budget.

Chapter 4 REVISION HISTORY

ACCOUNTING AND FINANCIAL REPORTING, BUDGETING AND FORECASTING

Fund Balance Guidelines for the General Fund

Governments should establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.

In the context of financial reporting, the term *fund balance* is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). Budget professionals commonly use this same term to describe the net position of governmental funds calculated on a government's budgetary basis.[1] While in both cases *fund balance* is intended to serve as a measure of the financial resources available in a governmental fund; it is essential that differences between GAAP *fund balance* and budgetary *fund balance* be fully appreciated.

1. GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*.[2] The total of the amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed *unrestricted fund balance*. In contrast, budgetary fund balance, while it is subject to the same constraints on spending as GAAP fund balance, typically represents simply the total amount accumulated from prior years at a point in time.
2. The calculation of GAAP fund balance and budgetary fund balance sometimes is complicated by the use of sub-funds within the general fund. In such cases, GAAP fund balance includes amounts from all of the subfunds, whereas budgetary fund balance typically does not.
3. Often the timing of the recognition of revenues and expenditures is different for purposes of GAAP financial reporting and budgeting. For example, encumbrances arising from purchase

orders often are recognized as expenditures for budgetary purposes, but never for the preparation of GAAP financial statements.

The effect of these and other differences on the amounts reported as *GAAP fund balance* and *budgetary fund balance* in the general fund should be clarified, understood, and documented.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. In most cases, discussions of fund balance will properly focus on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

GFOA recommends that governments establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for GAAP and budgetary purposes.[3] Such a guideline should be set by the appropriate policy body and articulate a framework and process for how the government would increase or decrease the level of unrestricted fund balance over a specific time period.[4] In particular, governments should provide broad guidance in the policy for how resources will be directed to replenish fund balance should the balance fall below the level prescribed.

Appropriate Level. The adequacy of unrestricted fund balance in the general fund should take into account each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition. Nevertheless, GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures.[5] The choice of revenues or expenditures as a basis of comparison may be dictated by what is more predictable in a government's particular circumstances.[6] Furthermore, a government's particular situation often may require a level of unrestricted fund balance in the general fund significantly in excess of this recommended minimum level. In any case, such measures should be applied within the context of long-term forecasting, thereby avoiding the risk of placing too much emphasis upon the level of unrestricted fund balance in the general fund at any one time. In establishing a policy governing the level of unrestricted fund balance in the general fund, a government should consider a variety of factors, including:

1. The predictability of its revenues and the volatility of its expenditures (i.e., higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile);
2. Its perceived exposure to significant one-time outlays (e.g., disasters, immediate capital needs, state budget cuts);
3. The potential drain upon general fund resources from other funds, as well as, the availability of resources in other funds;
4. The potential impact on the entity's bond ratings and the corresponding increased cost of borrowed funds;
5. Commitments and assignments (i.e., governments may wish to maintain higher levels of unrestricted fund balance to compensate for any portion of unrestricted fund balance already committed or assigned by the government for a specific purpose). Governments may deem it appropriate to exclude from consideration resources that have been committed or assigned to some other purpose and focus on unassigned fund balance, rather than on unrestricted fund balance.

Use and Replenishment.

The fund balance policy should define conditions warranting its use, and if a fund balance falls below the government's policy level, a solid plan to replenish it. In that context, the fund balance policy should:

1. Define the time period within which and contingencies for which fund balances will be used;
2. Describe how the government's expenditure and/or revenue levels will be adjusted to match any new economic realities that are behind the use of fund balance as a financing bridge;
3. Describe the time period over which the components of fund balance will be replenished and the means by which they will be replenished.

Generally, governments should seek to replenish their fund balances within one to three years of use. Specifically, factors influencing the replenishment time horizon include:

1. The budgetary reasons behind the fund balance targets;
2. Recovering from an extreme event;
3. Political continuity;
4. Financial planning time horizons;
5. Long-term forecasts and economic conditions;
6. External financing expectations.

Revenue sources that would typically be looked to for replenishment of a fund balance include nonrecurring revenues, budget surpluses, and excess resources in other funds (if legally permissible and there is a defensible rationale). Year-end surpluses are an appropriate source for replenishing fund balance.

Unrestricted Fund Balance Above Formal Policy Requirement. In some cases, governments can find themselves in a position with an amount of unrestricted fund balance in the general fund over their formal policy reserve requirement even after taking into account potential financial risks in the foreseeable future. Amounts over the formal policy may reflect a structural trend, in which case governments should consider a policy as to how this would be addressed. Additionally, an education or communication strategy, or at a minimum, explanation of large changes in fund balance is encouraged. In all cases, use of those funds should be prohibited as a funding source for ongoing recurring expenditures.

Notes:

1. For the sake of clarity, this recommended practice uses the terms GAAP fund balance and budgetary fund balance to distinguish these two different uses of the same term.
2. These categories are set forth in Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.*
3. Sometimes restricted fund balance includes resources available to finance items that typically would require the use of unrestricted fund balance (e.g., a contingency reserve). In that case, such amounts should be included as part of unrestricted fund balance for purposes of analysis.

4. See Recommended Practice 4.1 of the National Advisory Council on State and Local Budgeting governments on the need to "maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures" (Recommended Practice 4.1).

5. In practice, a level of unrestricted fund balance significantly lower than the recommended minimum may be appropriate for states and America's largest governments (e.g., cities, counties, and school districts) because they often are in a better position to predict contingencies (for the same reason that an insurance company can more readily predict the number of accidents for a pool of 500,000 drivers than for a pool of fifty), and because their revenues and expenditures often are more diversified and thus potentially less subject to volatility.

6. In either case, unusual items that would distort trends (e.g., one-time revenues and expenditures) should be excluded, whereas recurring transfers should be included. Once the decision has been made to compare unrestricted fund balance to either revenues and/or expenditures, that decision should be followed consistently from period to period.

This best practice was previously titled Appropriate Level of Unrestricted Fund Balance in the General Fund.

Board approval date: Wednesday, September 30, 2015

Additional Resources

Budget Academy

2025 Annual Governmental GAAP Update Encore

2025 Annual Governmental GAAP Update

GFOA's Best Practices Forum

MENDOCINO COUNTY POLICY NO. 32	Reserve and Fund Balance Policy
ADOPTED: March 16, 1999 AMENDED: April 24, 2024 AMENDED: March 24, 2026	ADOPTED BY: Minute Order

Table of Contents

Chapter 1 PURPOSE AND POLICY STATEMENT

1.1 Introduction

This policy establishes the County's policies for financial reserves. It describes the classification of fund balance required under standards established by the Governmental Accounting Standards Board (GASB) and the reporting of established reserves in that fund balance classification.

1.2 Authorities

This policy is established under allowances and requirements established in *California Government Code Title 3 Government of Counties, Division 3 Financial Provisions, Chapter 1 Budget and Tax Levy*.

1.3 Scope

This policy establishes reserve policies for the General Fund; permits the CEO to recommend reserve policies for other funds, subject to approval by the Auditor-Controller and Board; allows the Board to establish other contingency and reserve accounts in the annual adopted budget; and categorizes these reserves into fund balance reporting requirements established by GASB.

Chapter 2 GENERAL FUND RESERVES

2.1 Purpose

The County shall maintain General Fund reserves to safeguard the County's long-term financial health and protect essential services from the potential impacts of unanticipated events and circumstances not occurring during the normal course of operations.

These reserves shall constitute general reserves under California Government Code. The County shall maintain three primary General Fund reserves, each designed to guard against different risks:

a. **Contingency Reserve** – A general reserve to guard against short-term unanticipated revenue or expenditure changes affecting the annual adopted budget, such as an unexpected decline in a revenue source or higher spending for a given service. This reserve is established in the annual budget and drawn against to manage these changes within a fiscal year.

b. **Rainy Day Emergency Reserve** – A stabilization reserve to guard against longer-term impacts resulting from major financial and operational events, including recessions, natural disasters, and other declared emergencies. This reserve is intended to manage multi-year cycles, growing with deposits of unanticipated revenues to draw against during recessions and other emergencies.

c. **Infrastructure and Systems Reserve** – A reserve to improve the County's investment in deferred maintenance, systems modernization, and other one-time purposes, funded over time with unanticipated revenues.

Taken together, these General Fund reserves are consistent with policies and funding levels recommended by the Government Finance Officers Association (GFOA) and overall reserve goals established by other California peer counties.

2.2 Contingency Reserve

Purpose: The Contingency Reserve shall be a general reserve maintained to guard against short-term impacts from revenues or expenditure changes not anticipated in the adopted budget.

Reserve Target: The target level for the reserve shall be equal to 5% of budgeted expenditures. Each year's adopted budget shall include deposits required to restore any uses of the reserve during the prior fiscal year to meet this target level.

Reserve Minimum: There shall be no minimum required balance for reserve, provided that any uses of the reserve in the current year shall be replenished in the subsequent year's adopted budget.

Reserve Deposits: The reserve's target reserve balance shall be maintained through appropriations included in the annual budget, as adopted by the Board of Supervisors (Board).

Reserve Withdrawals: The reserve may be appropriated, following the adoption of the annual budget, with recommendation by the Chief Executive Officers (CEO) and action of the Board by a 4/5ths vote, per California Government Code.

Administration and Reporting: The reserve shall be maintained by the Auditor-Controller. The CEO shall report to the Board and public on the balance in the reserve not less than quarterly.

2.3 Rainy Day Emergency Reserve

Purpose: The Rainy Day Emergency Reserve is established to guard against longer-term impacts resulting from major financial shocks, including recessions, natural disasters, and other declared emergencies.

Reserve Target: The target level for the reserve shall be equal to 15% of budgeted expenditures. Once the reserve target is met, any required reserve deposits shall instead be deposited in the Infrastructure and Systems Reserve.

Reserve Minimum: There shall be no minimum required balance for the reserve.

Reserve Deposits: Deposits to the reserve shall be made from 50% of certain defined unanticipated revenues. Unanticipated revenues shall include ending balances that would otherwise fall to unassigned fund balance at the close of each fiscal year, beyond those assumed as a source in the adopted budget for the subsequent fiscal year. The Board may approve additional deposits to this reserve throughout Fiscal Year and may amend this policy over time to define other unanticipated revenues that shall be deposited to the reserve.

Reserve Withdrawals: The reserve may be appropriated during a recession as reported by the National Bureau of Economic Research or declaration of an emergency by the Board. Withdrawals may be appropriated with recommendation by the CEO and action by the Board by a 4/5th vote, per California Government Code Sections. To maintain adequate reserve balances to manage multi-year financial impacts, no more than 50% of the reserve's prior year ending balance shall be appropriated in a given fiscal year.

Administration and Reporting: The reserve shall be maintained by the Auditor-Controller, who shall have delegated authority to make required deposits to the reserve during the year-end closing process. The CEO shall report to the Board and public on the balance in the reserve not less than quarterly.

2.4 Infrastructure and Systems Reserve

Purpose: The Infrastructure and Systems Reserve is established to improve investment in the County's infrastructure, modernize technology systems, and other one-time investments.

Reserve Target: The reserve has no target funding level, as deposits to the reserve will typically be appropriated subsequent fiscal years.

Reserve Minimum: There shall be no minimum required balance for the reserve.

Reserve Deposits: Deposits to the reserve shall be made from 50% of certain defined unanticipated revenues. Unanticipated revenues shall include ending balances that would otherwise fall to unassigned fund balance at the close of each fiscal year, beyond those assumed as a source in the adopted budget for the subsequent fiscal year. The Board may approve additional deposits to this reserve throughout Fiscal Year and may amend this policy over time to define other unanticipated revenues that shall be deposited to the reserve.

Reserve Withdrawals: The reserve may be appropriated for maintenance or improvement to the County's infrastructure, systems, or for other one-time uses. The reserve may be appropriated upon recommendation of the CEO and action by the Board. The Board's approval shall require a simple majority approval if included in the adopted budget and a 4/5ths approval at any other time, per California Government Code.

Administration and Reporting: The reserve shall be maintained by the Auditor-Controller, who shall have delegated authority to make required deposits to the reserve during the year-end closing process. The CEO shall report to the Board and public on the balance in the reserve not less than quarterly.

2.5 Policy Implementation and Transition

This policy shall be effective upon adoption by the Board. The Auditor-Controller is authorized to transfer amounts from the existing General Reserves to those established in this policy. In allocating those current balances, the Auditor-Controller shall first establish the Contingency Reserve at target funding levels. Remaining current balances shall be divided equally between the Rainy Day Emergency Reserve and Infrastructure and Systems Reserves.

The County is exploring the transition of the Social Services Department from the General Fund to a special revenue fund. Accordingly, for purposes of this policy, the department's expenditures shall be excluded in calculation of required reserve levels.

The CEO and Auditor-Controller shall develop definition of terms and practices necessary to implement this policy. These definitions and practices, once finalized, shall be appended to this policy.

Chapter 3 OTHER RESERVES

3.1 Additional Contingency and Reserve Accounts

The CEO may recommend and the Board may establish other contingency and reserve accounts during the annual budget adoption process.

3.2 Other Reserve Policies

The CEO may propose reserve policies for other funds. Any such reserve policies shall by subject to approval by the Auditor-Controller and Board.

Chapter 4 FUND BALANCE CLASSIFICATION

4.1 Purpose

This policy applies to the County General Fund as well as all other governmental funds and is consistent with *GASB Statement No. 54- Fund Balance Reporting and Governmental Fund Type Definitions* (GASB 54). Governmental funds are used to account for governmental activities that are principally supported by taxes and intergovernmental revenues. This policy does not apply to proprietary or fiduciary funds.

4.2 Classification of Fund Balance

Fund balance in governmental funds essentially represents working capital that can be used either as a liquidity reserve or for spending in future years. To determine what portion of fund balance is available for spending in a future budget, the fund balance is broken down into five different categories denoting various levels of restrictions. The five classifications conform to GASB 54 and are, in order of decreasing constraint:

a. **Nonspendable Fund Balance** – These are amounts that cannot be spent due to their nature (e.g. prepaid amounts) or are amounts that must be maintained intact legally or contractually (e.g. corpus of a permanent fund).

b. **Restricted Fund Balance** – These are amounts that are constrained for a specific purpose by external parties, constitutional provision, or enabling legislation. The constraints are imposed by either laws, grantors, contributors, or creditors. The constraints can only be removed by the imposing party. Examples of restricted fund balance would include balances associated with most grants and many dedicated governmental subventions.

c. **Committed Fund Balance** – These are amounts that are constrained for a specific purpose by the Board. A board resolution or county ordinance is required to impose, remove, or change the constraints placed on these resources. Committed fund balance may also incorporate certain board-approved contractual obligations to the extent that existing resources in the fund have been specifically and appropriately committed for use in satisfying those contractual requirements. Examples of committed fund balance might include certain contractual requirements or balances restricted by certain Board or voter actions.

d. **Assigned Fund Balance** – In funds other than the General Fund, these amounts are any remaining positive amounts not classified in the above-listed categories. For example, in a special revenue fund, capital project fund, or debt service fund, any positive balance that is nonspendable, restricted or committed, is automatically reported as assigned fund balance. In the General Fund, assigned amounts reflect intended uses of resources and may be constrained for a specific purpose by the CEO or through Board action. Such constraint can be changed or removed by the same county officers. Assigned amounts cannot cause a deficit in unassigned fund balance in the General Fund.

e. **Unassigned Fund Balance** – These are amounts that have no restriction of any kind. By definition, a positive unassigned fund balance can exist only in the General Fund. In other governmental funds, there can only be zero or negative unassigned fund balance, that is, residual deficit. Examples of unassigned fund balance would be any ending balance in the General Fund assumed as a source in the subsequent year's adopted budget.

Chapter 5 REVISION HISTORY

Date	Responsible Party	Summary of Change
March 2026	Chief Executive Officer	Recommended policy to replace former adopted County Policies 32 and 33.
TBD	Board of Supervisors	Possible adoption of policy to replace former adopted County Policies 32 and 33.