



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Mendocino
Ukiah, California

Date: November 12, 2025
Filing Ref: MEN26

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2025-26**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|--|-------------------------------------|
| 1. Employee Fringe Benefits | 8. Information Services |
| 2. Building Depreciation | 9. Software Acquisition ISF |
| 3. General Services Agency / Central
Services | 10. Vehicle Replacement ISF |
| 4. County Counsel | 11. Unemployment Insurance ISF |
| 5. Human Resources | 12. General Liability Insurance ISF |
| 6. Facilities / Buildings & Grounds | 13. Workers' Compensation ISF |
| 7. Fleet / Garage | 14. Health Insurance ISF |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The following three adjustments related to the retiring of the Whitmore building are one-time adjustments and must not be included when calculating the carry forward in the FY 2027-28 Cost Allocation Plan using FY 2025-26 Actuals: \$22,541 for Public Health Admin, \$124,703 for Mental Health Treatment Act/Measure B, and (\$147,244) for Other.

SECTION IV: ACCEPTANCE

COUNTY OF MENDOCINO

BY Original signed by
Chamise Cubbison
Name
Auditor-Controller/Treasurer-Tax
Collector
Title
11-13-2025
Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by
SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
11-13-2025
Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Betty Chen
Telephone (916) 327-9496

Mendocino County, CA
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Summary Schedule

Department		1010 Clerk of the Board	1015 Board of Supervisors	1120 Assessor	1410 Elections	1810 Economic Development	1910 Trans-Land Improvement	1940 Miscellaneous	1941 Clerk- Recorder	1942 Recorder's Modernization	1944 Micrographics
1	Building Depreciation	7,656	23,865	25,676	12,714	0	0	0	26,099	0	1,836
2	Equipment Depreciation	0	0	672	39,733	0	11,047	0	1,009	0	0
3	Other Operating Expense	0	0	0	0	0	0	0	0	0	0
1020	Executive Office	280	514	1,458	194	94	668	327	170	0	0
1110	Auditor-Controller	2,082	3,473	3,886	7,605	1,585	1,968	2,832	1,751	0	0
1130	Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
1140	Payroll Administration	891	2,228	8,176	1,731	326	3,120	0	1,337	0	0
1150	Fiscal Support	3,922	3,758	893	0	3,858	1,034	811	694	0	0
1160	Central Services/GSA	1,674	3,337	5,626	4,256	4,576	1,687	0	6,378	0	261
1210	County Counsel	14,076	196,323	54,304	7,065	0	770	0	0	0	0
1320	Human Resources	4,231	10,578	51,341	15,928	4,437	14,809	0	6,347	0	0
1610	Facilities/Bldgs & Grounds	17,096	58,746	61,597	17,848	3,212	0	0	64,086	0	4,628
1620	Fleet/Garage	0	0	402	0	49	0	0	0	0	0
1920	Retirement Services	158	527	1,160	132	0	298	0	290	0	0
1960	Information Services	12,053	13,499	177,953	12,278	295	13,145	481	24,519	0	0
Total 2023-2024 Allocations		64,120	316,847	393,145	119,485	18,433	48,546	4,450	132,679	0	6,725
Less: 2023-2024 CAP		-52,932	-311,679	-173,985	-97,729	-5,290	-29,397	-17,880	-106,148	-207	-6,347
Carry Forward		11,188	5,169	219,160	21,756	13,143	19,149	-13,430	26,531	-207	378
Total 2025-26 Plan Allocation		75,308	322,016	612,304	141,241	31,575	67,695	-8,980	159,210	-207	7,102
		0	0	0	0	0	0	0	0	0	0
County Org		CB	BS	AS	EL	PM	LI	MS	CR	RM	MG
County Fund		1100	1100	1100	1100	1100	1100	1100	1100	1217	1218

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Department		1950 Grant Administration	2010 Court Collections- CC	2011 Coordinated Courts-QH	2012 Court Coll- AB233 Prgm- CD	2060 Grand Jury	2070 District Attorney	2080 Public Defender	2085 Alternate Defender	2090 Child Support Services	2310 Sheriff- Coroner
1	Building Depreciation	0	0	32,319	10,803	6,029	13,852	12,571	0	34,583	97,237
2	Equipment Depreciation	0	946	0	0	0	35,374	0	0	0	639,368
3	Other Operating Expense	0	0	0	0	0	0	0	0	12,760	0
1020	Executive Office	60	0	0	117	0	3,826	2,503	734	1,433	10,274
1110	Auditor-Controller	372	32,859	12,691	2,554	1,561	37,164	8,957	8,591	8,900	132,264
1130	Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
1140	Payroll Administration	463	0	0	1,800	0	15,872	10,987	3,548	8,056	48,337
1150	Fiscal Support	1,720	2,950	12	24	10,550	353	12,202	979	1,211	17,879
1160	Central Services/GSA	4,508	0	1	2,110	2,006	11,875	7,134	4,464	5,052	70,690
1210	County Counsel	0	0	11,628	0	28,859	7,125	3,706	0	287	45,211
1320	Human Resources	2,197	0	0	8,544	0	118,717	68,541	16,843	18,783	297,884
1610	Facilities/Bldgs & Grounds	2,851	0	313,607	58,958	14,596	112,457	105,786	5,742	15,480	586,107
1620	Fleet/Garage	0	0	0	0	0	1,586	1,693	0	0	919,999
1920	Retirement Services	26	53	1,872	79	0	2,532	1,187	211	1,239	6,988
1960	Information Services	58	6,708	3,389	9,851	1,469	139,413	83,539	24,008	53,617	506,602
Total 2023-2024 Allocations		12,254	43,517	375,519	94,839	65,070	500,145	318,805	65,120	161,402	3,378,839
Less: 2023-2024 CAP		0	-120,678	-337,571	-74,020	-32,549	-433,589	-241,204	-87,875	-132,642	-2,560,026
Carry Forward		0	-77,161	37,948	20,819	32,521	66,556	77,601	-22,755	28,760	818,813
Total 2025-26 Plan Allocation		12,254	-33,645	413,466	115,658	97,591	566,700	396,406	42,365	190,161	4,197,652
		0	0	0	0	0	0	0	0	0	0
County Org		GT	CC	QH	CD	GJ	DA	PD	AD	CS	SO
County Fund		1204	1100	1600	1100	1100	1100	1100	1100	1100	1100

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Department		2313 Sheriff COPS	2315 Sheriff Spec Projects	2510 Jail & Rehabilitation Ctr	2511 Jail COPS	2550 Juvenile Hall	2560 Probation Officer	2610 Fire Agency Support	2710 Agriculture	2810 Cannabis Mgmt (disallowed)	2830 Emergency Services
1	Building Depreciation	0	0	389,771	0	82,885	24,286	0	1,995	5,192	269
2	Equipment Depreciation	0	0	78,889	0	12,867	24,913	0	3,746	0	22,729
3	Other Operating Expense	0	0	0	0	0	0	0	0	0	0
1020	Executive Office	81	0	4,140	0	1,437	3,539	0	457	805	229
1110	Auditor-Controller	203	426	33,620	85	10,325	15,746	1,050	30,234	12,269	2,491
1130	Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
1140	Payroll Administration	446	0	28,779	0	8,913	17,861	0	2,760	3,222	1,337
1150	Fiscal Support	0	35	1,105	12	6,594	4,102	29,304	12,116	7,501	9,415
1160	Central Services/GSA	0	87	27,367	0	14,636	19,993	1,151	10,976	10,765	15,235
1210	County Counsel	0	0	617	0	0	12,510	0	1,727	108,028	245
1320	Human Resources	2,116	0	170,348	0	61,587	101,169	0	26,593	16,261	6,347
1610	Facilities/Bldgs & Grounds	0	0	913,527	0	266,849	296,613	0	50,774	6,455	30,306
1620	Fleet/Garage	0	0	45,978	0	0	-1,750	0	159	-827	389
1920	Retirement Services	79	0	3,270	0	1,108	2,637	0	479	189	86
1960	Information Services	2,606	87	140,234	17	49,512	167,786	40,195	28,766	50,357	57,716
Total 2023-2024 Allocations		5,530	635	1,837,645	114	516,714	689,404	71,700	170,781	220,216	146,794
Less: 2023-2024 CAP		-2,503	0	-1,596,609	0	-371,442	-373,382	0	0	0	0
Carry Forward		3,027	0	241,036	0	145,272	316,022	69,493	-40,457	137,819	42,910
Total 2025-26 Plan Allocation		8,556	635	2,078,681	114	661,986	1,005,426	141,193	130,324	358,035	189,704
		0	0	0	0	0	0	0	0	0	0
County Org		SC	SP	JA	JB	JH	PR	FS	AG	CN	ES
County Fund		1210	1216	1100	1210	1100	1100	1240	1100	1100	1100

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Department		2840 Fish & Game Commission	2851 Planning & Building Services	2853 Planning Team	2860 Animal Care	2861 Mobile Spay & Neuter Prog	2910 Disaster Recovery	3010 Trans-Admin & Road Maint	3030 Trans-Storm Damage	3041 Trans-Road & Bridge Proj	3050 Round Valley Airport
1	Building Depreciation	0	66,723	0	49,198	0	51	17,670	0	0	5,959
2	Equipment Depreciation	0	1,928	0	305	0	0	0	0	0	3,523
3	Other Operating Expense	0	0	0	0	0	12,760	0	0	0	0
1020	Executive Office	0	4,345	0	944	0	338	5,295	0	0	0
1110	Auditor-Controller	312	15,560	0	11,166	880	6,168	92,907	482	5,193	3,433
1130	Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
1140	Payroll Administration	0	21,220	0	6,651	0	891	26,448	0	0	0
1150	Fiscal Support	0	5,748	0	1,681	12	40,167	541	423	6,394	188
1160	Central Services/GSA	0	41,190	0	24,805	87	9,870	36,619	56	157	2,390
1210	County Counsel	0	245,257	0	949	0	0	220	0	0	21
1320	Human Resources	0	120,972	0	52,774	0	4,231	155,427	0	0	0
1610	Facilities/Bldgs & Grounds	0	197,102	0	178,318	0	4,638	176,913	0	0	0
1620	Fleet/Garage	0	1,906	0	15,031	0	46	0	0	0	0
1920	Retirement Services	0	2,426	0	686	0	54	5,079	0	0	0
1960	Information Services	64	178,200	0	47,794	180	14,101	190,462	98	1,060	701
Total 2023-2024 Allocations		376	902,577	0	390,301	1,158	93,316	707,580	1,060	12,804	16,216
Less: 2023-2024 CAP		-2,207	-211,238	-82,397	-103,884	-1,942	-748,673	-259	-386,682	-9,146	-71,488
Carry Forward		-1,566	153,904	-259	3,619	-7,988	21,827	53,866	-3,328	11,615	0
Total 2025-26 Plan Allocation		-1,190	1,056,482	-259	393,920	-6,830	115,143	761,445	-2,268	24,419	16,216
		0	0	0	0	0	0	0	0	0	0
County Org		FG	PB	PT	AN	AM	DR	RO	SD	RB	RV
County Fund		1206	1100	1100	1100	1213	1225	1200	1200	1200	1100

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Department		3060 Little River Airport	4010 Public Health Admin	4011 Environmenta I Health	4012 AODP moved to 4049 SUDT	4013 Public Health Nursing	4016 Emergency Medical Svcs	4025 Employee Wellness	4049 SUDT/4012- AODP	4050 Mental Health Services	4051 Mental Health Services Act
1	Building Depreciation	8,480	53,491	24,819	0	22,925	1,851	1,836	45,083	63,237	0
2	Equipment Depreciation	13,277	2,466	1,936	0	13,712	0	0	0	0	0
3	Other Operating Expense	0	0	0	0	0	0	0	0	0	0
1020	Executive Office	0	2,338	1,706	0	1,830	197	139	1,547	3,161	962
1110	Auditor-Controller	8,144	14,165	8,021	0	11,438	1,281	2,161	10,571	46,806	12,725
1130	Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
1140	Payroll Administration	0	10,679	7,353	0	7,473	0	891	8,090	13,593	2,640
1150	Fiscal Support	400	42,434	6,814	0	20,053	5,246	317	27,317	94,412	9,251
1160	Central Services/GSA	10,457	14,467	7,522	0	5,693	0	2,908	9,043	18,000	881
1210	County Counsel	6	10,223	5,133	0	0	542	0	2,896	12,245	0
1320	Human Resources	0	4,308	54,182	0	44,150	0	4,231	10,937	30,033	13,494
1610	Facilities/Bldgs & Grounds	3,242	207,897	75,458	0	703	0	4,628	8,152	37,481	0
1620	Fleet/Garage	0	-5,760	4,846	0	3,950	0	0	-1,044	-6,001	981
1920	Retirement Services	0	2,268	926	0	844	46	79	1,028	3,745	211
1960	Information Services	1,663	80,543	67,408	0	50,816	203	5,577	43,762	82,472	15,254
Total 2023-2024 Allocations		45,668	439,518	266,125	0	183,588	9,365	22,768	167,383	399,184	56,397
Less: 2023-2024 CAP		-653,714	-4,388	-1,189	0	-51,285	-385,425	-198,193	-172,609	-160,268	-6,298
Carry Forward		-5,617	54,093	67,932	-172,609	23,320	3,068	6,604	0	98,476	9,481
Total 2025-26 Plan Allocation		40,051	493,610	334,058	-172,609	206,908	12,433	29,372	167,383	497,660	65,878
		0	0	0	0	0	0	0	0	0	0
County Org		LR	PH	EH	DD	PN	EM	EA/PW	SU	MH	MA
County Fund		1100	1100	1100	1100	1100	1100	1100	1229	1221	1223

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Department		4052 Mental Hlth Trtmt /Meas B	4070 Hosp & Medical Svcs Prog	4071 Partnerships for Hlth (IGT)	4072 Whole Person Care Prog	4073 Transitional Housing	4080 PHCCS-Cal Children's Svcs	4510 Trans-Solid Waste	4511 Trans-Landfill Closure	5010 Social Services Admin	5020 HHS Administratio n
1	Building Depreciation	208	0	0	0	0	9,635	0	0	71,994	0
2	Equipment Depreciation	0	0	0	0	0	0	552	0	0	0
3	Other Operating Expense	0	0	0	0	0	0	0	0	38,280	0
1020	Executive Office	0	0	0	184	133	757	267	0	25,877	0
1110	Auditor-Controller	3,802	227	851	865	1,273	2,211	674	3,831	609,764	0
1130	Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
1140	Payroll Administration	0	0	0	0	1,337	3,702	891	0	142,713	0
1150	Fiscal Support	2,292	0	2,798	1,446	1,458	247	3,691	3,867	106,719	0
1160	Central Services/GSA	58	0	0	58	145	2,845	458	394	104,261	227
1210	County Counsel	4,060	0	0	0	0	0	1,360	0	228,199	0
1320	Human Resources	0	0	0	0	6,347	19,503	4,231	0	11,317	0
1610	Facilities/Bldgs & Grounds	15,329	0	0	0	0	351	0	0	171,368	0
1620	Fleet/Garage	0	0	0	-321	275	0	0	0	-20,057	0
1920	Retirement Services	0	0	0	53	53	290	135	0	19,175	0
1960	Information Services	3,601	46	174	5,299	565	15,757	5,235	782	911,284	0
Total 2023-2024 Allocations		29,350	273	3,823	7,584	11,585	55,300	17,494	8,874	2,420,894	227
Less: 2023-2024 CAP		-16,164	0	-300,708	-46,916	-39,766	-661	-7,398	-25,829	-12,593	-55,247
Carry Forward		-10,416	-388	-3,575	-18,245	-1,008	53	6,688	1,045	-285,157	-22,149
Total 2025-26 Plan Allocation		18,934	-114	247	-10,661	10,577	55,353	24,182	9,920	2,135,737	-21,922
		0	0	0	0	0	0	0	0	0	0
County Org		ME	CM	IG	PC	TH	CH	SW	LC	SS	HH
County Fund		1224	1100	1226	1227	1100	1100	1100	1202	1100	1100

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Department		6110 Library	6210 Farm Advisor	7010 Parks and Recreation	7110 Cultural Svcs, Museum	8010 Genl Debt Service- COPs	125 First 5 Mendocino Co	145 LAFCO	326 Mendocino Co Water Agcy	327 Mendocino Co Air Quality	377 Mendocino County Fair
1	Building Depreciation	20,588	2,993	56,451	93,899	0	0	0	1,769	0	0
2	Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3	Other Operating Expense	0	0	0	0	0	0	0	0	0	0
1020	Executive Office	2,125	155	69	260	0	0	0	0	565	0
1110	Auditor-Controller	44,103	2,411	4,441	4,154	255	568	1,277	738	6,726	0
1130	Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
1140	Payroll Administration	19,232	1,166	0	2,211	0	0	0	0	3,325	446
1150	Fiscal Support	3,174	0	1,693	4,564	2,833	0	82	647	7,128	0
1160	Central Services/GSA	32,790	5,960	80,015	7,668	0	0	0	1,552	6,355	0
1210	County Counsel	11,663	0	0	6,674	0	0	0	563	804	20
1320	Human Resources	122,135	6,497	0	12,424	0	0	0	0	19,640	2,116
1610	Facilities/Bldgs & Grounds	105,746	76,522	374,186	56,154	0	0	0	1,425	36,134	0
1620	Fleet/Garage	-1,210	1,700	0	-10	0	0	0	0	192	0
1920	Retirement Services	1,688	237	0	290	0	0	0	105	425	185
1960	Information Services	99,982	12,330	886	20,541	52	116	478	151	20,042	0
Total 2023-2024 Allocations		462,017	109,970	517,741	208,829	3,140	683	1,837	6,950	101,337	2,766
Less: 2023-2024 CAP		-10,806	-7,829	-2,706,051	-22,376	-392,568	-106,720	0	-227,209	-442	0
Carry Forward		69,449	3,250	0	-18,381	2,698	-1,449	-1,603	-5,291	53,888	588
Total 2025-26 Plan Allocation		531,466	113,220	517,741	190,448	5,839	-765	234	1,659	155,225	3,353
		0	0	0	0	0	0	0	0	0	0
County Org		LB	FA	PK	MU	DS	QG	QI	HO	AQ	KW
County Fund		1205	1100	1100	1100	1400	1250	1450	3260	3270	3770

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Department	Other SD Other Special Districts	408 MCOG (2110 - 760223)	409 MTA	418 WIC-Women, Infants, Chldrn	442 HRSA	444 SAMHSA- Subst Use MA	448 Undeserved Victim Assist	453 Tobacco Education	462 Homeland Security WMD 6	464 Victim Witness Assist
1 Building Depreciation	0	0	0	21,241	2,164	0	0	1,866	0	203
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Other Operating Expense	0	0	0	0	0	0	0	0	0	0
1020 Executive Office	0	0	0	497	97	0	0	192	0	273
1110 Auditor-Controller	46,502	2,667	29,369	3,392	170	397	0	734	312	2,753
1130 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
1140 Payroll Administration	0	0	0	3,514	0	0	86	51	0	2,005
1150 Fiscal Support	141	0	0	1,751	153	0	0	2,386	12	0
1160 Central Services/GSA	0	0	0	4,823	116	0	0	426	0	2,008
1210 County Counsel	3,545	20	0	0	0	0	0	0	0	0
1320 Human Resources	0	0	0	26,318	0	0	1,371	1,208	0	9,520
1610 Facilities/Bldgs & Grounds	0	0	0	8,921	0	0	0	0	0	10,591
1620 Fleet/Garage	0	0	0	-505	-1,219	0	-124	-1,107	0	476
1920 Retirement Services	290	0	0	343	26	0	53	26	0	185
1960 Information Services	9,066	2,245	5,995	18,760	6	81	0	2,681	64	13,423
Total 2023-2024 Allocations	59,544	4,932	35,364	89,055	1,513	478	1,385	8,464	388	41,437
Less: 2023-2024 CAP	0	0	0	-2,132	-3,440	-12,241	-47,449	-2,178	-125,807	-9,785
Carry Forward	-66,262	-4,853	-37,907	-11,581	-4,611	110	431	2,456	213	19,098
Total 2025-26 Plan Allocation	-6,718	79	-2,542	77,475	-3,097	589	1,817	10,920	600	60,535
	0	0	0	0	0	0	0	0	0	0
County Org	0	UF	UG	UN	VF	WY	VG	VK	VT	VV
County Fund	0	4080	4090	4180	4420	4440	4480	4530	4620	4640

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Department	465 Anti-Drug Abuse Enforcmt	466 DEA- COMMET	471 Community Corrections	474 Cal MMET	478 Public Health Preparedness	488 HIV Services	497 Cannabis Grants (disallowed)	Oth Grants Other Grants	711 Vehicle Replacement	713 General Liability Insurance
1 Building Depreciation	0	0	0	0	0	0	0	0	0	0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Other Operating Expense	0	0	0	0	0	0	0	0	0	0
1020 Executive Office	176	0	0	0	68	0	0	0	0	111
1110 Auditor-Controller	257	4,256	142	312	638	170	3,206	883	114	3,340
1130 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
1140 Payroll Administration	874	0	0	0	891	0	0	0	0	1,337
1150 Fiscal Support	0	59	0	12	1,387	1,011	28,763	0	0	16,430
1160 Central Services/GSA	0	3,517	203	0	414	0	0	0	0	2,227
1210 County Counsel	0	0	0	0	0	0	41,188	0	0	121,679
1320 Human Resources	5,114	0	0	0	4,231	0	0	0	0	6,347
1610 Facilities/Bldgs & Grounds	0	0	0	0	0	0	0	0	0	0
1620 Fleet/Garage	0	0	0	0	161	0	0	0	0	600
1920 Retirement Services	132	0	0	0	53	0	0	0	0	96
1960 Information Services	7,766	869	29	64	5,287	35	655	17	23	7,084
Total 2023-2024 Allocations	14,319	8,701	374	388	13,130	1,216	73,813	900	137	159,251
Less: 2023-2024 CAP	-73,271	-100,636	-6,124	-368	-954	-6,009	-175	-22,339	-6,906	-1,834
Carry Forward	7,413	6,866	0	-421	8,218	1,106	0	-535	0	84,552
Total 2025-26 Plan Allocation	21,732	15,567	374	-34	21,348	2,322	73,813	366	137	243,803
	0	0	0	0	0	0	0	0	0	0
County Org	VW	VX	YC	WR	WC	WH	WO	0	RR	GL
County Fund	4650	4660	4710	4740	4780	4880	4970	0	7110	7130

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Department	714 Workers Comp Insurance	715 Health Insurance	717 Information Tech Replcmt	Vets Veterans Memorial Bldgs	Schools Superintende nt of Schools	Cal Fire Cal Fire	Other Other	0 Total Allocated Costs
1 Building Depreciation	0	0	22,334	18,982	0	4,071	36,754	1,536,113
2 Equipment Depreciation	0	0	385,187	0	0	0	0	1,294,181
3 Other Operating Expense	0	0	0	0	0	0	0	63,800
1020 Executive Office	107	369	0	0	0	0	0	88,423
1110 Auditor-Controller	752	5,702	0	0	23,558	0	5,647	1,452,401
1130 Treasurer-Tax Collector	0	0	0	0	0	0	0	0
1140 Payroll Administration	0	1,337	0	0	0	0	0	461,239
1150 Fiscal Support	301	5,270	9,483	329	0	494	423	605,474
1160 Central Services/GSA	1,521	1,624	2,302	0	0	0	0	681,955
1210 County Counsel	0	0	0	0	0	0	0	1,189,748
1320 Human Resources	0	8,274	1,928	0	0	0	0	1,786,858
1610 Facilities/Bldgs & Grounds	0	0	89,376	158,820	0	64,799	61,140	5,132,715
1620 Fleet/Garage	0	40	0	0	0	0	0	960,524
1920 Retirement Services	14	100	0	0	0	0	237	66,184
1960 Information Services	2,710	6,231	200,570	0	3,870	0	8,146	3,793,506
Total 2023-2024 Allocations	5,405	28,948	711,179	178,131	27,428	69,364	112,348	19,113,119
Less: 2023-2024 CAP	0	-809	-4,912	-110	0	-1,435	0	-74,699
Carry Forward	2,129	-3,145	509,139	282	-19,287	0	-136,694	2,644,210
Total 2025-26 Plan Allocation	7,534	25,803	1,220,318	178,414	8,141	69,364	-24,346	21,757,330
	0	0	0	0	0	0	0	0
County Org	IN	HI	IT	0	0	0	0	0
County Fund	7140	7150	7170	0	0	0	0	0

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Budget Unit	Department	Sch 1 Building Deprec	Sch 2 Equip Deprec	Sch 3 Other Operating Expense	Sch 1020 Executive Office	Sch 1110 Auditor- Controller	Sch 1130 Treasurer- Tax Coll.	Sch 1140 Payroll Admin	Sch 1150 Fiscal Support	Sch 1160 Central Svcs/GSA	Sch 1210 County Counsel	Sch 1320 Human Resources	Sch 1610 Facilities / Bldgs & Grounds	Sch 1620 Fleet / Garage	Sch 1920 Retirement Services	Sch 1960 Information Services	Current Allocation	Carry Forward	Claimable Costs
1010	Clerk of the Board	7,656	0		280	2,082	0	891	3,922	1,674	14,076	4,231	17,096	0	158	12,053	64,120	11,188	75,308
1015	Board of Supervisors	23,865	0		514	3,473	0	2,228	3,758	3,337	196,323	10,578	58,746	0	527	13,499	316,847	5,169	322,016
1120	Assessor	25,676	672		1,458	3,886	0	8,176	893	5,626	54,304	51,341	61,597	402	1,160	177,953	393,145	219,160	612,304
1410	Elections	12,714	39,733		194	7,605	0	1,731	0	4,256	7,065	15,928	17,848	0	132	12,278	119,485	21,756	141,241
1810	Economic Development	0	0		94	1,585	0	326	3,858	4,576	0	4,437	3,212	49	0	295	18,433	13,143	31,575
1910	Trans-Land Improvement	0	11,047		668	1,968	0	3,120	1,034	1,687	770	14,809	0	0	298	13,145	48,546	19,149	67,695
1940	Miscellaneous	0	0		327	2,832	0	0	811	0	0	0	0	0	0	481	4,450	(13,430)	(8,980)
1941	Clerk-Recorder	26,099	1,009		170	1,751	0	1,337	694	6,378	0	6,347	64,086	0	290	24,519	132,679	26,531	159,210
1942	Recorder's Modernization	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	(207)	(207)
1944	Micrographics	1,836	0		0	0	0	0	0	261	0	0	4,628	0	0	0	6,725	378	7,102
1950	Grant Administration	0	0		60	372	0	463	1,720	4,508	0	2,197	2,851	0	26	58	12,254	0	12,254
2010	Court Collections-CC	0	946		0	32,859	0	0	2,950	0	0	0	0	0	53	6,708	43,517	(77,161)	(33,645)
2011	Coordinated Courts-QH	32,319	0		0	12,691	0	0	12	1	11,628	0	313,607	0	1,872	3,389	375,519	37,948	413,466
2012	Court Coll-AB233 Prgm-CD	10,803	0		117	2,554	0	1,800	24	2,110	0	8,544	58,958	0	79	9,851	94,839	20,819	115,658
2060	Grand Jury	6,029	0		0	1,561	0	0	10,550	2,006	28,859	0	14,596	0	0	1,469	65,070	32,521	97,591
2070	District Attorney	13,852	35,374		3,826	37,164	0	15,872	353	11,875	7,125	118,717	112,457	1,586	2,532	139,413	500,145	66,556	566,700
2080	Public Defender	12,571	0		2,503	8,957	0	10,987	12,202	7,134	3,706	68,541	105,786	1,693	1,187	83,539	318,805	77,601	396,406
2085	Alternate Defender	0	0		734	8,591	0	3,548	979	4,464	0	16,843	5,742	0	211	24,008	65,120	(22,755)	42,365
2090	Child Support Services	34,583	0	12,760	1,433	8,900	0	8,056	1,211	5,052	287	18,783	15,480	0	1,239	53,617	161,402	28,760	190,161
2310	Sheriff-Coroner	97,237	639,368		10,274	132,264	0	48,337	17,879	70,690	45,211	297,884	586,107	919,999	6,988	506,602	3,378,839	818,813	4,197,652
2313	Sheriff COPS	0	0		81	203	0	446	0	0	0	2,116	0	0	79	2,606	5,530	3,027	8,556
2315	Sheriff Spec Projects	0	0		0	426	0	0	35	87	0	0	0	0	0	87	635	0	635
2510	Jail & Rehabilitation Ctr	389,771	78,889		4,140	33,620	0	28,779	1,105	27,367	617	170,348	913,527	45,978	3,270	140,234	1,837,645	241,036	2,078,681
2511	Jail COPS	0	0		0	85	0	0	12	0	0	0	0	0	0	17	114	0	114
2550	Juvenile Hall	82,885	12,867		1,437	10,325	0	8,913	6,594	14,636	0	61,587	266,849	0	1,108	49,512	516,714	145,272	661,986
2560	Probation Officer	24,286	24,913		3,539	15,746	0	17,861	4,102	19,993	12,510	101,169	296,613	(1,750)	2,637	167,786	689,404	316,022	1,005,426
2610	Fire Agency Support	0	0		0	1,050	0	0	29,304	1,151	0	0	0	0	0	40,195	71,700	69,493	141,193
2710	Agriculture	1,995	3,746		457	30,234	0	2,760	12,116	10,976	1,727	26,593	50,774	159	479	28,766	170,781	(40,457)	130,324
2810	Cannabis Mgmt (disallowed)	5,192	0		805	12,269	0	3,222	7,501	10,765	108,028	16,261	6,455	(827)	189	50,357	220,216	137,819	358,035
2830	Emergency Services	269	22,729		229	2,491	0	1,337	9,415	15,235	245	6,347	30,306	389	86	57,716	146,794	42,910	189,704
2840	Fish & Game Commission	0	0		0	312	0	0	0	0	0	0	0	0	0	64	376	(1,566)	(1,190)
2851	Planning & Building Services	66,723	1,928		4,345	15,560	0	21,220	5,748	41,190	245,257	120,972	197,102	1,906	2,426	178,200	902,577	153,904	1,056,482
2853	Planning Team	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	(259)	(259)
2860	Animal Care	49,198	305		944	11,166	0	6,651	1,681	24,805	949	52,774	178,318	15,031	686	47,794	390,301	3,619	393,920
2861	Mobile Spay & Neuter Prog	0	0		0	880	0	0	12	87	0	0	0	0	0	180	1,158	(7,988)	(6,830)
2910	Disaster Recovery	51	0	12,760	338	6,168	0	891	40,167	9,870	0	4,231	4,638	46	54	14,101	93,316	21,827	115,143
3010	Trans-Admin & Road Maint	17,670	0		5,295	92,907	0	26,448	541	36,619	220	155,427	176,913	0	5,079	190,462	707,580	53,866	761,445
3030	Trans-Storm Damage	0	0		0	482	0	0	423	56	0	0	0	0	0	98	1,060	(3,328)	(2,268)
3041	Trans-Road & Bridge Proj	0	0		0	5,193	0	0	6,394	157	0	0	0	0	0	1,060	12,804	11,615	24,419
3050	Round Valley Airport	5,959	3,523		0	3,433	0	0	188	2,390	21	0	0	0	0	701	16,216	0	16,216
3060	Little River Airport	8,480	13,277		0	8,144	0	0	400	10,457	6	0	3,242	0	0	1,663	45,668	(5,617)	40,051
4010	Public Health Admin	53,491	2,466	0	2,338	14,165	0	10,679	42,434	14,467	10,223	4,308	207,897	(5,760)	2,268	80,543	439,518	54,093	493,610
4011	Environmental Health	24,819	1,936		1,706	8,021	0	7,353	6,814	7,522	5,133	54,182	75,458	4,846	926	67,408	266,125	67,932	334,058
4012	AODP moved to 4049 SUDT	0	0		0	0	0	0	0	0	0	0	0	0	0	0	0	(172,609)	(172,609)
4013	Public Health Nursing	22,925	13,712		1,830	11,438	0	7,473	20,053	5,693	0	44,150	703	3,950	844	50,816	183,588	23,320	206,908
4016	Emergency Medical Svcs	1,851	0		197	1,281	0	0	5,246	0	542	0	0	0	46	203	9,365	3,068	12,433
4025	Employee Wellness	1,836	0		139	2,161	0	891	317	2,908	0	4,231	4,628	0	79	5,577	22,768	6,604	29,372
4049	SUDT/4012-AODP	45,083	0		1,547	10,571	0	8,090	27,317	9,043	2,896	10,937	8,152	(1,044)	1,028	43,762	167,383	0	167,383
4050	Mental Health Services	63,237	0		3,161	46,806	0	13,593	94,412	18,000	12,245	30,033	37,481	(6,001)	3,745	82,472	399,184	98,476	497,660
4051	Mental Health Services Act	0	0		962	12,725	0	2,640	9,251	881	0	13,494	0	981	211	15,254	56,397	9,481	65,878
4052	Mental Hlth Trmt /Meas B	208	0		0	3,802	0	0	2,292	58	4,060	0	15,329	0	0	3,601	29,350	(10,416)	18,934
4070	Hosp & Medical Svcs Prog	0	0		0	227	0	0	0	0	0	0	0	0	0	46	273	(388)	(114)

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Budget Unit	Department	Sch 1 Building Deprec	Sch 2 Equip Deprec	Sch 3 Other Operating Expense	Sch 1020 Executive Office	Sch 1110 Auditor- Controller	Sch 1130 Treasurer- Tax Coll.	Sch 1140 Payroll Admin	Sch 1150 Fiscal Support	Sch 1160 Central Svcs/GSA	Sch 1210 County Counsel	Sch 1320 Human Resources	Sch 1610 Facilities / Bldgs & Grounds	Sch 1620 Fleet / Garage	Sch 1920 Retirement Services	Sch 1960 Information Services	Current Allocation	Carry Forward	Claimable Costs
4071	Partnerships for Hlth (IGT)	0	0		0	851	0	0	2,798	0	0	0	0	0	0	174	3,823	(3,575)	247
4072	Whole Person Care Prog	0	0		184	865	0	0	1,446	58	0	0	0	(321)	53	5,299	7,584	(18,245)	(10,661)
4073	Transitional Housing	0	0		133	1,273	0	1,337	1,458	145	0	6,347	0	275	53	565	11,585	(1,008)	10,577
4080	PHCCS-Cal Children's Svcs	9,635	0		757	2,211	0	3,702	247	2,845	0	19,503	351	0	290	15,757	55,300	53	55,353
4510	Trans-Solid Waste	0	552		267	674	0	891	3,691	458	1,360	4,231	0	0	135	5,235	17,494	6,688	24,182
4511	Trans-Landfill Closure	0	0		0	3,831	0	0	3,867	394	0	0	0	0	0	782	8,874	1,045	9,920
5010	Social Services Admin	71,994	0	38,280	25,877	609,764	0	142,713	106,719	104,261	228,199	11,317	171,368	(20,057)	19,175	911,284	2,420,894	(285,157)	2,135,737
5020	HHS Administration	0	0		0	0	0	0	0	227	0	0	0	0	0	0	227	(22,149)	(21,922)
6110	Library	20,588	0		2,125	44,103	0	19,232	3,174	32,790	11,663	122,135	105,746	(1,210)	1,688	99,982	462,017	69,449	531,466
6210	Farm Advisor	2,993	0		155	2,411	0	1,166	0	5,960	0	6,497	76,522	1,700	237	12,330	109,970	3,250	113,220
7010	Parks and Recreation	56,451	0		69	4,441	0	0	1,693	80,015	0	0	374,186	0	0	886	517,741	0	517,741
7110	Cultural Svcs, Museum	93,899	0		260	4,154	0	2,211	4,564	7,668	6,674	12,424	56,154	(10)	290	20,541	208,829	(18,381)	190,448
8010	Genl Debt Service-COPs	0	0		0	255	0	0	2,833	0	0	0	0	0	0	52	3,140	2,698	5,839
125	First 5 Mendocino Co	0	0		0	568	0	0	0	0	0	0	0	0	0	116	683	(1,449)	(765)
145	LAFCO	0	0		0	1,277	0	0	82	0	0	0	0	0	0	478	1,837	(1,603)	234
326	Mendocino Co Water Agcy	1,769	0		0	738	0	0	647	1,552	563	0	1,425	0	105	151	6,950	(5,291)	1,659
327	Mendocino Co Air Quality	0	0		565	6,726	0	3,325	7,128	6,355	804	19,640	36,134	192	425	20,042	101,337	53,888	155,225
377	Mendocino County Fair	0	0		0	0	0	446	0	0	20	2,116	0	0	185	0	2,766	588	3,353
Other SD	Other Special Districts	0	0		0	46,502	0	0	141	0	3,545	0	0	0	290	9,066	59,544	(66,262)	(6,718)
	MCOG (2110 - 760223)	0	0		0	2,667	0	0	0	0	20	0	0	0	0	2,245	4,932	(4,853)	79
409	MTA	0	0		0	29,369	0	0	0	0	0	0	0	0	0	5,995	35,364	(37,907)	(2,542)
418	WIC-Women, Infants, Childrn	21,241	0		497	3,392	0	3,514	1,751	4,823	0	26,318	8,921	(505)	343	18,760	89,055	(11,581)	77,475
442	HRSA	2,164	0		97	170	0	0	153	116	0	0	0	(1,219)	26	6	1,513	(4,611)	(3,097)
444	SAMHSA-Subst Use MA	0	0		0	397	0	0	0	0	0	0	0	0	0	81	478	110	589
448	Undeserved Victim Assist	0	0		0	0	0	86	0	0	0	1,371	0	(124)	53	0	1,385	431	1,817
453	Tobacco Education	1,866	0		192	734	0	51	2,386	426	0	1,208	0	(1,107)	26	2,681	8,464	2,456	10,920
462	Homeland Security WMD 6	0	0		0	312	0	0	12	0	0	0	0	0	0	64	388	213	600
464	Victim Witness Assist	203	0		273	2,753	0	2,005	0	2,008	0	9,520	10,591	476	185	13,423	41,437	19,098	60,535
465	Anti-Drug Abuse Enforcmt	0	0		176	257	0	874	0	0	0	5,114	0	0	132	7,766	14,319	7,413	21,732
466	DEA-COMMET	0	0		0	4,256	0	0	59	3,517	0	0	0	0	0	869	8,701	6,866	15,567
471	Community Corrections	0	0		0	142	0	0	0	203	0	0	0	0	0	29	374	0	374
474	Cal MMET	0	0		0	312	0	0	12	0	0	0	0	0	0	64	388	(421)	(34)
478	Public Health Preparedness	0	0		68	638	0	891	1,387	414	0	4,231	0	161	53	5,287	13,130	8,218	21,348
488	HIV Services	0	0		0	170	0	0	1,011	0	0	0	0	0	0	35	1,216	1,106	2,322
497	Cannabis Grants (disallowed)	0	0		0	3,206	0	0	28,763	0	41,188	0	0	0	0	655	73,813	0	73,813
Oth Grants	Other Grants	0	0		0	883	0	0	0	0	0	0	0	0	0	17	900	(535)	366
711	Vehicle Replacement	0	0		0	114	0	0	0	0	0	0	0	0	0	23	137	0	137
713	General Liability Insurance	0	0		111	3,340	0	1,337	16,430	2,227	121,679	6,347	0	600	96	7,084	159,251	84,552	243,803
714	Workers Comp Insurance	0	0		107	752	0	0	301	1,521	0	0	0	0	14	2,710	5,405	2,129	7,534
715	Health Insurance	0	0		369	5,702	0	1,337	5,270	1,624	0	8,274	0	40	100	6,231	28,948	(3,145)	25,803
717	Information Tech Replcmnt	22,334	385,187		0	0	0	0	9,483	2,302	0	1,928	89,376	0	0	200,570	711,179	509,139	1,220,318
Vets	Veterans Memorial Bldgs	18,982	0		0	0	0	0	329	0	0	0	158,820	0	0	0	178,131	282	178,414
Schools	Superintendent of Schools	0	0		0	23,558	0	0	0	0	0	0	0	0	0	3,870	27,428	(19,287)	8,141
Cal Fire	Cal Fire	4,071	0		0	0	0	0	494	0	0	0	64,799	0	0	0	69,364	0	69,364
Other	Other	36,754	0		0	5,647	0	0	423	0	0	0	61,140	0	237	8,146	112,348	(136,694)	(24,346)
Total Allocated Costs		1,536,113	1,294,181	63,800	88,423	1,452,401	0	461,239	605,474	681,955	1,189,748	1,786,858	5,132,715	960,524	66,184	3,793,506	19,113,119	2,644,210	21,757,330