

County of Mendocino Allocation by Jurisdiction of Property Tax Administrative Costs FY24-25							
	2024-25	2024-25	2024-25			Allocation	
Entity	Adj Base	RDA Shift	Unitary-PU	Total	Factor	Admin Fee	Billable
County General	37,209,453.31	(4,724,282.41)	1,629,506.25	34,114,677.15	0.222215	755,468.79	
Road	4,244,906.61		163,793.36	4,408,699.97	0.028717	97,629.76	
ACO	300,670.06		11,193.41	311,863.47	0.002031	6,904.83	
Library	2,045,026.17		80,078.52	2,125,104.69	0.013842	47,058.93	Total
Promotion	258,326.03		9,178.40	267,504.43	0.001742	5,922.31	County
Emergency Svcs - CDF Dispatch	256,229.18		7,320.54	263,549.72	0.001717	5,837.32	5,837.32
City of Fort Bragg	579,348.99	(210,436.83)	24,390.96	393,303.12	0.002562	8,710.08	8,710.08
City of Point Arena	67,653.19		4,754.99	72,408.18	0.000472	1,604.67	1,604.67
City of Willits	883,398.55	(419,340.29)	32,261.63	496,319.89	0.003233	10,991.30	10,991.30
City of Ukiah	1,755,699.67	(978,555.70)	86,524.16	863,668.13	0.005626	19,126.83	19,126.83
							40,432.88
Fort Bragg Redevelopment		2,824,878.28	64,271.01	2,889,149.29	0.018819	63,979.33	63,979.33
Ukiah Redevelopment		8,641,464.91	196,997.65	8,838,462.56	0.057572	195,728.69	195,728.69
Willits Redevelopment		2,416,531.38	53,832.88	2,470,364.26	0.016091	54,704.90	54,704.90
Mendocino County Redevelopment		0.00	-	0.00	0.000000	0.00	0.00
							314,412.92
Ukiah Parking #1	183.12	(195.69)	12,994.14	12,981.57	0.000085	288.98	288.98
Calpella Water	21,048.85		1,599.56	22,648.41	0.000148	503.16	503.16
Brooktrails Community Services	214,358.86		14,185.92	228,544.78	0.001489	5,062.18	5,062.18
Mendocino Coast Health Care District	1,054,312.24	(77,075.07)	30,838.11	1,008,075.28	0.006566	22,322.56	22,322.56
Noyo Harbor District	134,678.65	(17,253.86)	5,391.40	122,816.19	0.000800	2,719.78	2,719.78
Coast Life Support	121,701.89		5,111.32	126,813.21	0.000826	2,808.17	2,808.17
Brooktrails Maintenance	172,324.99		6,733.70	179,058.69	0.001166	3,964.07	3,964.07
Brooktrails Maint 1976-1	9,680.54		286.44	9,966.98	0.000065	220.98	220.98
So Humboldt Comm Hospital	1,049.45		3,058.12	4,107.57	0.000027	91.79	91.79
Elk Community Services	50,475.39		1,852.04	52,327.43	0.000341	1,159.30	1,159.30
Sanel Valley Fire District	48,510.97		3,018.58	51,529.55	0.000336	1,142.31	1,142.31
Ukiah Valley Fire	417,093.37	(106.78)	24,010.21	440,996.80	0.002873	9,767.40	9,767.40
Mendocino Community Services	115,556.44		9,180.67	124,737.11	0.000813	2,763.97	2,763.97
Mendocino Coast Recreation	709,449.67	(45,357.88)	22,534.60	686,626.39	0.004473	15,206.95	15,206.95
Irish Beach Water	52,103.68		1,345.80	53,449.48	0.000348	1,183.10	1,183.10
Laytonville Water	27,465.10		1,551.21	29,016.31	0.000189	642.55	642.55
Potter Valley Irrigation	473,187.43		15,000.10	488,187.53	0.003180	10,811.11	10,811.11
Redwood Valley Water	30,620.95		4,557.69	35,178.64	0.000229	778.54	778.54
Westport Water(Westport Vol Fire)	19,079.94		705.55	19,785.49	0.000129	438.56	438.56
MCRRFC & WCID	62,206.35	(14,891.26)	3,285.20	50,600.29	0.000330	1,121.91	1,121.91
South Coast Fire	202,489.84		7,224.32	209,714.16	0.001366	4,644.02	4,644.02
							0.00
Alexander Estates Lighting	13,050.33		451.49	13,501.82	0.000088	299.18	299.18
Covelo Lighting	13,951.22		745.49	14,696.71	0.000096	326.37	326.37
Fairview Acres Lighting	3,429.51		98.40	3,527.91	0.000023	78.19	78.19
Hopland Lighting	19,476.32		757.95	20,234.27	0.000132	448.76	448.76
Laytonville Lighting	6,309.87		365.95	6,675.82	0.000043	146.19	146.19
Noyo Lighting	14,958.29	(10,652.19)	325.91	4,632.01	0.000030	101.99	101.99
Oak Knoll Lighting	13,287.80		463.44	13,751.24	0.000090	305.97	305.97
Riverwood Terrace Lighting	3,344.44		104.52	3,448.96	0.000022	74.79	74.79
Ukiah Village Lighting	12,910.37		448.23	13,358.60	0.000087	295.78	295.78
West Talmage Lighting	6,410.62		211.52	6,622.14	0.000043	146.19	146.19
Meadowbrook Manor Sanitation	3,206.33		112.31	3,318.64	0.000022	74.79	74.79
MCFC & WCID	189,104.06	(19,964.88)	6,319.75	175,458.93	0.001143	3,885.88	3,885.88
Anderson Valley Cemetery	60,056.85		3,061.82	63,118.67	0.000411	1,397.28	1,397.28
Cemetery Dist of Redwoods	101,162.48	(12,492.03)	4,812.70	93,483.15	0.000609	2,070.43	2,070.43
Covelo Cemetery	12,088.51		532.86	12,621.37	0.000082	278.78	278.78
Hopland Cemetery	7,216.72		708.07	7,924.79	0.000052	176.79	176.79
Mendocino-Little River Cemetery	49,221.53		1,874.95	51,096.48	0.000333	1,132.11	1,132.11
Potter Valley Cemetery	12,871.17		1,130.62	14,001.79	0.000091	309.37	309.37
Russian River Cemetery	392,950.01	(77,274.52)	15,970.65	331,646.14	0.002160	7,343.40	7,343.40
Westport-Ten Mile Cemetery	7,203.92		294.06	7,497.98	0.000049	166.59	166.59
Albion-Little River Fire	103,619.78		4,604.45	108,224.23	0.000705	2,396.80	2,396.80
Covelo Fire	96,360.44		3,292.42	99,652.86	0.000649	2,206.42	2,206.42
Fort Bragg Rural Fire	300,284.41		9,010.54	309,294.95	0.002015	6,850.44	6,850.44
Leggett Valley Fire	40,725.95		1,689.78	42,415.73	0.000276	938.32	938.32
Little Lake Fire	242,578.06	(57,176.45)	9,530.90	194,932.51	0.001270	4,317.64	4,317.64
Long Valley Fire	90,467.52		3,785.39	94,252.91	0.000614	2,087.43	2,087.43
Mendocino Fire	228,130.19		7,892.50	236,022.69	0.001537	5,225.37	5,225.37
Piercy Fire	16,868.57		940.78	17,809.35	0.000116	394.37	394.37
Redwood Valley-Calpella Fire	316,129.38		13,017.46	329,146.84	0.002144	7,289.00	7,289.00
Round Valley Water	28,070.48		1,159.36	29,229.84	0.000190	645.95	645.95
Anderson Valley Comm Services	312,584.11		10,467.75	323,051.86	0.002104	7,153.01	7,153.01
Potter Valley Comm Services	97,320.42		4,766.48	102,086.90	0.000665	2,260.81	2,260.81
Comptche Community Services	15,692.84		705.30	16,398.14	0.000107	363.77	363.77
Ukiah Valley Sanitation	69,744.86	(11,102.99)	2,409.14	61,051.01	0.000398	1,353.09	1,353.09
							150,182.64
Educ Revenue Augmentation Fund	24,324,288.38			24,324,288.38	0.158443	538,661.85	
Mendo Co Office of Education	6,376,897.64	(657,329.29)	226,491.10	5,946,059.45	0.038731	131,674.56	
Unification Failure	1,278,526.89			1,278,526.89	0.008328	28,312.87	

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	2024-25	2024-25	2024-25			Allocation		
Entity	Adj Base	RDA Shift	Unitary-PU	Total	Factor	Admin Fee	Billable	
Arena Union	722,967.59		69,901.97	792,869.56	0.005165	17,559.55		
Manchester Union	100,213.14		14,583.88	114,797.02	0.000748	2,542.99		
Point Arena Joint Union High	1,840,131.97		58,216.76	1,898,348.73	0.012365	42,037.54		
Anderson Valley Unified	2,727,555.40		99,929.95	2,827,485.35	0.018418	62,616.04		
Fort Bragg Unified	8,548,344.82	(1,117,839.02)	281,292.55	7,711,798.35	0.050233	170,778.14		
Mendocino Unified	6,315,038.30		233,700.95	6,548,739.25	0.042657	145,021.86		
Round Valley Unified	1,211,732.98		46,056.16	1,257,789.14	0.008193	27,853.91		
Laytonville Unified	2,674,669.66		109,341.81	2,784,011.47	0.018134	61,650.52		
Leggett Valley Unified	323,145.61		12,936.11	336,081.72	0.002189	7,441.99		
Willits Unified	6,274,665.01	(929,740.12)	238,128.12	5,583,053.01	0.036367	123,637.62		
Mendocino Community College	6,138,187.54	(811,714.37)	220,412.27	5,546,885.44	0.036131	122,835.29		
Potter Valley Unified	1,232,122.42		73,712.16	1,305,834.58	0.008506	28,918.02		
Ukiah Unified	19,944,177.78	(3,486,598.48)	660,807.80	17,118,387.10	0.111505	379,085.79		
Piercy Redwood JC	2,865,242.30	(203,494.47)	99,860.54	2,761,608.37	0.017989	61,157.57		
Piercy Unified Special Trust	135,963.37		6,270.52	142,233.89	0.000926	3,148.14		
Piercy Unified Special Schools	7,028.22		323.25	7,351.47	0.000048	163.19		
Sonoma JC	901,821.05		36,207.47	938,028.52	0.006110	20,772.29		
	148,381,796.91	(0.00)	5,138,804.75	153,520,601.66	1.000000	3,399,720.11	510,865.76	510,865.76

Property Tax Administrative Costs FY24-25 2023-24 Actual Expenditures	Assessor	TreasurerTax Collector	Auditor Controller	County Counsel	Property Tax System (IT/IS)	ND Revenue	Total
1011 Regular Employees	1,379,163.34	525,530.28	864,989.35	1,580,165.97			153,683.43
1012 Extra Help	12,756.60	-	-	-			
1013 Overtime	5,607.21	26,488.83	46,789.77	-			
1021 Co Cont Retirement	446,096.67	164,647.46	269,758.13	455,540.24			
1022 Co Cont OASDI	82,140.42	33,107.95	55,667.75	91,350.60			
1023 Co Cont OASDI-Medicare	19,395.08	7,742.99	13,019.11	22,375.69			
1024 Co Cont Retire Incr	108,061.21	38,982.86	60,889.47	111,507.19			
1030 Co Cont Emp Ins	241,870.38	70,145.19	80,969.71	234,366.60			
1031 Co Cont Unemp Ins	-	-	-	-			
1035 Co Cont Workers Comp	1,291.00	1,698.00	550.00	1,770.00			
2060 Communications	2,697.67	1,626.27	1,854.19	3,472.02			
2101 Insurance-General	33,047.00	18,200.00	5,000.00	195,530.00			
2120 Equipment Maint	4,861.00	9,391.66	-	-			
2150 Memberships	1,961.00	800.00	696.00	10,176.00			
2170 Office Expense	24,002.26	79,357.96	41,296.30	7,033.51			
2182 Data Processing Svc	-	14,279.36	-	-			
2183 Legal Fees	-	-	-	-			
2187 Educ & Training	1,080.00	1,175.00	3,027.73	-			
2189 Prof & Spec Svcs	-	36,174.07	89,845.37	56,686.98	94,887.32		
2190 Publ & Legal Notice	-	9,469.42	161.41	8,189.13			
2217 Debt Service Principal-SBITA	-	-	-	-			
2218 Debt Service Int-SBITA	-	-	-	-			
2228 Software-Short Term	150.00	-	26.85	-			
2229 Software-Maintenance	-	-	-	-	166,015.33		
2230 Information Technology Equipmen	50,449.99	-	-	36,014.46			
2239 Spec Dept Expense	3,785.24	-	33,379.93	31,520.08	224,758.36		
2250 Trans & Travel	2,427.91	-	-	-			
2253 Out of County Travel	4,303.98	2,913.08	6,014.11	1,500.00			
3340 Taxes & Assessments	-	-	-	-			
4370 Equipment	2,123.07	-	-	-			
5380 Intrafund Transfer	-	-	-	(954,654.21)			
5802 Operating Transfer Out	-	-	-	-			
Non-Salary Expenditures	1,029,743.88	489,711.27	662,156.06	312,378.29	485,661.01	-	
Fixed Asset Deprn/Amortization					153,683.43		153,683.43
Budget Unit Total	2,427,271.03	1,041,730.38	1,573,935.18	1,892,544.26	639,344.44	-	
% Allocable to Taxes	93.20%	50.73%	18.06%	0.97%	100.00%		
% Applied to Non-Salary	959,743.14	248,410.89	119,566.47	3,044.11	485,661.01	-	1,816,425.62
Indirect/Overhead Costs* (from 21-22 (23-24 Cost Plan))	213,320.00	80,980.49	30,430.00	N/A	N/A		324,730.49
Salary Costs	1,302,524.95	280,017.16	164,641.27	15,398.64			1,762,582.02
Less: Applicable Revenues	(17,583.14)	(23,736.88)	(568,981.43)	-	-	(47,400.00)	(657,701.45)
Total Cost Tax Admin	2,458,004.95	585,671.66	(254,343.69)	18,442.75	639,344.44	(47,400.00)	3,399,720.11