Special District	Special District Type	Activities	Employees	Total Wages	Total Retirement & Health Contribution
Mendocino Transit Authority	Joint Powers Authority (JPA)	Transit Operators	78	\$3,311,805	\$683,719
Mendocino County Youth Project	Joint Powers Authority (JPA)	Governmental Services	59	\$1,401,176	\$491,988
Coast Life Support District	Health	Ambulance Service Enterprise	36	\$1,079,917	\$221,173
Brooktrails Township Community Services District	Community Services	Ambulance Service, Fire Protection, Library Services, Lighting and Lighting Maintenance, Pest Control, Police Protection and Personal Safety, Recreation and Park, Streets and Roads - Construction and Maintenance, Governmental Services, Water Enterprise, Weed Abatement, Sewer Enterprise	18	\$938,625	\$359,275
Willow County Water District	County Water	Water Enterprise	20	\$858,199	\$75,580
Mendocino County Resource Conservation District	Resource Conservation	Resource Conservation	20	\$817,787	\$87,557
Redwood Valley - Calpella Fire District	Fire Protection	Fire Protection	29	\$511,678	\$31,778
Mendocino Coast Recreation and Park District	Recreation and Park	Recreation and Park	70	\$440,593	\$839
Little Lake Fire Protection District	Fire Protection	Fire Protection	18	\$368,864	\$93,484
Potter Valley Irrigation District	Irrigation	Water Enterprise	18	\$287,080	\$0
Anderson Valley Community Services District	Community Services	Fire Protection, Lighting and Lighting Maintenance, Recreation and Park, Airport Enterprise, Water Enterprise, Ambulance Service Enterprise	23	\$284,032	\$24,052

Gualala Community Services District	Community Services	Sewer Enterprise	9	\$279,433	\$78,424
Hopland Fire Protection District	Fire Protection	Fire Protection	17	\$278,427	\$14,444
Russian River Cemetery District	Cemetery	Cemetery	11	\$269,457	\$123,907
Fort Bragg Fire Protection Authority	Joint Powers Authority (JPA)	Fire Protection	12	\$267,556	\$117,509
Long Valley Fire Protection District (Mendocino)	Fire Protection	Ambulance Service, Fire Protection	29	\$266,072	\$19,800
Mendocino City Community Services District	Community Services	Water Enterprise, Sewer Enterprise	12	\$266,035	\$87,308
Mendocino Solid Waste Management Authority	Joint Powers Authority (JPA)	Solid Waste Enterprise	14	\$243,184	\$85,034
Great Redwood Trail Agency	Transit	Transit Operators	11	\$178,243	\$45,807
Laytonville County Water District	County Water	Water Enterprise	10	\$174,426	\$28,513
Area Agency on Aging Planning and Services Area 26	Joint Powers Authority (JPA)	Governmental Services	12	\$171,462	\$61,224
Noyo Harbor District	Harbor and Port	Harbor and Port Enterprise	13	\$157,890	\$0
South Coast Fire Protection District	Fire Protection	Fire Protection	18	\$150,956	\$0
Covelo Community Services District	Community Services	Sewer Enterprise	6	\$128,669	\$22,469
Westport County Water District	County Water	Water Enterprise, Sewer Enterprise	10	\$111,917	\$0
Irish Beach Water District	California Water	Water Enterprise	14	\$87,876	\$0
Elk County Water District	County Water	Water Enterprise	11	\$73,398	\$0
Redwood Coast Fire Protection District	Fire Protection	Fire Protection	11	\$72,928	\$0
Mendocino County Waterworks District No. 2	County Waterworks	Solid Waste Enterprise	7	\$69,400	\$0
Ukiah Valley Sanitation District (Mendocino)	County Sanitation	Sewer Enterprise	7	\$67,990	\$0
Mendocino Fire Protection District	Fire Protection	Fire Protection	17	\$64,123	\$0
Mendocino County Flood Control and Water Conservation Improvement District	Flood Control and Water Conservation	Flood Control and Water Conservation	6	\$60,913	\$12,030
Redwood Valley County Water District	County Water	Water Enterprise	6	\$54,130	\$27,388
Mendocino-Little River Cemetery District	Cemetery	Cemetery	10	\$50,114	\$1,200

Anderson Valley Cemetery District	Cemetery	Cemetery	7	\$29,430	\$0
Albion-Little River Fire Protection	Fire Protection	Fire Protection	6	\$25,290	\$0
Covelo Fire Protection District	Fire Protection	Fire Protection	7	\$24,600	\$0
Covelo Cemetery District	Cemetery	Cemetery	7	\$9,235	\$0
Hopland Public Utility District	Public Utility	Water Enterprise, Sewer Enterprise	5	\$5,060	\$0
Millview County Water District	County Water	Water Enterprise	5	\$2,500	\$0
Calpella County Water District	County Water	Solid Waste Enterprise, Water Enterprise	3	\$1,440	\$0
Caspar South Water District	California Water	Sewer Enterprise	4	\$0	\$0
Cemetery District of the Redwoods	Cemetery	Cemetery	5	\$0	\$0
Comptche Community Services District	Community Services	Fire Protection	5	\$0	\$0
Eel-Russian River Commission	Joint Powers Authority (JPA)	Flood Control and Water Conservation	4	\$0	\$0
Elk Community Services District	Community Services	Ambulance Service, Fire Protection	5	\$0	\$0
Fort Bragg Rural Fire Protection District	Fire Protection	Fire Protection	4	\$0	\$0
Hopland Cemetery District	Cemetery	Cemetery	4	\$0	\$0
Leggett Valley Fire Protection District	Fire Protection	Fire Protection	5	\$0	\$0
Mendocino Council of Governments	Joint Powers Authority (JPA)	Transportation Planning	7	\$0	\$0
Mendocino County Inland Water and Power Commission	Joint Powers Authority (JPA)	Water Enterprise	5	\$0	\$0
Pacific Reefs Water District	California Water	Water Enterprise	5	\$0	\$0
Piercy Fire Protection District	Fire Protection	Fire Protection	3	\$0	\$0
Potter Valley Cemetery District	Cemetery	Cemetery	5	\$0	\$0
Potter Valley Community Services District	Community Services	Fire Protection	5	\$0	\$0
Round Valley County Water District	County Water	Flood Control and Water Conservation	4	\$0	\$0
Schools Insurance Group Northern Alliance	Joint Powers Authority (JPA)	Self Insurance Enterprise	18	\$0	\$0
Ukiah Valley Fire Protection District	Fire Protection	Fire Protection	5	\$0	\$0

Upper Russian River Water Agency	Joint Powers Authority (JPA)	Water Enterprise	4	\$0	\$0
Westport-Ten Mile Cemetery District	Cemetery	Cemetery	4	\$0	\$0
Mendocino Coast Health Care District	Hospital and Healthcare	Hospital Enterprise			