3/7/2022

# Exhibit A
# County of Mendocino
# BU 1000 Revenue Forecast For Fiscal Year 2021-22

| Revenue Description | | 2018/19 Adopted Budget | 2018/19 Actual | 2019/20 Adopted Budget | 2019/20 Actual | 2020/21 Adopted Budget | 2020/21 Actual | 2021/22 Adopted Budget | 2021/22 Actual thru 3/3/2022 | 2021/22 Projected Auditor | Difference |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Secured Property Tax | 821110 | 33,000,000 | 35,161,716 | 36,000,000 | 35,626,681 | 37,000,000 | 38,508,972 | 39,800,000 | 22,180,803 | 40,300,000 | 500,000 |
| Current Unsecured Property Tax | 821120 | 1,000,000 | 1,043,859 | 1,000,000 | 1,133,213 | 1,000,000 | 1,055,920 | 1,000,000 | 0 | 1,000,000 | 0 |
| Current Supplemental Roll Taxes | 821130 | 350,000 | 748,972 | 700,000 | 306,788 | 500,000 | 297,195 | 500,000 | 0 | 300,000 | (200,000) |
| Prior Year Secured Taxes | 821210 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prior Year Unsecured Taxes | 821220 | 50,000 | 59,984 | 50,000 | 40,259 | 50,000 | 56,177 | 50,000 | 0 | 50,000 | 0 |
| Penalties & Cost on Delinquent Taxes | 821400 | 650,000 | 749,836 | 700,000 | 597,677 | 500,000 | 735,999 | 500,000 | 35,744 | 500,000 | 0 |
| Sales and Use Tax - County 1% Share | 821500 | 6,100,000 | 6,594,284 | 6,500,000 | 6,576,861 | 6,200,000 | 8,339,681 | 7,795,000 | 4,417,809 | 8,500,000 | 705,000 |
| Sales and Use Tax - Public Safety | 821510 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Timber Yield Taxes | 821600 | 500,000 | 883,448 | 800,000 | 590,180 | 800,000 | 513,694 | 800,000 | 224,489 | 440,000 | (360,000) |
| Transient Occupancy Tax - Camp/RV | 821699 | 0 | 0 | 0 | 0 | 600,000 | 740,929 | 700,000 | 439,205 | 700,000 | 0 |
| Highway Property Rentals | 821700 | 0 | 0 | 0 | 664 | 0 | 725 | 0 | 1,105 | 0 | 0 |
| Transient Occupancy Tax - Room | 821701 | 5,650,000 | 5,872,388 | 6,000,000 | 4,784,925 | 4,400,000 | 7,219,977 | 6,000,000 | 4,804,059 | 8,000,000 | 2,000,000 |
| Property Transfer Tax | 821702 | 700,000 | 615,913 | 600,000 | 634,469 | 700,000 | 1,087,609 | 700,000 | 679,573 | 800,000 | 100,000 |
| Property Tax In Lieu of VLF Revenues | 821704 | 11,300,000 | 11,797,060 | 11,800,000 | 12,174,566 | 12,200,000 | 12,601,893 | 12,600,000 | 6,457,210 | 12,915,000 | 315,000 |
| Property Tax In Lieu of Sales Tax (Triple Flip) | 821705 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Williamson Act Replacement Tax | 821706 | 550,000 | 580,538 | 580,000 | 598,362 | 598,000 | 609,901 | 600,000 | 388,068 | 600,000 | 0 |
| Cannabis Tax Revenue | 821707 | 1,050,000 | 3,711,693 | 2,500,000 | 5,575,900 | 4,000,000 | 6,159,180 | 6,500,000 | 1,259,631 | 3,000,000 | (3,500,000) |
| Franchise Fees | 822210 | 800,000 | 876,534 | 800,000 | 911,611 | 870,000 | 1,065,921 | 1,000,000 | 103,230 | 1,000,000 | 0 |
| Forfeiture and Penalties | 823300 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Interest Income | 824100 | 500,000 | 1,032,538 | 1,000,000 | 943,759 | 1,000,000 | 664,208 | 750,000 | 192,029 | 425,000 | (325,000) |
| Motor Vehicle In Lieu | 825150 | 40,000 | 35,807 | 36,000 | 58,824 | 50,000 | 53,971 | 50,000 | 84,979 | 85,000 | 35,000 |
| SB90 Reimbursement (State Mandated Cost) | 825398 | 0 | 0 | 0 | 21,372 | 0 | 13,215 | 0 | 0 | | 0 |
| Homeowner's Property Tax Exemption | 825481 | 320,000 | 278,952 | 300,000 | 276,500 | 280,000 | 272,080 | 270,000 | 131,673 | 270,000 | 0 |
| State Other: (State Roundabout Tax Shift) | 825490 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 130,000 | 0 |
| Federal Grazing Fees | 825650 | 0 | 1,154 | 0 | 199 | 0 | 1,440 | 0 | 0 | | 0 |
| Federal Land In Lieu Taxes | 825660 | 640,000 | 810,909 | 800,000 | 699,132 | 700,000 | 733,482 | 735,000 | 768,913 | 770,000 | 35,000 |
| Federal Other | 825670 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Other Government Agency Revenue (County RDA return) | 825810 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Solid Waste Fee | 826315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| County Cost Plan Charges/Property Tax Admin Fee | 826402 | 2,600,000 | 2,595,366 | 2,600,000 | 2,551,138 | 3,275,153 | 3,203,410 | 3,985,000 | 928,932 | 3,400,000 | (585,000) |
| Prior Year Revenue (PG&E Settlement) | 827400 | 0 | 23 | 0 | 5,743 | 0 | 22,652,909 | 0 | 0 | | 0 |
| Sale of Fixed Assets | 827500 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Card Rebate Programs - US Bank & Bank of America | 827700 | 80,000 | 258,413 | 90,000 | 112,931 | 100,000 | 125,819 | 135,000 | 53,871 | 135,000 | 0 |
| Refund Jury & Witness Fees | 827701 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Tobacco Settlement Funds | 827715 | 780,000 | 873,969 | 900,000 | 863,949 | 900,000 | 975,195 | 900,000 | 0 | 900,000 | 0 |
| Operating Transfers In (21/22 CARES and PG&E Adjustments) | 827802 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34,654 | 35,000 | 35,000 |
| | | | | | | | | | | | |
| **Total** | | **66,791,000** | **74,715,357** | **73,886,000** | **75,215,700** | **75,853,153** | **107,819,503** | **85,500,000** | **43,315,978** | **84,255,000** | **-1,245,000** |