County of Mendocino
BU 1000 Revenue Projections For Fiscal Year 2025-26 Mid-Year

Revenue Description		2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Projected
Current Secured Property Tax	821110	38,508,972	39,711,273	41,758,381	44,903,683	47,451,983	47,612,160	48,571,452
Current Unsecured Property Tax	821120	1,055,920	1,012,491	1,155,297	1,224,304	1,308,823	1,230,500	1,230,500
Current Supplemental Roll Taxes	821130	297,195	-	369,771	1,342,840	613,651	800,000	800,000
Prior Year Unsecured Taxes	821220	56,177	72,901	17,265	51,826	76,025	51,500	51,500
Penalties & Cost on Delinquent Taxes	821400	735,999	882,582	928,890	983,460	1,049,017	900,000	900,000
Sales and Use Tax - County 1% Share	821500	8,339,681	8,494,344	7,760,485	7,457,747	6,962,799	7,453,891	6,995,368
Measure P Sales Tax				1,240,888	4,864,339	4,812,915	3,923,000	3,923,000
Timber Yield Taxes	821600	513,694	346,112	604,544	504,506	651,256	515,000	515,000
Transient Occupancy Tax - Camp/RV	821699	740,929	675,868	548,225	607,762	674,894	505,000	505,000
Highway Property Rentals	821700	725	1,105	1,117	1,424	532		
Transient Occupancy Tax - Room	821701	7,219,977	8,585,364	7,550,530	7,340,873	8,234,991	7,600,000	7,600,000
Property Transfer Tax	821702	1,087,609	981,704	630,144	579,558	596,074	540,000	540,000
Property Tax In Lieu of VLF Revenues	821704	12,601,893	12,914,420	13,454,243	14,136,324	14,815,627	14,000,000	15,333,033
Williamson Act Replacement Tax	821706	609,901	705,579	720,140	952,715	811,357	600,000	883,825
Cannabis Tax Revenue	821707	6,159,180	3,600,857	3,129,574	1,714,404	1,473,791	1,445,000	1,445,000
Franchise Fees	822210	1,065,921	1,115,049	1,320,931	1,315,046	1,414,797	1,300,000	1,300,000
Interest Income	824100	664,208	693,515	1,867,644	3,024,045	3,316,736	1,500,000	2,500,000
Change in Fair Market Value - Investments	824101				68,694	1,107,902		
Motor Vehicle In Lieu	825150	53,971	84,979	78,478	94,658	238,477	120,000	120,000
SB90 Reimbursement (State Mandated Cost)	825398	13,215						
Homeowner's Property Tax Exemption	825481	272,080	263,347	295,102	213,039	248,735	275,000	240,571
State Other: (State Roundabout Tax Shift)	825490	130,000	130,000	130,000	130,000			
Federal Grazing Fees	825650	1,440	55	436		1142		
Federal Land In Lieu Taxes	825660	733,482	768,913	803,823	885,835	911,892	850,000	850,000
Federal Other	825670	-	-	994,521	994,521			
County Cost Plan Charges/Property Tax Admin Fee	826402	3,203,410	3,270,391	3,331,979	6,183,483	7,306,557	5,850,000	5,850,000
Prior Year Revenue (PG&E Settlement)	827400	22,652,909	16,566	4,564		3,227		
Card Rebate Programs - US Bank & Bank of America	827700	125,819	156,348	186,163	165,240	144,379	200,000	200,000
Tobacco Settlement Funds	827715	975,195	984,973	893,613	796,935	755,985	900,000	900,000
Opioid Settlement	827716			130,752			500,000	300,000
Operating Transfer In	827802		2,947,553	500,000		7,755,911	500,000	500,000
Operating Transfer Out	865802	(17,268,076)	(34,392,199)	(16,460,673)	(17,267,318)	(28,008,318)	(15,237,325)	(15,237,325)
Year End Admin Adj - AU	862165				(2,152,872)			
Total Revenue		**90,551,426**	**54,024,090**	**73,946,827**	**81,117,071**	**84,731,156**	**83,933,726**	**86,816,924**
Total Revenue (Excluding Fair Value - Investments)		**90,551,426**	**54,024,090**	**73,946,827**	**81,048,377**	**83,623,254**	**83,933,726**	**86,816,924**
Total Revenue NO FMV, OTI		90,551,426	51,076,537	73,446,827	81,048,377	75,867,343	83,433,726	86,316,924
Total Revenue NO FMV, OTI, OTO - Excludes Measure P		107,819,502	85,468,736	88,666,612	93,451,356	99,062,747	94,748,051	97,631,249

Notes: OTIs represent one-time funding. Some OTOs are also one-time.
Fair Market Value - Investments does not represent revenue actually received until investments mature at some point in the future.

Information Provided by Auditor's Office

Exhibit A