

# County of Mendocino

## BU 1000 Revenue Projections For Fiscal Year 2023-24 3rd Quarter

| Revenue Description                                 |        | 2019/20 Actual    | 2020/21 Actual     | 2021/22 Actual    | 2022/23 Actual    | 2023/24 Budget    | 2023/24 Projected |
|-----------------------------------------------------|--------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|
| Current Secured Property Tax                        | 821110 | 35,626,681        | 38,508,972         | 39,711,273        | 41,758,381        | 42,200,000        | 42,800,000        |
| Current Unsecured Property Tax                      | 821120 | 1,133,213         | 1,055,920          | 1,012,491         | 1,155,297         | 1,000,000         | 1,169,729         |
| Current Supplemental Roll Taxes                     | 821130 | 306,788           | 297,195            | -                 | 369,771           | 800,000           | 800,000           |
| Prior Year Secured Taxes                            | 821210 | -                 | -                  | -                 | -                 | -                 | -                 |
| Prior Year Unsecured Taxes                          | 821220 | 40,259            | 56,177             | 72,901            | 17,265            | 51,500            | 51,500            |
| Penalties & Cost on Delinquent Taxes                | 821400 | 597,677           | 735,999            | 882,582           | 928,890           | 760,000           | 760,000           |
| Sales and Use Tax - County 1% Share                 | 821500 | 6,576,861         | 8,339,681          | 8,494,344         | 7,760,485         | 8,047,167         | 7,568,440         |
| Measure P Sales Tax                                 |        |                   |                    |                   | 1,240,888         | 4,200,000         | 4,000,000         |
| Sales and Use Tax - Public Safety                   | 821510 | -                 | -                  | -                 | -                 | -                 | -                 |
| Timber Yield Taxes                                  | 821600 | 590,180           | 513,694            | 346,112           | 604,544           | 355,000           | 296,692           |
| Transient Occupancy Tax - Camp/RV                   | 821699 | -                 | 740,929            | 675,868           | 548,225           | 680,000           | 505,000           |
| Highway Property Rentals                            | 821700 | 664               | 725                | 1,105             | 1,117             | -                 | 1,424             |
| Transient Occupancy Tax - Room                      | 821701 | 4,784,925         | 7,219,977          | 8,585,364         | 7,550,530         | 8,000,000         | 7,600,000         |
| Property Transfer Tax                               | 821702 | 634,469           | 1,087,609          | 981,704           | 630,144           | 800,000           | 540,000           |
| Property Tax In Lieu of VLF Revenues                | 821704 | 12,174,566        | 12,601,893         | 12,914,420        | 13,454,243        | 13,100,000        | 14,042,530        |
| Property Tax In Lieu of Sales Tax (Triple Flip)     | 821705 | -                 | -                  | -                 | -                 | -                 | -                 |
| Williamson Act Replacement Tax                      | 821706 | 598,362           | 609,901            | 705,579           | 720,140           | 600,000           | 600,000           |
| Cannabis Tax Revenue                                | 821707 | 5,575,900         | 6,159,180          | 3,600,857         | 3,129,574         | 1,000,000         | 1,000,000         |
| Franchise Fees                                      | 822210 | 911,611           | 1,065,921          | 1,115,049         | 1,320,931         | 1,100,000         | 1,100,000         |
| Forfeiture and Penalties                            | 823300 | -                 | -                  | -                 | -                 | -                 | -                 |
| Interest Income                                     | 824100 | 943,759           | 664,208            | 693,515           | 1,867,644         | 690,000           | 690,000           |
| Motor Vehicle In Lieu                               | 825150 | 58,824            | 53,971             | 84,979            | 78,478            | 85,000            | 85,000            |
| SB90 Reimbursement (State Mandated Cost)            | 825398 | 21,372            | 13,215             | -                 | -                 | -                 | -                 |
| Homeowner's Property Tax Exemption                  | 825481 | 276,500           | 272,080            | 263,347           | 295,102           | 275,000           | 275,000           |
| State Other: (State Roundabout Tax Shift)           | 825490 | 130,000           | 130,000            | 130,000           | 130,000           | 130,000           | 130,000           |
| Federal Grazing Fees                                | 825650 | 199               | 1,440              | 55                | 436               | -                 | -                 |
| Federal Land In Lieu Taxes                          | 825660 | 699,132           | 733,482            | 768,913           | 803,823           | 770,000           | 836,058           |
| Federal Other                                       | 825670 | -                 | -                  | -                 | 994,521           | 994,521           | 994,521           |
| Other Government Agency Revenue (County RDA return) | 825810 | -                 | -                  | -                 | -                 | -                 | -                 |
| Solid Waste Fee                                     | 826315 | -                 | -                  | -                 | -                 | -                 | -                 |
| County Cost Plan Charges/Property Tax Admin Fee     | 826402 | 2,551,138         | 3,203,410          | 3,270,391         | 3,331,979         | 3,700,000         | 5,996,140         |
| Prior Year Revenue (PG&E Settlement)                | 827400 | 5,743             | 22,652,909         | 16,566            | 4,564             | -                 | -                 |
| Sale of Fixed Assets                                | 827500 | -                 | -                  | -                 | -                 | -                 | -                 |
| Card Rebate Programs - US Bank & Bank of America    | 827700 | 112,931           | 125,819            | 156,348           | 186,163           | 200,000           | 200,000           |
| Refund Jury & Witness Fees                          | 827701 | -                 | -                  | -                 | -                 | -                 | -                 |
| Tobacco Settlement Funds                            | 827715 | 863,949           | 975,195            | 984,973           | 893,613           | 900,000           | 900,000           |
| Opioid Settlement                                   | 827716 |                   |                    |                   | 130,752           | -                 | -                 |
| Operating Transfer In                               | 827802 |                   |                    |                   | 500,000           | 4,474,333         | 4,474,333         |
| Operating Transfer Out                              | 865802 |                   |                    |                   | (16,460,673)      | (13,508,658)      | (13,133,658)      |
| <b>Total Revenue - Excludes Measure P</b>           |        | <b>75,215,700</b> | <b>107,819,503</b> | <b>85,468,737</b> | <b>72,705,938</b> | <b>77,203,863</b> | <b>80,282,710</b> |
| <b>Total Revenue NO OTI</b>                         |        | <b>75,215,700</b> | <b>107,819,503</b> | <b>85,468,737</b> | <b>72,205,938</b> | <b>72,729,530</b> | <b>75,808,377</b> |
| <b>Total Revenue NO OTI, OTO</b>                    |        | <b>75,215,700</b> | <b>107,819,503</b> | <b>85,468,737</b> | <b>88,666,612</b> | <b>86,238,188</b> | <b>88,942,035</b> |

Prepared by Auditor's Office