# County of Mendocino

## Non-Departmental Revenue and Prop 172 Forecasts For Fiscal Year 2018-19

| Non-departmental Revenue (BU 1000) Revenue Description | Account | 2014/15 Adopted Budget | 2014/15 Actual | 2015/16 Adopted Budget | 2015/16 Actual | 2016/17 Adopted Budget | 2016/17 Actual | 2017/18 Adopted Budget | 2017/18 Actual | 2018/19 Adopted Budget | 2018/19 Actual thru 12/31/2018 | 2018/19 Projected Auditor |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Secured Property Tax | 821110 | 28,980,000 | 29,763,529 | 30,500,000 | 30,730,136 | 31,526,000 | 32,080,502 | 31,950,000 | 33,595,380 | 33,000,000 | 18,918,043 | 34,000,000 |
| Current Unsecured Property Tax | 821120 | 1,020,000 | 961,540 | 960,000 | 1,005,803 | 1,000,000 | 1,029,521 | 1,000,000 | 967,268 | 1,000,000 | 998,280 | 1,000,000 |
| Current Supplemental Roll Taxes | 821130 | 128,000 | 249,292 | 250,000 | 327,276 | 250,000 | 346,415 | 350,000 | 440,066 | 350,000 | 493,417 | 500,000 |
| Prior Year Secured Taxes | 821210 | 140,000 | (12,096) | 0 | (2,731) | 0 | (8,680) | 0 | 0 | 0 | 0 | 0 |
| Prior Year Unsecured Taxes | 821220 | 25,000 | 65,483 | 50,000 | 44,674 | 50,000 | 75,106 | 50,000 | (26,094) | 50,000 | 33,410 | 50,000 |
| Penalties & Cost on Delinquent Taxes | 821400 | 650,000 | 729,599 | 600,000 | 696,543 | 650,000 | 656,868 | 650,000 | 949,794 | 650,000 | 12,458 | 600,000 |
| Sales and Use Tax - County 1% Share | 821500 | 4,200,000 | 4,491,936 | 4,700,000 | 5,325,470 | 4,100,000 | 5,920,131 | 5,875,000 | 6,382,048 | 6,100,000 | 1,828,077 | 6,500,000 |
| Sales and Use Tax - Public Safety | 821510 | 6,700,000 | 7,049,260 | 7,200,000 | 6,888,143 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Timber Yield Taxes | 821600 | 250,000 | 334,076 | 300,000 | 381,912 | 325,000 | 344,086 | 375,000 | 662,781 | 500,000 | 672,477 | 670,000 |
| Highway Property Rentals | 821700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Room Occupancy Tax | 821701 | 3,900,000 | 4,491,130 | 4,400,000 | 4,944,101 | 4,900,000 | 5,152,109 | 5,200,000 | 5,682,028 | 5,650,000 | 2,192,220 | 5,900,000 |
| Property Transfer Tax | 821702 | 450,000 | 521,472 | 500,000 | 791,430 | 600,000 | 656,145 | 600,000 | 668,839 | 700,000 | 330,802 | 600,000 |
| Property Tax In Lieu of VLF Revenues | 821704 | 10,180,000 | 10,203,634 | 10,517,000 | 10,516,886 | 10,750,000 | 10,812,410 | 10,950,000 | 11,340,056 | 11,300,000 | 0 | 11,797,000 |
| Property Tax In Lieu of Sales Tax (Triple Flip) | 821705 | 1,234,000 | 1,423,231 | 554,200 | 554,203 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Williamson Act Replacement Tax | 821706 | 440,000 | 458,533 | 450,000 | 487,555 | 480,000 | 522,064 | 525,000 | 487,259 | 550,000 | 319,310 | 580,000 |
| Cannabis Business Tax | 821707 | 0 | 0 | 0 | 0 | 0 | 79,868 | 1,708,349 | 1,296,125 | 1,050,000 | 398,971 | 1,100,000 |
| Franchise Fees | 822210 | 725,000 | 757,841 | 750,000 | 777,701 | 750,000 | 793,287 | 800,000 | 871,804 | 800,000 | 48,475 | 800,000 |
| Forfeiture and Penalties | 823300 | 0 | 2,221 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Interest Income | 824100 | 200,000 | 123,905 | 100,000 | 218,285 | 110,000 | 403,145 | 200,000 | 807,487 | 500,000 | 139,253 | 800,000 |
| Motor Vehicle In Lieu | 825150 | 30,000 | 31,306 | 30,000 | 29,876 | 30,000 | 33,047 | 35,000 | 39,161 | 40,000 | 0 | 40,000 |
| SB90 Reimbursement (State Mandated Cost) | 825398 | 347,070 | 347,070 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Homeowner's Property Tax Exemption | 825481 | 300,000 | 303,601 | 300,000 | 295,028 | 300,000 | 286,242 | 300,000 | 282,441 | 320,000 | 0 | 280,000 |
| 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 | 130,000 | 130,000 |
| Federal Grazing Fees | 825650 | 0 | 1,138 | 0 | 1,421 | 0 | 1,819 | 0 | 930 | 0 | 0 | 0 |
| Federal Land In Lieu Taxes | 825660 | 591,815 | 591,815 | 558,500 | 606,453 | 550,000 | 630,421 | 630,000 | 641,536 | 640,000 | 810,909 | 811,000 |
| Federal Other (US Minerial/Geothermal) | 825670 | 1,200 | 1,337 | 1,300 | 1,301 | 1,200 | 1,349 | 1,350 | 92 | 1,000 | 0 | 0 |
| Other Govt Agency Revenue (County RDA return) | 825810 | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Solid Waste Fee | 826315 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| County Cost Plan Charges/Property Tax Admin Fee | 826402 | 720,000 | 882,488 | 1,067,800 | 1,025,867 | 1,310,665 | 1,352,057 | 2,372,917 | 2,467,399 | 2,600,000 | 3,885 | 2,600,000 |
| Prior Year Revenue | 827400 | 0 | 2,678,496 | 223,000 | 264,979 | 0 | 6,408 | 0 | 816 | 0 | 0 | 0 |
| Sale of Fixed Assets | 827500 | | 33,679 | | 45,034 | 0 | 35,580 | 0 | 0 | 0 | 2,000 | 2,000 |
| Other Sales | 827600 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Card Rebate Programs - Bank of America VISA | 827700 | 35,000 | 59,093 | 56,700 | 58,322 | 55,000 | 87,521 | 75,000 | 92,823 | 80,000 | 24,123 | 90,000 |
| Complex Fire Backfill Revenue | 827700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 170,000 |
| Refund Jury & Witness Fees | 827701 | 0 | 15 | 0 | 45 | 0 | 275 | 0 | 35 | 0 | 0 | 0 |
| Donations | 827707 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tobacco Settlement Funds | 827715 | 770,000 | 765,727 | 765,700 | 757,118 | 760,000 | 778,697 | 760,000 | 956,820 | 780,000 | (27,162) | 800,000 |
| Operating Transfers In (Mental Health A-87) | 827802 | 386,558 | 205,525 | 138,100 | 138,190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Totals:** | | **62,533,643** | **67,645,875** | **65,102,300** | **67,041,020** | **58,627,865** | **62,206,394** | **64,537,616** | **68,736,895** | **66,791,000** | **27,328,948** | **69,820,000** |

| Public Safety Sales Tax (Prop 172 only) | Account | 2014/15 Adopted Budget | 2014/15 Actual | 2015/16 Adopted Budget | 2015/16 Actual | 2016/17 Adopted Budget | 2016/17 Actual | 2017/18 Adopted Budget | 2017/18 Actual | 2018/19 Adopted Budget | 2018/19 Actual thru 12/31/2018 | 2018/19 Projected Auditor |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BU 1000 Non Dept.Sales and Use Tax | 821510 | 6,700,000 | 7,049,260 | 7,200,000 | 6,888,143 | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| BU 2070 DA Sales and Use Tax | 821510 | 0 | 0 | 0 | 0 | 690,109 | 696,926 | 734,082 | 755,152 | 755,053 | 256,013 | 755,053 |
| BU 2310 Sheriff Sales and Use Tax | 821510 | 0 | 0 | 0 | 0 | 2,943,421 | 2,972,689 | 3,131,042 | 3,216,947 | 3,198,741 | 1,091,896 | 3,198,741 |
| BU 2510 Jail Sales and Use Tax | 821510 | 0 | 0 | 0 | 0 | 2,229,131 | 2,251,386 | 2,371,277 | 2,436,120 | 2,422,492 | 826,922 | 2,422,492 |
| BU 2560 Probation Sales and Use Tax | 821510 | 0 | 0 | 0 | 0 | 672,465 | 679,001 | 715,208 | 734,763 | 730,796 | 249,357 | 730,796 |
| Fire Agencies Sales and Use Tax | ----- | 0 | 0 | 0 | 0 | 398,000 | 398,000 | 398,000 | 408,537 | 398,000 | 135,943 | 398,000 |
| **Total Prop 172 Funding:** | | **6,700,000** | **7,049,260** | **7,200,000** | **6,888,143** | **6,933,126** | **6,998,002** | **7,349,609** | **7,551,520** | **7,505,082** | **2,560,130** | **7,505,082** |



Prepared by Auditor-Controller

EXHIBIT A