

EXHIBIT A

County of Mendocino  
BU 1000 Revenue Forecast For Fiscal Year 2019-20

| Revenue Description                                        |        | 2016-17<br>Adopted<br>Budget | 2016-17<br>Actual | 2017-18<br>Adopted<br>Budget | 2017-18<br>Actual | 2018-19<br>Adopted<br>Budget | 2018-19<br>Actual | 2019-20<br>Adopted<br>Budget | 2019-20<br>Actual thru<br>3/31/2020 | 2019-20<br>Projected<br>Auditor |
|------------------------------------------------------------|--------|------------------------------|-------------------|------------------------------|-------------------|------------------------------|-------------------|------------------------------|-------------------------------------|---------------------------------|
| Current Secured Property Tax                               | 821110 | 31,526,000                   | 32,080,502        | 31,950,000                   | 33,595,380        | 33,000,000                   | 35,161,716        | 36,000,000                   | 19,524,535                          | 35,592,000                      |
| Current Unsecured Property Tax                             | 821120 | 1,000,000                    | 1,029,521         | 1,000,000                    | 967,268           | 1,000,000                    | 1,043,859         | 1,000,000                    | 1,032,285                           | 1,040,000                       |
| Current Supplemental Roll Taxes                            | 821130 | 250,000                      | 346,415           | 350,000                      | 440,066           | 350,000                      | 748,972           | 700,000                      | 210,205                             | 400,000                         |
| Prior Year Secured Taxes                                   | 821210 | -                            | (8,680)           | -                            | -                 | -                            | -                 | -                            | -                                   | -                               |
| Prior Year Unsecured Taxes                                 | 821220 | 50,000                       | 75,106            | 50,000                       | (26,094)          | 50,000                       | 59,984            | 50,000                       | 13,541                              | 40,000                          |
| Penalties & Cost on Delinquent Taxes                       | 821400 | 650,000                      | 656,868           | 650,000                      | 949,794           | 650,000                      | 749,836           | 700,000                      | 74,732                              | 400,000                         |
| Sales and Use Tax - County 1% Share                        | 821500 | 4,100,000                    | 5,920,131         | 5,875,000                    | 6,382,048         | 6,100,000                    | 6,594,284         | 6,500,000                    | 4,114,364                           | 6,000,000                       |
| Sales and Use Tax - Public Safety                          | 821510 | -                            | -                 | -                            | -                 | -                            | -                 | -                            | -                                   | -                               |
| Timber Yield Taxes                                         | 821600 | 325,000                      | 344,086           | 375,000                      | 662,781           | 500,000                      | 883,448           | 800,000                      | 165,836                             | 800,000                         |
| Highway Property Rentals                                   | 821700 | -                            | -                 | -                            | -                 | -                            | -                 | -                            | -                                   | -                               |
| Room Occupancy Tax                                         | 821701 | 4,900,000                    | 5,152,109         | 5,200,000                    | 5,682,028         | 5,650,000                    | 5,872,388         | 6,000,000                    | 3,661,163                           | 4,000,000                       |
| Property Transfer Tax                                      | 821702 | 600,000                      | 656,145           | 600,000                      | 668,839           | 700,000                      | 615,913           | 600,000                      | 508,633                             | 700,000                         |
| Property Tax In Lieu of VLF Revenues                       | 821704 | 10,750,000                   | 10,812,410        | 10,950,000                   | 11,340,056        | 11,300,000                   | 11,797,060        | 11,800,000                   | 6,087,283                           | 12,175,000                      |
| Property Tax In Lieu of Sales Tax (Triple Flip)            | 821705 | -                            | -                 | -                            | -                 | -                            | -                 | -                            | -                                   | -                               |
| Williamson Act Replacement Tax                             | 821706 | 480,000                      | 522,064           | 525,000                      | 487,259           | 550,000                      | 580,538           | 580,000                      | 329,042                             | 598,000                         |
| Cannabis Tax Revenue                                       | 821707 | -                            | 79,868            | 1,708,349                    | 1,296,125         | 1,050,000                    | 3,711,693         | 2,500,000                    | 2,584,754                           | 3,500,000                       |
| Franchise Fees                                             | 822210 | 750,000                      | 793,287           | 800,000                      | 871,804           | 800,000                      | 876,534           | 800,000                      | 866,991                             | 870,000                         |
| Forfeiture and Penalties                                   | 823300 | -                            | -                 | -                            | -                 | -                            | -                 | -                            | -                                   | -                               |
| Interest Income                                            | 824100 | 110,000                      | 403,145           | 200,000                      | 807,487           | 500,000                      | 1,032,538         | 1,000,000                    | 432,127                             | 1,000,000                       |
| Motor Vehicle In Lieu                                      | 825150 | 30,000                       | 33,047            | 35,000                       | 39,161            | 40,000                       | 35,807            | 36,000                       | 58,824                              | 59,000                          |
| SB90 Reimbursement (State Mandated Cost)                   | 825398 | -                            | -                 | -                            | -                 | -                            | -                 | -                            | -                                   | -                               |
| Homeowner's Property Tax Exemption                         | 825481 | 300,000                      | 286,242           | 300,000                      | 282,441           | 320,000                      | 278,952           | 300,000                      | 138,250                             | 276,500                         |
| 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                         |
| Federal Grazing Fees                                       | 825650 | -                            | 1,819             | -                            | 930               | -                            | 1,154             | -                            | -                                   | -                               |
| Federal Land In Lieu Taxes                                 | 825660 | 550,000                      | 630,421           | 630,000                      | 641,536           | 640,000                      | 810,909           | 800,000                      | 699,132                             | 700,000                         |
| Federal Other                                              | 825670 | 1,200                        | 1,349             | 1,350                        | 92                | 1,000                        | -                 | -                            | -                                   | -                               |
| Other Government Agency Revenue (County RDA return)        | 825810 | -                            | -                 | -                            | -                 | -                            | -                 | -                            | -                                   | -                               |
| Solid Waste Fee                                            | 826315 | -                            | -                 | -                            | -                 | -                            | -                 | -                            | -                                   | -                               |
| County Cost Plan Charges/Property Tax Admin Fee            | 826402 | 1,310,665                    | 1,352,057         | 2,372,917                    | 2,467,399         | 2,600,000                    | 2,595,366         | 2,600,000                    | 674,785                             | 2,600,000                       |
| Prior Year Revenue                                         | 827400 | -                            | 6,408             | -                            | 816               | -                            | 23                | -                            | -                                   | -                               |
| Sale of Fixed Assets                                       | 827500 | -                            | 35,580            | -                            | -                 | -                            | 2,000             | -                            | -                                   | -                               |
| Card Rebate Programs - Bank of America                     | 827700 | 55,000                       | 87,521            | 75,000                       | 92,823            | 80,000                       | 258,413           | 90,000                       | 63,901                              | 105,500                         |
| Refund Jury & Witness Fees                                 | 827701 | -                            | 275               | -                            | 35                | -                            | -                 | -                            | -                                   | -                               |
| Tobacco Settlement Funds                                   | 827715 | 760,000                      | 778,697           | 760,000                      | 956,820           | 780,000                      | 873,969           | 900,000                      | -                                   | 900,000                         |
| Operating Transfers In (Mental Health A-87 move to 826402) | 827802 | -                            | -                 | -                            | -                 | -                            | -                 | -                            | -                                   | -                               |
| <b>Total</b>                                               |        | <b>58,627,865</b>            | <b>62,206,394</b> | <b>64,537,616</b>            | <b>68,736,895</b> | <b>66,791,000</b>            | <b>74,715,357</b> | <b>73,886,000</b>            | <b>41,370,382</b>                   | <b>71,886,000</b>               |