

County of Mendocino
BU 1000 Revenue Projections For Fiscal Year 2026-27

Revenue Description		2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Actual	2025/26 Budgeted	2025/26 Projected	2026/27 Proposed
Current Secured Property Tax	821110	35,161,716	35,626,681	38,508,972	39,711,273	41,758,381	44,903,683	47,451,983	47,612,160	49,971,452	52,170,310
Current Unsecured Property Tax	821120	1,043,859	1,133,213	1,055,920	1,012,491	1,155,297	1,224,304	1,308,823	1,230,500	1,230,500	1,230,500
Current Supplemental Roll Taxes	821130	748,972	306,788	297,195	-	369,771	1,342,840	613,651	800,000	800,000	800,000
Prior Year Secured Taxes	821210	-	-	-	-	-	-	-	-	-	-
Prior Year Unsecured Taxes	821220	59,984	40,259	56,177	72,901	17,265	51,826	76,025	51,500	51,500	51,500
Penalties & Cost on Delinquent Taxes	821400	749,836	597,677	735,999	882,582	928,890	983,460	1,049,017	900,000	900,000	900,000
Sales and Use Tax - County 1% Share	821500	6,594,284	6,576,861	8,339,681	8,494,344	7,760,485	7,457,747	6,962,798	7,453,891	7,115,904	7,031,895
Measure P Sales Tax						1,240,888	4,864,339	4,812,916	3,923,000	4,910,000	4,500,000
Sales and Use Tax - Public Safety	821510	-	-	-	-	-	-	-	-	-	-
Timber Yield Taxes	821600	883,448	590,180	513,694	346,112	604,544	504,506	651,256	515,000	515,000	415,000
Transient Occupancy Tax - Camp/RV	821699	-	-	740,929	675,868	548,225	607,762	674,894	505,000	505,000	600,000
Highway Property Rentals	821700	-	664	725	1,105	1,117	1,424	532	-	-	400
Transient Occupancy Tax - Room	821701	5,872,388	4,784,925	7,219,977	8,585,364	7,550,530	7,340,873	8,234,991	7,600,000	8,000,000	8,500,000
Property Transfer Tax	821702	615,913	634,469	1,087,609	981,704	630,144	579,558	596,074	540,000	540,000	540,000
Property Tax In Lieu of VLF Revenues	821704	11,797,060	12,174,566	12,601,893	12,914,420	13,454,243	14,136,324	14,815,627	14,000,000	15,333,033	16,203,199
Property Tax In Lieu of Sales Tax (Triple Flip)	821705	-	-	-	-	-	-	-	-	-	-
Williamson Act Replacement Tax	821706	580,538	598,362	609,901	705,579	720,140	952,715	811,357	600,000	850,000	800,000
Cannabis Tax Revenue	821707	3,711,693	5,575,900	6,159,180	3,600,857	3,129,574	1,714,404	1,473,791	1,445,000	1,445,000	840,000
Franchise Fees	822210	876,534	911,611	1,065,921	1,115,049	1,320,931	1,315,046	1,414,797	1,300,000	1,402,000	1,300,000
Forfeiture and Penalties	823300	-	-	-	-	-	-	-	-	-	-
Interest Income	824100	1,032,538	943,759	664,208	693,515	1,867,644	3,024,045	3,316,736	1,500,000	3,000,000	2,000,000
Change in Fair Value In							68,694				
Motor Vehicle In Lieu	825150	35,807	58,824	53,971	84,979	78,478	94,658	238,477	120,000	120,000	120,000
SB90 Reimbursement (State Mandated Cost)	825398	-	21,372	13,215	-	-	-	-	-	-	-
Homeowner's Property Tax Exemption	825481	278,952	276,500	272,080	263,347	295,102	213,039	248,735	275,000	240,571	240,000
State Other: (State Roundabout Tax Shift)	825490	130,000	130,000	130,000	130,000	130,000	130,000	-	-	-	-
Federal Grazing Fees	825650	1,154	199	1,440	55	436	-	1,142	-	-	-
Federal Land In Lieu Taxes	825660	810,909	699,132	733,482	768,913	803,823	885,835	911,892	850,000	850,000	850,000
Federal Other	825670	-	-	-	-	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	2,595,366	2,551,138	3,203,410	3,270,391	3,331,979	6,183,483	7,306,557	5,850,000	6,290,905	6,525,000
Prior Year Revenue (PG&E Settlement)	827400	23	5,743	22,652,909	16,566	4,564	-	3,227	-	-	-
Sale of Fixed Assets	827500	2,000	-	-	-	-	-	-	-	-	-
Card Rebate Programs - US Bank & Bank of America	827700	258,413	112,931	125,819	156,348	186,163	165,240	144,379	200,000	165,000	165,000
Refund Jury & Witness Fees	827701	-	-	-	-	-	-	-	-	-	-
Tobacco Settlement Funds	827715	873,969	863,949	975,195	984,973	893,613	796,935	755,985	900,000	650,000	900,000
Opioid Settlement	827716	-	-	-	-	130,752	108,719	-	500,000	200,000	-
Operating Transfer In	827802	-	-	-	-	500,000	-	7,755,911	500,000	1,538,752	-
Operating Transfer Out	865802	-	-	-	-	(16,460,673)	(17,267,318)	(28,008,318)	(15,152,325)	(22,586,953)	(14,204,088)
Year End Admin Adj - AU	862165	-	-	-	-	-	(2,152,872)	-	-	-	-
Total Revenue		74,715,357	75,215,700	107,819,503	85,468,737	73,946,826	81,225,790	83,623,255	84,018,726	84,037,664	92,478,716
Total Revenue NO OTI		74,715,357	75,215,700	107,819,503	85,468,737	73,446,826	81,225,790	75,867,344	83,518,726	82,498,912	92,478,716
Total Revenue NO OTI, OTO - Excludes Measure P		74,715,357	75,215,700	107,819,503	85,468,737	88,666,612	93,628,769	99,062,746	94,748,051	100,175,865	102,182,804