

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

Revenue Description		2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Actual	2023/24 Actual	2024/25 Budget	2024/25 Actual	2025/26 Budget	2025/26 Projected
Current Secured Property Tax	821110	35,626,681	38,508,972	39,711,273	41,758,381	44,903,683	43,300,000	47,451,983	47,612,160	49,971,452
Current Unsecured Property Tax	821120	1,133,213	1,055,920	1,012,491	1,155,297	1,224,304	1,200,000	1,308,823	1,230,500	1,230,500
Current Supplemental Roll Taxes	821130	306,788	297,195	-	369,771	1,342,840	800,000	613,651	800,000	800,000
Prior Year Secured Taxes	821210	-	-	-	-	-	-	-	-	-
Prior Year Unsecured Taxes	821220	40,259	56,177	72,901	17,265	51,826	51,500	76,025	51,500	51,500
Penalties & Cost on Delinquent Taxes	821400	597,677	735,999	882,582	928,890	983,460	900,000	1,049,017	900,000	900,000
Sales and Use Tax - County 1% Share	821500	6,576,861	8,339,681	8,494,344	7,760,485	7,457,747	7,600,000	6,962,799	7,453,891	7,115,904
Measure P Sales Tax		-	-	-	1,240,888	4,864,339	4,000,000	4,812,916	3,923,000	4,910,000
Sales and Use Tax - Public Safety	821510	-	-	-	-	-	-	-	-	-
Timber Yield Taxes	821600	590,180	513,694	346,112	604,544	504,506	300,000	651,256	515,000	515,000
Transient Occupancy Tax - Camp/RV	821699	-	740,929	675,868	548,225	607,762	505,000	674,894	505,000	505,000
Highway Property Rentals	821700	664	725	1,105	1,117	1,424	-	532	-	-
Transient Occupancy Tax - Room	821701	4,784,925	7,219,977	8,585,364	7,550,530	7,340,873	7,600,000	8,234,991	7,600,000	8,000,000
Property Transfer Tax	821702	634,469	1,087,609	981,704	630,144	579,558	540,000	596,074	540,000	540,000
Property Tax In Lieu of VLF Revenues	821704	12,174,566	12,601,893	12,914,420	13,454,243	14,136,324	14,000,000	14,815,627	14,000,000	15,333,033
Property Tax In Lieu of Sales Tax (Triple Flip)	821705	-	-	-	-	-	-	-	-	-
Williamson Act Replacement Tax	821706	598,362	609,901	705,579	720,140	952,715	600,000	811,357	600,000	850,000
Cannabis Tax Revenue	821707	5,575,900	6,159,180	3,600,857	3,129,574	1,714,404	1,000,000	1,473,791	1,445,000	1,445,000
Franchise Fees	822210	911,611	1,065,921	1,115,049	1,320,931	1,315,046	1,300,000	1,414,797	1,300,000	1,402,000
Forfeiture and Penalties	823300	-	-	-	-	-	-	-	-	-
Interest Income	824100	943,759	664,208	693,515	1,867,644	3,024,045	750,000	3,316,736	1,500,000	3,000,000
Change in Fair Value In		-	-	-	-	-	-	-	-	-
Motor Vehicle In Lieu	825150	58,824	53,971	84,979	78,478	94,658	85,000	238,477	120,000	120,000
SB90 Reimbursement (State Mandated Cost)	825398	21,372	13,215	-	-	-	-	-	-	-
Homeowner's Property Tax Exemption	825481	276,500	272,080	263,347	295,102	213,039	275,000	248,735	275,000	240,571
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	-	-	1,142	-	-
Federal Land In Lieu Taxes	825660	699,132	733,482	768,913	803,823	885,835	850,000	911,892	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	2,551,138	3,203,410	3,270,391	3,331,979	6,183,483	6,000,000	7,306,557	5,850,000	6,290,905
Prior Year Revenue (PG&E Settlement)	827400	5,743	22,652,909	16,566	4,564	-	-	3,227	-	-
Sale of Fixed Assets	827500	-	-	-	-	-	-	-	-	-
Card Rebate Programs - US Bank & Bank of America	827700	112,931	125,819	156,348	186,163	165,240	200,000	144,379	200,000	165,000
Refund Jury & Witness Fees	827701	-	-	-	-	-	-	-	-	-
Tobacco Settlement Funds	827715	863,949	975,195	984,973	893,613	796,935	900,000	755,985	900,000	650,000
Opioid Settlement	827716	-	-	-	130,752	108,719	-	-	500,000	200,000
Operating Transfer In	827802	-	-	2,947,553	500,000	-	2,778,485	7,755,911	500,000	1,038,752
Miscellaneous Expense	862160	-	-	-	-	-	-	(50)	-	-
Interest Income	863310	-	-	-	-	-	-	(0.28)	-	-
Operating Transfer Out	865802	(14,614,666)	(17,268,076)	(34,392,199)	(16,460,673)	(17,267,318)	(14,213,793)	(28,008,318)	(15,152,325)	(22,086,953)
Year End Admin Adj - AU	862165	-	-	-	-	(2,152,872)	-	-	-	-
Total Revenue		60,601,034	90,551,427	54,024,090	73,946,826	81,157,096	81,451,192	83,623,205	84,018,726	84,037,664
Total Revenue NO OTI		60,601,034	90,551,427	51,076,537	73,446,826	81,157,096	78,672,707	75,867,293	83,518,726	82,998,912
Total Revenue NO OTI, OTO - Excludes Measure P		75,215,700	107,819,503	85,468,737	88,666,612	93,560,075	88,886,500	99,062,696	94,748,051	100,175,865