

**COUNTY OF MADERA
ANALYSIS OF REVENUE BY SOURCE**

<u>Budget Classification</u>	Actual Revenues 2021-22	Board of Supervisors Approved Revenues 2022-23	10-Month Actual Unaudited Revenues 2022-23	CAO Recommended 2023-24
<u>TAXES</u>				
610100 Property Taxes - Current Secured	23,916,897	24,902,435	24,401,607	25,774,020
610102 Property Taxes - Current Secured RDA SA Other Dist	641,610	645,965	615,606	668,574
610200 Property Taxes - Current Unsecured	792,142	846,916	738,583	897,731
610300 Property Taxes - Prior Secured	(401)	-	-	-
610400 Property Taxes - Prior Unsecured	25,731	-	-	-
610500 Property Taxes - Current Secured - VLF Swap	22,951,975	23,640,534	24,520,197	25,991,409
610600 Property Taxes - Supplemental Current	819,074	662,817	784,927	1,070,600
610700 Property Taxes - Supplemental Prior	1,185	-	-	-
610801 Sales & Use Tax	10,851,540	10,131,521	6,914,031	11,364,012
610900 Other Taxes	-	1,500,000	-	1,500,000
610901 Hotel and Motel	6,117,856	6,306,872	3,567,104	7,780,439
610902 Documentary Stamp	2,051,731	-	1,166,381	-
610903 Race Horse Tax	375	-	109	-
610904 Timber Yield Tax	1,184	792	16	792
610906 Aircraft	191,100	177,193	86,170	191,100
Total Taxes	68,361,997	68,815,045	62,794,729	75,238,677
<u>LICENSES, PERMITS AND FRANCHISES</u>				
620100 Animal Licenses	25,224	60,000	19,590	60,000
620200 Business Licenses	150,929	111,900	161,684	151,145
620300 Construction Permits	3,651,636	3,186,960	3,419,139	3,276,583
620500 Zoning Permits	107,654	147,604	94,032	176,025
620600 Franchises, Garbage, Utilities & Cable TV	2,865,117	2,626,177	3,046,714	2,817,409
620700 Other Licenses and Permits	59,591	538,000	74,673	475,720
620701 Boat Licenses	83,312	160,000	91,799	180,000
620704 Environmental Health Permits	1,577,043	2,265,000	1,414,006	2,316,908
620705 Burial Permits-Indigent	2,190	1,759	1,542	1,759
620706 Auto Theft Deterrent Fees (DUI)	143,008	-	106,817	-
620710 Grading Permits	59,620	55,000	40,810	45,000
620711 EH Permit Automation Fee	21,342	22,000	-	-
Total Licenses, Permits and Franchises	8,746,664	9,174,400	8,470,804	9,500,549

FINES, FORFEITURES AND PENALTIES

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630100 Vehicle Code Fines	344	61,602	96	71,000
630101 County Share of State Fines	76,879	-	81,057	-
630200 Other Court Fines	-	2,275,599	-	2,339,531
630204 Criminal Fines	563,632	-	401,204	-
630221 PC 1463.14 Drug Analysis Fine	629	-	679	-
630222 State-County Share of Penalty PC 1464	156,178	-	152,721	-
630223 PC 1203.4 Change Plea	4,592	-	-	-
630224	10	-	-	-
630225 AG - Admin Penalties	10,750	2,000	500	7,500
630227 RMA Code Enforcement Fines/Fees	793,923	-	540,939	-
630231 Juvenile Record Seal W&I 781	120	-	-	-
630300 Forfeitures & Penalties	-	11,000	-	11,000
630306 Restitution Fine Rebate 10%	21,226	25,000	13,736	25,000
630307 Other Fines	26,981	25,000	49,694	25,000
630401 Cost of Tax Collection	129,438	98,500	68,900	125,000
630402 County Redemption Fees	13,110	20,675	16,825	25,675
630403 Penalties & Interest on Taxes	203,954	228,724	15,914	228,724
Total Fines, Forfeitures and Penalties	2,001,767	2,748,100	1,342,265	2,858,430
<u>REVENUE FROM USE OF MONEY & PROPERTY</u>				
640101 Interest	84,727	2,600	129,048	2,600
640102 Interest on Loan	10,232	-	-	-
640103 Interest on Property Tax Collection	(198,836)	-	-	-
640300 Rents and Concessions	2,075	3,052	2,901	3,052
640302 Bldg/Improvement Rentals	20,126	18,126	20,126	18,126
640400 Royalties-FMC	-	500	-	500
Total Revenue from Use of Money & Property	(81,675)	24,278	152,075	24,278
<u>INTERGOVERNMENTAL REVENUES</u>				
State				
650302 Motor Vehicle In-Lieu Tax 1984	153,310	-	134,847	-
650500 ST- Other In-Lieu	4,353	-	-	-
650800 State Admin Public Assistance	-	11,972,831	-	13,551,375
650804 CalWORKS Admin TANF	540,884	-	598,292	-
650810 Social Services Admin	6,497,972	-	3,905,048	-

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650811 Welfare to Work Admin-Assistance	2,349,180	-	489,982	-
650900 State Public Assistance Programs	-	26,957,271	-	30,789,072
650901 CalWORKS (AFDC)	21,703,040	-	20,237,247	-
650902 Adopted Children	69,574	-	119,640	-
650905 Foster Care	1,569,602	-	1,475,785	-
650907 Foster Care-Emergency Assistance	123,821	-	12,919	-
650908 ST - FOOD STAMP WKFARE	57,287	-	53,041	-
650910 Public Assistance - Realignment	9,334,649	4,688,177	7,264,111	4,688,177
650914 St. Cal Learn	660	-	390	-
650915 CalWorks Child Care	52,465	-	671,462	-
650916 Kin Gap	513,762	-	289,445	-
650917 Cash Assist for Immigrants	33,824	-	36,819	-
651100 State - CA Children Services	-	1,107,840	-	979,172
651101 Health - Admin. - California Children Services	34,933	-	18,010	-
651102 Health - Therapy - California Children Services	212,039	-	214,410	-
651103 Health - Realignment - California Children Services	250,000	-	-	-
651105 Health - Medi-Cal-California Children Services	476,703	-	372,000	-
651106 Health - Healthy Families	22,860	-	18,480	-
651300 St - Mental Health	51,000	51,000	7,538,721	51,000
651301 Behavioral Health - Small Counties Emergency Grant	125,786	243,900	73,016	128,350
651306 Behavioral Health - Realignment	1,466,059	4,357,715	(38,250)	4,653,540
651320 Behavioral Health - Other Revenue	-	1,849,126	392,000	1,169,250
651326 Behavioral Health - Service Act (Prop 63)	14,894,715	16,340,000	(7,271,083)	18,818,721
651400 Health - TB Control	3,046	-	1,938	-
652100 State - Other Health Programs	-	-	688,107	11,307,658
652110 Health - Tobacco Education	66,813	-	268,101	-
652111 Health - Child Health and Disability Program-Admin.	106,994	-	94,800	-
652112 Health - Foster Care	64,329	-	60,060	-
652113 Health - Realignment	9,035,049	-	(16,959)	-
652120 Health - Adolescent Family Life Program	869,476	-	494,937	-
652126 Health - Aids Surveillance	29,759	-	7,567	-
652130 Health - Child Lead Poisoning Prevention	147,439	-	72,386	-
652151 Health - CMSP Wellness Grant	46,979	-	431,774	-
652199 Health - Other	355,103	-	259,182	-
652200 State - Agriculture	-	1,210,849	750	1,288,000
652201 Agricultural Administration	385,503	-	10,743	-
652203 Agriculture-Pesticide	666,240	-	-	-
652204 Agricultural G-W Sharpshooter	94,080	-	106,700	-

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652503 State-Prison Crime Reimbursement - DA	285,998	469,333	273,323	542,176
652505 Public Asst. - Crim Justice Sys - Realignment	750,000	750,000	582,940	750,000
652507 Probation TANF (Juvenile Probation Camp Funds)	-	-	-	728,000
652700 Disaster Relief	-	1,000,000	-	774,436
652800 Veterans Affairs	71,774	75,000	49,306	85,000
652900 Homeowners' Property Tax Relief	197,368	203,392	98,170	203,392
654000 State Other	561,524	10,957,138	721,313	3,605,733
654007 Correctional Training-SB 924	90,735	60,000	118,817	70,000
654010 Child Support IV D Incentive	1,242,835	-	820,582	-
654022 State Mandated Costs	76,669	61	-	61
654025 Sales Tax (Public Safety)	12,664,920	12,394,504	8,490,424	13,168,936
654026 State-POST Reimbursement	37,744	11,000	25,972	11,000
654027 State Reimburse Election Costs	1,432	-	2,686	-
654028 State-Financial Assistance	162,000	162,000	162,000	162,000
654064 State Off Hwy Vehicle	138,206	200,000	24,113	200,000
654079 State - Waste Tire Enforcement	8,997	-	-	-
654501 St. Water Grant	443,808	5,151,000	548,301	14,976,000
654511 State-Abandoned Vehicle Fee	45,832	-	21,608	-
654535 State Grant Revenue	898,999	471,663	183,000	532,962
				-
Federal				-
655000 Fed. Admin Public Assistance	-	57,438,389	-	65,831,844
655006 Social Services - Administration	19,641,299	-	10,210,403	508,256
655007 CalWorks Administration	2,500,361	-	1,947,215	-
655009 Welfare to Work Administration-Assistance	5,384,165	-	1,736,138	-
655101 CalWorks (AFDC)	1,361,993	-	796,658	-
655102 Foster Care	1,851,465	-	1,273,739	-
655103 Foster Care Emergency Assistance	765,046	-	258,380	-
655104 Adopted Children	2,402,448	-	2,048,652	-
655106 Welfare to Work Gain	-	-	213,439	-
655110 Cal Learn	70,183	-	100,061	-
655111 CalWorks Child Care	399,151	-	-	-
655112 Kin Group	303,656	-	291,188	-
655200 Federal - Health	-	1,049,069	-	842,967
655202 CCS Medi-Cal Administration	582,749	-	495,765	-
655203 Health -Health Families	84,909	-	68,638	-
655206 Health CNEP	268,688	-	186,706	-
655207 Health AFLP	25,798	-	12,520	-

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655209 Federal - Medi-Cal Admin/Targeted Case Management	-	35,000	-	80,000
655600 Grazing Fees	642	-	431	-
655800 In-Lieu Tax	1,302,451	1,300,314	623	1,300,314
656000 Federal - Mental Health Services	-	9,992,916	1,942,745	10,682,391
656001 Behavioral Health - Medi-Cal	1,079,901	-	-	-
656005 Behavioral Health - Alcohol/Drug/Perinatal	329,770	850,721	-	990,697
656006 Behavioral Health - McKinney-Path	-	545,313	97,842	545,313
656008 Behavioral Health - SAMHSA	172,639	39,136	370,319	39,136
657000 Federal Other	4,219,202	15,745,481	8,017,117	11,367,319
657001 Community Services	308,427	324,159	176,851	347,293
657003 IV D Child Support-Administration	2,027,783	-	1,298,228	-
657008 Health - Administration - MCH	936,667	-	686,058	-
657011 Health - WIC	1,649,613	-	2,314,167	-
657013 Child Care Food Program-Juvenile Hall	45,684	72,000	39,140	65,000
657016 Title IV E Probation Recovery	232,563	135,000	148,565	135,000
657023 Health Emergency Asst TB	3,445	-	2,855	-
657024 FEMA & OES Grant	64,640	-	134,607	-
657025 Health - AIDS Grant (Ryan White)	97,569	-	20,181	-
657036 Health - Immun Subv Proj	122,205	-	2,037,337	-
657037 MC Childhood Lead Poison	77,401	-	28,600	-
657043 Fed - Health Aids Grant	82,239	-	66,612	-
657044 Health - Targeted Case Management	568,700	-	321,740	-
657081 Justice Assistance Grant	-	70,000	34,091	60,000
657090 Health - Bio Preparedness	229,181	-	126,252	-
657091 Health - HRSA	330,721	-	95,786	-
657111 Homeland Security Grant	210,218	740,848	211,629	729,776
657122 Cannabis Eradication	40,571	-	28,425	-
657125 Health AIDS	12,315	-	10,200	-
658000 Other - In-Lieu	20,595	-	20,997	-
659000 Other Government Agencies	117,237	424,854	4,175	374,854
659010 Other Governmental-RDA Pass Thru	2,239,715	2,257,554	2,310,841	2,551,587
659018 IHSS Public Authority	194,934	-	114,278	-
659025 Special Revenue	4,035	4,600	1,077	1,250
659030 City/Chowchilla Prison Annex	364,715	335,652	246,258	364,715
Total Intergovernmental Revenue	142,815,817	192,044,806	91,756,500	220,051,723

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<u>CHARGES FOR CURRENT SERVICES</u>				
660100 Assessment and Tax Collection Fees	160,408	60,000	41,300	55,000
660101 Property Tax Administration Fee	629,781	663,000	-	663,000
660102 Supplemental Tax Fee	400,384	263,568	365,996	343,586
660103 Property Characterization Fee	15,367	15,000	20,118	15,000
660230 Parcel Merger Fee	2,380	-	1,288	-
660231 Business Improvement District	26,108	10,500	23,618	32,000
660234 Local Ag. Preserve Assessment (AB 1265)	1,752,134	1,812,761	2,131,464	2,584,683
660300 Auditing and Accounting Fees	98,723	452,252	55,258	452,252
660500 Elections Services	57,953	143,800	201,833	7,500
660600 Legal Services	-	1,467,450	-	1,634,450
660610 Public Defender - Juvenile Cases	453,707	-	738,936	-
660800 Planning and Engineering Services	-	2,656,058	-	2,497,580
660801 Engineering Services	26,769	-	17,098	-
660802 Engineering Plan Check Fees	825,701	-	835,921	-
660803 Engineering Services-Special Districts	2,369,414	3,964,158	2,092,409	3,864,258
660805 Planning Services	882,018	-	622,675	-
660806 Engineering Services - Development Review Fees	480,551	140,000	492,257	127,000
660807 Strong Motion Inst Fees 95%	32,005	-	23,936	-
661000 Agricultural Services	448,501	453,895	377,468	450,000
661100 Civil Process Services	2,601	33,000	2,167	33,000
661101 Sheriff - Civil Process Service Fees	22,778	-	25,268	-
661200 General Court Fees	-	180,000	-	180,000
661300 Public Guardian Fees	-	60,000	-	60,000
661400 Humane Services	209,464	240,000	154,044	240,000
661500 Law Enforcement Services	2,065,135	1,950,504	1,345,556	2,440,831
661502 Booking Fees-County Arrests	5	-	-	-
661600 Recording Fees	-	900,000	-	600,000
661601 Recording Fees-Clerk, Health, Recorder	17,901	-	22,614	-
661602 HEALTH RECORDING FEES	60,780	-	44,764	-
661603 Recorder Recording Fees	860,552	-	477,037	-
661800 Health Fees	119	3,987,895	-	4,158,840
661801 Health Lab Fees	46,989	-	17,107	-
661802 Environmental Health Fee	211,223	-	171,276	-
661810 Clinic Fees	20,552	-	15,501	-
661811 Behavioral Health - Private Pay, Ins.	670	-	80	-
661812 Insurance Pay	22,705	-	15,944	-
661813 Behavioral Health - Medicare	53,036	-	52,481	-

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661814 Medi-Cal	290	-	518	-
661816 Inmate Medical Co Pay	612	-	-	-
661817 Anthem Blue Cross-MGD Care	1,451,215	-	56,803	-
661818 CalVIVA/Healthnet Managed Care	2,953,339	-	549	-
662000 California Children Services	-	140	-	140
662301 Pay Patient Clinic	5	-	-	-
662304 Work Furlough Program	6	-	-	-
662305 Foster Care Reimbursement	114,963	80,000	107,710	80,000
662500 Library Services	11,732	10,000	9,607	11,000
662510 Lost Book Collections	1,396	1,000	1,227	1,500
662696 Formation Fees	-	-	371	-
662700 Other Charges for Services	2,456,809	3,830,388	2,533,042	3,942,091
662704 Copies	12,693	200	12,877	100
662705 Coroner's Fees	35,124	38,000	27,546	38,000
662709 Mental Health Monitoring Fees	28,557	-	13,225	-
662712 Fire Cost Recovery	1,278,776	1,994,504	322,512	2,300,052
662714 Mediation-Dissolution/Marriage	3,885	-	3,105	-
662715 Nuisance Abatement	27,880	-	31,275	-
662716 Collection Fees-Probation	12,297	-	-	-
662717 Alternate Sentencing Fees	27	-	-	-
662718 Drug Screening-Probation	4,182	-	9	-
662719 Electronic Monitoring-Probation	11	-	-	-
662720 Probation Services	1,827	-	-	-
662721 Administrative Collection Fees [PC 1205(d)]	32,686	1,000	12,126	500
662722 Public Defender Fees	8,819	-	5,409	-
662723 Services to Other Agencies	1,280,856	1,780,211	522,463	2,119,882
662725 Welfare Repay-Administrative Fees	1,687	-	1,199	-
662726 Reimbursement of Burials	8,326	10,486	4,267	10,486
662728 Vision/Dental Administrative Fee	488	1,000	481	1,000
662729 Employee/Retiree Insurance Premiums	-	-	37	-
662735 Probation Services Reports	984	-	-	-
662740 Mileage Charges	40	-	-	-
662749 SD - Application Fees	2,890	3,000	2,300	2,750
662765 Sheriff-Reimburse Indian Casino	686,668	2,872,973	683,708	3,204,444
662780 Special District Ad.	571,072	-	16,236	-
662800 Interfund Revenue	1,187,995	6,776,890	1,106,886	6,383,814
662801 Interfund Revenue - Cost Plan	2,773,519	2,494,975	264,794	523,143
662802 Interfund Revenue - Computer Services	306,405	318,303	188,212	328,542

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662804 LAFCO - Reimbursement for County Services	11,615	9,000	7,689	9,000
662900 County Development Impact Fees	-	165,000	-	165,000
662910 Daily Jail Confinement	82,643	-	-	-
Total Charges for Current Services	27,608,737	39,840,911	16,321,597	39,560,424
<u>MISCELLANEOUS REVENUE</u>				
670000 Intrafund Revenue	14,122,921	16,706,900	9,769,539	16,968,110
671000 Welfare Miscellaneous Revenue	78,108	263,424	38,755	263,424
671001 Welfare Repayments	214,223	-	147,487	-
671002 Interim Assistance Reimbursement-GA	17,759	-	-	-
671005 Welfare General Assistance Repay	-	-	10,887	-
672000 Other Sales	6,438	3,050	3,133	4,550
672001 Sale of Firearms	900	-	300	-
672003 SALE OF MISC SURPLUS	1	-	-	-
672004 Sale of Other	300	-	-	-
673000 Misc - Other	1,568,928	1,749,205	880,488	1,784,475
673100 Unclaimed Money	408	2,000	-	2,000
673102 Tax Payment Over	1,412	1,000	599	1,500
673103 Prisoner's Unclaimed Money Miscellaneous	(342)	-	-	-
673104 TOT Over	58	500	77	500
673200 Employee Witness/Jury Fees	15	-	-	-
673300 Contributions and Donations	91,479	16,000	131,713	16,000
673328 Private Non Profit Grant	120,000	-	-	-
673400 Miscellaneous Revenue - TR Funds	-	152,000	7,000	287,000
673406 Jail Inmate Welfare Trust 6051	32,763	-	-	-
673700 Cash Overage	843	2,100	857	1,600
673800 Prior Year Cancelled Warrants	25,539	-	-	-
673900 Other Miscellaneous	122,630	2,000	683	-
673903 Miscellaneous Reimbursement	505,452	225,000	215,912	230,150
673904 Misc Reimbursement - FEMA	44,047	15,000	56,961	80,000
673910 Misc Reimbursement - Insurance	14,000	2,000	-	2,000
673914 Misc Reimbursement - Legal Fees	17,127	35,000	23,719	35,000
673918 Misc Reimbursement - Medical	1,037	-	4,182	-
673920 Misc Reimbursement - Other	50,250	-	-	-
Total Miscellaneous Revenue	17,036,294	19,175,179	11,292,293	19,676,309

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<u>OTHER FINANCING SOURCES</u>				
680113 Sale of Fixed Assets - Welfare	3,905	-	-	-
Operating Transfers In:				
680200 Operating Transfers In	31,552,557	30,753,555	8,494,649	33,586,372
680201 Operating Transfers In - SA 22	-	-	259,669	-
680214 Operating Transfers In - General Fund	40,000	-	1,106,886	-
680215 Local Enforcement Agency Funds-Trust 0114	70,000	-	-	-
680231 Criminal Justice Facilities Trust	-	150,000	-	150,000
680271 OTI LC 4850	170,639	125,000	-	125,000
680524 Loan to General Fund from Measure A Road Funds	-	3,000,000	-	-
	-	-	-	-
Total Other Financing Sources	<u>31,837,101</u>	<u>34,028,555</u>	<u>9,861,204</u>	<u>33,861,372</u>
TOTAL GENERAL FUND (GF) REVENUE	<u>298,326,701</u>	<u>365,851,274</u>	<u>201,991,469</u>	<u>400,771,762</u>
PRIOR YEAR CARRYOVER FUND BALANCE (GF)		17,582,678		13,149,066
AMERICAN RESCUE PLAN ACT (ARPA) FUNDS	0	0	0	0
TOTAL FINANCING SOURCES (GF)	298,326,701	383,433,952	201,991,469	413,920,828
NON GENERAL FUND FINANCING SOURCES		92,029,478		84,743,330
GRAND TOTAL COUNTY FINANCING SOURCES	298,326,701	475,463,430	201,991,469	498,664,158
GENERAL FUND FINANCING REQUIREMENT		(374,715,437)		(409,590,448)
NON GENERAL FUND FINANCING REQUIREMENT		(92,029,478)		(84,743,330)
REMAINING FUND BALANCE (GENERAL FUND)		8,718,515		4,330,380