

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

<u>Budget Classification</u>	<u>Actual Revenues 2022-23</u>	<u>Board of Supervisors Approved Revenues 2023-24</u>	<u>10-Month Actual Unaudited Revenues 2023-24</u>	<u>CAO Recommended 2024-25</u>
<u>TAXES</u>				
601000 Trust Revenue	8,020	-	-	-
601100 Contra Trust Revenue	30,917	-	(21,972)	-
610100 Property Taxes - Current Secured	25,295,738	25,774,020	25,704,023	29,193,284
610102 Property Taxes - Current Secured RDA SA Other Dist	855,445	668,574	715,136	1,079,918
610200 Property Taxes - Current Unsecured	912,173	897,731	875,919	1,141,889
610300 Property Taxes - Prior Secured	(2,788)	-	-	-
610400 Property Taxes - Prior Unsecured	49,323	-	-	-
610500 Property Taxes - Current Secured - VLF Swap	24,520,197	25,991,409	26,495,479	28,085,207
610600 Property Taxes - Supplemental Current	1,114,104	1,070,600	684,997	902,230
610700 Property Taxes - Supplemental Prior	1,442	-	-	-
610801 Sales & Use Tax	10,586,748	11,364,012	6,694,799	10,697,801
610802 Local Trans Funds	215,000	-	-	-
610900 Other Taxes	-	1,500,000	-	1,500,000
610901 Hotel and Motel	6,678,770	7,780,439	5,676,312	8,816,178
610902 Documentary Stamp	1,375,950	-	1,162,181	-
610903 Race Horse Tax	109	-	185	-
610904 Timber Yield Tax	16	792	25	782
610906 Aircraft	127,378	191,100	132,418	188,764
Total Taxes	71,768,541	75,238,677	68,119,501	81,606,053
<u>LICENSES, PERMITS AND FRANCHISES</u>				
620100 Animal Licenses	30,218	60,000	16,337	126,500
620200 Business Licenses	164,894	151,145	174,180	174,000
620300 Construction Permits	4,297,458	3,276,583	2,839,160	3,753,224
620403 Road Transportation Permit	(270)	-	-	-
620500 Zoning Permits	109,163	176,025	125,457	180,000
620600 Franchises, Garbage, Utilities & Cable TV	2,940,904	2,817,409	2,532,477	2,593,139
620700 Other Licenses and Permits	89,303	475,720	69,548	597,049
620701 Boat Licenses	124,824	180,000	87,631	180,000
620704 Environmental Health Permits	1,559,320	2,316,908	1,450,897	2,128,471
620705 Burial Permits-Indigent	1,814	1,759	1,493	1,175
620706 Auto Theft Deterrent Fees (DUI)	143,440	-	107,921	-
620710 Grading Permits	51,176	45,000	34,876	43,500
620711 EH Permit Automation Fee	50	-	1,070	-

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

Budget Classification	Actual Revenues 2022-23	Board of Supervisors Approved Revenues 2023-24	10-Month Actual Unaudited Revenues 2023-24	CAO Recommended 2024-25
Total Licenses, Permits and Franchises	9,512,293	9,500,549	7,441,047	9,777,058
<u>FINES, FORFEITURES AND PENALTIES</u>				
630100 Vehicle Code Fines	96	71,000	-	71,000
630101 County Share of State Fines	101,204	-	69,728	-
630200 Other Court Fines	-	2,339,531	-	2,813,313
630204 Criminal Fines	490,048	-	620,866	-
630221 PC 1463.14 Drug Analysis Fine	873	-	789	-
630222 State-County Share of Penalty PC 1464	187,832	-	174,761	-
630225 AG - Admin Penalties	500	7,500	2,825	1,000
630227 RMA Code Enforcement Fines/Fees	671,692	-	712,399	-
630300 Forfeitures & Penalties	-	11,000	-	11,000
630306 Restitution Fine Rebate 10%	23,935	25,000	18,834	25,000
630307 Other Fines	60,070	25,000	41,687	25,000
630400 Penalties/Cost Delinquent Taxes	654	-	-	-
630401 Cost of Tax Collection	169,525	125,000	69,215	178,000
630402 County Redemption Fees	18,083	25,675	24,448	26,675
630403 Penalties & Interest on Taxes	232,071	228,724	14,829	228,724
Total Fines, Forfeitures and Penalties	1,956,583	2,858,430	1,750,380	3,379,712
<u>REVENUE FROM USE OF MONEY & PROPERTY</u>				
640101 Interest	195,829	2,600	(62,450)	(72,400)
640103 Interest on Property Tax Collection	(43,370)	-	-	-
640300 Rents and Concessions	3,953	3,052	3,705	3,052
640302 Bldg/Improvement Rentals	20,526	18,126	20,526	18,126
640400 Royalties-FMC	-	500	-	-
Total Revenue from Use of Money & Property	176,938	24,278	(38,218)	(51,222)
<u>INTERGOVERNMENTAL REVENUES</u>				
State				
650302 Motor Vehicle In-Lieu Tax 1984	134,847	-	163,425	-
650800 State Admin Public Assistance	-	13,551,375	-	16,656,323
650804 CalWORKS Admin TANF	1,218,256	-	931,269	-
650810 Social Services Admin	7,785,336	-	3,821,541	100,000

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

Budget Classification	Actual Revenues 2022-23	Board of Supervisors Approved Revenues 2023-24	10-Month Actual Unaudited Revenues 2023-24	CAO Recommended 2024-25
650811 Welfare to Work Admin-Assistance	824,266	-	183,780	-
650900 State Public Assistance Programs	-	30,789,072	-	36,922,153
650901 CalWORKS (AFDC)	26,837,510	-	19,992,354	-
650902 Adopted Children	228,462	-	471,001	-
650905 Foster Care	2,076,286	-	1,238,474	-
650907 Foster Care-Emergency Assistance	31,750	-	(42,536)	-
650908 ST - FOOD STAMP WKFARE	60,237	-	55,277	-
650910 Public Assistance - Realignment	9,853,474	4,688,177	7,037,052	4,688,177
650914 St. Cal Learn	690	-	210	-
650915 CalWorks Child Care	1,366,409	-	553,080	-
650916 Kin Gap	398,220	-	409,587	-
650917 Cash Assist for Immigrants	52,523	-	41,974	-
650921 Housing Assistance/Transitional Housing Program	39,215	-	-	-
651100 State - CA Children Services	-	979,172	-	1,100,765
651101 Health - Admin. - California Children Services	24,867	-	26,113	-
651102 Health - Therapy - California Children Services	294,008	-	210,295	-
651103 Health - Realignment - California Children Services	250,000	-	-	-
651105 Health - Medi-Cal-California Children Services	478,354	-	256,161	-
651106 Health - Healthy Families	23,699	-	12,294	-
651300 St - Mental Health	7,784,772	51,000	1,225,340	2,218,928
651301 Behavioral Health - Small Counties Emergency Grant	166,930	128,350	112,265	138,350
651302 Behavioral Health - Alcohol/Drug	-	-	92	-
651306 Behavioral Health - Realignment	5,394,206	4,653,540	2,315,458	4,962,765
651309 Behavioral Health - Managed Care	-	-	596,768	-
651320 Behavioral Health - Other Revenue	392,000	1,169,250	-	1,621,433
651326 Behavioral Health - Service Act (Prop 63)	(1,854,280)	18,818,721	3,488,337	18,397,759
651400 Health - TB Control	1,938	-	12,710	-
652100 State - Other Health Programs	963,934	11,307,658	1,591,276	12,537,443
652110 Health - Tobacco Education	323,511	-	144,285	-
652111 Health - Child Health and Disability Program-Admin.	123,204	-	105,345	-
652112 Health - Foster Care	82,106	-	44,235	-
652113 Health - Realignment	(8,491,743)	-	1,951,594	-
652120 Health - Adolescent Family Life Program	625,511	-	908,956	-
652126 Health - Aids Surveillance	12,407	-	11,601	-
652130 Health - Child Lead Poisoning Prevention	113,233	-	28,734	-
652151 Health - CMSP Wellness Grant	431,774	-	269,361	-
652199 Health - Other	270,126	-	62,634	-

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

Budget Classification	Actual Revenues 2022-23	Board of Supervisors Approved Revenues 2023-24	10-Month Actual Unaudited Revenues 2023-24	CAO Recommended 2024-25
652200 State - Agriculture	1,086,191	1,288,000	12,988	1,281,718
652201 Agricultural Administration	10,743	-	-	-
652204 Agricultural G-W Sharpshooter	119,797	-	92,411	-
652503 State-Prison Crime Reimbursement - DA	402,150	542,176	224,642	511,397
652505 Public Asst. - Crim Justice Sys - Realignment	750,000	750,000	740,306	750,000
652507 Probation TANF (Juvenile Probation Camp Funds)	-	728,000	-	728,000
652700 Disaster Relief	65,139	774,436	-	774,436
652800 Veterans Affairs	101,944	85,000	51,539	92,500
652900 Homeowners' Property Tax Relief	199,777	203,392	94,255	199,777
654000 State Other	1,708,938	3,605,733	2,654,141	5,217,917
654007 Correctional Training-SB 924	131,322	70,000	128,337	80,000
654010 Child Support IV D Incentive	1,499,471	-	1,160,536	-
654022 State Mandated Costs	94,578	61	21,245	61
654025 Sales Tax (Public Safety)	12,909,960	13,168,936	8,407,289	12,950,775
654026 State-POST Reimbursement	48,741	11,000	55,797	11,000
654027 State Reimburse Election Costs	2,686	-	6,693	-
654028 State-Financial Assistance	162,000	162,000	162,000	162,000
654064 State Off Hwy Vehicle	33,493	200,000	38,253	-
654210 State-Prop 41 Voting Modern Funds	14	-	-	-
654501 St. Water Grant	1,469,700	14,976,000	1,686,378	5,633,830
654511 State-Abandoned Vehicle Fee	30,284	-	25,010	-
654535 State Grant Revenue	836,617	532,962	122,908	321,000
Federal				
655000 Fed. Admin Public Assistance	-	65,831,844	-	69,540,017
655006 Social Services - Administration	21,006,731	508,256	10,722,600	200,000
655007 CalWorks Administration	3,200,545	-	1,331,799	-
655009 Welfare to Work Administration-Assistance	4,008,473	-	1,980,184	-
655101 CalWorks (AFDC)	1,720,519	-	2,672,105	-
655102 Foster Care	1,625,514	-	1,012,032	-
655103 Foster Care Emergency Assistance	351,177	-	278,160	-
655104 Adopted Children	2,783,141	-	2,299,283	-
655106 Welfare to Work Gain	596,010	-	209,994	-
655110 Cal Learn	152,185	-	49,167	-
655111 CalWorks Child Care	-	-	332,957	-
655112 Kin Group	406,500	-	385,676	-
655200 Federal - Health	-	842,967	-	1,049,529

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

Budget Classification	Actual Revenues 2022-23	Board of Supervisors Approved Revenues 2023-24	10-Month Actual Unaudited Revenues 2023-24	CAO Recommended 2024-25
655202 CCS Medi-Cal Administration	636,105	-	309,301	-
655203 Health -Health Families	88,023	-	45,665	-
655206 Health CNEP	261,781	-	128,578	-
655207 Health AFLP	21,663	-	5,565	-
655209 Federal - Medi-Cal Admin/Targeted Case Management	-	80,000	-	30,000
655600 Grazing Fees	431	-	-	-
655800 In-Lieu Tax	1,352,582	1,300,314	623	1,481,305
656000 Federal - Mental Health Services	379,262	10,682,391	360,158	10,795,859
656001 Behavioral Health - Medi-Cal	11,251,568	-	2,421,917	-
656003 Behavioral Health - Alcohol/Drug Medi-Cal	-	-	829	-
656005 Behavioral Health - Alcohol/Drug/Perinatal	717,158	990,697	389,194	990,697
656006 Behavioral Health - McKinney-Path	107,626	545,313	19,902	39,136
656008 Behavioral Health - SAMHSA	370,319	39,136	257,772	545,313
657000 Federal Other	9,745,492	11,367,319	2,506,159	11,118,600
657001 Community Services	509,797	347,293	(107,697)	406,345
657003 IV D Child Support-Administration	2,405,888	-	1,893,507	-
657008 Health - Administration - MCH	1,061,042	-	592,299	-
657011 Health - WIC	2,314,167	-	2,350,597	-
657013 Child Care Food Program-Juvenile Hall	48,354	65,000	52,793	65,000
657016 Title IV E Probation Recovery	289,012	135,000	92,525	135,000
657023 Health Emergency Asst TB	4,969	-	17,006	-
657024 FEMA & OES Grant	134,607	-	119,024	-
657025 Health - AIDS Grant (Ryan White)	93,192	-	76,816	-
657036 Health - Immun Subv Proj	2,037,337	-	557,149	-
657037 MC Childhood Lead Poison	28,600	-	9,921	-
657043 Fed - Health Aids Grant	70,429	-	92,394	-
657044 Health - Targeted Case Management	458,304	-	491,545	-
657081 Justice Assistance Grant	82,234	60,000	54,963	767,101
657084 Department of Corrections SCAAP	165,362	-	422,901	-
657090 Health - Bio Preparedness	126,252	-	297,655	-
657091 Health - HRSA	95,786	-	189,376	-
657111 Homeland Security Grant	214,664	729,776	455,582	336,416
657122 Cannibus Eradication	28,425	-	70,509	-
657125 Health AIDS	13,125	-	11,325	-
658000 Other - In-Lieu	20,997	-	21,369	-
659000 Other Government Agencies	126,670	374,854	63,973	324,858
659010 Other Governmental-RDA Pass Thru	2,334,190	2,551,587	2,569,900	2,707,988

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

<u>Budget Classification</u>	<u>Actual Revenues 2022-23</u>	<u>Board of Supervisors Approved Revenues 2023-24</u>	<u>10-Month Actual Unaudited Revenues 2023-24</u>	<u>CAO Recommended 2024-25</u>
659018 IHSS Public Authority	158,523	-	90,175	-
659019 Madera Unified School District	10,000	-	-	-
659025 Special Revenue	1,428	1,250	1,465	1,500
659030 City/Chowchilla Prison Annex	246,258	364,715	228,403	228,403
Total Intergovernmental Revenue	153,844,001	220,051,723	102,350,167	228,821,574
<u>CHARGES FOR CURRENT SERVICES</u>				
660100 Assessment and Tax Collection Fees	90,827	55,000	49,910	56,000
660101 Property Tax Administration Fee	572,307	663,000	620,733	612,000
660102 Supplemental Tax Fee	511,638	343,586	336,811	437,586
660103 Property Characterization Fee	20,368	15,000	18,467	17,500
660230 Parcel Merger Fee	1,288	-	4,732	-
660231 Business Improvement District	89,752	32,000	26,027	61,000
660234 Local Ag. Preserve Assessment (AB 1265)	2,198,573	2,584,683	2,334,334	2,518,488
660300 Auditing and Accounting Fees	101,821	452,252	58,881	452,252
660500 Elections Services	201,955	7,500	29,135	456,000
660600 Legal Services	-	1,634,450	-	1,865,950
660610 Public Defender - Juvenile Cases	921,960	-	633,619	-
660700 Personnel Services	12	-	-	-
660800 Planning and Engineering Services	-	2,497,580	-	3,213,744
660801 Engineering Services	22,352	-	17,153	-
660802 Engineering Plan Check Fees	955,414	-	575,816	-
660803 Engineering Services-Special Districts	2,713,109	3,864,258	1,625,291	3,707,068
660805 Planning Services	764,527	-	733,583	-
660806 Engineering Services - Development Review Fees	609,930	127,000	392,767	127,000
660807 Strong Motion Inst Fees 95%	33,235	-	20,317	-
661000 Agricultural Services	443,884	450,000	356,944	450,000
661100 Civil Process Services	2,426	33,000	1,922	32,500
661101 Sheriff - Civil Process Service Fees	25,268	-	49,030	-
661200 Court Fees	-	180,000	-	180,000
661201 General Court Fees	88,547	-	128,856	-
661203 Family CTS Services Reimbursement	615	-	366	-
661206 Sanction Fee	1	-	-	-
661220 Court Misc Overages	2	-	2	-
661222 Court Installment Fee	2	-	1	-
661300 Estate Fees	-	60,000	-	60,000

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

Budget Classification	Actual Revenues 2022-23	Board of Supervisors Approved Revenues 2023-24	10-Month Actual Unaudited Revenues 2023-24	CAO Recommended 2024-25
661301 Public Guardian Fees	60,661	-	-	-
661400 Humane Services	204,338	240,000	242,147	310,800
661500 Law Enforcement Services	2,199,253	2,440,831	1,608,787	4,385,138
661600 Recording Fees	-	600,000	-	600,000
661601 Recording Fees-Clerk, Health, Recorder	31,407	-	34,996	-
661602 HEALTH RECORDING FEES	52,178	-	34,368	-
661603 Recorder Recording Fees	580,579	-	463,197	-
661800 Health Fees	-	4,158,840	-	4,588,268
661801 Health Lab Fees	20,275	-	5,438	-
661802 Environmental Health Fee	216,184	-	253,018	-
661810 Clinic Fees	18,622	-	18,465	-
661811 Behavioral Health - Private Pay, Ins.	110	-	135	-
661812 Insurance Pay	19,587	-	3,767	-
661813 Behavioral Health - Medicare	62,719	-	31,757	-
661814 Medi-Cal	624	-	2,102	-
661817 Anthem Blue Cross-MGD Care	2,891,940	-	724	-
661818 CalVIVA/Healthnet Managed Care	5,137,580	-	6,225,274	-
662000 California Children Services	-	140	-	-
662305 Foster Care Reimbursement	120,973	80,000	232,901	80,000
662500 Library Services	12,042	11,000	10,520	12,000
662510 Lost Book Collections	1,721	1,500	929	1,500
662696 Formation Fees	371	-	-	-
662700 Other Charges for Services	3,132,700	3,942,091	2,358,979	4,660,396
662704 Copies	16,216	100	12,759	100
662705 Coroner's Fees	32,746	38,000	24,588	38,000
662709 Mental Health Monitoring Fees	28,692	-	16,287	-
662712 Fire Cost Recovery	970,043	2,300,052	1,422,434	1,995,556
662714 Mediation-Dissolution/Marriage	3,905	-	3,720	-
662715 Nuisance Abatement	35,856	-	16,306	-
662721 Administrative Collection Fees [PC 1205(d)]	14,226	500	15,728	500
662722 Public Defender Fees	7,961	-	3,696	-
662723 Services to Other Agencies	1,131,276	2,119,882	690,863	2,288,170
662725 Welfare Repay-Administrative Fees	1,247	-	80	-
662726 Reimbursement of Burials	4,547	10,486	3,111	8,376
662728 Vision/Dental Administrative Fee	515	1,000	365	1,000
662729 Employee/Retiree Insurance Premiums	37	-	-	-
662749 SD - Application Fees	2,740	2,750	2,380	2,750

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

<u>Budget Classification</u>	<u>Actual Revenues 2022-23</u>	<u>Board of Supervisors Approved Revenues 2023-24</u>	<u>10-Month Actual Unaudited Revenues 2023-24</u>	<u>CAO Recommended 2024-25</u>
662765 Sheriff-Reimburse Indian Casino	1,614,197	3,204,444	1,750,102	2,028,849
662780 Special District Ad.	16,236	-	-	-
662800 Interfund Revenue	1,650,805	6,383,814	914,729	4,863,108
662801 Interfund Revenue - Cost Plan	4,752,619	523,143	-	320,000
662802 Interfund Revenue - Computer Services	334,906	328,542	224,323	347,514
662804 LAFCO - Reimbursement for County Services	10,171	9,000	6,722	9,000
662900 County Development Impact Fees	-	165,000	-	-
Total Charges for Current Services	35,762,620	39,560,424	24,650,393	40,788,113
<u>MISCELLANEOUS REVENUE</u>				
670000 Intrafund Revenue	14,934,200	16,968,110	11,803,406	20,262,675
671000 Welfare Miscellaneous Revenue	45,953	263,424	59,302	266,118
671001 Welfare Repayments	315,174	-	179,756	-
671005 Welfare General Assistance Repay	24,285	-	13,575	-
672000 Other Sales	4,320	4,550	3,497	4,600
672001 Sale of Firearms	300	-	4,400	-
673000 Misc - Other	248,143	1,784,475	88,828	1,834,214
673100 Unclaimed Money	-	2,000	-	2,000
673102 Tax Payment Over	748	1,500	908	1,500
673104 TOT Over	162	500	164	250
673300 Contributions and Donations	174,059	16,000	78,052	3,000
673400 Miscellaneous Revenue - TR Funds	7,000	287,000	-	98,500
673700 Cash Overage	1,078	1,600	1,064	1,350
673800 Prior Year Cancelled Warrants	-	-	14,250	-
673900 Other Miscellaneous	10,017	-	64,285	-
673903 Miscellaneous Reimbursement	259,997	230,150	266,835	285,150
673904 Misc Reimbursement - FEMA	138,686	80,000	278	80,000
673908 Misc Reimbursement - Vehicle Damage	501,717	-	-	-
673910 Misc Reimbursement - Insurance	-	2,000	-	-
673917 Misc Reimbursement - Citations	-	-	-	17,000
673914 Misc Reimbursement - Legal Fees	23,719	35,000	-	35,000
673918 Misc Reimbursement - Medical	4,208	-	446	-
Total Miscellaneous Revenue	16,693,766	19,676,309	12,579,048	22,891,357

OTHER FINANCING SOURCES

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

<u>Budget Classification</u>	<u>Actual Revenues 2022-23</u>	<u>Board of Supervisors Approved Revenues 2023-24</u>	<u>10-Month Actual Unaudited Revenues 2023-24</u>	<u>CAO Recommended 2024-25</u>
680103 Sale of Fixed Assets	2,250	-	4,448	-
680113 Sale of Fixed Assets - Welfare	-	-	2,340	-
Operating Transfers In:				
680200 Operating Transfers In	33,494,946	33,586,372	11,349,920	35,311,121
680201 Operating Transfers In - SA 22	290,000	-	492,966	-
680214 Operating Transfers In - General Fund	2,442,916	-	20,000	-
680215 Local Enforcement Agency Funds-Trust 0114	70,000	-	-	-
680231 Criminal Justice Facilities Trust	-	150,000	-	-
680271 OTI LC 4850	309,799	125,000	-	200,000
Total Other Financing Sources	36,609,911	33,861,372	11,869,673	35,511,121
TOTAL GENERAL FUND (GF) REVENUE	326,324,654	400,771,762	228,721,991	422,723,766
PRIOR YEAR CARRYOVER FUND BALANCE (GF)		-		9,400,000
USE OF RESERVE (ECONOMIC DEVELOPMENT) CARRYOVER OF PY REVENUES AMERICAN RESCUE PLAN ACT (ARPA) FUNDS		13,149,066		
TOTAL FINANCING SOURCES (GF)	326,324,654	413,920,828	228,721,991	432,123,766
NON GENERAL FUND FINANCING SOURCES		84,743,330		87,247,535
GRAND TOTAL COUNTY FINANCING SOURCES	326,324,654	498,664,158	228,721,991	519,371,301
GENERAL FUND FINANCING REQUIREMENT		(409,590,448)		(429,491,973)
NON GENERAL FUND FINANCING REQUIREMENT INCREASE TO FIRE EQUIPMENT RESERVE		(84,743,330)		(100,435,809)
REMAINING FUND BALANCE (GENERAL FUND)		4,330,380		2,631,793