

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

Budget Classification	Actual Revenues 2023-24	Board of Supervisors Approved Revenues 2024-25	10-Month Actual Unaudited Revenues 2024-25	CAO Recommended 2025-26
<u>TAXES</u>				
601100 Contra Trust Revenue	(43,944)	-	19,681	-
610100 Property Taxes - Current Secured	27,266,368	27,539,709	28,270,048	31,145,019
610102 Property Taxes - Current Secured RDA SA Other Dist	972,899	1,057,343	748,316	1,066,857
610200 Property Taxes - Current Unsecured	1,057,305	1,127,446	1,241,325	1,491,300
610300 Property Taxes - Prior Secured	(12,029)	-	-	-
610400 Property Taxes - Prior Unsecured	24,471	-	-	-
610500 Property Taxes - Current Secured - VLF Swap	26,495,479	27,290,343	27,974,672	29,653,152
610600 Property Taxes - Supplemental Current	949,716	410,000	714,461	932,125
610700 Property Taxes - Supplemental Prior	1,826	-	-	-
610801 Sales & Use Tax	10,492,430	10,692,615	6,754,789	10,953,211
610900 Other Taxes	-	1,500,000	-	1,700,000
610901 Hotel and Motel	8,847,262	8,367,848	5,728,482	9,003,236
610902 Documentary Stamp	2,984,203	-	2,821,274	-
610903 Race Horse Tax	185	-	-	-
610904 Timber Yield Tax	25	792	4	782
610906 Aircraft	188,764	148,888	182,323	188,764
Total Taxes	79,224,960	78,134,984	74,455,376	86,134,446
<u>LICENSES, PERMITS AND FRANCHISES</u>				
620100 Animal Licenses	26,140	126,500	17,139	118,000
620200 Business Licenses	358,260	174,000	226,490	175,000
620300 Construction Permits	3,637,339	3,753,224	4,750,088	3,903,224
620500 Zoning Permits	278,872	180,000	260,274	190,630
620600 Franchises, Garbage, Utilities & Cable TV	2,727,322	2,817,409	2,313,434	2,279,616
620700 Other Licenses and Permits	153,577	597,049	94,151	521,080
620701 Boat Licenses	116,264	180,000	93,160	120,000
620704 Environmental Health Permits	3,103,886	2,128,471	2,905,070	2,292,000
620705 Burial Permits-Indigent	1,769	1,175	1,540	2,100
620706 Auto Theft Deterrent Fees (DUI)	145,638	-	109,608	-
620710 Grading Permits	47,229	43,500	35,288	40,000
620711 EH Permit Automation Fee	2,180	-	1,822	120,000
Total Licenses, Permits and Franchises	10,598,476	10,001,328	10,808,063	9,761,650

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<u>FINES, FORFEITURES AND PENALTIES</u>				
630100 Vehicle Code Fines	-	71,000	-	71,000
630101 County Share of State Fines	79,063	-	51,459	-
630200 Other Court Fines	-	2,813,313	-	2,847,899
630204 Criminal Fines	739,415	-	680,303	-
630221 PC 1463.14 Drug Analysis Fine	948	-	664	-
630222 State-County Share of Penalty PC 1464	207,954	-	185,854	-
630225 AG - Admin Penalties	5,275	1,000	3,644	1,000
630227 RMA Code Enforcement Fines/Fees	1,439,147	-	1,169,827	-
630300 Forfeitures & Penalties	-	11,000	-	11,000
630306 Restitution Fine Rebate 10%	61,714	25,000	30,018	25,000
630307 Other Fines	98,655	25,000	101,522	40,000
630400 Penalties/Cost Delinquent Taxes	78	-	-	-
630401 Cost of Tax Collection	298,530	178,000	126,685	165,000
630402 County Redemption Fees	51,315	26,675	16,080	27,675
630403 Penalties & Interest on Taxes	226,140	228,724	6,041	228,724
Total Fines, Forfeitures and Penalties	3,208,234	3,379,712	2,372,098	3,417,298
<u>REVENUE FROM USE OF MONEY & PROPERTY</u>				
640101 Interest	(114,190)	2,600	(282,667)	(137,000)
640103 Interest on Property Tax Collection	24,369	-	-	-
640300 Rents and Concessions	4,555	3,052	3,156	3,052
640302 Bldg/Improvement Rentals	20,776	18,126	23,349	18,126
Total Revenue from Use of Money & Property	(64,490)	23,778	(256,161)	(115,822)
<u>INTERGOVERNMENTAL REVENUES</u>				
State				
650302 Motor Vehicle In-Lieu Tax 1984	163,425	-	210,460	-
650800 State Admin Public Assistance	-	15,037,375	-	18,032,908
650804 CalWORKS Admin TANF	2,917,624	-	1,275,964	-
650810 Social Services Admin	15,332,754	251,443	10,685,163	468,189
650811 Welfare to Work Admin-Assistance	989,360	-	599,550	-
650900 State Public Assistance Programs	-	33,968,351	-	42,045,165
650901 CalWORKS (AFDC)	28,763,849	-	19,093,739	-
650902 Adopted Children	633,594	-	468,477	-

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650905 Foster Care	1,675,620	-	1,412,089	-
650907 Foster Care-Emergency Assistance	(54,609)	-	(24,070)	-
650908 ST - FOOD STAMP WKFARE	65,693	-	54,796	-
650910 Public Assistance - Realignment	13,577,680	4,688,177	7,667,249	4,320,182
650914 St. Cal Learn	270	-	1,379	-
650915 CalWorks Child Care	706,498	-	276,131	-
650916 Kin Gap	553,803	-	488,534	-
650917 Cash Assist for Immigrants	48,368	-	34,916	-
650921 Housing Assistance/Transitional Housing Program	39,360	-	-	-
651100 State - CA Children Services	-	1,100,765	-	1,237,968
651101 Health - Admin. - California Children Services	71,782	-	60,640	-
651102 Health - Therapy - California Children Services	582,292	-	430,730	-
651103 Health - Realignment - California Children Services	500,000	-	-	-
651105 Health - Medi-Cal-California Children Services	976,924	-	413,792	-
651106 Health - Healthy Families	48,624	-	21,736	-
651300 St - Mental Health	3,022,393	2,218,928	649,321	51,000
651301 Behavioral Health - Small Counties Emergency Grant	268,514	138,350	554,700	138,350
651302 Behavioral Health - Alcohol/Drug	25,224	-	-	-
651306 Behavioral Health - Realignment	5,878,711	4,962,765	(76,500)	11,052,054
651309 Behavioral Health - Managed Care	1,437,545	-	-	-
651320 Behavioral Health - Other Revenue	-	1,621,433	-	1,100,000
651326 Behavioral Health - Service Act (Prop 63)	13,417,288	18,397,759	5,044,842	20,518,652
651400 Health - TB Control	35,700	-	12,360	-
652100 State - Other Health Programs	4,722,596	12,537,443	7,677,161	13,786,072
652110 Health - Tobacco Education	393,022	-	319,962	-
652111 Health - Child Health and Disability Program-Admin.	278,102	-	86,776	-
652112 Health - Foster Care	115,952	-	184,364	-
652113 Health - Realignment	(1,309,538)	-	(6,567,485)	-
652120 Health - Adolescent Family Life Program	2,312,525	-	1,069,898	-
652126 Health - Aids Surveillance	31,002	-	15,891	-
652130 Health - Child Lead Poisoning Prevention	159,423	-	71,675	-
652151 Health - CMSP Wellness Grant	538,722	-	480,000	-
652199 Health - Other	161,011	-	-	-
652200 State - Agriculture	34,798	1,281,718	3,099	1,225,000
652201 Agricultural Administration	-	-	647,048	-
652204 Agricultural G-W Sharpshooter	927,397	-	124,520	-
652503 State-Prison Crime Reimbursement - DA	480,671	511,397	1,284,285	517,355

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652505 Public Asst. - Crim Justice Sys - Realignment	1,500,000	750,000	1,500,000	750,000
652507 Probation TANF (Juvenile Probation Camp Funds)	-	728,000	-	728,000
652700 Disaster Relief	-	774,436	-	800,000
652800 Veterans Affairs	201,638	92,500	122,136	95,000
652900 Homeowners' Property Tax Relief	196,241	203,392	97,940	199,777
654000 State Other	6,593,538	5,217,917	4,791,788	3,562,593
654007 Correctional Training-SB 924	249,158	80,000	133,117	80,000
654010 Child Support IV D Incentive	1,445,509	-	1,115,909	-
654016 State Indigent Defense Reimbursement	77,083	-	176,227	98,500
654022 State Mandated Costs	186,497	61	2,487	61
654025 Sales Tax (Public Safety)	12,830,666	12,950,775	8,247,089	13,339,298
654026 State-POST Reimbursement	137,572	11,000	70,755	11,000
654027 State Reimburse Election Costs	9,262	-	3,784	-
654028 State-Financial Assistance	162,000	162,000	-	162,000
654064 State Off Hwy Vehicle	38,253	-	92,565	-
654079 State - Waste Tire Enforcement	-	-	11,301	-
654210 State-Prop 41 Voting Modern Funds	93	-	440	-
654501 St. Water Grant	4,169,620	5,633,830	3,013,997	13,000,000
654511 State-Abandoned Vehicle Fee	69,513	-	134,302	51,845
654535 State Grant Revenue	399,955	321,000	1,384,587	286,000
Federal				
655000 Fed. Admin Public Assistance	-	66,635,962	-	56,772,165
655006 Social Services - Administration	45,824,820	570,293	26,416,238	-
655007 CalWorks Administration	5,208,868	-	3,433,822	-
655009 Welfare to Work Administration-Assistance	7,815,026	-	818,164	-
655101 CalWorks (AFDC)	3,482,353	-	4,524,429	-
655102 Foster Care	1,590,961	-	959,493	-
655103 Foster Care Emergency Assistance	402,086	-	486,322	-
655104 Adopted Children	3,034,616	-	2,202,397	-
655106 Welfare to Work Gain	209,994	-	-	-
655110 Cal Learn	54,357	-	32,494	-
655111 CalWorks Child Care	643,092	-	1,010,976	-
655112 Kin Group	507,594	-	415,545	-
655200 Federal - Health	-	1,049,529	-	984,702
655202 CCS Medi-Cal Administration	1,199,782	-	528,976	-
655203 Health -Health Families	180,606	-	80,738	-

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655206 Health CNEP	359,906	-	613,322	-
655207 Health AFLP	11,131	-	241,563	-
655209 Federal - Medi-Cal Admin/Targeted Case Management	-	30,000	-	30,000
655600 Grazing Fees	-	-	400	-
655800 In-Lieu Tax	1,431,234	1,300,314	623	1,533,129
656000 Federal - Mental Health Services	720,315	10,795,859	2,734,684	17,237,860
656001 Behavioral Health - Medi-Cal	22,983,177	-	22,282,884	-
656003 Behavioral Health - Alcohol/Drug Medi-Cal	194,341	-	-	-
656005 Behavioral Health - Alcohol/Drug/Perinatal	1,584,914	990,697	640,052	990,697
656006 Behavioral Health - McKinney-Path	100,506	39,136	32,396	39,136
656008 Behavioral Health - SAMHSA	515,544	545,313	585,862	545,313
657000 Federal Other	5,337,906	11,118,600	3,021,224	11,359,535
657001 Community Services	(5,519)	406,345	269,693	393,428
657003 IV D Child Support-Administration	2,358,463	-	1,820,693	-
657008 Health - Administration - MCH	1,656,949	-	1,437,622	-
657011 Health - WIC	6,028,564	-	4,209,922	-
657013 Child Care Food Program-Juvenile Hall	65,356	65,000	67,174	65,000
657016 Title IV E Probation Recovery	343,224	135,000	262,522	135,000
657023 Health Emergency Asst TB	45,540	-	14,286	-
657024 FEMA & OES Grant	264,889	-	45,987	-
657025 Health - AIDS Grant (Ryan White)	186,798	-	146,045	-
657026 FEMA Reimbursement	-	-	62,501	-
657036 Health - Immun Subv Proj	1,114,298	-	165,983	-
657037 MC Childhood Lead Poison	109,567	-	47,630	-
657043 Fed - Health Aids Grant	186,400	-	223,413	-
657044 Health - Targeted Case Management	1,154,192	-	919,260	-
657081 Justice Assistance Grant	551,797	767,101	126,463	391,474
657084 Department of Corrections SCAAP	422,901	-	170,457	-
657090 Health - Bio Preparedness	595,311	-	560,924	-
657091 Health - HRSA	378,752	-	376,188	-
657111 Homeland Security Grant	618,225	336,416	154,676	416,548
657122 Cannibus Eradication	70,509	-	158,570	-
657125 Health AIDS	31,800	-	31,550	-
658000 Other - In-Lieu	21,369	-	21,768	-
659000 Other Government Agencies	162,945	324,858	202,932	78,045
659010 Other Governmental-RDA Pass Thru	2,603,834	2,646,997	2,748,822	2,911,336
659018 IHSS Public Authority	299,197	-	310,342	-

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659025 Special Revenue	1,751	1,500	1,344	1,500
659027 Madera - Animal Shelter	-	-	70,405	-
659030 City/Chowchilla Prison Annex	228,403	228,403	228,978	228,978
Total Intergovernmental Revenue	251,679,212	221,628,138	161,570,369	241,770,815
<u>CHARGES FOR CURRENT SERVICES</u>				
660100 Assessment and Tax Collection Fees	175,149	56,000	101,761	86,370
660101 Property Tax Administration Fee	722,737	612,000	718,407	628,500
660102 Supplemental Tax Fee	835,047	437,586	706,873	433,586
660103 Property Characterization Fee	18,717	17,500	18,355	17,500
660230 Parcel Merger Fee	9,464	-	1,402	-
660231 Business Improvement District	113,976	61,000	49,789	61,750
660234 Local Ag. Preserve Assessment (AB 1265)	2,375,932	2,584,683	2,422,384	2,607,617
660300 Auditing and Accounting Fees	105,996	452,252	48,002	452,252
660500 Elections Services	29,386	456,000	531,916	31,000
660600 Legal Services	-	1,865,950	-	2,169,450
660610 Public Defender - Juvenile Cases	844,825	-	618,024	-
660800 Planning and Engineering Services	-	3,063,744	-	3,721,596
660801 Engineering Services	19,521	-	14,926	-
660802 Engineering Plan Check Fees	724,940	-	707,992	-
660803 Engineering Services-Special Districts	2,866,619	3,707,068	1,747,351	4,011,033
660805 Planning Services	1,747,407	-	1,707,698	-
660806 Engineering Services - Development Review Fees	508,277	127,000	743,429	160,000
660807 Strong Motion Inst Fees 95%	24,194	-	24,594	-
661000 Agricultural Services	570,348	450,000	389,848	555,000
661100 Civil Process Services	4,800	32,500	2,306	42,500
661101 Sheriff - Civil Process Service Fees	55,775	-	40,380	-
661200 Court Fees	-	180,000	-	180,000
661201 General Court Fees	163,955	-	182,717	-
661203 Family CTS Services Reimbursement	376	-	145	-
661220 Court Misc Overages	2	-	6	-
661222 Court Installment Fee	1	-	4	-
661300 Estate Fees	-	60,000	-	60,000
661301 Public Guardian Fees	120,000	-	3,575	-
661400 Humane Services	253,899	310,800	433,867	475,000
661500 Law Enforcement Services	2,909,994	4,385,138	3,353,372	5,312,457

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661600 Recording Fees	-	600,000	-	650,000
661601 Recording Fees-Clerk, Health, Recorder	85,421	-	64,309	-
661602 HEALTH RECORDING FEES	83,549	-	74,415	-
661603 Recorder Recording Fees	1,131,705	-	1,052,856	-
661700 RD & ST Services	635	-	-	-
661800 Health Fees	-	4,588,268	-	5,570,864
661801 Health Lab Fees	14,990	-	19,553	-
661802 Environmental Health Fee	580,435	-	489,035	-
661810 Clinic Fees	43,292	-	28,591	-
661811 Behavioral Health - Private Pay, Ins.	360	-	300	-
661812 Insurance Pay	11,388	-	11,500	-
661813 Behavioral Health - Medicare	77,306	-	48,589	-
661814 Medi-Cal	5,701	-	8,034	-
661817 Anthem Blue Cross-MGD Care	6,653,705	-	8,622,688	-
661818 CalVIVA/Healthnet Managed Care	12,462,368	-	13,477,593	-
662305 Foster Care Reimbursement	243,015	80,000	108,636	140,000
662500 Library Services	14,971	12,000	8,904	12,000
662510 Lost Book Collections	1,182	1,500	853	1,500
662700 Other Charges for Services	4,111,669	4,657,949	2,447,646	4,923,077
662704 Copies	18,159	100	13,788	275
662705 Coroner's Fees	28,198	38,000	37,250	30,060
662709 Mental Health Monitoring Fees	67,294	-	16,507	-
662712 Fire Cost Recovery	2,501,503	1,995,556	1,496,866	2,339,815
662714 Mediation-Dissolution/Marriage	8,980	-	7,920	-
662715 Nuisance Abatement	25,458	-	12,978	-
662716 Collection Fees-Probation	-	-	26	-
662721 Administrative Collection Fees [PC 1205(d)]	19,703	500	18,945	500
662722 Public Defender Fees	9,471	-	22,972	-
662723 Services to Other Agencies	2,479,789	2,288,167	1,539,988	2,420,472
662725 Welfare Repay-Administrative Fees	160	-	-	-
662726 Reimbursement of Burials	4,373	8,376	5,734	10,486
662728 Vision/Dental Administrative Fee	471	1,000	404	1,000
662749 SD - Application Fees	3,338	2,750	2,467	3,000
662765 Sheriff-Reimburse Indian Casino	2,673,278	2,028,849	1,621,335	2,372,468
662800 Interfund Revenue	2,109,873	4,863,108	1,892,339	6,441,101
662801 Interfund Revenue - Cost Plan	6,522,518	320,000	192,924	320,000
662802 Interfund Revenue - Computer Services	341,622	347,514	225,571	349,179

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662804 LAFCO - Reimbursement for County Services	17,983	9,000	16,744	9,000
Total Charges for Current Services	57,555,200	40,701,858	48,157,386	46,600,408
<u>MISCELLANEOUS REVENUE</u>				
670000 Intrafund Revenue	18,835,863	20,234,118	15,603,878	21,128,332
671000 Welfare Miscellaneous Revenue	69,458	266,118	59,362	438,424
671001 Welfare Repayments	247,204	-	101,819	-
671005 Welfare General Assistance Repay	13,862	-	11,968	-
672000 Other Sales	3,685	4,600	2,748	4,100
672001 Sale of Firearms	4,900	-	1,116	-
673000 Misc - Other	324,999	1,833,870	341,422	1,466,106
673100 Unclaimed Money	1,528	2,000	(2)	1,500
673102 Tax Payment Over	2,075	1,500	2,128	1,200
673104 TOT Over	641	250	284	300
673200 Employee Witness/Jury Fees	-	-	1,100	-
673300 Contributions and Donations	123,396	3,000	102,799	2,000
673328 Private Non Profit Grant	-	-	44,000	-
673400 Miscellaneous Revenue - TR Funds	-	98,500	-	98,500
673410 Net-Seized Funds	125,683	-	-	-
673700 Cash Overage	2,602	1,350	1,468	1,350
673800 Prior Year Cancelled Warrants	21,645	-	70,271	-
673900 Other Miscellaneous	157,122	-	106,139	-
673903 Miscellaneous Reimbursement	376,779	285,150	969,225	312,150
673904 Misc Reimbursement - FEMA	163,655	80,000	2,449	80,000
673910 Misc Reimbursement - Insurance	-	-	83,325	-
673917 Misc Reimbursement - Citations	-	17,000	-	17,000
673914 Misc Reimbursement - Legal Fees	-	35,000	-	35,000
673918 Misc Reimbursement - Medical	502	-	418	-
673920 Misc Reimbursement - Other	-	-	114,545	-
Total Miscellaneous Revenue	20,475,598	22,862,456	17,620,460	23,585,962
<u>OTHER FINANCING SOURCES</u>				
680103 Sale of Fixed Assets	8,895	-	18,152	-
680113 Sale of Fixed Assets - Welfare	4,680	-	-	-

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Operating Transfers In:				
680200 Operating Transfers In	64,774,947	33,771,121	23,515,132	39,094,005
680201 Operating Transfers In - SA 22	492,966	-	-	-
680214 Operating Transfers In - General Fund	359,368	-	-	-
680231 Criminal Justice Facilities Trust	-	150,000	-	-
680271 OTI LC 4850	207,446	125,000	-	200,000
Total Other Financing Sources	65,848,302	34,046,121	23,533,284	39,294,005
TOTAL GENERAL FUND (GF) REVENUE	<u>488,525,493</u>	<u>410,778,375</u>	<u>338,260,874</u>	<u>450,448,762</u>
PRIOR YEAR CARRYOVER FUND BALANCE (GF)		9,396,895		
TOTAL FINANCING SOURCES (GF)	488,525,493	420,175,270	338,260,874	450,448,762
NON GENERAL FUND FINANCING SOURCES		87,600,422		97,375,102
GRAND TOTAL COUNTY FINANCING SOURCES	488,525,493	507,775,692	338,260,874	547,823,864
GENERAL FUND FINANCING REQUIREMENT		(419,619,094)		(451,652,400)
NON GENERAL FUND FINANCING REQUIREMENT		(97,698,673)		(126,783,887)
REMAINING FUND BALANCE (GENERAL FUND)		556,176		(1,203,638)