

Auditor's Financial Update



Quarters ending September & December 2023

- **Overview & Notes**

- **This report will cover:**

- **Revenue and Expenditure totals as of September 2023**
- **Revenue and expenditure totals as of December 2023 with a percentage of budget**
- **Revenue Comparison of December 2022 and December 2023**
- **Expenditure Comparison of December 2022 and December 2023**
- **Revenue & Expenditures for Operating Funds 101 through 116, including Internal Service, Capital Outlay and Debt Service**

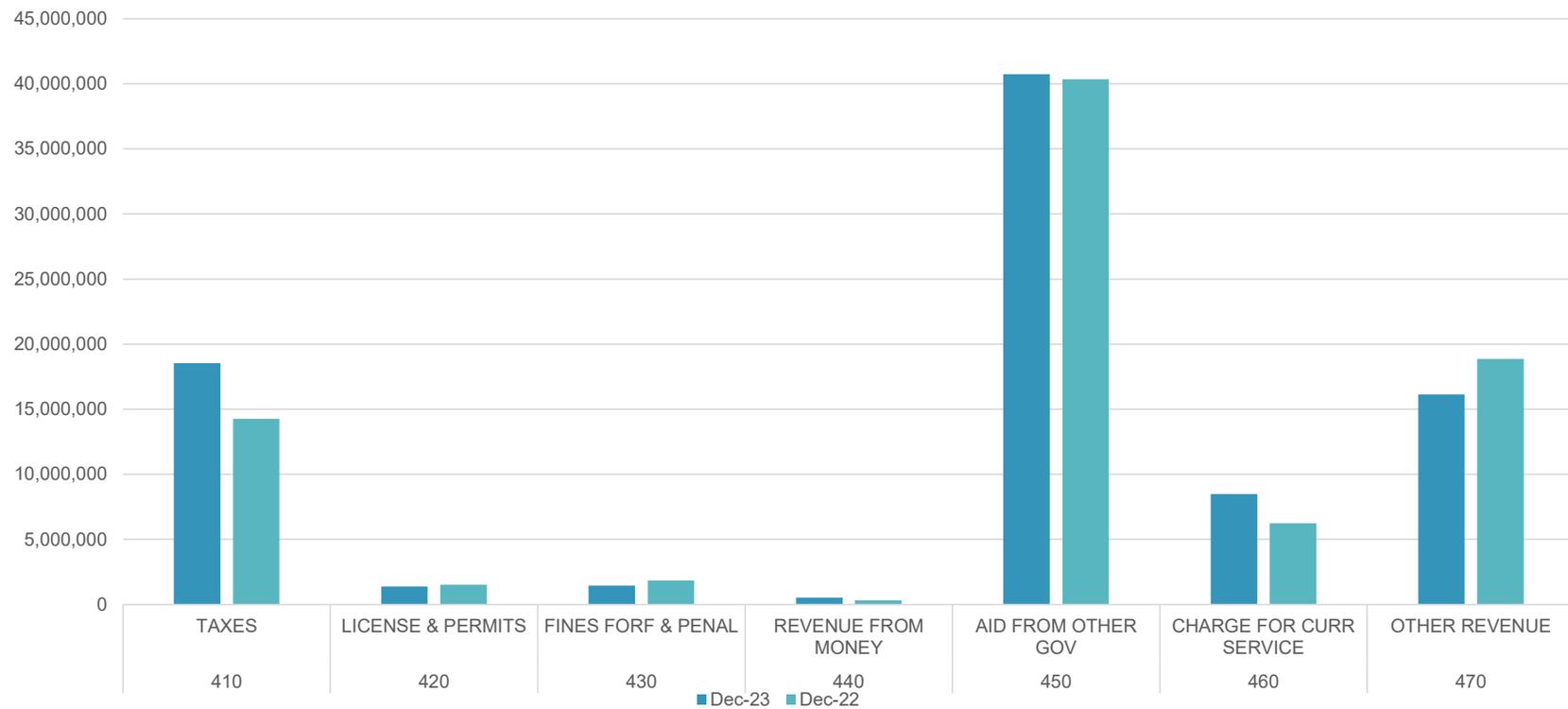


Revenue Comparison December 2022 & December 2023

Revenue	December 2022	December 2023
TAXES	14,261,654	18,532,273
LICENSE & PERMITS	1,512,364	1,385,071
FINES FORF & PENAL	1,853,516	1,448,606
REVENUE FROM MONEY	325,084	509,659
AID FROM OTHER GOV	40,352,896	40,747,518
CHARGE FOR CURR SERVICE	6,234,937	8,481,808
OTHER REVENUE	18,871,909	16,123,996
Total	78,503,134	87,241,602



Revenue Comparison December 2022 & 2023



Notes to Revenue Differences

- **Property Tax** - Up about \$4.65 Million
- **Sales Tax** - Down \$357,649
- **License & Permit** - Down \$127,293
- **Fines & Forfeitures** – Down \$404,910
- **Use if Money** – Up \$197,246
- **Aid From Other Agencies** – Up \$394,622
- **Charge for Services** – Up \$2,246,871
- **Other Revenues** – Up \$64,480
- **Transfers** from General Fund to other Operating Funds – Up \$2,212,745

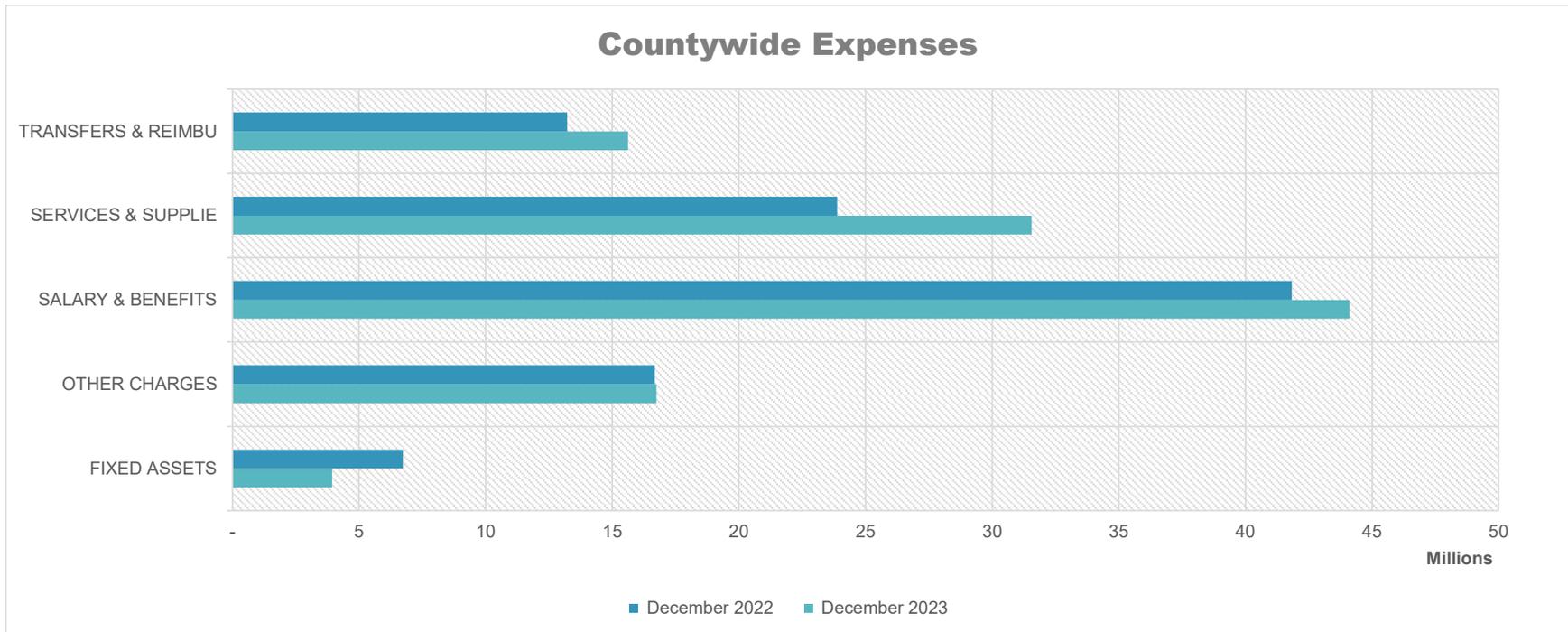


Expenditure Comparison By Object level all funds December 2022 & December 2023

Expenditure	December 2022	December 2023
SALARY & BENEFITS	41,832,202	44,106,711
SERVICES & SUPPLIES	23,879,725	31,555,767
OTHER CHARGES	16,681,229	16,755,400
TRANSFERS & REIMBUR	13,216,039	15,618,687
FIXED ASSETS	6,725,708	3,945,416
Total	102,334,902	111,981,982



County-Wide Expense By Object Level



Notes to Expenditure differences

- As of December 31, 2023, total expenditures were \$111,969,311, with a budget of \$297,285,748. This equates to 37.7% of appropriations spent compared to 45.4% in December 2022.
- **Salary & Benefits** – Up \$2,274,510
- **Service & Supplies** – Up \$7,676,043
- **Other Charges** – Up \$61,500
- **Fixed Assets** – Down \$2,780,291
- **Transfers & Reimbursements** – Up \$2,402,648



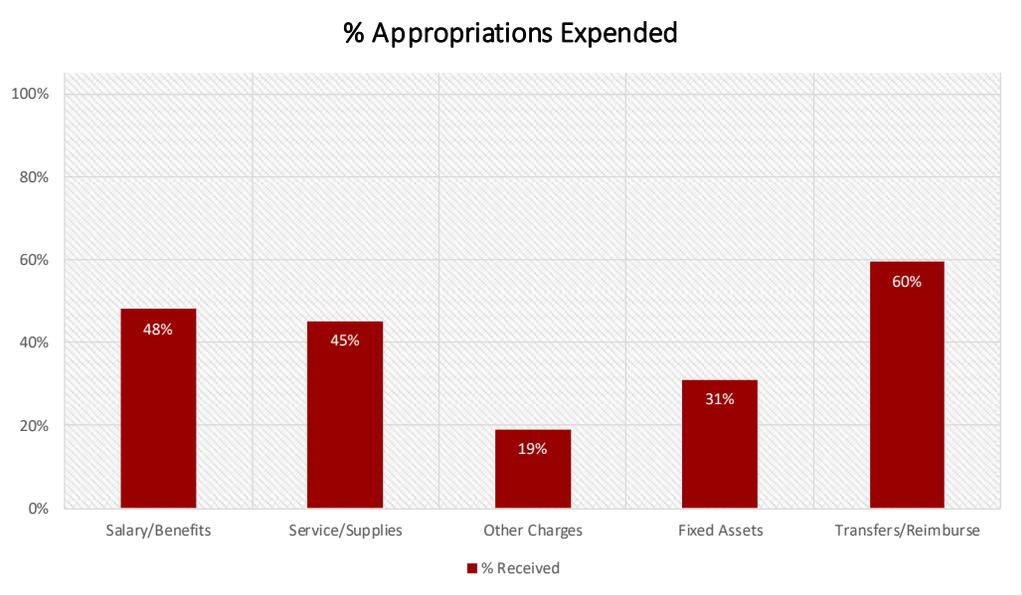
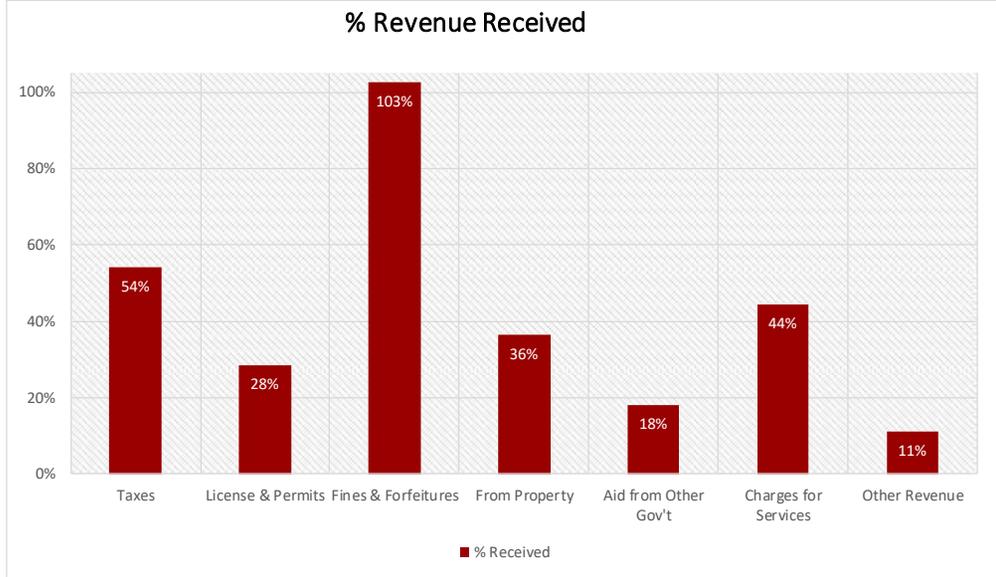
COUNTY OF TEHAMA					
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GENERAL FUND					
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS					
September & December 2023					
REVENUES	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount to be Secured	% Received
Taxes	\$ 29,040,559	\$ 1,023,668	\$15,709,481	\$ 13,331,078	54.1%
License & Permits	\$ 2,177,835	\$ 320,808	\$ 620,488	\$ 1,557,347	28.5%
Fines & Forfeitures	\$ 1,215,338	\$ 130,958	\$ 1,245,965	\$ (30,627)	102.5%
From Property	\$ 937,346	\$ 16,773	\$ 341,381	\$ 595,965	36.4%
Aid from Other Gov't	\$ 5,083,650	\$ 428,928	\$ 924,356	\$ 4,159,294	18.2%
Charges for Services	\$ 5,517,096	\$ 812,524	\$ 2,447,901	\$ 3,069,195	44.4%
Other Revenue	\$ 555,105	\$ 49,076	\$ 61,453	\$ 493,652	11.1%
Total Revenues	\$ 44,526,929	\$ 2,782,735	\$21,351,025	\$ 23,175,904	48.0%
APPROPRIATIONS	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount Available	% Expended
Salary/Benefits	\$ 16,939,987	\$ 4,663,113	\$ 8,143,418	\$ 8,796,569	48.1%
Service/Supplies	\$ 6,287,419	\$ 1,508,433	\$ 2,843,782	\$ 3,443,637	45.2%
Other Charges	\$ 1,841,888	\$ 268,920	\$ 351,293	\$ 1,490,595	19.1%
Fixed Assets	\$ 508,839	\$ 86,177	\$ 157,963	\$ 350,876	31.0%
Transfers/Reimburse	\$ 25,513,310	\$ 9,005,682	\$15,212,826	\$ 10,300,484	59.6%
Total Appropriations	\$ 51,091,443	\$ 15,532,325	\$26,709,282	\$ 24,382,161	52.3%
CONTINGENCIES	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount Available	% Expended
General	\$ 300,000	\$ 6,700	\$ 6,700	\$ 293,300	2.2%
Special	\$ 547,478	\$ -	\$ -	\$ 547,478	0.0%

General Fund

- Received 48% of budgeted revenue
- Property tax higher than the anticipated 6%. Sales tax flat
- Fines & Forfeitures exceeding budgeted revenue
- Aid from Other Gov't low, but anticipating ARPA transfers, PILT transfer, and other state grants & contracts
- Other revenue is mostly Nomlaki donation – not received
- Expenditure overall at 52.3%
- All object levels below 50% except General Fund Contribution to Public Safety at nearly 61% of budgeted expenditure
- Increase to Public Safety partly due to lack of revenue transfers from Special Revenue Funds due to staffing changes



General Fund



COUNTY OF TEHAMA

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PUBLIC WORKS

FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

September & December 2023

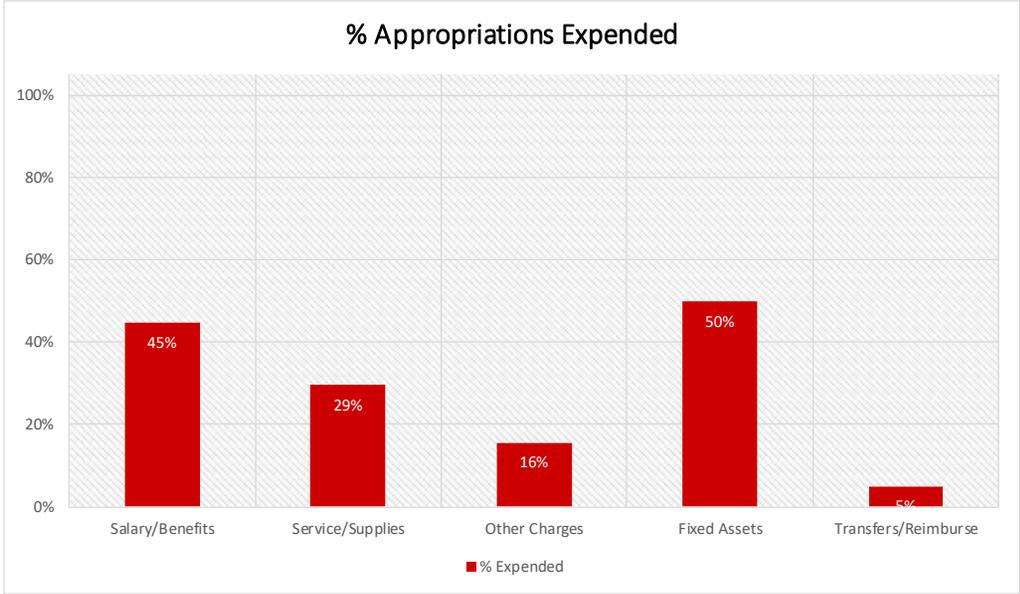
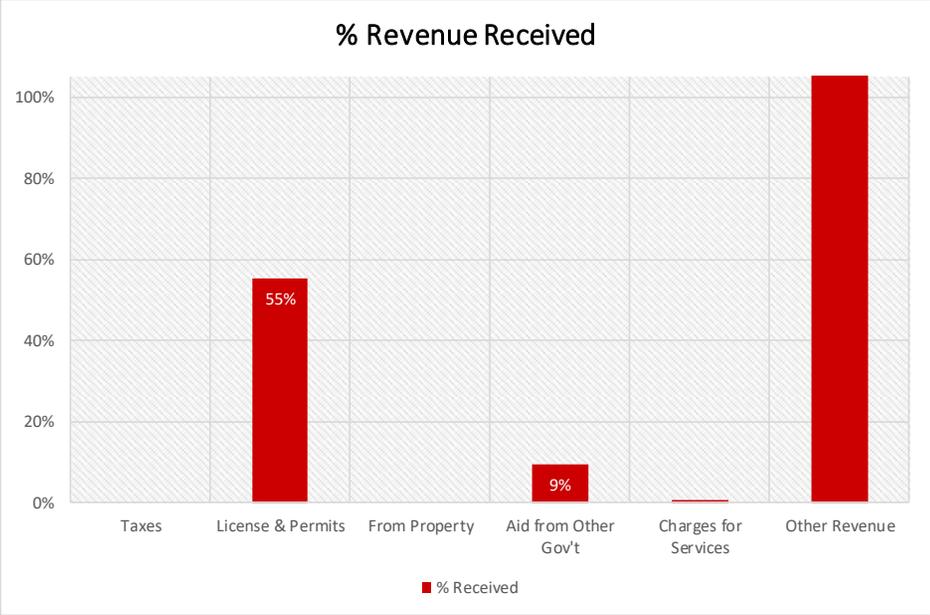
REVENUES	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount to be Secured	% Received
Taxes	\$ 550,000	\$ -	\$ -	\$ 550,000	0.0%
License & Permits	\$ 10,000	\$ 3,013	\$ 5,530	\$ 4,470	55.3%
From Property	\$ 5,000	\$ -	\$ -	\$ 5,000	0.0%
Aid from Other Gov't	\$ 59,919,178	\$ 1,817,465	\$ 5,656,325	\$ 54,262,853	9.4%
Charges for Services	\$ 340,000	\$ 1,494	\$ 2,418	\$ 337,582	0.7%
Other Revenue	\$ 11,080	\$ -	\$ 48,476	\$ (37,396)	437.5%
Total Revenues	\$ 60,835,258	\$ 1,821,972	\$ 5,712,749	\$ 55,122,509	9.4%
APPROPRIATIONS	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount Available	% Expended
Salary/Benefits	\$ 8,151,268	\$ 2,033,808	\$ 3,640,381	\$ 4,510,887	44.7%
Service/Supplies	\$ 48,467,781	\$ 3,657,020	\$ 14,284,374	\$ 34,183,407	29.5%
Other Charges	\$ 320,315	\$ 6,000	\$ 49,734	\$ 270,581	15.5%
Fixed Assets	\$ 1,160,500	\$ 224,996	\$ 577,883	\$ 582,617	49.8%
Transfers/Reimburse	\$ 149,636	\$ -	\$ 7,482	\$ 142,154	5.0%
Total Appropriations	\$ 58,249,500	\$ 5,921,824	\$ 18,559,854	\$ 39,689,646	31.9%

Road

- Road has received only 9.4% of budgeted revenues
- Aid From Other Gov't Agencies is highest source of revenue. This includes reimbursements from CalTrans for Road projects, SB1 for Road Repairs, and State Hwy User's Tax money.
- The \$550,000 in taxes comes from Local Transportation Funds (1/4 cent Statewide tax) expected in Feb to Mar.
- Fed/State releasing funds so Road should see several million in reimbursements in the coming months
- Expenditures are at 31.8% of budgeted appropriations.
- Expecting salary savings due to staffing issues
- Svc & Supplies at 29.5% and increases will depend on level of road project costs



Road



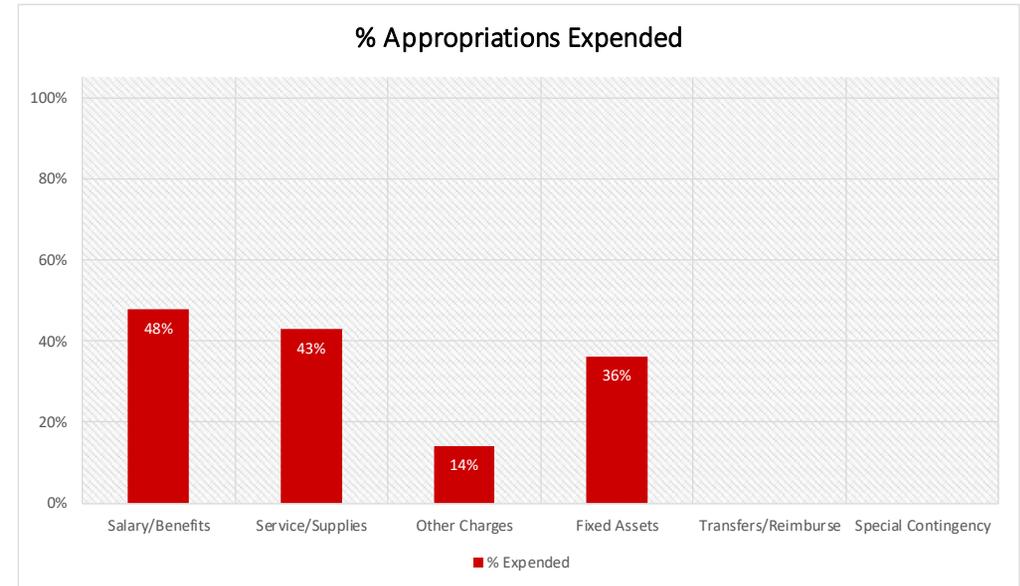
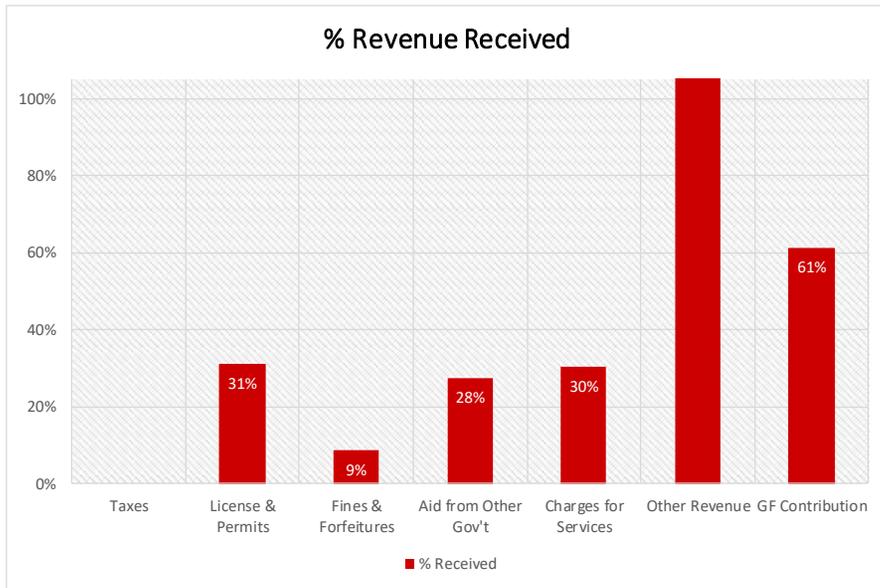
COUNTY OF TEHAMA					
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PUBLIC SAFETY					
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS					
September & December 2023					
REVENUES	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount to be Secured	% Received
Taxes	\$ 37,378	\$ -	\$ -	\$ 37,378	0.0%
License & Permits	\$ 3,372	\$ 644	\$ 1,047	\$ 2,325	31.0%
Fines & Forfeitures	\$ 17,161	\$ 1,480	\$ 1,480	\$ 15,681	8.6%
Aid from Other Gov't	\$ 16,176,938	\$ 1,851,261	\$ 4,458,851	\$ 11,718,087	27.6%
Charges for Services	\$ 2,401,695	\$ 114,215	\$ 726,872	\$ 1,674,823	30.3%
Other Revenue	\$ 159,345	\$ 166,998	\$ 197,051	\$ (37,706)	123.7%
GF Contribution	\$ 22,656,628	\$ 8,269,860	\$ 13,896,135	\$ 8,760,493	61.3%
Total Revenues with GF Contribution	\$ 41,452,517	\$ 10,404,458	\$ 19,281,436	\$ 22,171,081	46.5%
Total Revenues without GF Contribution	\$ 18,795,889	\$ 2,134,598	\$ 5,385,301	\$ 13,410,588	28.7%
APPROPRIATIONS	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount Available	% Expended
Salary/Benefits	\$ 30,329,022	\$ 8,307,674	\$ 14,513,050	\$ 15,815,972	47.9%
Service/Supplies	\$ 9,440,951	\$ 1,883,958	\$ 4,055,744	\$ 5,385,207	43.0%
Other Charges	\$ 126,000	\$ 14,854	\$ 17,985	\$ 108,015	14.3%
Fixed Assets	\$ 823,475	\$ 62,417	\$ 298,411	\$ 525,064	36.2%
Transfers/Reimburse	\$ 90,908	\$ -	\$ -	\$ 90,908	0.0%
Special Contingency	\$ 1,039,536	\$ -	\$ -	\$ 1,039,536	0.0%
Total Appropriations	\$ 41,849,892	\$ 10,268,903	\$ 18,885,190	\$ 22,964,702	45.1%

Public Safety

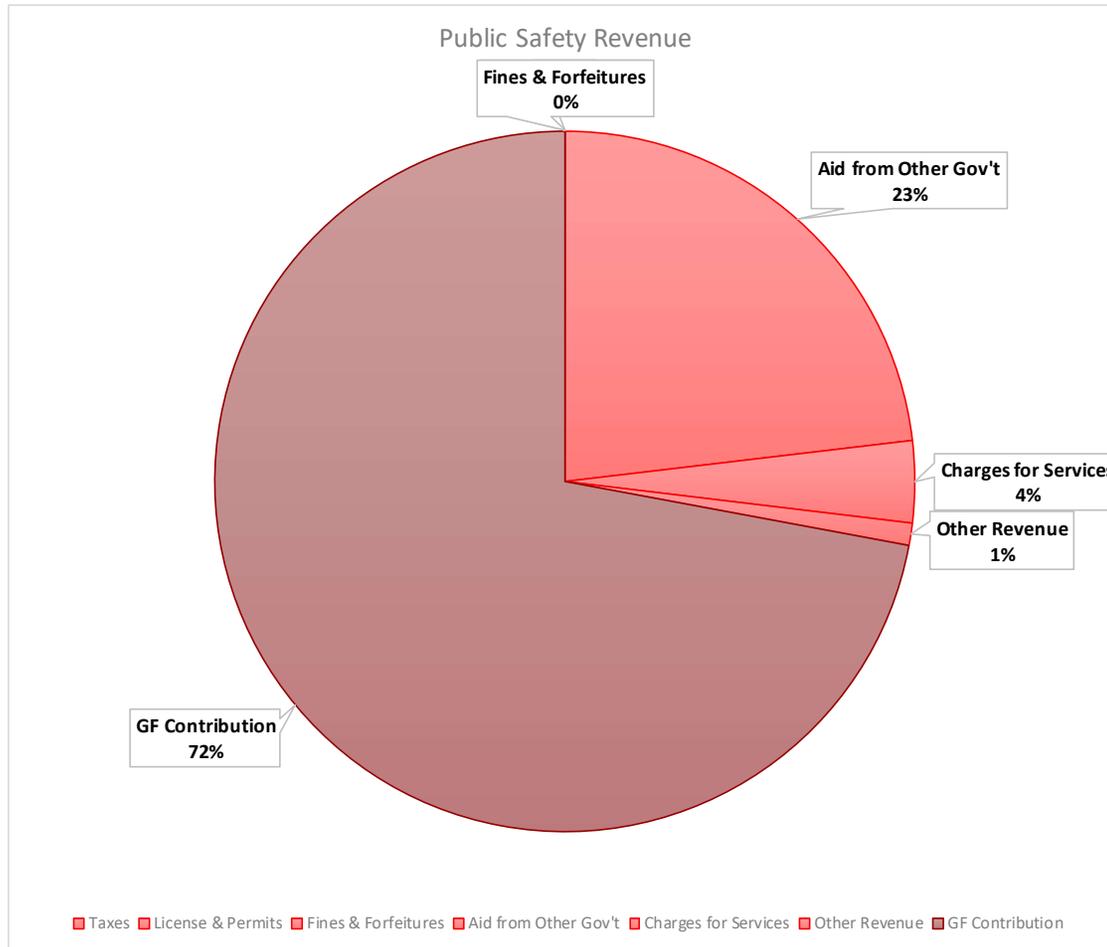
- Largely supported by General Fund contributions which has already above the benchmark by 11.3%.
- Total revenue without General Fund contribution is currently only 28.7% received and with General Fund, they have received 46.5% of anticipated revenue.
- Secondary main source of revenue is Aid From Other Gov Agencies with only 27.6% through December. This source is comprised of Public Safety Augmentation, AB443, and Realignment for various public safety programs like Court Security, Bailiff and AB109 programs.
- Expended 45.1% of the budgeted \$41,849,892
- Salary & Benefits at 47.9% and Service and Supplies at 43% of budgeted appropriations
- Contingency is generally used at year-end to cover vacation-in-lieu, retirement payouts, health insurance increases and special comp time payouts.



Public Safety



Public Safety



COUNTY OF TEHAMA

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SOCIAL SERVICES

FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

September & December 2023

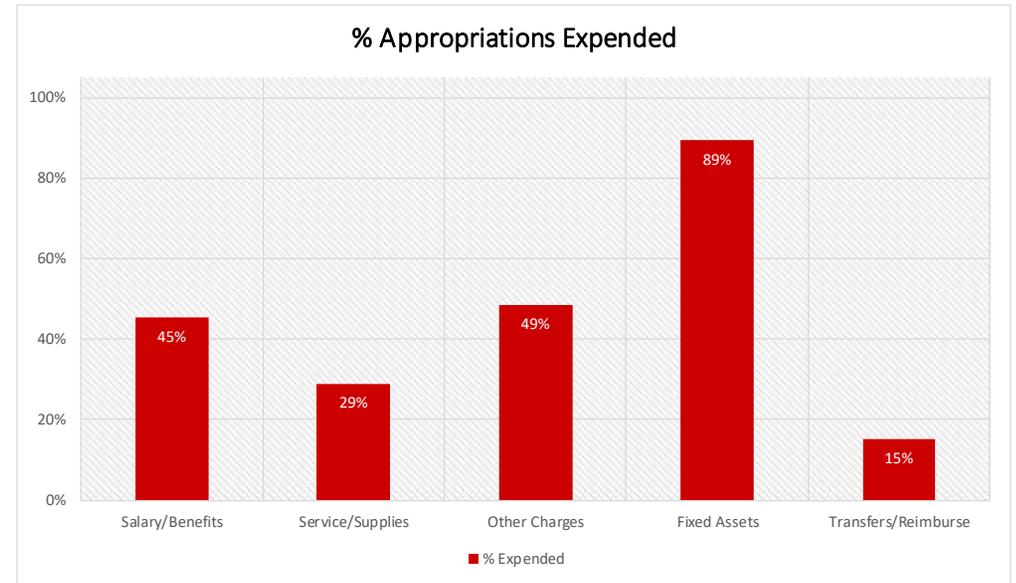
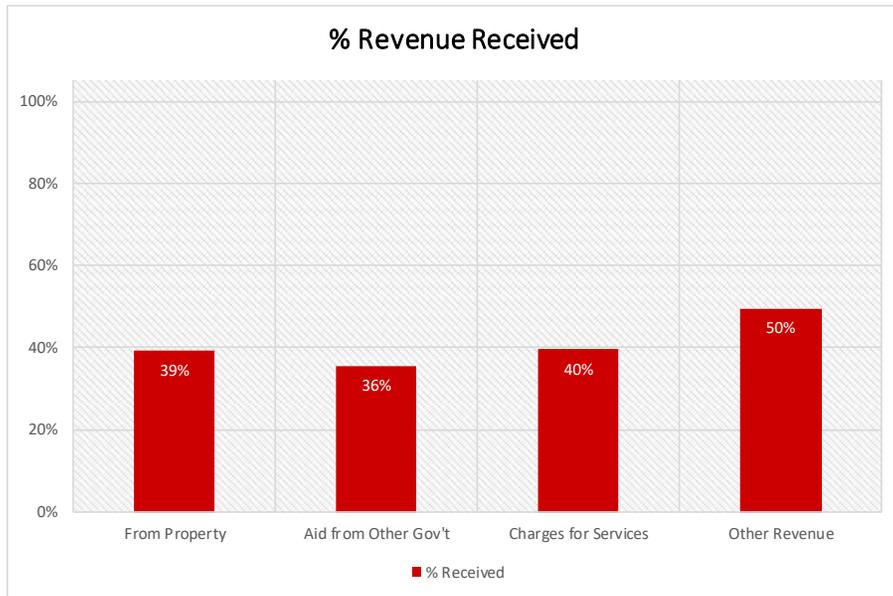
REVENUES	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount to be Secured	% Received
From Property	\$ 50,208	\$ 9,741	\$ 19,726	\$ 30,482	39.3%
Aid from Other Gov't	\$ 53,972,732	\$ 6,200,869	\$ 19,171,788	\$ 34,800,944	35.5%
Charges for Services	\$ 89,560	\$ 13,385	\$ 35,428	\$ 54,132	39.6%
Other Revenue	\$ 1,206,383	\$ 295,688	\$ 597,985	\$ 608,398	49.6%
Total Revenues	\$ 55,318,883	\$ 6,519,683	\$ 19,824,927	\$ 35,493,956	35.8%
APPROPRIATIONS	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount Available	% Expended
Salary/Benefits	\$ 19,065,088	\$ 4,869,968	\$ 8,636,242	\$ 10,428,846	45.3%
Service/Supplies	\$ 11,458,494	\$ 1,022,190	\$ 3,322,695	\$ 8,135,799	29.0%
Other Charges	\$ 24,705,809	\$ 5,897,065	\$ 12,004,168	\$ 12,701,641	48.6%
Fixed Assets	\$ 56,313	\$ 50,368	\$ 50,368	\$ 5,945	89.4%
Transfers/Reimburse	\$ 108,428	\$ -	\$ 16,343	\$ 92,085	15.1%
Total Appropriations	\$ 55,394,132	\$ 11,839,591	\$ 24,029,816	\$ 31,364,316	43.4%

Social Services

- Recognized 35.8% of budgeted \$55,318,883 revenues.
- Primary source of revenue is Aid from Other Gov't Agencies, which comes from Fed/State and Realignment money.
- Assistance revenue is budgeted at \$22,565,809 and has received \$11,445,125, or 51%.
- Administrative revenue is budgeted at \$31,720,591, with recognized revenue of \$7,862,738, or 25%.
- Other revenue budget of \$1,206,383 is mainly comprised of the General Fund contribution of \$976,909.
- Have expended 43.4% of their appropriations budget of \$55,394,132.
- Anticipate some Salary & Benefit saving due to staffing issues
- Other charges is primarily assistance payments and has reached 48.6% of budgeted appropriations.
- Transfers/Reimbursements is budgeted at \$108,428 which is the funds portion of the Aircon Debt.



Social Services



COUNTY OF TEHAMA

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HEALTH AGENCY

FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

September & December 2023

REVENUES	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount to be Secured	% Received
From Property	\$ -	\$ -	\$ -	\$ -	0.0%
Aid from Other Gov't	\$ 25,818,419	\$ 903,486	\$ 7,593,444	\$ 18,224,975	29.4%
Charges for Services	\$ 11,222,229	\$ 134,266	\$ 1,568,828	\$ 9,653,401	14.0%
Other Revenue	\$ 376,730	\$ 9,970	\$ 55,143	\$ 321,587	14.6%
Total Revenues	\$ 37,417,378	\$ 1,047,722	\$ 9,217,415	\$ 28,199,963	24.6%
APPROPRIATIONS	Budgeted Amount	As of Sept 2023	As of Dec 2023	Amount Available	% Expended
Salary/Benefits	\$ 19,771,117	\$ 3,971,459	\$ 7,033,925	\$ 12,737,192	35.6%
Service/Supplies	\$ 11,597,769	\$ 1,333,455	\$ 3,237,523	\$ 8,360,246	27.9%
Other Charges	\$ 4,346,704	\$ 516,104	\$ 2,389,862	\$ 1,956,842	55.0%
Fixed Assets	\$ 1,775,873	\$ -	\$ -	\$ 1,775,873	0.0%
Transfers/Reimburse					0.0%
Debt Service	\$ 484,674	\$ 363,875	\$ 382,036	\$ 102,638	78.8%
Intrafund Transfers	\$ (517,526)	\$ -	\$ -	\$ (517,526)	0.0%
Total Appropriations	\$ 37,458,611	\$ 6,184,893	\$ 13,043,346	\$ 24,415,265	34.8%

Health Agency

- Has received 24.6% of anticipated revenue of \$37,417,378.
- Main funding source is Aid From Other Gov't Agencies with only 29.4% of budgeted revenues being received.
- Charges for Services another main source of revenue with only 14% of budgeted revenues received as of December 2023. Budgets in this source include Med-Cal fees of \$1,118,343, Drug Med-Cal of \$977,131, Mental Health Med-Cal Fees of \$6,748,020
- Other Revenues is for various small programs as well as \$81,782 from General Fund.
- Currently spent 34.8% of allocation budget of \$37,458,611.
- Salary & Benefits savings due to staffing issues
- Other Charges exceeded 50% benchmark. This budget is for support and care of clients



Health Agency

