

Fiscal Year 2022/2023



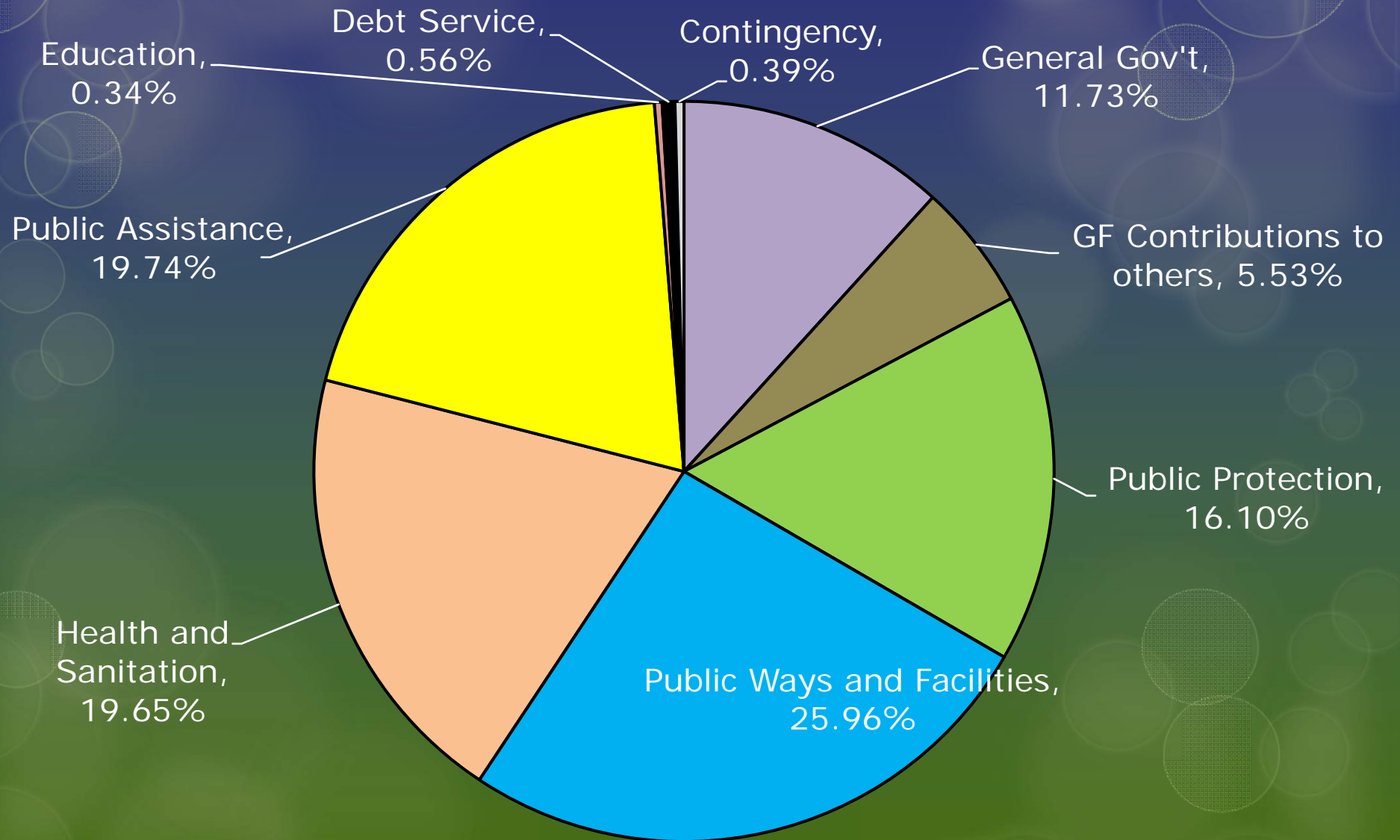
Budget Hearings

Total Budget

All funds under the control of the Board of Supervisors, i.e General Fund, Special Revenue, Debt Service, Capital Projects, Enterprise Funds, Internal Service Funds and Dependent Special Districts. This excludes Schools, Independent Special Districts and Agency Funds.

- Total Budget - \$140,966,569
- 13.4% Increase from FY 21/22
- Debt Service Payments Fully Funded
- 33.9% of Total Budget is Salaries and Benefits

Total Expenditure Budget \$140,966,569



Major Budget Components

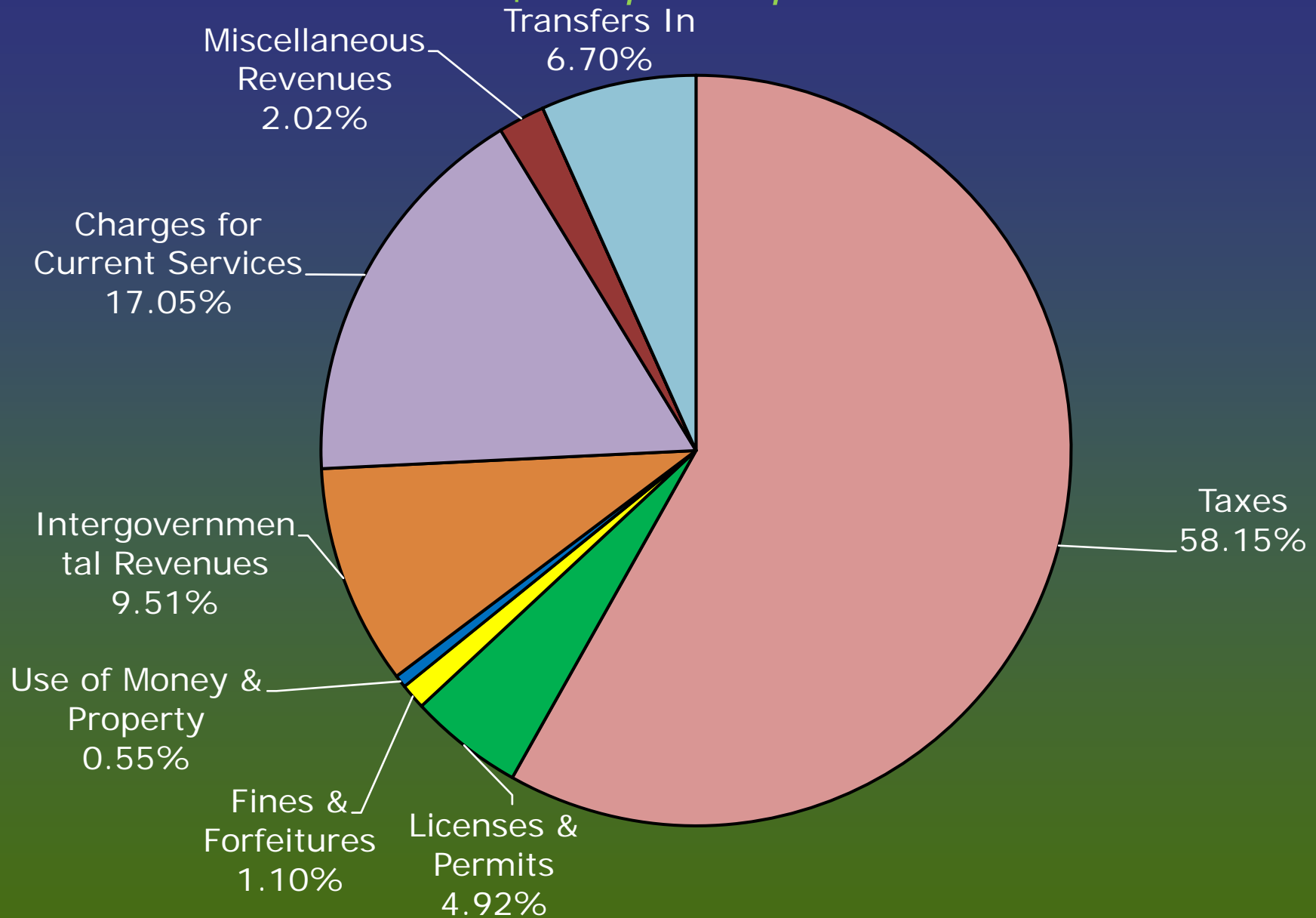
- \$17.1 Million for Road and Airport Projects
- \$30.4 Million for Transfers within County Funds
- \$47.8 Million for Salaries and Benefits
 - \$18.9 Million General Fund (77.0% of General Fund Budget)
 - \$28.9 Million Non General Fund (20.5% of Non General Fund Budget)
- Fiscal Year 2022-2023 continues to budget to fund 100% of ADC
 - Unfunded OPEB Liability as of June 30, 2021 - \$44,702,574
 - PARS trust balance as of June 30, 2020 – [\$5,203,373] & June 30, 2021 – [\$10,248,941]
 - OPEB ISF balance as of June 30, 2021 - \$9,446,181

Major Budget Components

- \$141.0 Million Total Budget
- <\$30.4> Million for Transfers within County Funds
- \$110.6 Million Total Budget Net of Transfers within County Funds
- <\$17.1> Million for Road and Airport Projects
- \$93.5 Million left to fund the balance of County operations

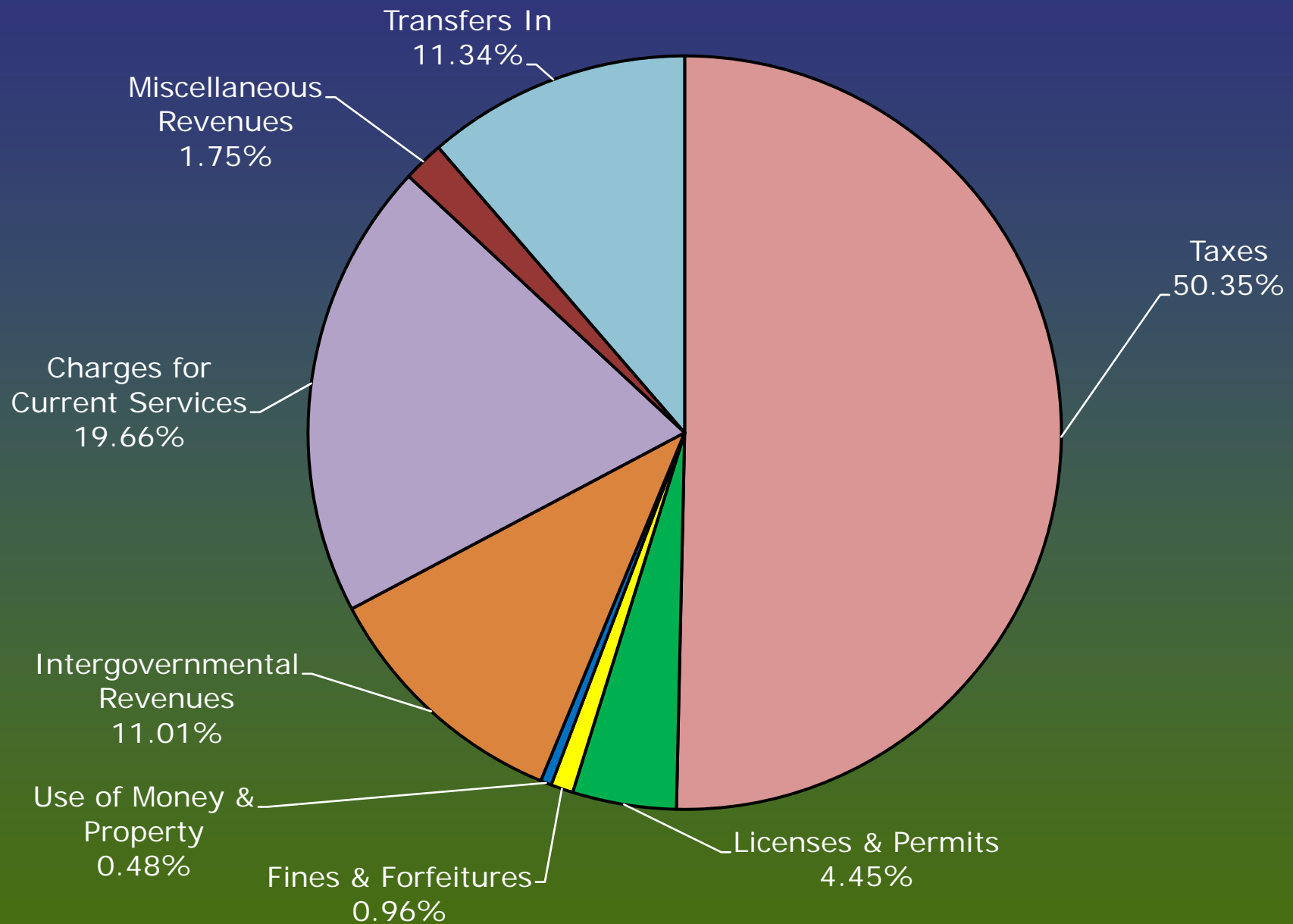
General Fund Revenue

\$20,821,071

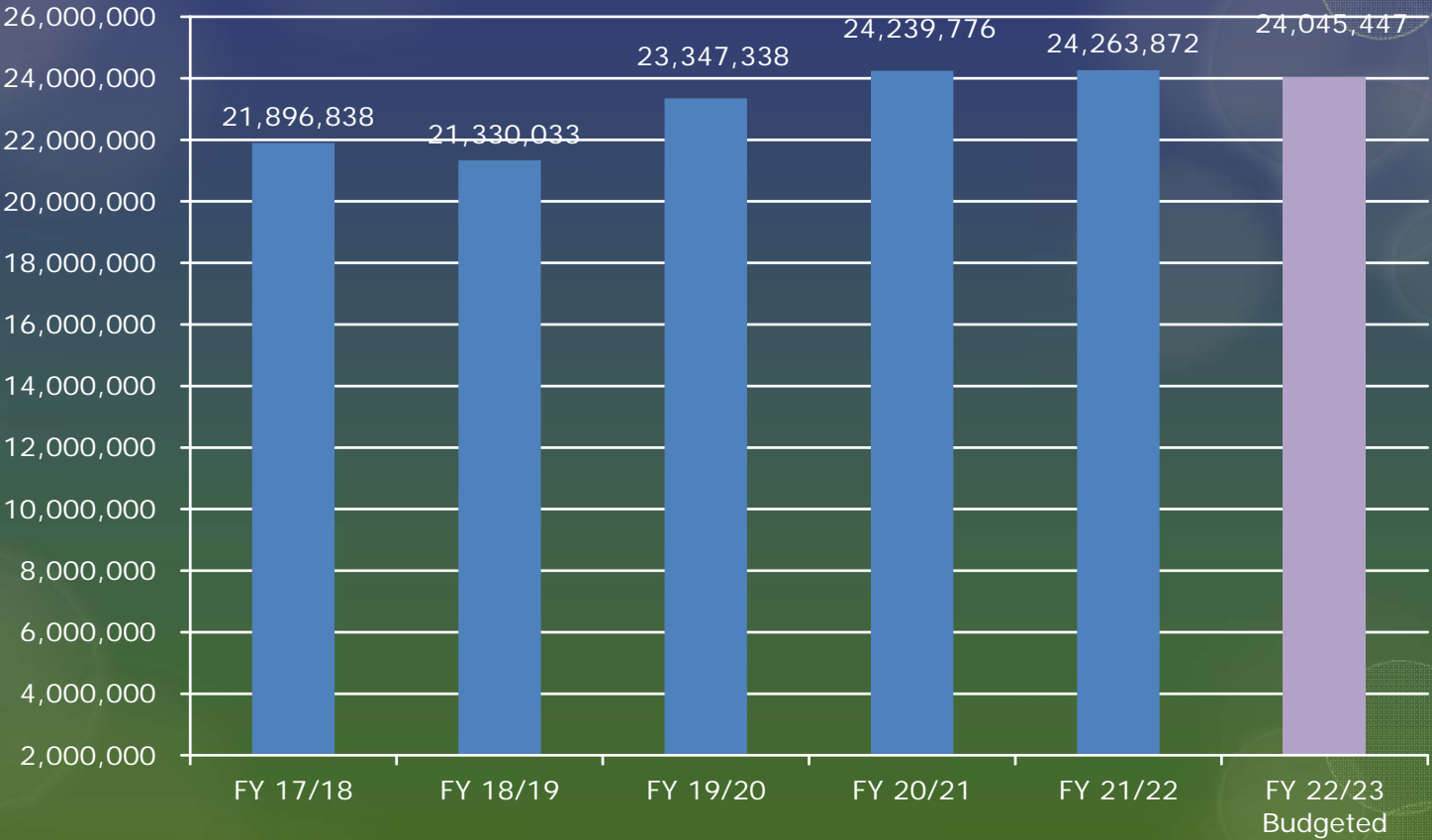


General Fund Revenue (with Sheriff)

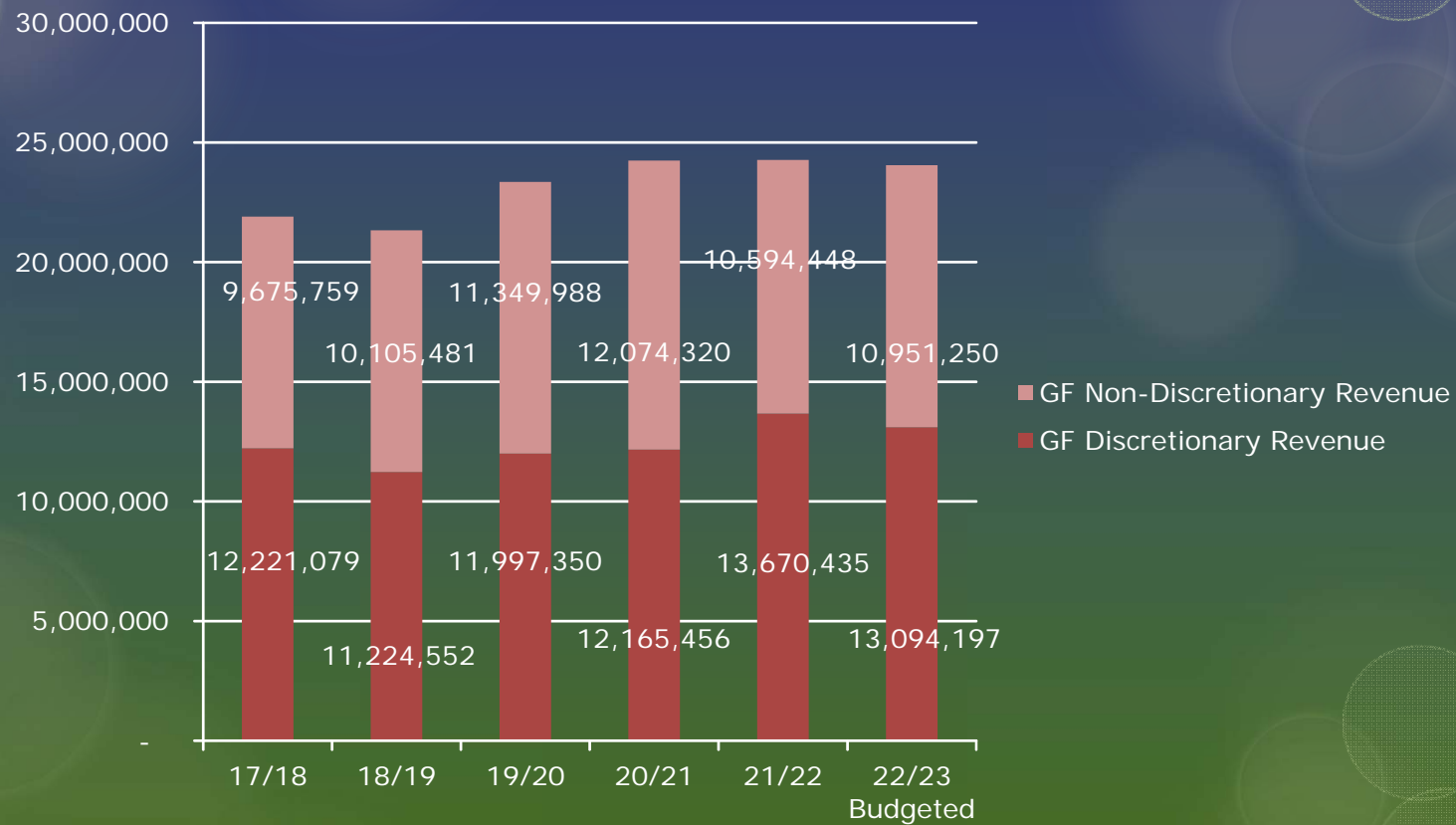
\$24,045,447



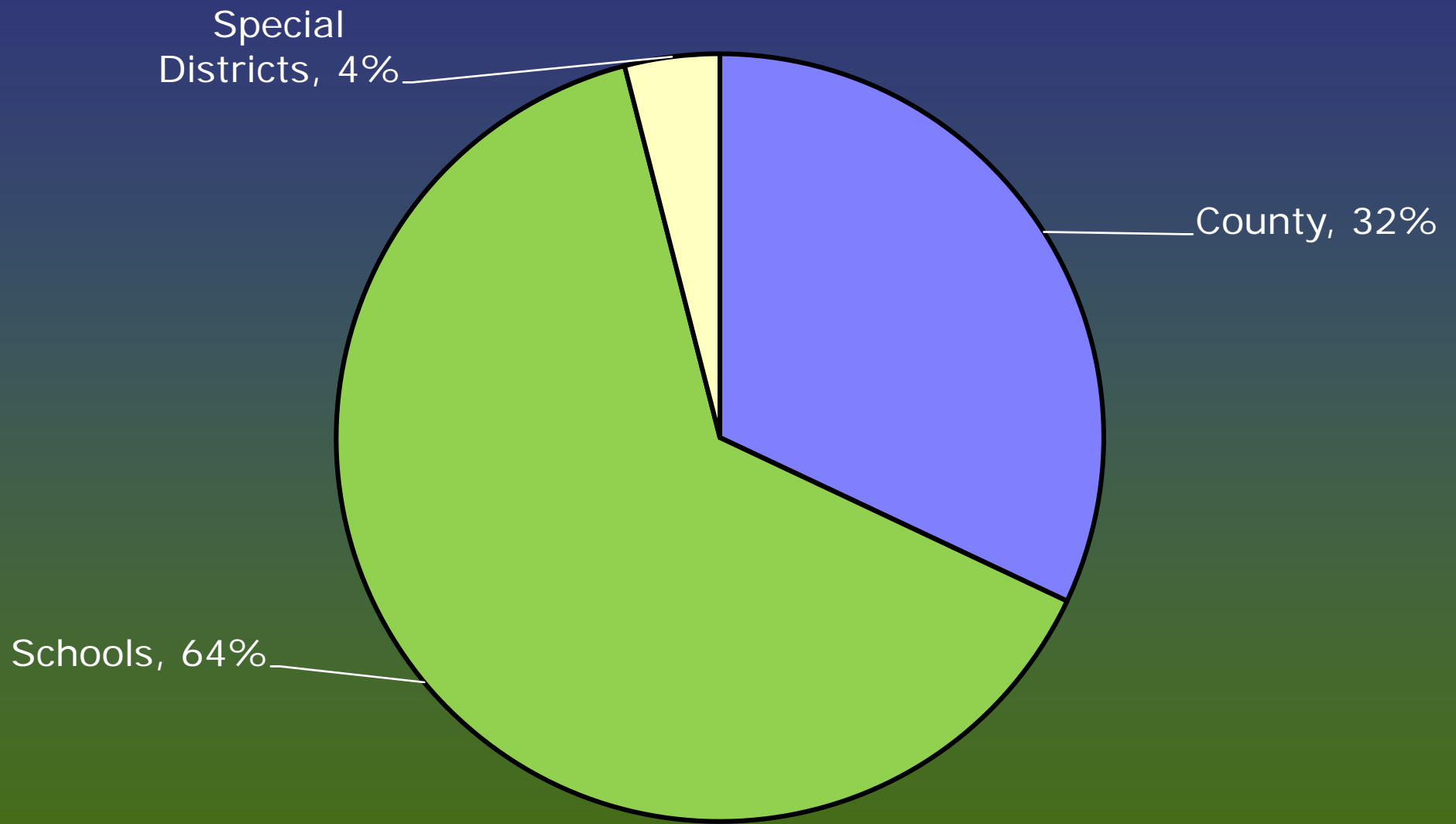
General Fund Revenue - Five Year Trends



General Fund Revenue – Five Year Trend Discretionary vs. Non-Discretionary

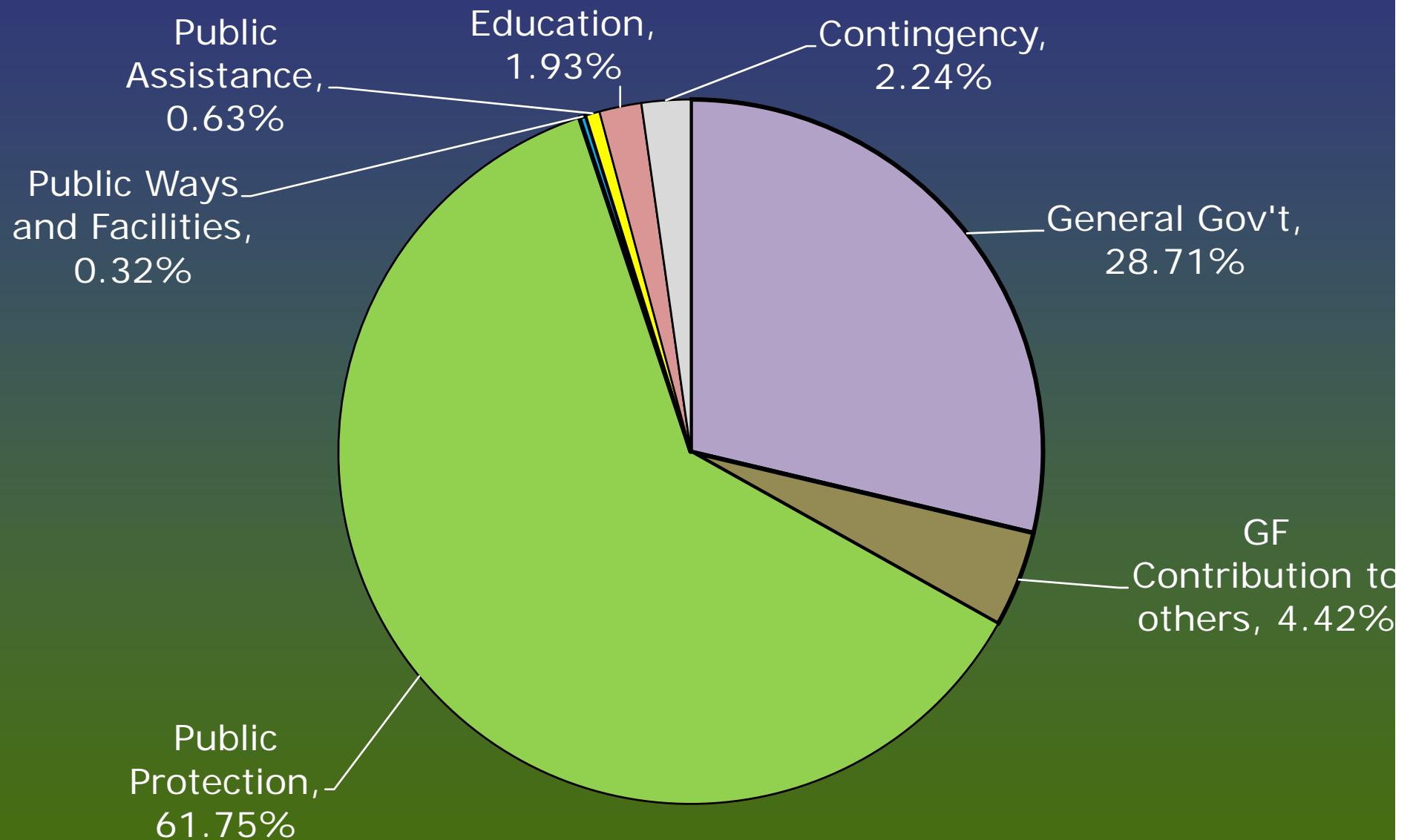


Property Tax Apportionment

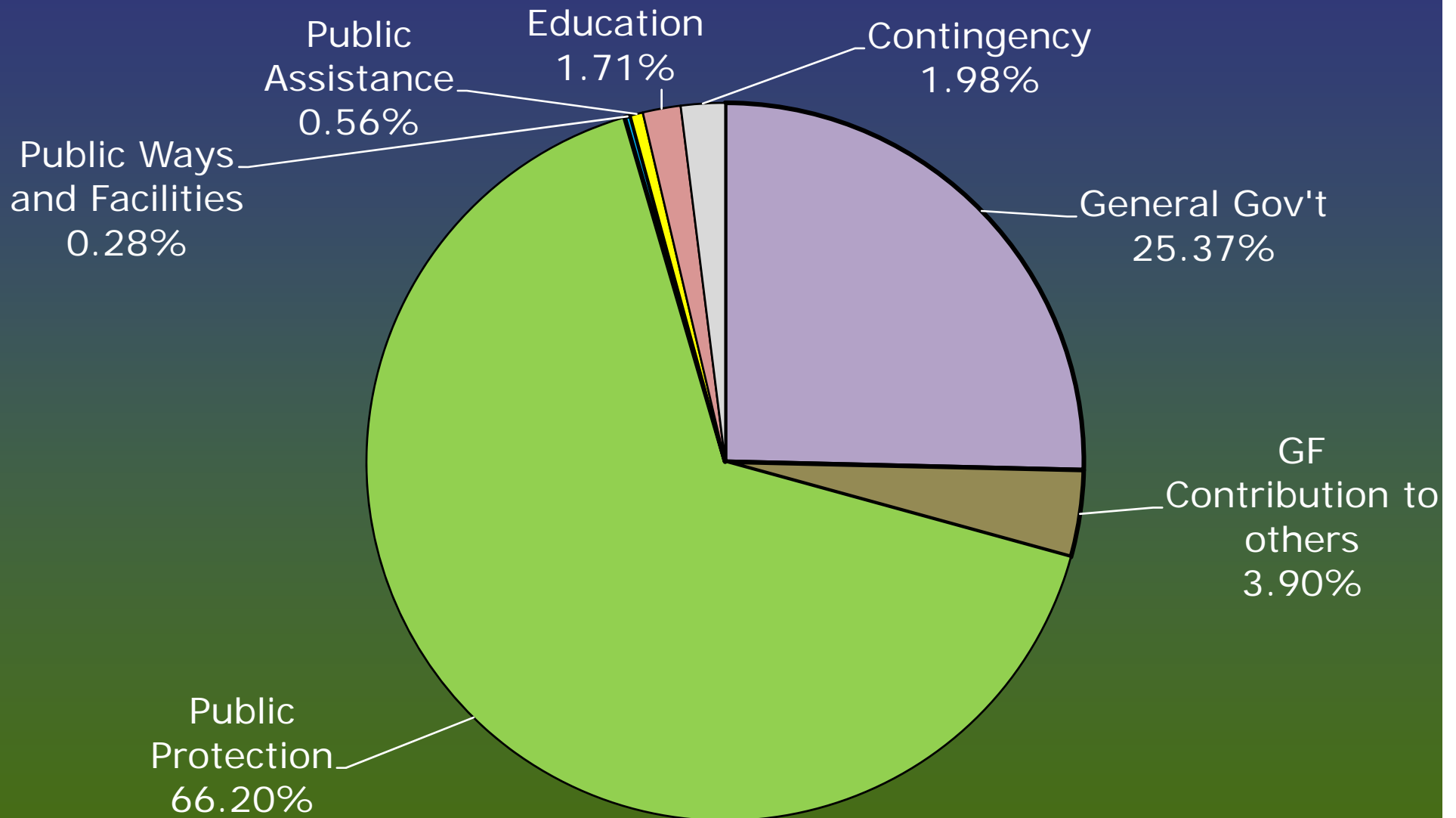


General Fund Expenditure Budget

\$24,521,071



General Fund Expenditure Budget (with Sheriff) \$27,745,287



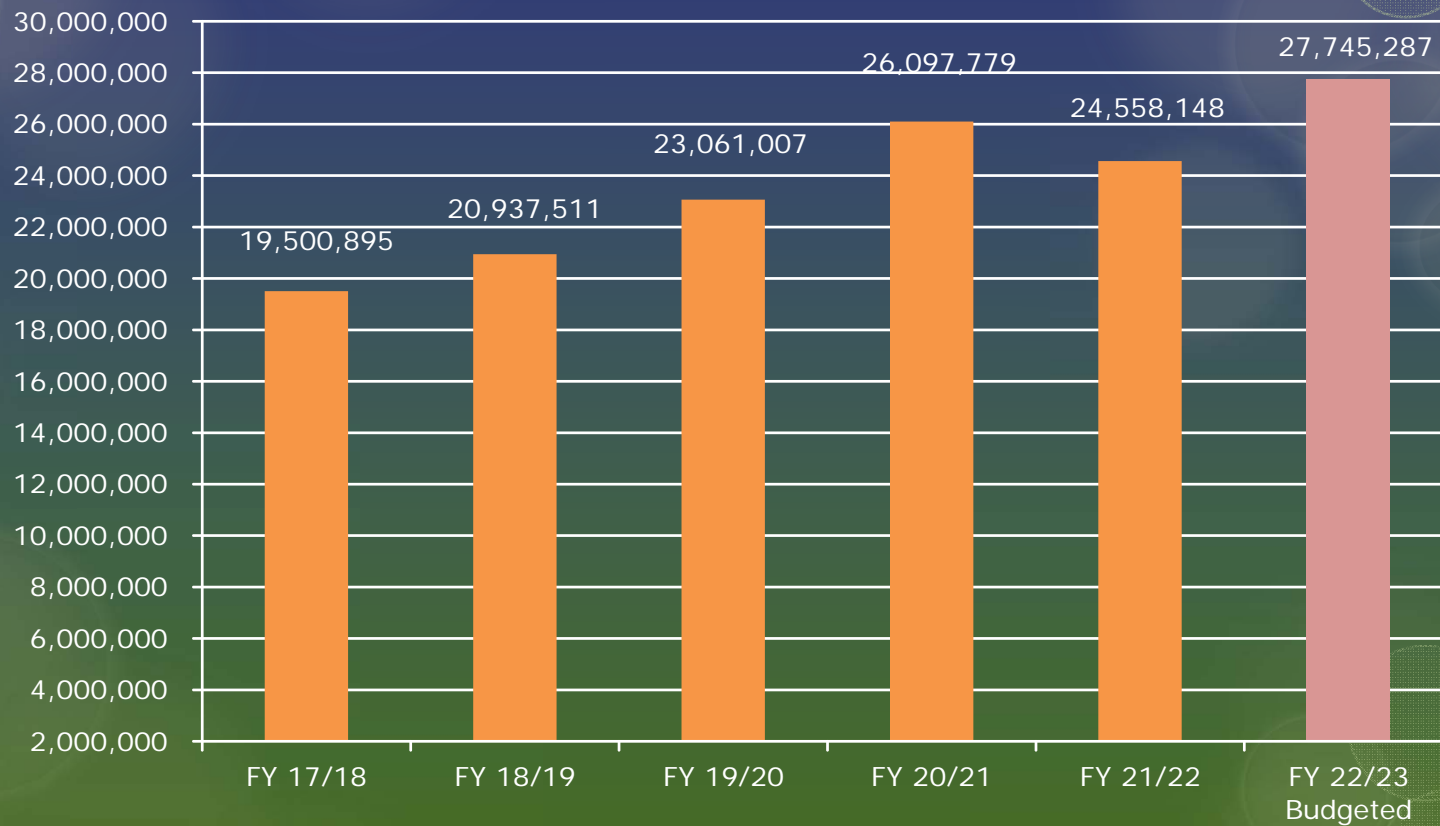
General Fund Contributions to Others

○ \$6,708,906	Jail, Sheriff, Coroner, Animal Control, Search & Rescue, and Jail Health
○ \$358,105	Debt Service and Cover Negative Cash
○ \$292,662	Health Realignment Match
○ \$151,721	OES Grant Match & Indirect Costs
○ \$144,435	Cover Negative Cash New Jail Facility
○ \$60,000	General Assistance for Indigent Care
○ \$32,174	Boat Taxes for Lake Patrol
○ \$23,000	Workers' Compensation Reimbursement – Fire Department
○ \$9,000	PSA2 Area on Aging
○ \$5,924	Mental Health Realignment Match
○ \$5,350	Cover Negative Interest and Indirect Costs
○ <u>\$500</u>	Cover Indirect Costs not allowed by Assessor Grant
○ \$7,791,777	Total General Fund Contributions

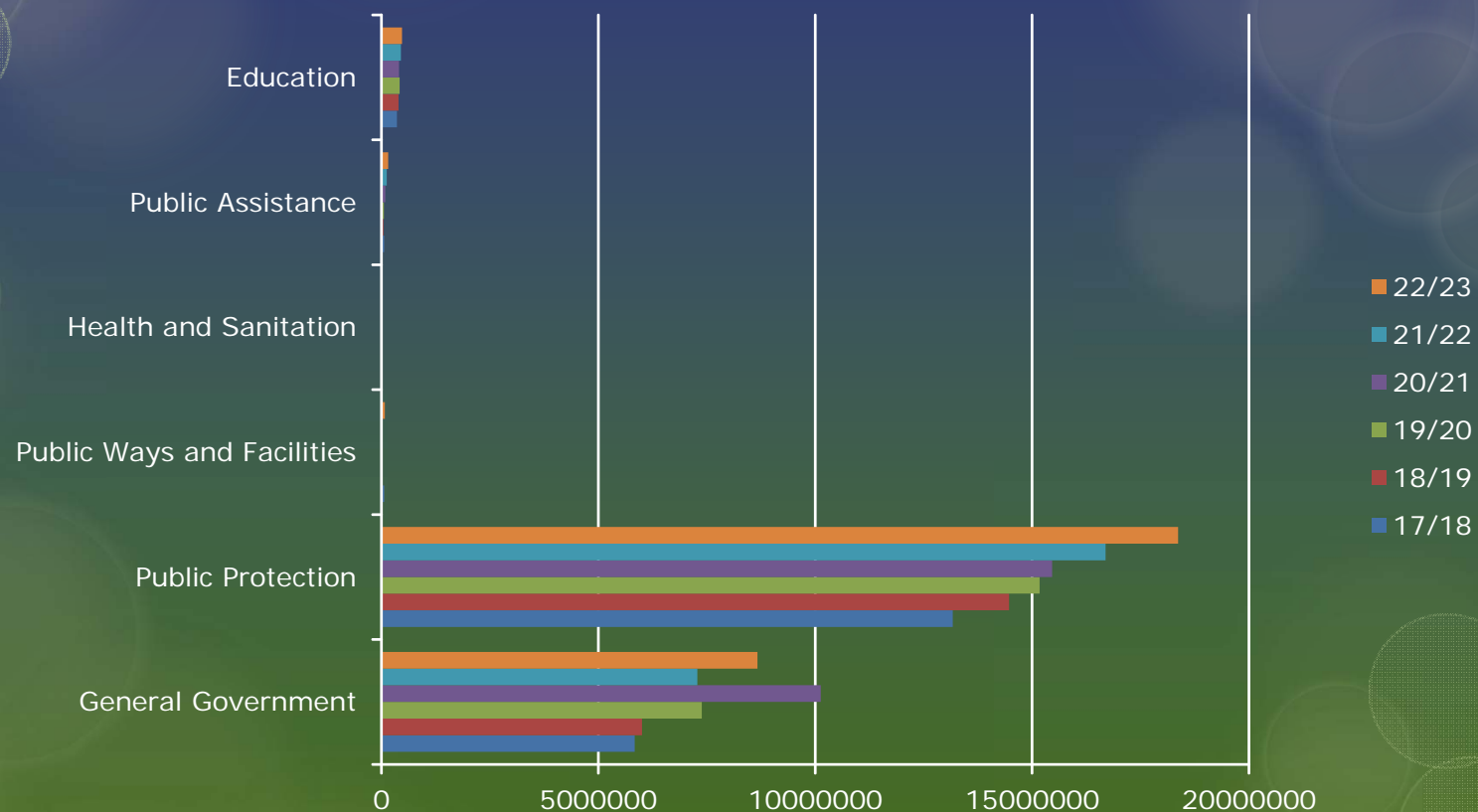
General Fund Contributions to Others

- \$7,062,736 Public Protection or 90.64% of GF Contributions
- \$365,586 Health and Sanitation or 4.69% of GF Contributions
- \$358,105 Debt Service or 4.60% of GF Contributions
- \$5,350 General Government or 0.07% of GF Contributions
- \$7,791,777 Total General Fund Contributions

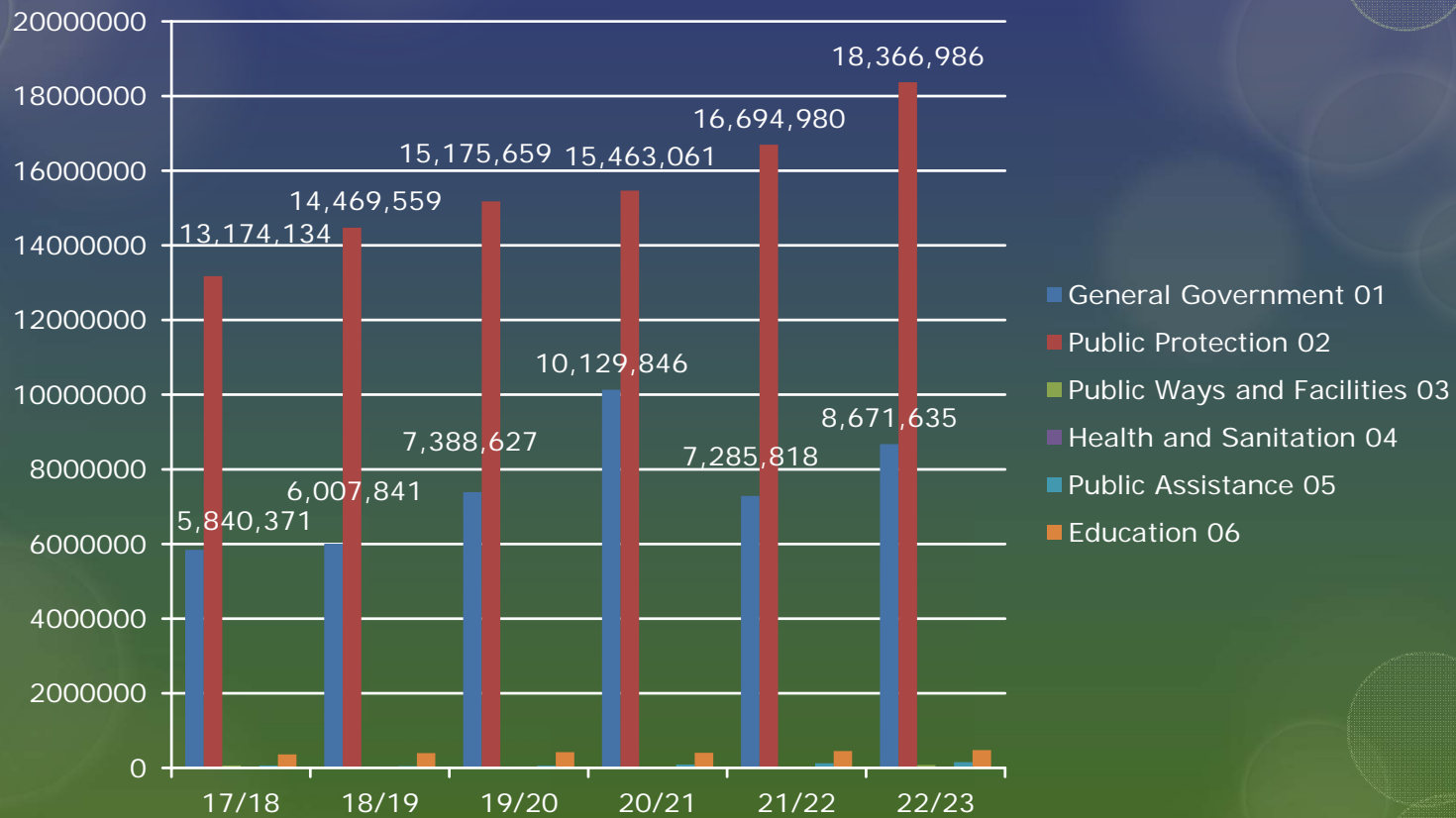
General Fund Expenditures Five Year Trend



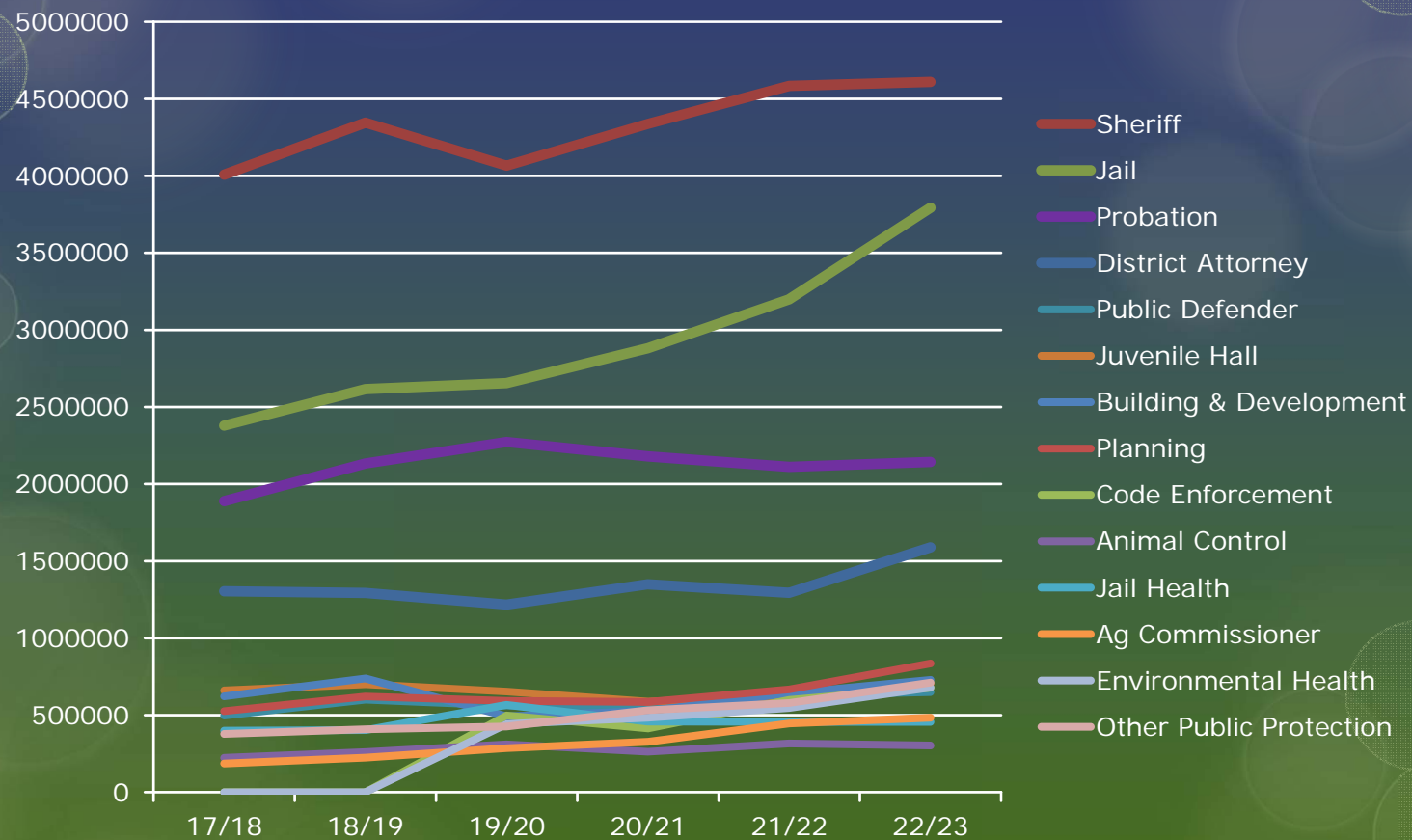
General Fund Expenditures by function – Five Year Trend



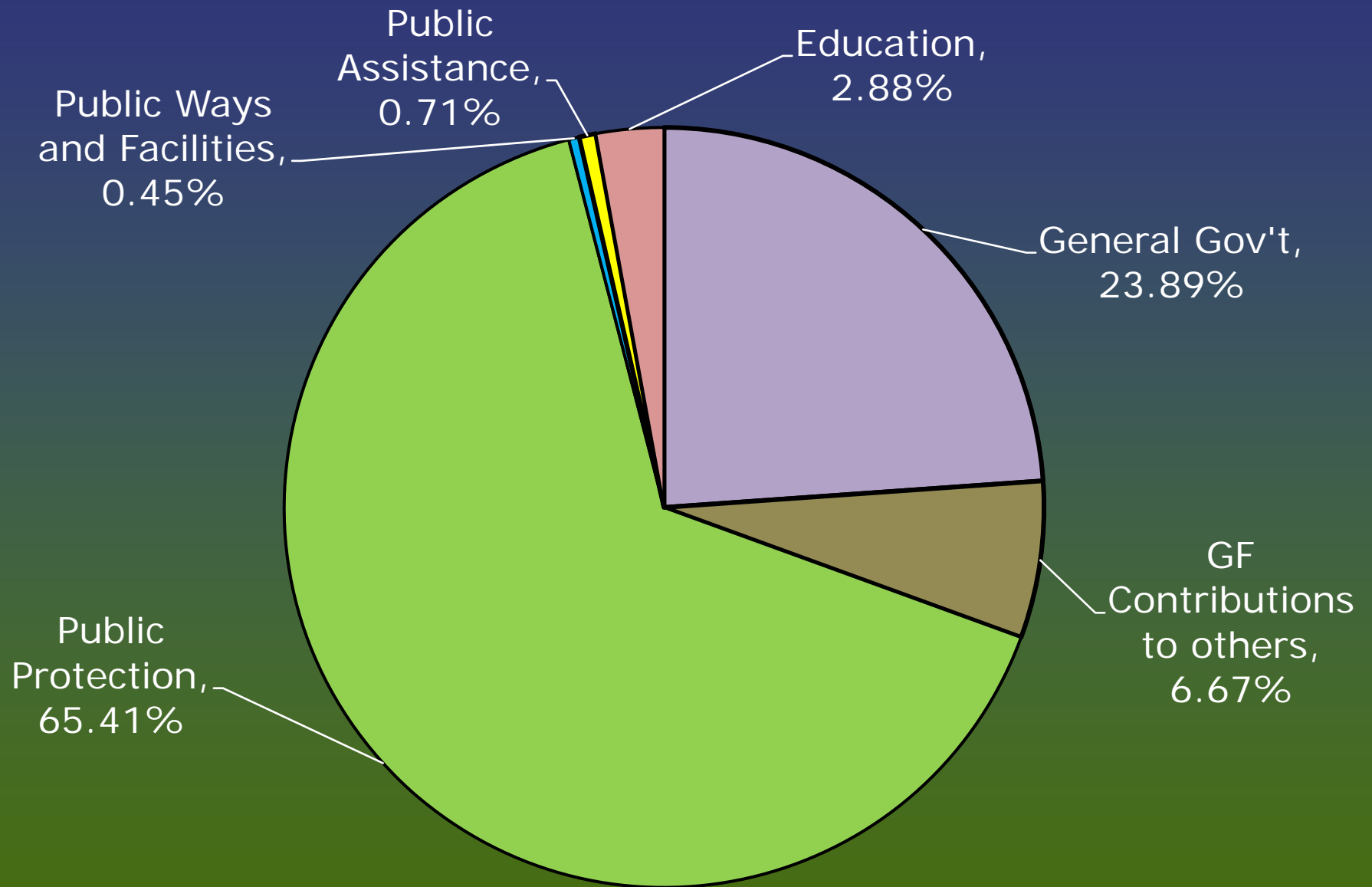
General Fund Expenditures by Function – Five Year Trend



Public Protection Departments – Five Year Trend



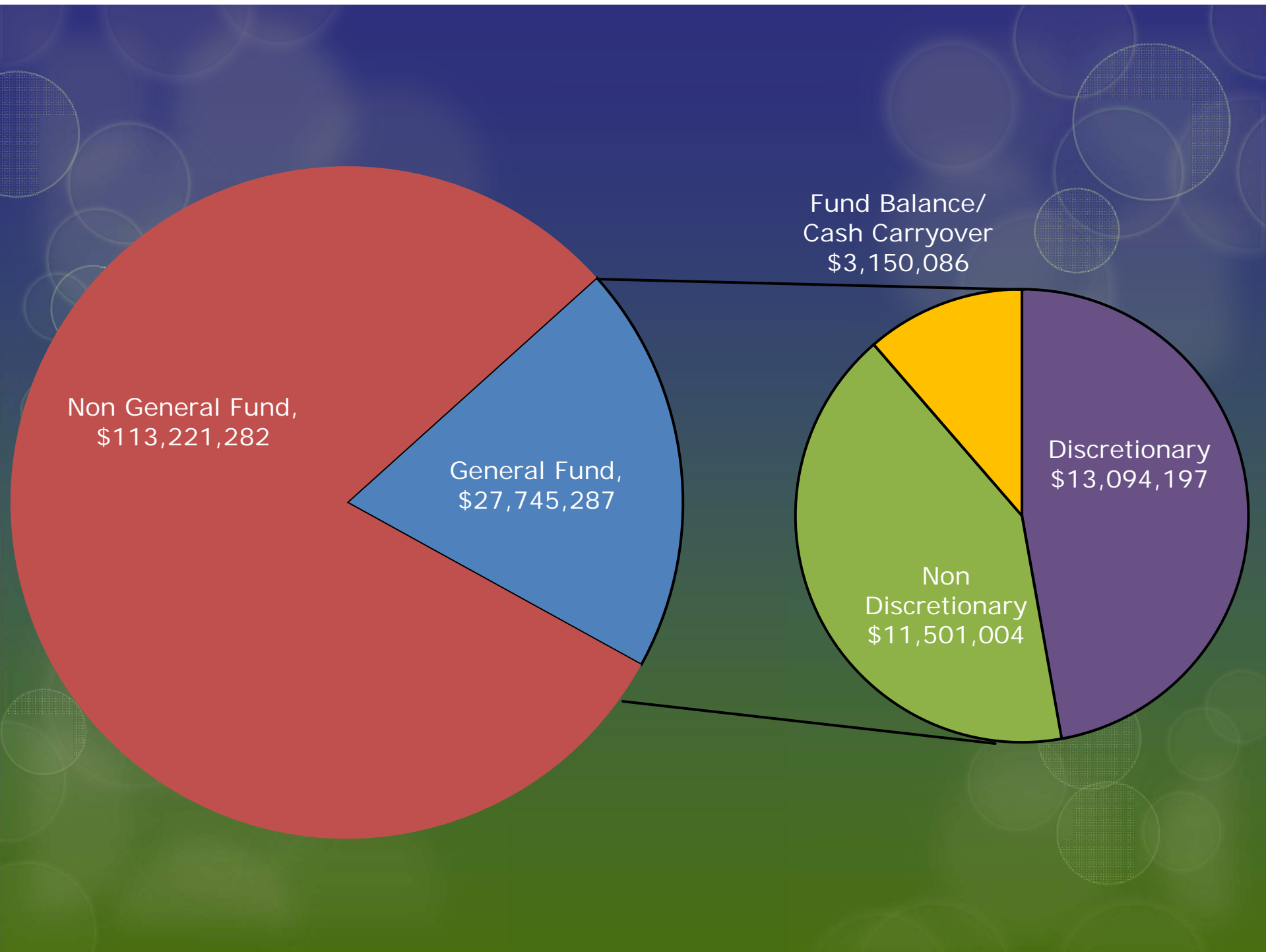
General Fund Discretionary Budget \$16,244,283



General Fund Discretionary Budget

\$16,244,283

- Cash Balance Forward (use of fund balance) - \$3,150,086
- Agricultural Commissioner – 1.606%
- Assessor/Clerk/Recorder – 6.250%
- Auditor/Controller – 12.925%
- County Administrative Officer – 13.275%
- Coop Extension – 0.237%
- District Attorney – 8.088%
- Human Resources – 1.995%
- HHS Director – 1.687%
- Information Technology – 0.692%
- Planning – 2.344%
- Chief Probation Officer – 7.916%
- DOT Director – 0.712%
- Sheriff – 41.300%
- Treasurer/Tax Collector – 0.973%



Debt Services

- 2018 Umpqua Bank (2005 COP Refinance)
- Motorola CAD (Dispatch System)
- 2004-2005 Trinity PUD Project Agreement
- Total Payments - \$724,404

2018 Umpqua Bank

(2005 COP Refinance)

- \$2,335,000 Borrowed on October 1, 2018
- Interest Rate – 3.04%
- Refinance 2005 COP remaining balance to lower interest rate and remove restriction for budgetary reserves
- Outstanding Balance - \$1,305,544 (Principal \$1,230,000)
- Annual Payment - \$437,392 (\$18,696 paid July 2022)
 - 100% General Fund
- Payoff – January 2025

Motorola CAD (2018)

- \$982,158 lease entered on March 30, 2018
- Interest Rate – 3.69%
- Lease is for a new Sheriff dispatch system
- Outstanding Balance - \$420,925 (Principal \$391,670)
- Annual Payment - \$140,308 (Due March 30th)
 - 100% General Fund
- Payoff – March 2025

2004-2005 Trinity PUD Project Agreement

- \$2,097,343 borrowed in August 2004
- Interest Rate – Variable Based on LAIF
- TPUD Management of Trinity Hospital Pending District Creation and Transfer
- Outstanding Balance - \$107,415
- Annual Payments – Not to Exceed \$150,000
 - 100% General Fund
- Payoff – Approximately June 2023

What is happening now?

○ New Jail Facilities

- Jail construction final touches completed in FY 2022-2023.
- Final State reimbursements will occur in FY 2022-2023
- Sheriff continues to hire and train additional correctional officers needed for the new jail
- Dispatch moved into the new jail facilities in August with the new jail facilities being fully occupied in FY 2022-2023

○ Road Projects

- Road projects to repair storm damages will continue in FY 2022-2023

What is happening now?

- Other Post Employment Benefits (OPEB) other than retirement
 - In FY 2019-2020, the County successfully paid 100% of the OPEB Actuarially Determined Contribution (ADC) for the first time and also paid the full ADC in FYs 2020-2021 & 2021-2022.
 - In FY 2022-2023 we have budgeted our full ADC payment - \$6,249,782 (based on prior year amount). Approximately one half of this amount covers the County's pay-as-you-go costs of retiree post retirement benefits other than pensions. The other half is being deposited in the Irrevocable OPEB Trust Fund with PARS.

What is on the horizon?

○ Revenue Opportunities

- Countywide fee study to be completed and presented to the Board of Supervisors in FY 2022-2023. Methodology is being created so that fees can be adjusted on an annual basis if so desired.
- An Increase in Transient Occupancy Tax in Trinity County from 5%-10% has been approved to be added to the November 8, 2022 general election ballot. [Estimated annual revenue is approximately \$250,000]

○ Fiscal Year 2023-2024 Expenditures

- Continue to address deferred building maintenance and deferred miscellaneous public works projects
- Increased ongoing operating expenditures required for the new jail and Sheriff dispatch center within the jail.
- Develop a plan to address the Net Pension Obligation with CalPERS (For example, establish a Pension/OPEB combination trust with PARS)
- Class and Compensation implementation continues through FY 2024-2025



Thank You!

Questions