

TABLE I
COUNTY OF TEHAMA
GENERAL FUND ADOPTED ANNUAL BUDGETS
Fiscal Years Ended June 30, 2013 through 2017

	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17
REVENUES:					
Taxes	\$ 15,692,449	\$ 16,541,786	\$ 16,879,509	\$ 17,447,276	\$ 18,487,261
License & Permits	1,283,330	1,258,870	1,298,058	1,290,558	1,428,558
Fines Forfeitures & Penalties	1,342,722	1,442,722	1,386,137	1,385,646	1,555,355
Revenue from Money & Property	287,381	196,651	172,551	175,836	175,728
Aid from Other Government Agencies	3,147,167	2,241,031	2,583,268	2,649,199	3,158,753
Charges for Current Services	3,293,567	3,668,811	3,663,380	4,261,484	4,457,270
Other Revenue	127,723	289,592	199,806	222,540	439,088
SUBTOTAL REVENUES	25,174,339	25,639,463	26,182,709	27,432,539	29,702,013
BEGINNING FUND BALANCE	9,113,575	9,195,045	9,939,956	11,615,948	10,192,550
CANCEL PRIOR YEAR RESERVES	2,473,724	81,782	160,549	2,501,265	768,436
TOTAL AVAILABLE REVENUES	36,761,638	34,916,290	36,283,214	41,549,752	40,662,999
EXPENDITURES:					
General Government	11,118,521	10,718,694	10,722,149	13,133,384	11,329,860
Public Protection	20,641,441	19,624,541	21,032,017	23,655,045	23,685,723
Health and Sanitation	1,701,256	1,130,916	1,171,603	1,080,457	1,670,448
Public Assistance	1,859,571	2,242,252	2,407,461	2,667,359	2,857,845
Education	636,476	619,701	655,918	723,853	730,376
Recreation	304,373	292,971	294,066	289,654	282,707
SUBTOTAL EXPENDITURES	36,261,638	34,629,075	36,283,214	41,549,752	40,556,959
LESS OPERATING TRANSFERS	(17,981,519)	(16,900,032)	(17,642,815)	(20,984,817)	(20,641,069)
INCREASE RESERVES	500,000	287,215	-	-	106,040
TOTAL EXPENDITURES	18,780,119	18,016,258	18,640,399	20,564,935	19,915,890
	17,981,519	16,900,032	17,642,815	20,984,817	20,641,069

From Tehama County Auditor - Controller

TABLE 2
COUNTY OF TEHAMA
STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
Fiscal Years Ended June 30, 2012 through 2016

	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16
REVENUES:					
Taxes	\$ 17,138,388	\$ 16,921,504	\$ 17,938,747	\$ 17,714,261	\$ 18,653,920
License & Permits	1,432,721	1,383,797	1,462,673	1,569,213	1,527,207
Fines Forfeitures & Penalties	1,682,430	1,731,213	1,831,736	1,723,858	1,793,990
Revenue from Money & Property	311,249	187,586	152,278	237,523	355,233
Aid from Other Government Agencies	3,408,012	3,166,867	3,742,941	3,917,409	3,235,757
Charges for Current Services	12,713,278	13,952,228	13,857,266	14,830,174	15,426,008
Other Revenue	573,442	1,183,635	451,575	648,604	508,327
TOTAL REVENUES	37,259,520	38,526,830	39,437,216	40,641,042	41,500,442
EXPENDITURES:					
General Government	16,231,692	16,110,573	16,805,775	18,008,746	18,844,930
Public Protection	4,319,401	4,906,273	4,410,790	4,628,337	5,283,182
Health and Welfare	1,512,059	1,341,239	901,222	1,051,707	950,277
Public Assistance	657,834	731,947	1,044,385	1,255,874	1,475,144
Education	621,191	610,202	615,517	637,994	671,621
Culture and Recreation	247,004	270,007	265,701	258,918	283,647
Public Ways and Facilities	2,680	803	3,854	10,892	2,283
Debt Service - Principal					
Debt Service - Interest and other charges	25,835	15,115	4,978	18,029	16,183
Capital Outlay	245,743	422,323	373,129	512,129	693,735
	23,863,439	24,408,482	24,425,351	26,382,626	28,221,002
EXCESS(DEFICIT) OF REVENUES	13,396,081	14,118,348	15,011,865	14,258,416	13,279,440
OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES					
Transfer In		70,260	1,551,767	1,825,042	-
Transfer Out	(13,830,463)	(16,192,829)	(15,356,755)	(14,081,891)	(17,285,243)
TOTAL OTHER FINANCING SOURCES (US)	(13,830,463)	(16,122,569)	(13,804,988)	(12,256,849)	(17,285,243)
NET CHANGE IN FUND BALANCES	(434,382)	(2,004,221)	1,206,877	2,001,567	(4,005,803)
FUND BALANCE - BEGINNING	22,503,163	22,804,643	20,800,422	22,007,299	24,044,483
PRIOR PERIOD ADJUSTMENT	735,862			35,617	-
PRIOR PERIOD BEGINNING - RESTATED	23,239,025	22,804,643	20,800,422	22,042,916	24,044,483
FUND BALANCE - ENDING	22,804,643	20,800,422	22,007,299	24,044,483	20,038,680

Source: County of Tehama Annual Financial Statements

**TABLE 3
COUNTY OF TEHAMA**

Fiscal Years Ended June 30, 2012 through 2016

	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14	Fiscal Year 2014-15	Fiscal Year 2015-16
ASSETS					
Cash and investments	\$ 19,549,094	\$ 15,872,851	\$ 17,033,241	\$ 21,488,271	\$ 15,554,856
Accounts receivable	12,646	104,297	85,739	192,205	367,657
Taxes receivable	163,259	88,193	123,600	108,800	390,973
Due from other governments	1,800,901	2,106,324	1,899,392	922,003	1,001,739
Due from other funds	-	-	5,090,031	-	3,724,364
Advances to other funds	4,003,099	5,737,757	1,272,650	3,649,615	1,343,128
Advances to fiduciary funds	107,818	-	-	-	-
Prepaid costs	873,544	886,010	927,173	996,582	1,086,652
Loans receivable	-	-	-	162,671	147,552
TOTAL ASSETS	\$ 26,510,361	\$ 24,795,432	\$ 26,431,826	\$ 27,520,147	\$ 23,616,921
LIABILITIES					
Accounts payable	\$ 128,496	\$ 183,813	\$ 216,479	\$ 237,721	\$ 157,192
Salaries and benefits payable	316,246	329,160	346,727	359,205	385,024
Deposits payable	5,196	5,196	210,568	101,341	65,961
Due to other funds	-	-	645	-	-
Due to other governments	-	-	-	4,931	167
Advances from other funds	1,180,000	1,180,000	1,180,000	1,180,000	1,180,000
Unearned revenue	373,470	563,621	641,543	670,463	788,159
Deferred revenue	1,702,310	-	-	-	-
TOTAL LIABILITIES	\$ 3,705,718.00	\$ 2,261,790.00	\$ 2,595,962.00	\$ 2,553,661.00	\$ 2,576,503.00
DEFERRED INFLOWS OF RESOURCES					
Unavailable Revenues	-	1,733,220	1,828,565	922,003	1,001,738
FUND BALANCES					
Reserved for:					
Encumbrances	-	-	-	-	-
Special Programs	-	-	-	-	-
Imprest Cash	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Unreserved, reported in:					
General, Designated	-	-	-	-	-
General, Undesignated	-	-	-	-	-
Nonspendable	907,416	886,010	1,019,823	3,628,868	1,397,332
Restricted	1,862,431	1,912,087	2,151,448	2,218,197	2,101,357
Committed	9,213,871	7,443,760	9,917,720	7,709,166	5,426,672
Assigned	1,744,302	2,000,154	2,224,629	2,533,684	2,194,117
Unassigned	9,076,623	8,558,411	6,693,679	7,954,568	8,919,202
TOTAL FUND BALANCES	\$ 22,804,643	\$ 20,800,422	\$ 22,007,299	\$ 24,044,483	\$ 20,038,680
TOTAL LIABILITIES AND FUND BALANCES	\$ 26,510,361	\$ 24,795,432	\$ 26,431,826	\$ 27,520,147	\$ 23,616,921

TABLE 4
COUNTY OF TEHAMA
ALLOCATION OF COUNTY GENERAL FUND REVENUES
2015-16

Taxes	63.60%
Licenses and Permits	4.70%
Fines and Forfeitures	5.05%
Use of Money and Property	0.64%
Intergovernmenta	9.66%
Charges for Services	15.54%
Other Revenues	<u>0.81%</u>
Total	100.00%

Source: County of Tehama Annual Financial Report

TABLE 5
COUNTY OF TEHAMA
SUMMARY OF TAX LEVIES AND COLLECTIONS
Fiscal Years 2011-12 through 2015-16

<u>Fiscal Year</u>	<u>Collected Within the Fiscal Year of the Levy</u>		
	<u>Net Total</u> <u>Tax Levy</u>	<u>Current</u> <u>Tax</u>	<u>Percent</u> <u>of Levy</u>
2011-12	48,490,012	46,695,981	96.30
2012-13	47,081,518	45,540,684	96.72
2013-14	48,928,460	47,105,863	96.28
2014-15	49,542,666	48,177,145	97.24
2015-16 *	53,253,409	51,318,016	96.36

Source: County of Tehama Auditor - Controller

* 2015/16 change in Property Tax software resulting in possible change in reporting parameters

TABLE 6
COUNTY OF TEHAMA
ASSESSED VALUATION
Fiscal Years 2011-12 through 2016-17

<u>Fiscal Year</u>	<u>Total Secured</u>	<u>Total Unsecured</u>	<u>Total Assessed Value</u>
2011-12	4,538,889,724.00	154,740,139.00	4,693,629,863.00
2012-13	4,386,170,269.00	155,913,698.00	4,542,083,967.00
2013-14	4,497,998,064.00	171,201,056.00	4,669,199,120.00
2014-15	4,574,245,499.00	169,883,988.00	4,744,129,487.00
2015-16	4,871,994,355.00	181,915,078.00	5,053,909,433.00
2016-17	4,976,142,324.00	188,312,191.00	5,164,454,515.00

Source: County of Tehama Auditor - Controller

TABLE 12
COUNTY OF TEHAMA
ANNUAL PENSION COSTS
Fiscal Years 2011-12 through 2015-16

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contibuted	APC as a Percentage of Total General Fund Expenditures (1)
Miscellaneous Plan:			
June 30, 2012	3,530,273.00	100.00	14.79%
June 30, 2013	3,706,861.00	100.00	15.19%
June 30, 2014	4,162,461.00	100.00	17.04%
June 30, 2015	4,300,260.00	100.00	16.30%
June 30, 2016	4,557,693.00	100.00	19.10%
Safety Plan			
June 30, 2012	1,294,559.00	100.00	5.42%
June 30, 2013	1,447,146.00	100.00	5.93%
June 30, 2014	1,807,267.00	100.00	7.40%
June 30, 2015	1,812,375.00	100.00	6.87%
June 30, 2016	1,974,637.00	100.00	8.27%

(1) General Fund expenditures are based on the County's annual financial reports. See Table 2

Source: County of Tehama Auditor - Controller

TABLE 13
COUNTY OF TEHAMA
SCHEDULE OF FUNDING PROGRESS
Fiscal Years 2010-11 through 2014-15

Valuation Date	Entry Age Normal Accrued Liability	Actuarial Value of Assets	Market Value of Assets	Liability (Excess Assets)	Funded Ratios		Annual Covered Payroll	UAAL as a % of Payroll
					Actuarial Value	Market Value		
Miscellaneous Plan:								
6/30/2011	172,779,664	148,584,196	132,462,614	24,195,468	86.0%	76.7%	29,409,675	82.3%
6/30/2012	181,092,430	155,069,627	129,491,029	26,022,803	85.6%	71.5%	28,422,997	91.3%
6/30/2013	190,704,429	142,520,687	142,520,687	48,183,742	74.7%	74.7%	29,861,385	161.4%
6/30/2014	207,252,114	163,986,112	163,986,112	43,266,002	79.1%	79.1%	30,898,784	140.0%
6/30/2015	215,839,247	163,579,097	163,579,097	52,260,150	75.8%	75.8%	30,836,564	169.5%
Safety Plan:								
6/30/2011	57,967,134	45,347,019	40,550,754	12,620,115	78.2%	70.0%	5,887,592	214.4%
6/30/2012	60,245,088	47,308,490	39,609,824	12,936,598	78.5%	65.7%	6,178,706	209.4%
6/30/2013	63,036,597	43,889,494	43,889,494	19,147,103	69.6%	69.6%	6,760,933	283.2%
6/30/2014	71,048,577	50,881,001	50,881,001	20,167,576	71.6%	71.6%	6,958,564	289.8%
6/30/2015	74,972,308	51,169,006	51,169,006	23,803,302	68.3%	68.3%	7,545,620	315.5%

Sources: 2015 PERS Miscellaneous Valuation and 2015 PERS Safety Valuation

TABLE 17
COUNTY OF TEHAMA
UNPOOLED SELF-INSURED CLAIMS LIABILITY
Fiscal Years 2011-12 through 2015-16

Fiscal Year	Beginning of Fiscal-Year Liability	Current-Year Claims and Changes in Provision	Policy Premiums and Claim Payments +/- Claim Liability Adjustment Amount	Balance at Fiscal Year-End
2011-12	913,411.00	1,789,834.00	1,781,058.00	922,187.00
2012-13	922,187.00	1,669,183.00	1,781,788.00	809,582.00
2013-14	809,582.00	2,286,431.00	2,286,063.00	809,950.00
2014-15	809,950.00	2,822,655.00	2,823,055.00	809,550.00
2015-16	809,550.00	2,897,794.00	2,769,119.00	938,225.00

Source: County of Tehama Annual Financial Reports