



2024

STATE OF THE COUNTY

— Reflecting on Progress —
— Envisioning the Future —

BOARD OF SUPERVISORS

Priorities

01. Fire Protection &
Public Safety

03. Community Health &
Prosperity

02. Infrastructure

04. Employee Excellence &
Organizational Resilience



County Budget Cycle



Recommended Budget
Estimated Beginning Fund
Balance
June

Year End Budget
Estimated Ending Fund
Balance
May

Adopted Budget
Actual Fund Balance
September

Mid-Year Budget Review
March

FY 24-25

Recommended Budget by Fund

Tuolumne County's Budget is comprised of 3 types of Funds.

1. Governmental Funds

- General Fund
- Capital Funds
- Special Revenue Funds

2. Enterprise Funds

3. Internal Service Funds

The Board has discretion over **\$64,968,423** in General Revenues, which is used for General Fund Operations and Services, Capital Projects, and some to County Roads and Fire.

All other revenues are dedicated for mandates and/or programs which must be spent on those specific services.

- State and Federal allocations for specific purpose/service
- Grants
- Fees for service



\$286,824,648

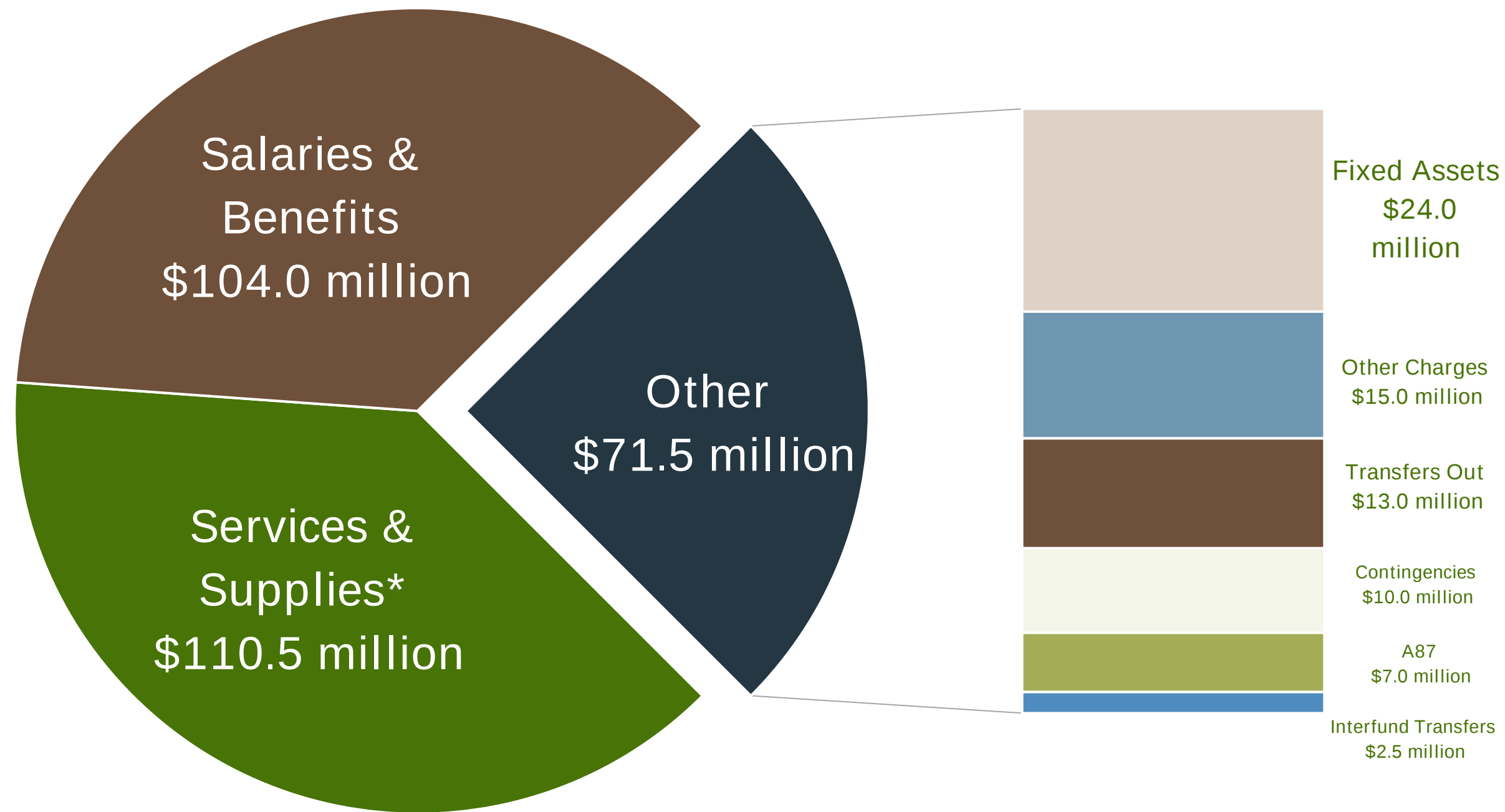
Total Recommended Budget

Examples:

- The Board cannot move funding from the Behavioral Health Fund to the Road Fund to pave more roads.
- The Board cannot use grants acquired to support Homeless housing initiatives to hire more Sheriff's Deputies.

County Comparison—Budgets

	Tuolumne 77%	Calaveras 21%	Amador 24%	San Benito 12%	Lake 48 %	Yuba 12%	Tehama 24%
% of Public Land							
Population	53,821	46,574	42,129	68,707	67,584	87,091	64,493
Total Budget (millions)	\$286.8	\$264.2	\$127.3	\$338.9	\$410.2	\$338.2	\$307.2
Total GF Budget (millions)	\$120.4	\$109.4	\$50.2	\$123.2	\$109.2	\$59.1	\$53.4
Road Budget (millions)	\$11.9	\$17.6	\$18.5	\$4.9	\$37.4	\$55.0	\$59.6
Fire Budget (millions)	\$10.6	\$0.5	\$0.6	\$2.4			\$7.8



TOTAL BUDGET

\$286.8 million

**Software, dues, utilities, rent, building maintenance, office supplies, contracts, etc.*



Rising Costs

Outside of Our Control

01

Natural Disasters

And their impact on County infrastructure
(roads, etc.)

02

Contract Increases

03

Need for Competitive Wages

04

Insurance

05

State Mandates

Without necessary funding to implement
them

06

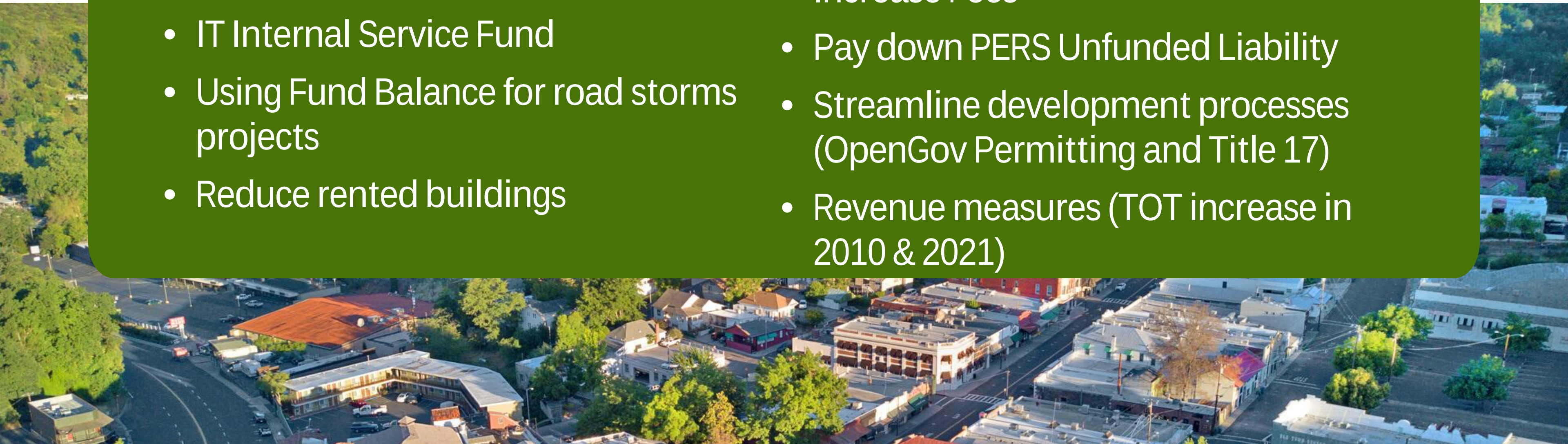
Unfunded Liabilities

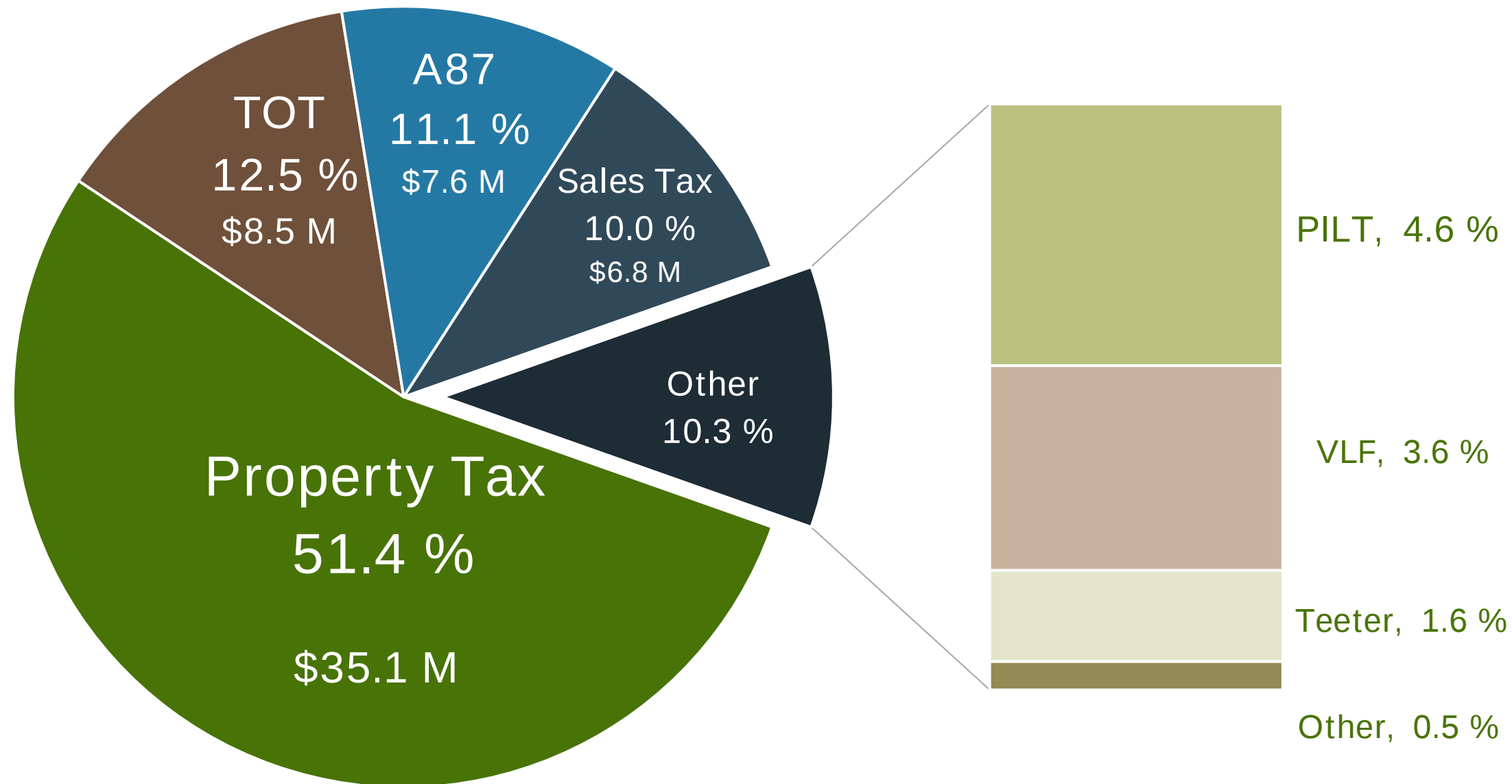
Pension obligations, building maintenance, etc.

What are we doing

to plan for the future and reduce costs?

- Reserves funded at highest ever
- Section 115—pre-funding future PERS/Post-Retirement benefits
- Prepay PERS Fixed payment
- IT Internal Service Fund
- Using Fund Balance for road storms projects
- Reduce rented buildings
- Update Budget Policies
- Eliminate/reduce County services
- Reorganize Departments
- Increase Fees
- Pay down PERS Unfunded Liability
- Streamline development processes (OpenGov Permitting and Title 17)
- Revenue measures (TOT increase in 2010 & 2021)





GENERAL REVENUES

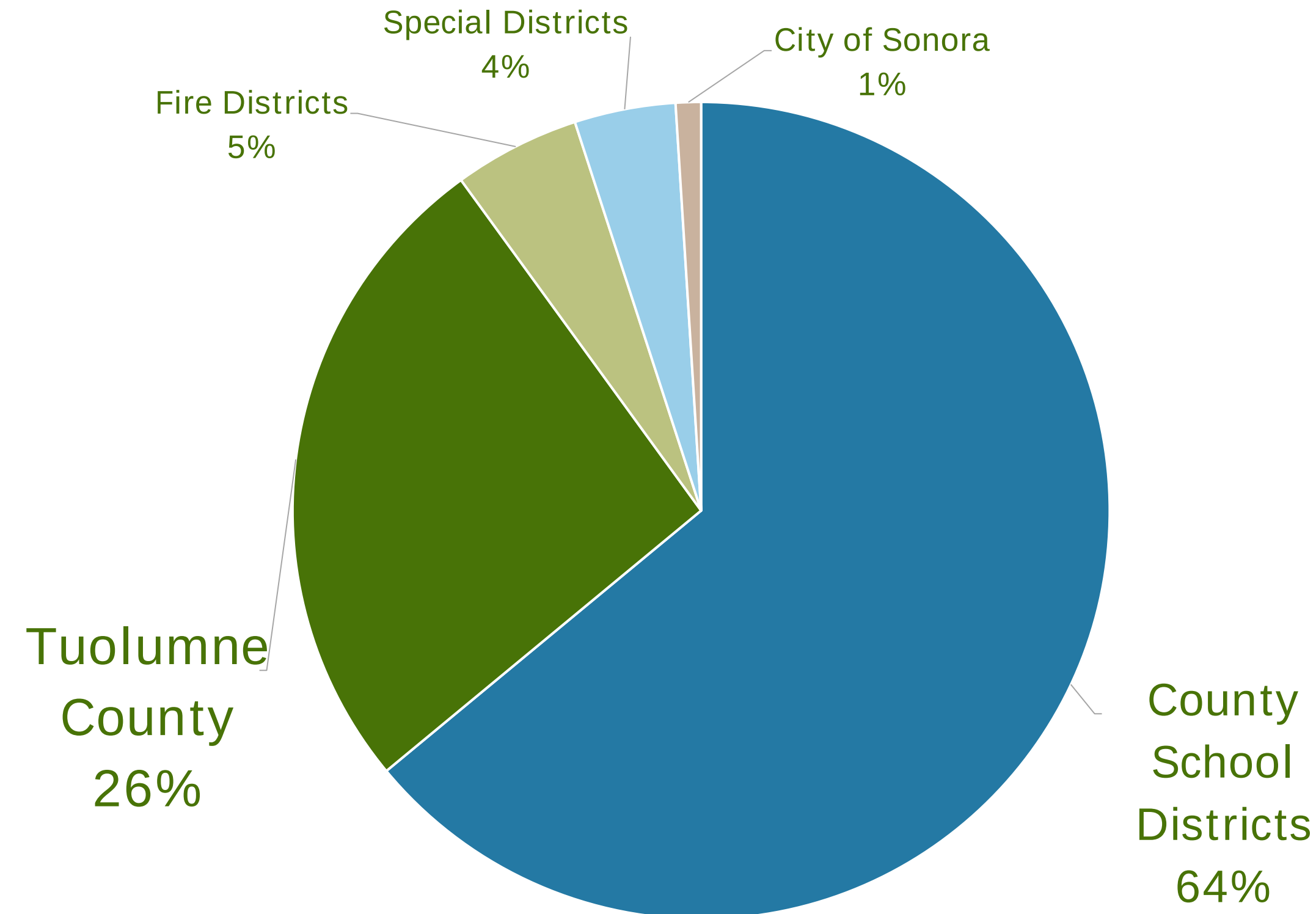
\$64,968,423

County Comparison—Revenues

	Tuolumne 77%	Calaveras 21%	Amador 24%	San Benito 12%	Lake 48 %	Yuba 12%	Tehama 24%
% of Public Land							
Population	53,821	46,574	42,129	68,707	67,584	87,091	64,493
Total Budget (millions)	\$286.8	\$264.2	\$127.3	\$338.9	\$410.2	\$338.2	\$307.2
Property Tax (millions)	\$35.1	\$25.6	\$28.5	\$26.5	\$30.9	\$34.2	\$26.0
TOT (millions)	\$8.5	\$2.7	\$0.4	\$0.5	\$1.0	\$0.5	\$0.1
Sales Tax (millions)	\$6.8	\$4.9	\$4.2	\$2.7	\$4.2	\$8.4	\$2.7

Property Tax

Distribution



Only **26%** of all property tax collected in Tuolumne County goes for county services.

77% of county land is public and not able to be developed. The federal government gives us **\$3.1 million** as compensation for this loss of property tax.

On the 23% of county land that can be developed, we receive **\$35.1 million** in property tax.

You Spend



7.25%

You pay a sales tax rate of 7.25%



\$107.25

Your total = \$107.25

Sales Use & Tax

Breakdown

Of the tax you pay



State of California

\$6.00



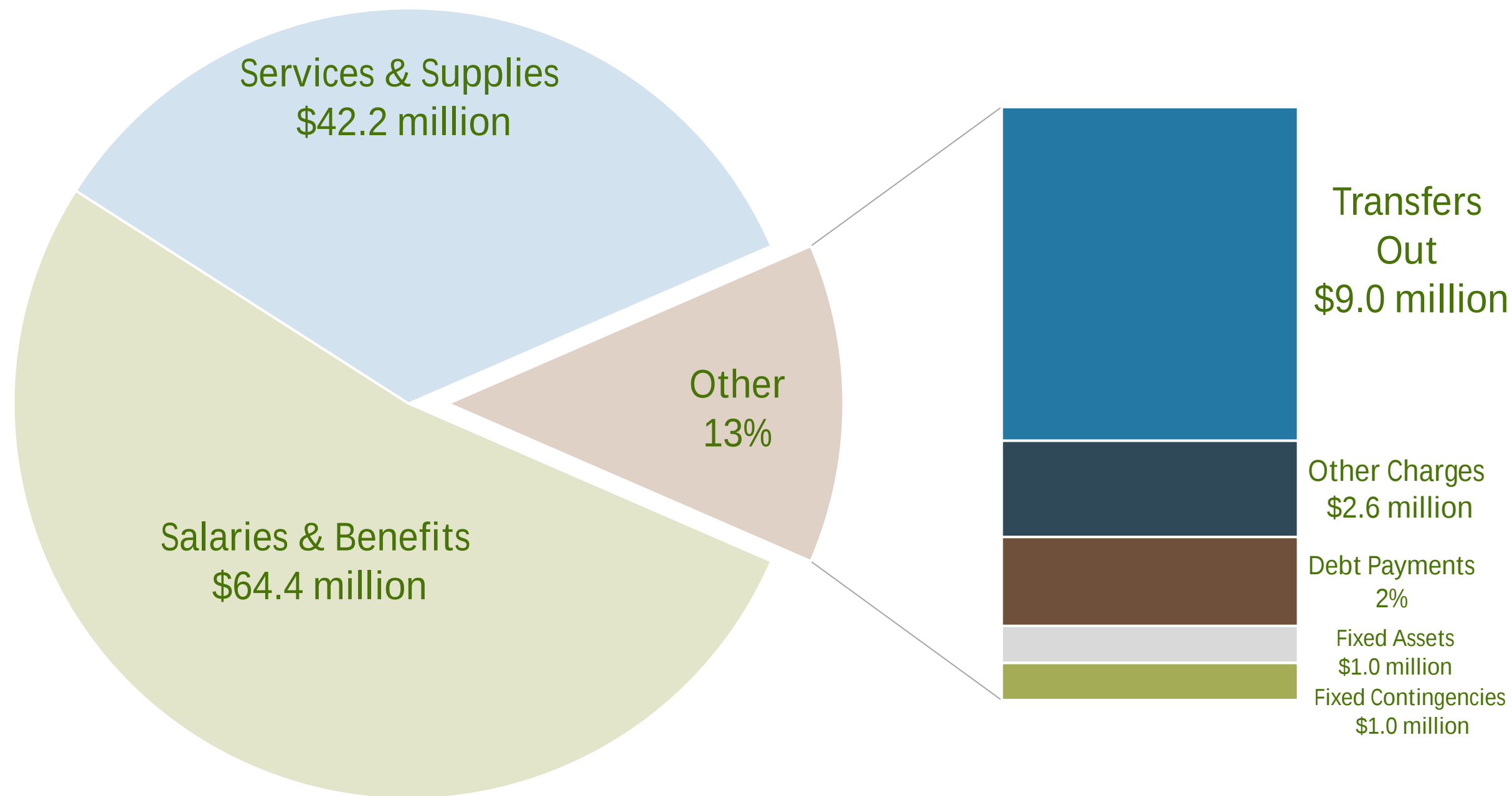
County of Tuolumne

\$1.00



County
Transportation
(TCTC)

\$0.25



FY 24-25 General Fund Budget

\$120,403,527

General Fund Departments

- Board Of Supervisors
- County Administrative Office
- CAO Homeland Security
- CAO Emergency Services
- Master Stewardship Grant
- County Auditor-Controller
- Treasurer-Tax Collector
- Assessor-Recorder
- Archives
- County Counsel
- Human Resources
- County Clerk- Elections
- Radio/Communications
- Facilities Management
- Resilience Centers
- Business Assistance and Innov.
- Tuolumne Co. Water Agency
- Information Technology
- Surveyor & GIS
- Grand Jury
- District Attorney
- Victim Witness Prosecution
- KC Child Advocacy Grant
- Victim Advocacy/Outreach
- Public Defender
- PD Conflict Division
- Sheriff – Coroner, Jail, etc.
- Probation
- Regional Juvenile Center
- Ag Comm/Weights & Measures
- Air Pollution Control
- Community Development
- Animal Control
- Veterans Services
- Homeless Advocacy and Outreach
- Library
- County Recreation
- Standard Park
- Youth Centers
- County-Court Related AB233
- Outside Agency Partners
- Employee Development and Recognition
- Economic Development
- Debt Service
- Transfers Out

Tax Usage



Sheriff-Coroner

Patrol, investigations, coroner services, ABC licenses, evacuations, search & rescue, concealed weapon permits, etc.

Departmental Revenues: Grants, Allocations, & Fees	\$5,245,768
Expenses: Salaries and Benefits & Operational Costs	\$17,112,437
Net Cost: Backfilled with General Revenues/Taxes	(\$11,587,669)



Community Development Department

Building permits, construction safety oversight, code compliance, restaurant safety inspections, land use planning, etc.

Departmental Revenues: Grants, Allocations, & Fees	\$2,654,906
Expenses: Salaries and Benefits & Operational Costs	\$5,348,487
Net Cost: Backfilled with General Revenues/Taxes	(\$2,693,581)



Library

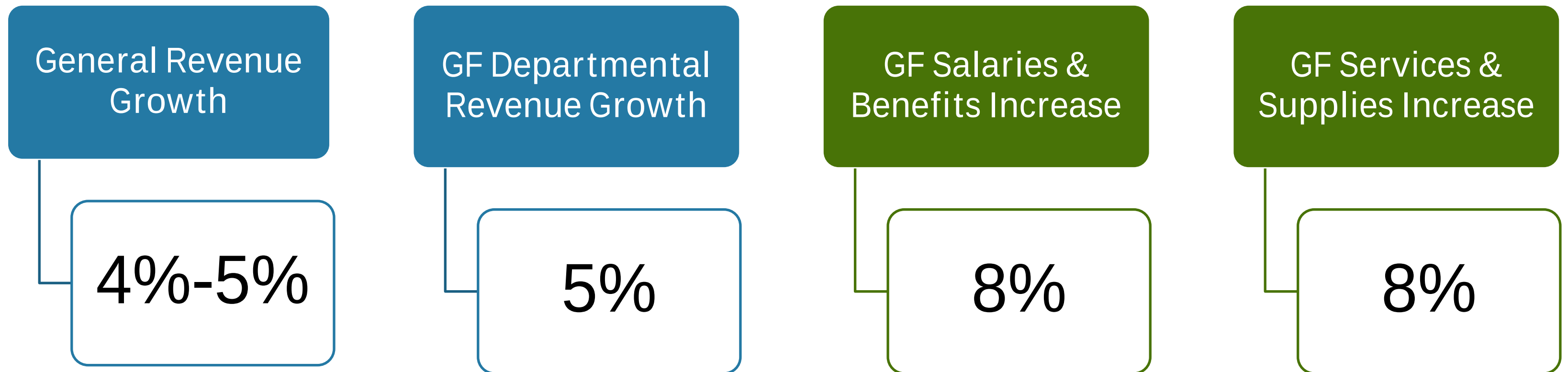
Literacy programs, children's story times, DVD rentals, STEM program, adult social activities, mobile library program, etc.

Departmental Revenues: Grants, Allocations, & Fees	\$80,784
Expenses: Salaries and Benefits & Operational Costs	\$1,310,161
Net Cost: Backfilled with General Revenues/Taxes	(\$1,229,377)

Non-General Fund Departments

- Public Works Admin
- Road Maintenance
- SB-1 Transportation Funding
- Fleet Services
- Monument Preservation
- County Fire
- Criminal Justice Facility
- Fish and Wildlife
- Public Health
- Tobacco Control Program
- California Children Services
- WIC
- Behavioral/Mental Health
- Behavioral Health Housing
- Cabrini House
- Parrot's Ferry House
- Oak Terrace Navigation Center
- Housing Trailers
- Snell House A720
- Snell House B728
- Columbia Way House
- Hwy 108 House
- Dept. of Social Services
- Welfare & Security
- American Rescue Plan
- PLHA
- Storm 2023
- Public Works Projects
- Airport Construction Plan Acq.
- County Capital
- Capital Opioid Funding
- Columbia Airport
- Pine Mountain Lake Airport
- Ambulance
- Groveland Enterprise
- TPPA
- Solid Waste Compliance
- Liability Self-Insurance
- Unemployment Insurance
- Telecommunications
- Workers Compensation
- Purchasing
- Employee Group Insurance
- Employee Leave Liability
- Post Retirement Insurance
- Information Technology Services

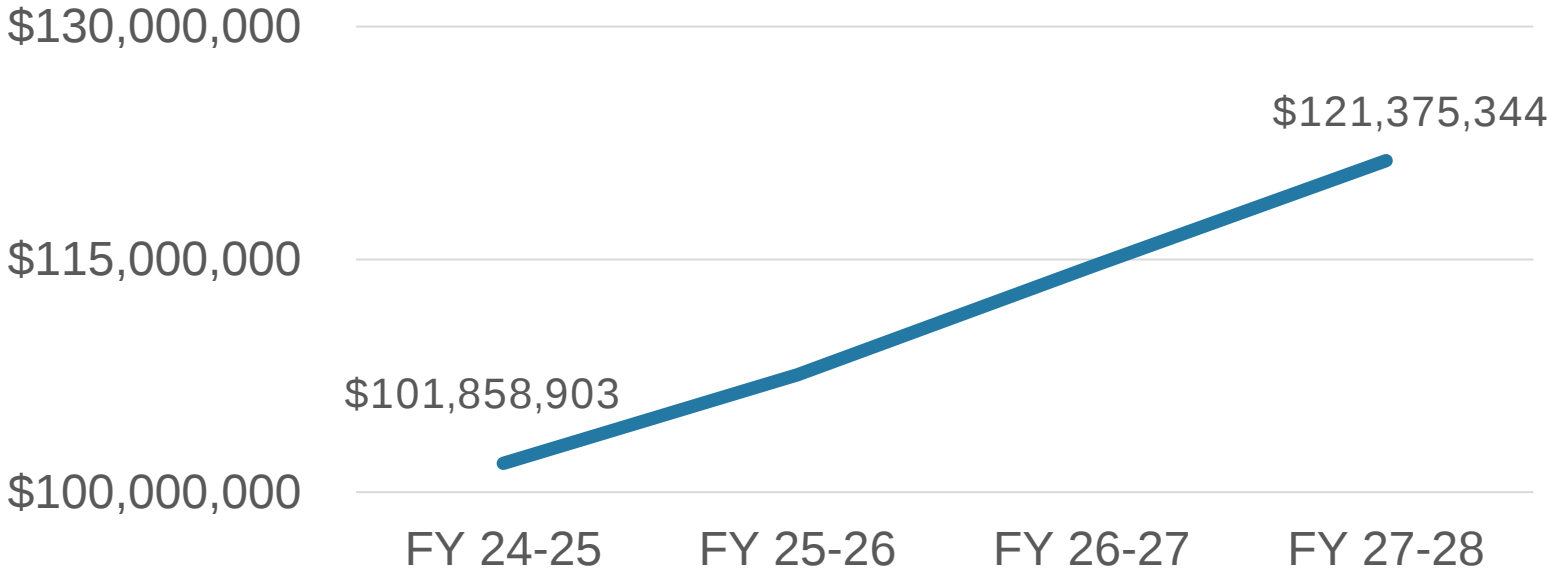
Forecasting for the Future



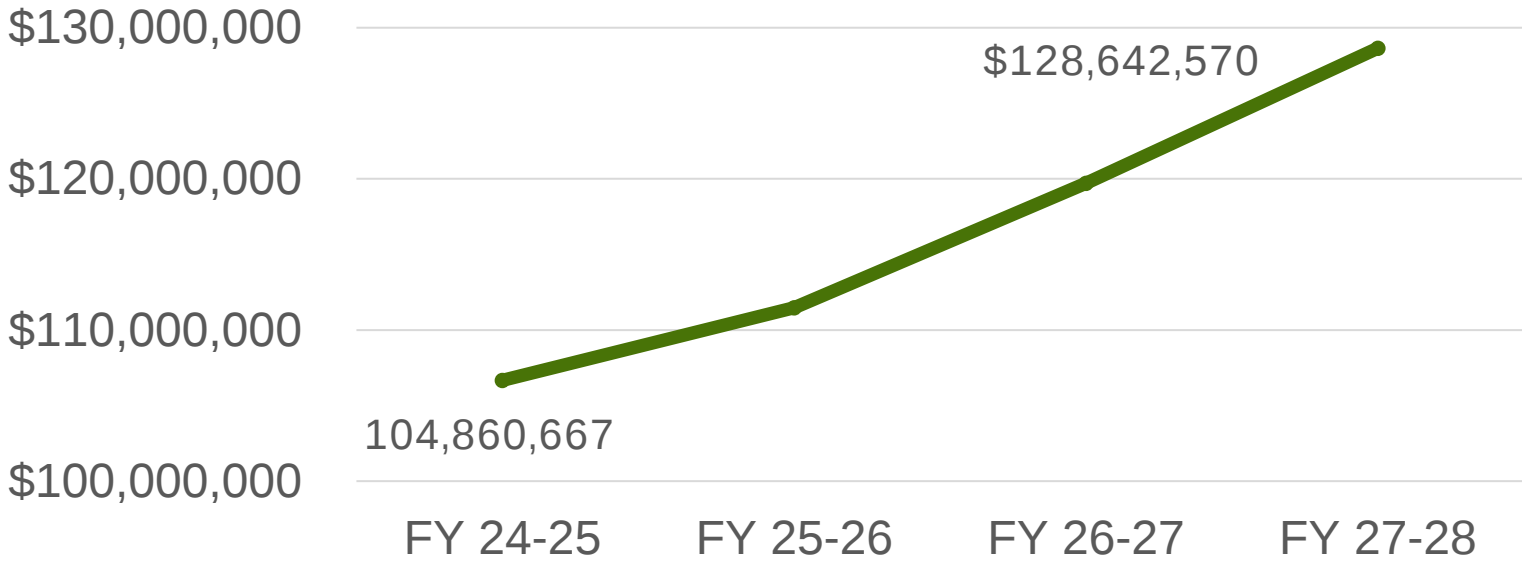
General Fund Multi-Year Outlook

Average % Growth				
	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Total Revenue	\$101,858,903	\$107,569,473	\$114,547,946	\$121,375,344
Total Expenses	\$104,860,667	\$111,475,181	\$119,720,383	\$128,642,570
Est. Beg. Fund Balance	\$2,526,983	\$1,500,000	\$1,500,000	\$1,500,000
Use of Reserves	\$474,781	\$ -	\$ -	\$ -
Estimated Shortfall	\$(0)	\$(2,405,708)	\$(3,672,437)	\$(5,767,226)

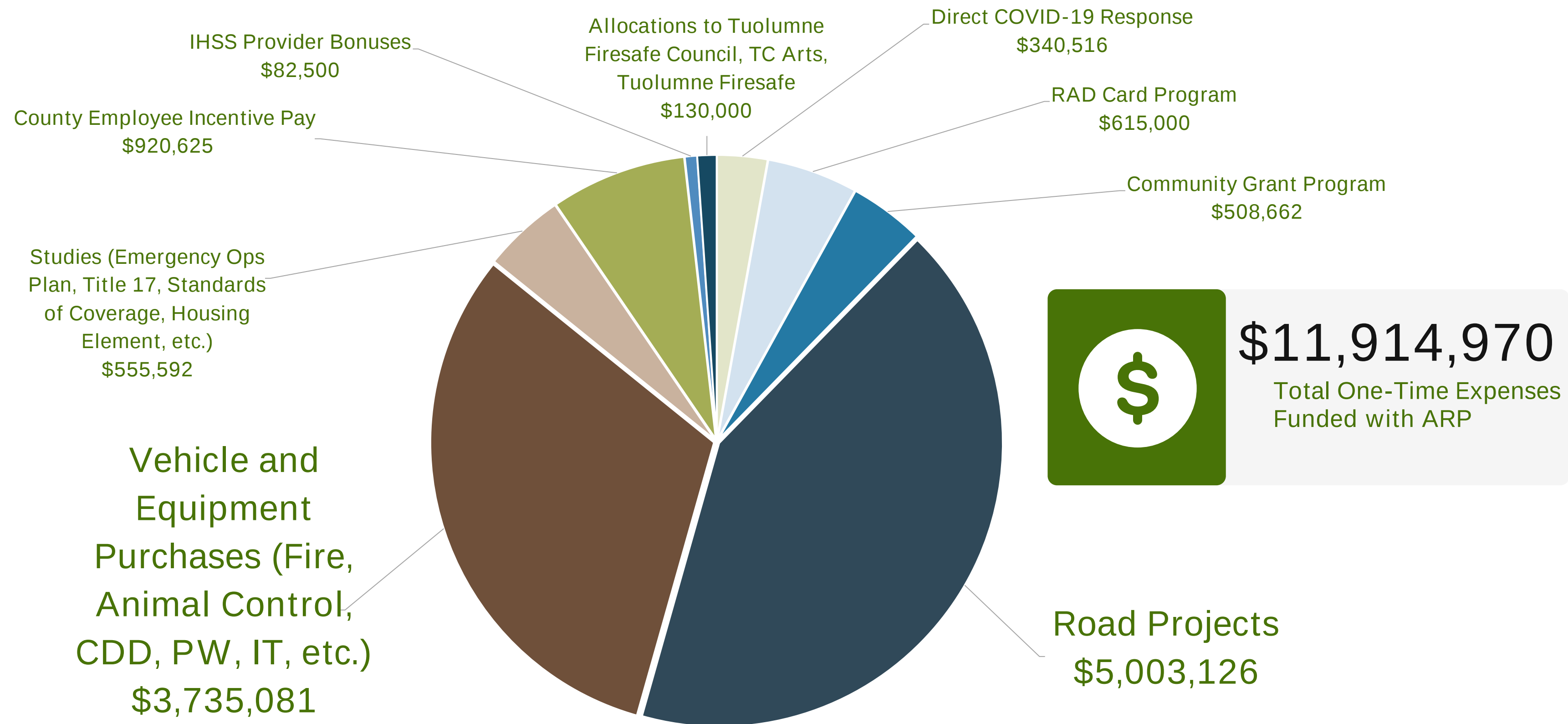
Total Revenue



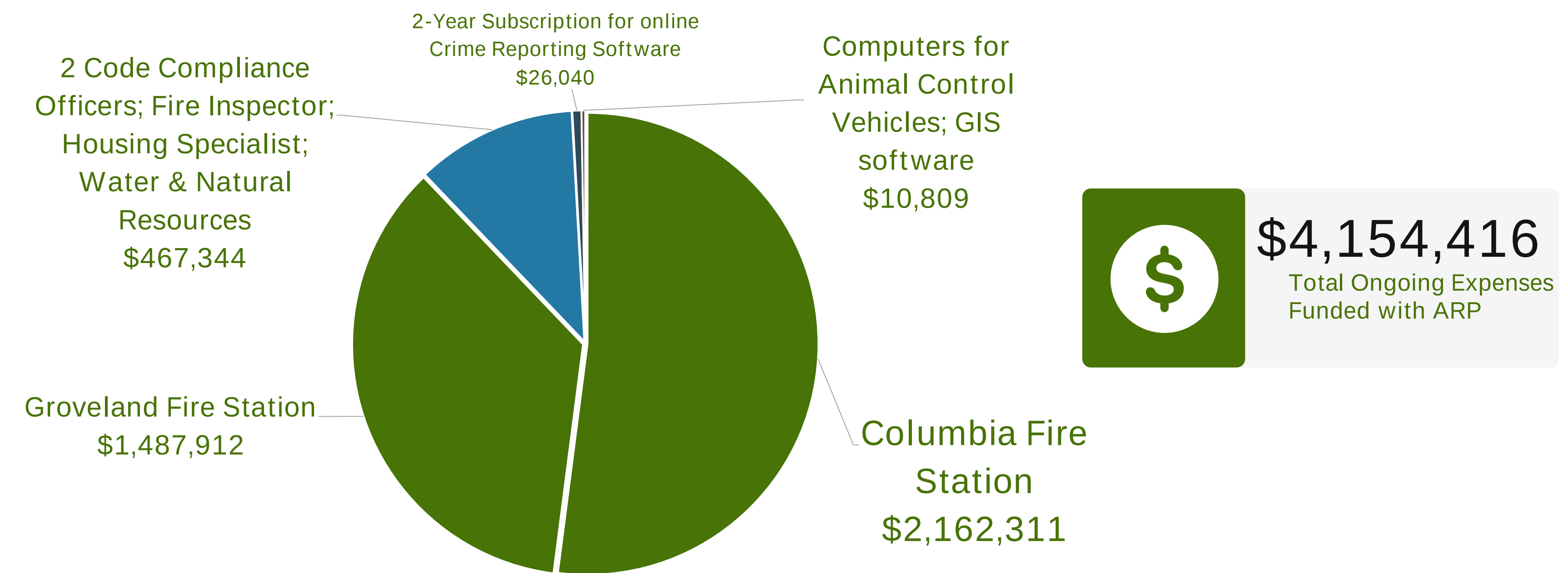
Total Expenses



American Rescue Plan (ARP) Purchases—One Time Expenses



American Rescue Plan (ARP) Purchases—Ongoing Expenses

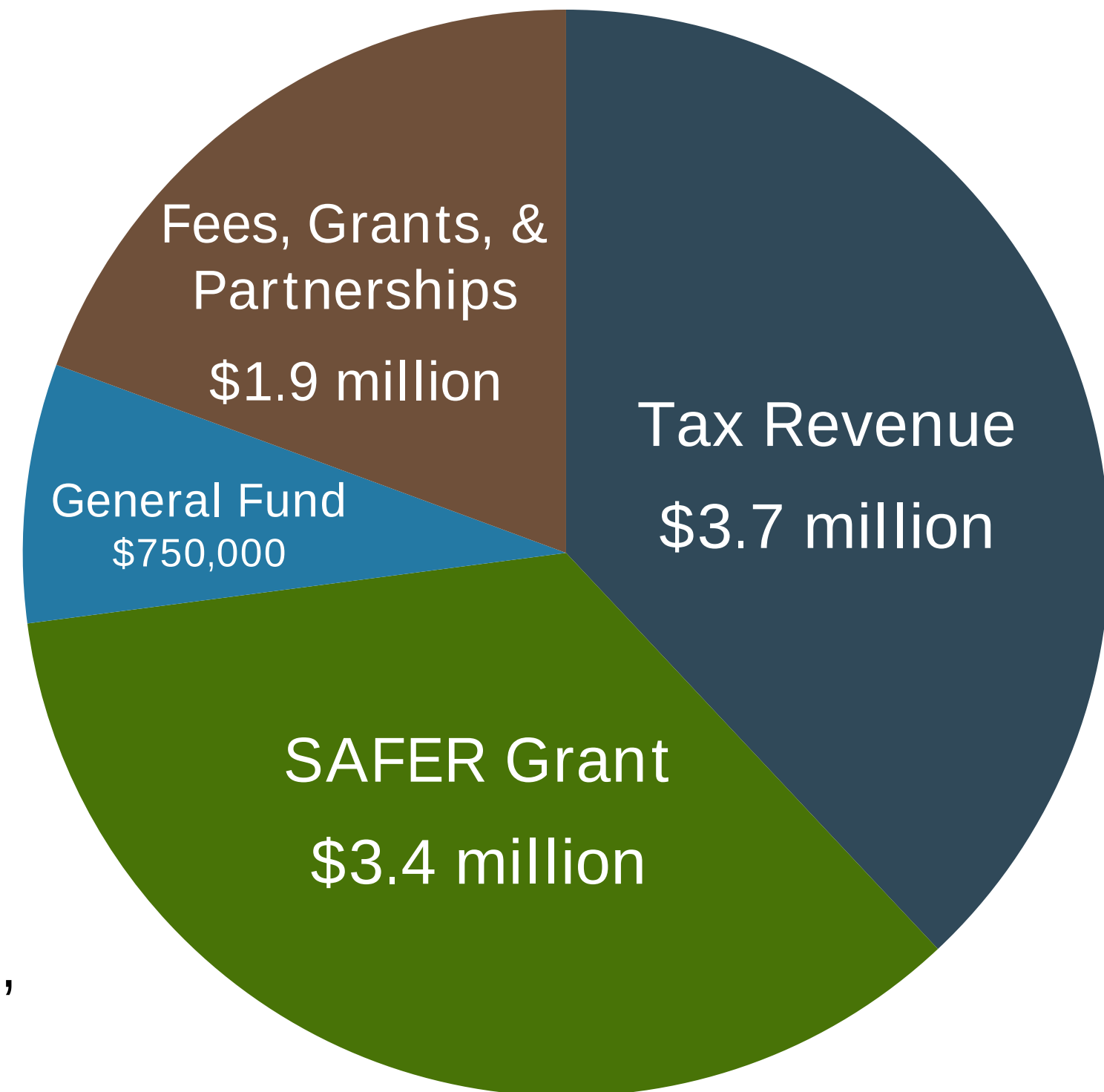


Fire Budget

 \$10.6 Million

Provides

- Operation of 5 fire stations
- 46 firefighters through \$8.5 million contract with CAL FIRE
- Maintenance of 18 fire engines, 9 utility/overhead vehicles, 5 water tenders, fire boat, and other pieces of equipment



Fire Fund Multi-Year Outlook

Average % Growth				
	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Total Revenue	\$9,787,913	\$7,054,945	\$5,884,413	\$6,089,789
Total Expenses	\$10,559,762	\$12,153,785	\$12,698,384	\$13,268,951
Est. Beg. Fund Balance	\$297,068	\$0	\$0	\$0
General Fund Reserves	\$474,781			
Estimated Shortfall	\$(0)	\$(5,098,840)	\$(6,813,971)	\$(7,179,162)

County Comparison—Roads

	Tuolumne 77%	Calaveras 21%	Amador 24%	San Benito 12%	Lake 48 %	Yuba 12%	Tehama 24%
% of Public Land							
Population	53,821	46,574	42,129	68,707	67,584	87,091	64,493
Total Budget (millions)	\$286.8	\$264.2	\$127.3	\$338.9	\$410.2	\$338.2	\$307.2
Road Miles to Maintain	610	686	410	417	616	655	1,089
Road Budget (millions)	\$11.9	\$17.6	\$18.5	\$4.9	\$37.4	\$55.0	\$59.6

Roads Budget



\$11.9 Million

Provides

- 24/7 Maintenance services
- Road paving and hazard removal
- Snow plowing
- Vegetation removal
- Drainage work, ditching and culvert replacements
- Sign maintenance



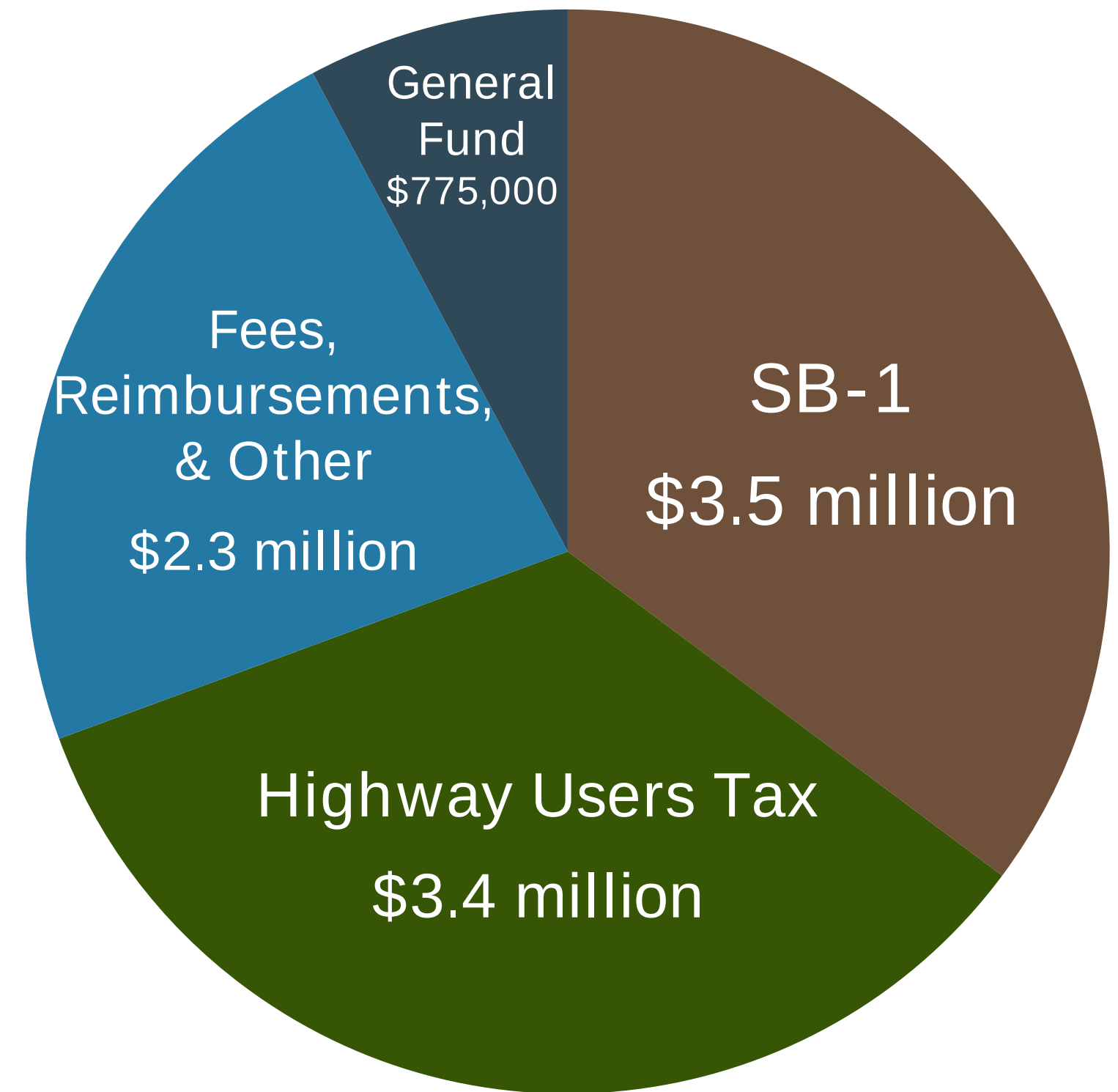
Roads Budget

\$1 million: cost to reconstruct and pave 1 mile of road

\$300,000: cost to overlay 1 mile of road

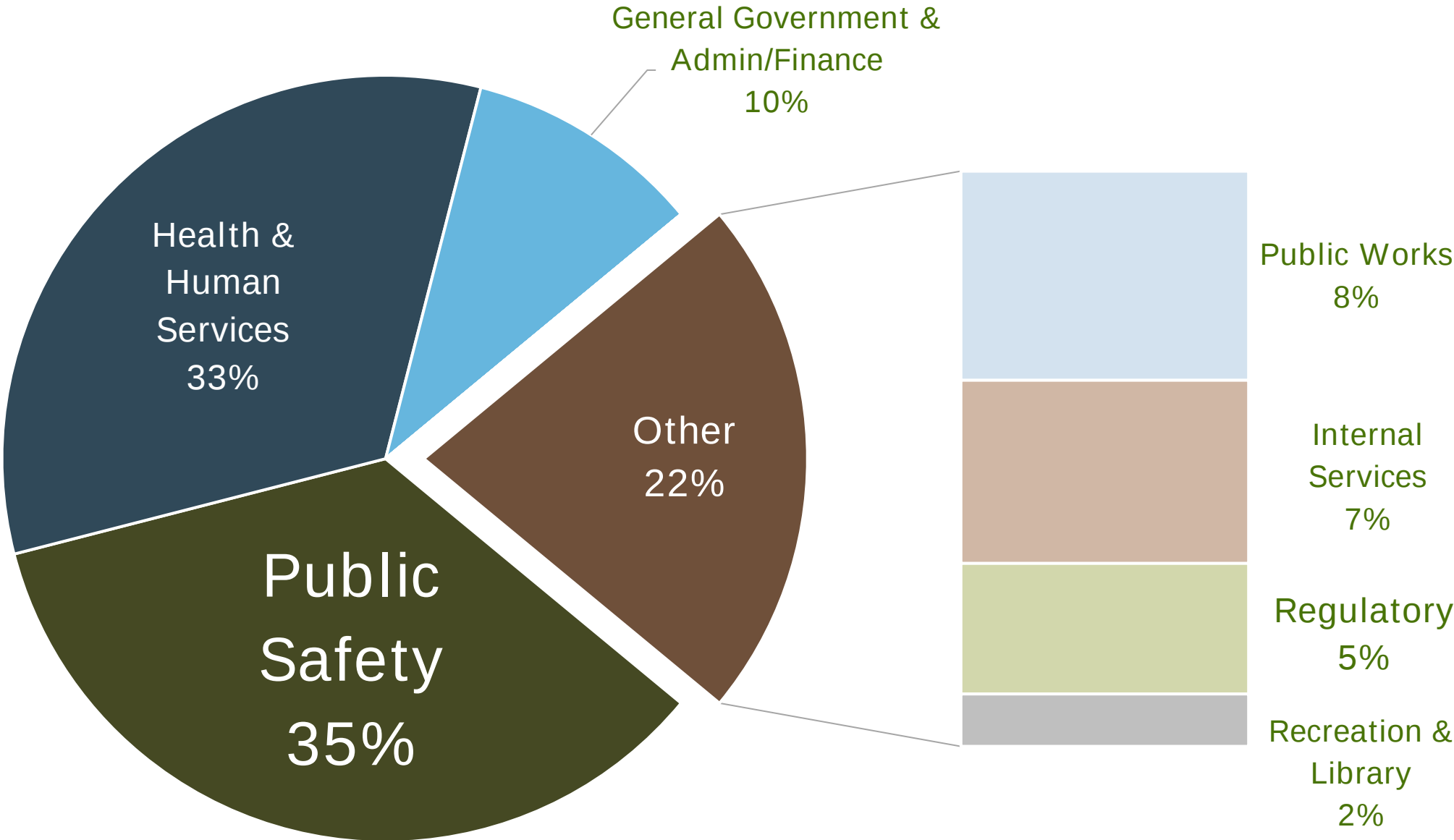
State law requires the County to bid out construction projects **larger than \$60,000**.

Furthermore, the County is required to pay prevailing wage on these projects, typically 35-40% higher than standard, local wage rates.



Total Allocated Positions

2024



Public Safety

- Sheriff
- Probation
- District Attorney
- Public Defender
- Animal Control
- Fire

General Government & Finance

- County Counsel
- Treasurer
- Auditor
- Assessor
- CAO
- HR

Internal Services

- Purchasing
- IT
- Facilities

Health & Human Services

- Public Health
- Behavioral Health
- Veterans Services
- Ambulance
- Dept. of Social Services

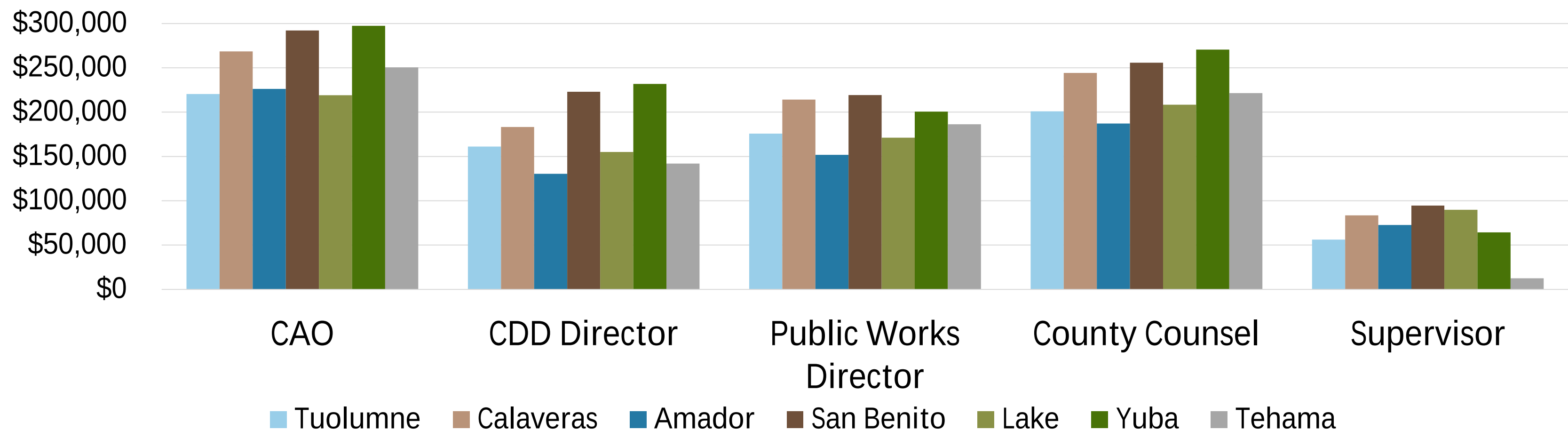
Public Works

Regulatory

- CDD
- Ag
- Air

Recreation & Library

County Comparison: Wages



	Tuolumne	Calaveras	Amador	San Benito	Lake	Yuba	Tehama
County Admin Officer	\$220,459	\$268,445	\$226,138	\$292,109	\$219,000	\$297,384	\$250,470
CDD Director	\$161,117	\$183,144	\$130,478	\$223,025	\$154,980	\$231,744	\$141,941
Public Works Director	\$175,822	\$214,115	\$151,715	\$219,222	\$171,084	\$200,544	\$186,239
County Counsel	\$200,970	\$244,130	\$187,200	\$255,738	\$208,440	\$270,492	\$221,379
Supervisor (BOS)	\$56,202	\$83,533	\$72,613	\$94,511	\$89,748	\$64,380	\$12,540

County Comparison—Employees

	Tuolumne 77%	Calaveras 21%	Amador 24%	San Benito 12%	Lake 48 %	Yuba 12%	Tehama 24%
% of Public Land							
Population	53,821	46,574	42,129	68,707	67,584	87,091	64,493
Total Budget (millions)	\$286.8	\$264.2	\$127.3	\$338.9	\$410.2	\$338.2	\$307.2
Total Employees	743	678	414	673	1,097	976	923
Salaries & Benefits (as percent of total budget)	36%	29%	45%	27%	28%	39%	34%
% of Employees that are Public Safety	35%	29%	40%	22%	23%	34%	26%

Questions?

*Your District Supervisor & County Staff are here
to answer your questions.*