

FY 2025-26 Adopted Budget Overview

This document presents Administration's recommendation for the Fiscal Year 2025-26 Budget to the Board of Supervisors. The budget reflects a commitment to fiscally conservative principles and the prioritization of core public services during a period of economic uncertainty.

Total Adopted Revenues

\$294.4M

Total Adopted Expenditures

\$305.7M

Projected Budget Deficit (All Funds)

(\$11.3M)

Coverage of Projected Deficit

The projected deficit is structured to be covered through a combination of prior-year fund reserves and the General Fund reserve.

\$4,040,373

Covered by Non-General Fund Reserves

+

\$7,239,277

Covered by General Fund Reserve

Financial Overview: Expenditures and Revenues

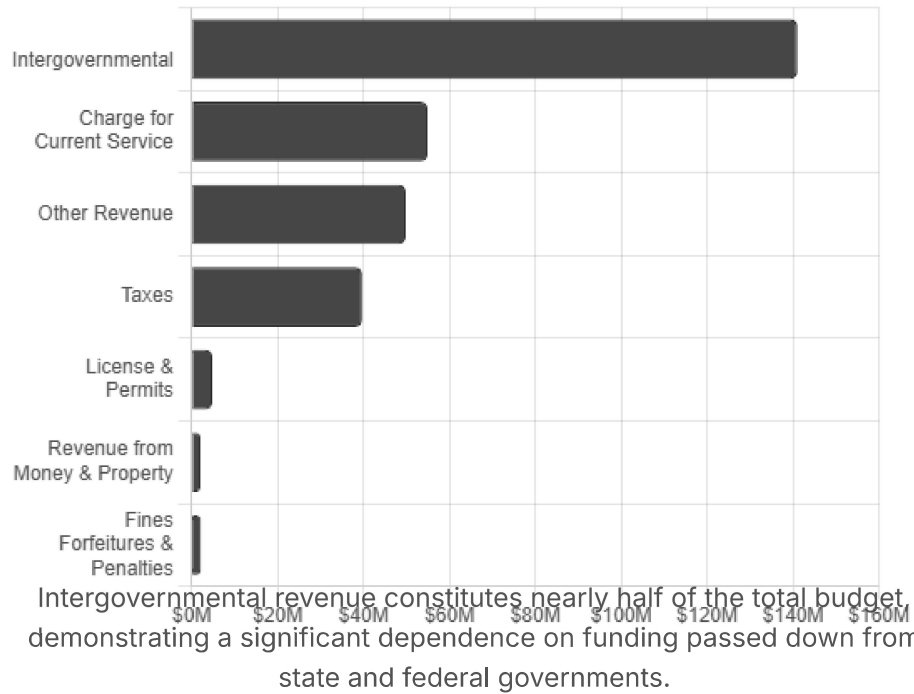
The distribution of funds provides a clear picture of the County's strategic priorities, with a significant concentration of resources in areas essential to public well-being and safety. Concurrently, the county's revenue sources reveal a heavy reliance on funding from external government agencies.

Total All Funds by Function

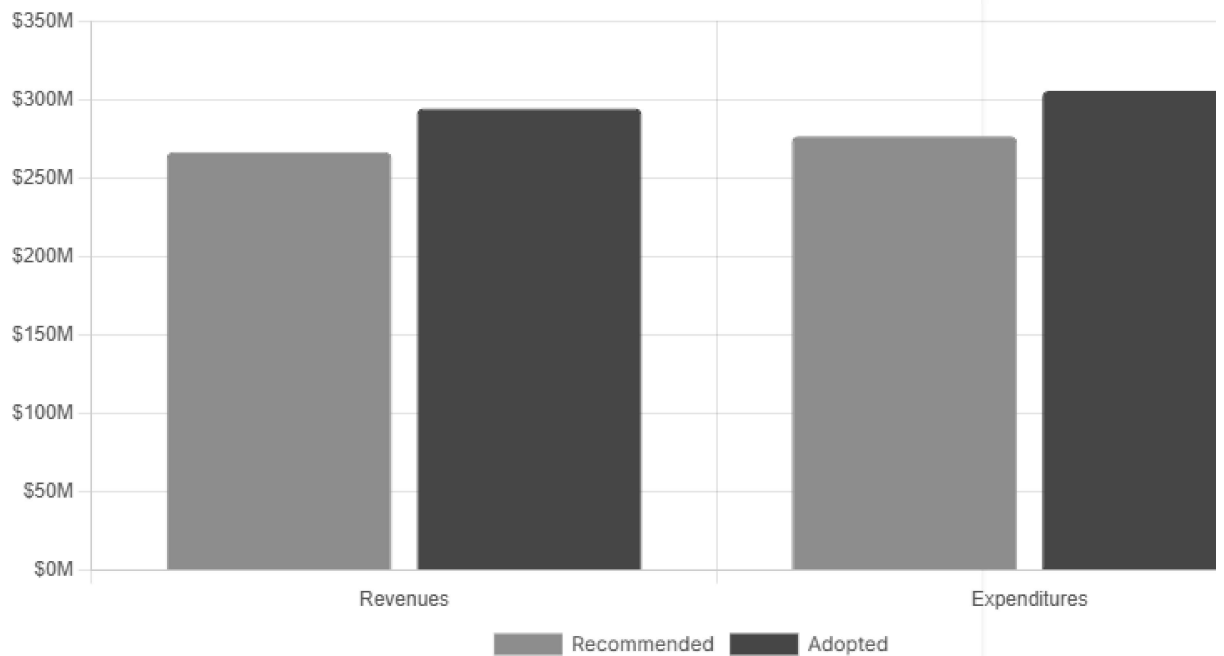


Public Protection, Health & Sanitation, and Public Assistance collectively account for 70% of all county expenditures, powerfully underscoring the strategic focus on maintaining a safe, healthy, and supportive community.

All Funds Revenues



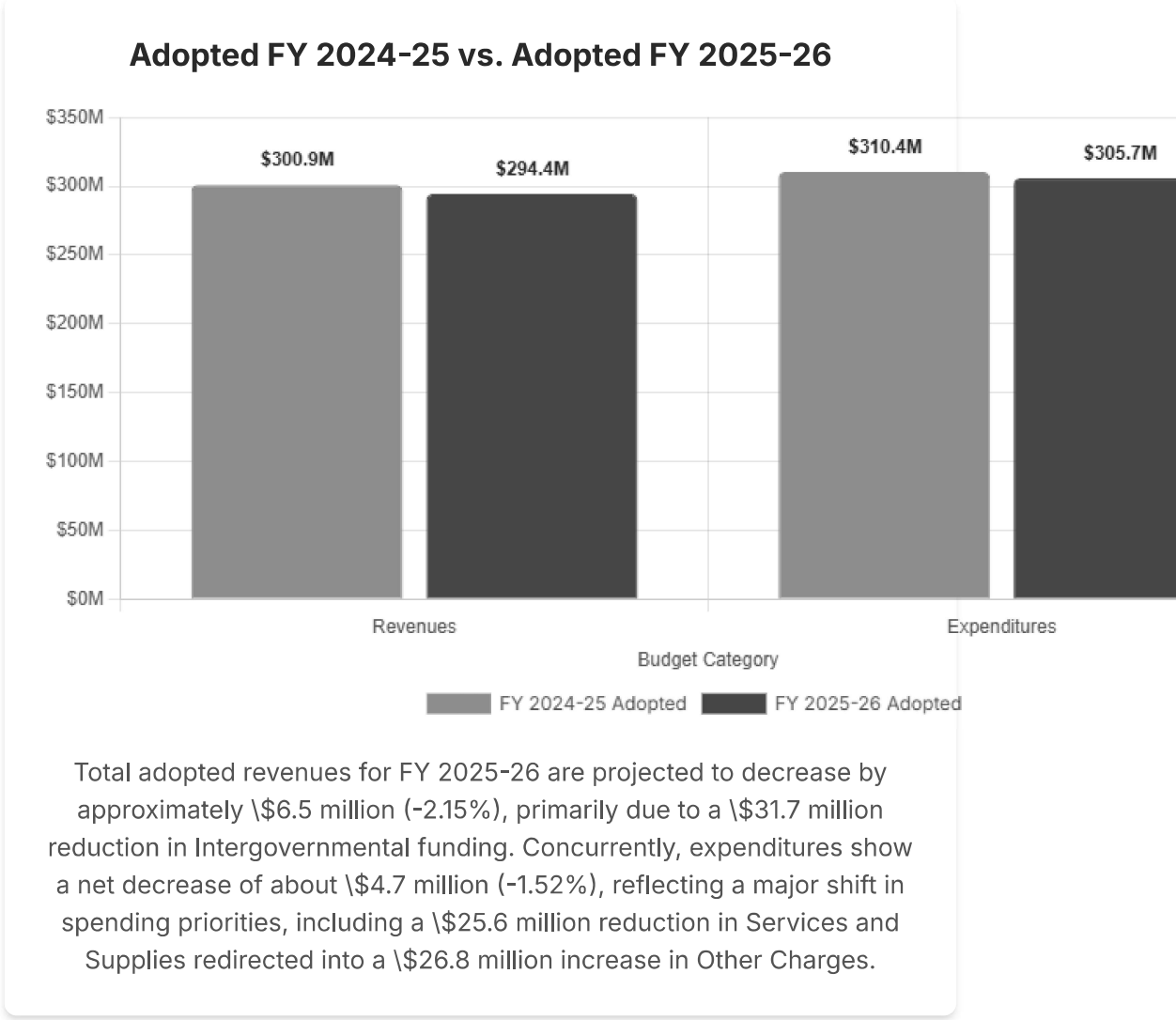
Recommended vs. Adopted Budget (FY 2025-26)



The final adopted budget is significantly larger than the recommended version. This chart illustrates the key differences in both revenue and expenditure categories, driven largely by adjustments to 'Other Revenue' and 'Other Charges'.

Year-Over-Year Budget Comparison

A comparison between the adopted budget for FY 2024-25 and FY 2025-26 reveals notable shifts in both revenue and expenditure categories, reflecting evolving financial landscapes and strategic adjustments.



Detailed Budget Comparison

This table provides a comprehensive overview of the budget, showing a comparison of revenues and expenditures across three fiscal years and detailing the specific changes between the recommended and final adopted budgets for FY 2025-26.

	ADOPTED FY 23-24	ADOPTED FY 24-25	RECOMMENDED FY 25-26	ADOPTED FY 25-26
Taxes	36,381,243	37,103,357	39,350,862	39,659,9
License & Permits	4,384,631	4,296,895	4,897,927	4,805,73
Fines Forfeitures & Penalties	1,464,797	1,433,461	2,149,298	2,149,298
Revenue from Money & Property	1,407,722	2,517,187	2,041,264	2,041,26
Intergovernmental	169,783,412	172,672,272	140,172,070	140,986,
Charge for Current Service	46,711,356	35,311,231	53,659,361	54,918,25
Other Revenue	24,689,433	47,521,189	24,360,894	49,819,27
	284,822,594	300,855,591	266,631,675	294,380
Salary & Benefits	101,106,847	105,175,414	103,885,566	104,830,
Services & Supplies	117,263,211	113,125,046	86,527,395	87,559,61
Fixed Assets	16,373,398	25,846,837	15,789,342	16,345,56
Other Charges	39,941,230	39,489,706	40,341,293	66,309,0
Transfers & Reimbursements	25,060,844	26,735,275	30,184,106	30,615,19
	299,745,531	310,372,278	276,727,702	305,659,

Drill Down to Department Requests

This section provides a granular breakdown of the Fiscal Year 2025-26 Adopted Budget, highlighting key adjustments made to individual department expenditures.

General Fund

Assessor: Adopted expenditure budget is \ \$1,247,363, a decrease of \ \$82,086 from the recommended amount, primarily due to a reduction in "SALARY & WAGES."

Auditor-Controller: The adopted budget reflects a minor increase of \ \$1,400 from the recommended amount, with key increases in "SALARY & WAGES" and decreases in "PROFESSIONAL/SPECIAL SERV."

Agriculture Commissioner: The adopted budget shows an increase of \ \$12,028 from the recommended amount, primarily due to an increase in "SALARY & WAGES."

General Services: The adopted budget increased by \ \$81,424, primarily driven by a new expenditure for "FIXED ASSETS" and a reduction in "IMPROVEMENT & STRUCTURES."

Division of Animal Services: This department's adopted budget increased by \ \$39,954, with additions to salaries and services.

Library: The Library's adopted budget grew by \ \$27,668, primarily from increased personnel costs.

Parks & Recreation: A new expenditure of \ \$349,223 was added for "IMPROVEMENT & STRUCTURES."

Public Safety Fund

Day Reporting Center: The adopted budget was increased by \ \$23,243, with the majority of the increase coming from "SALARY & BENEFITS."

District Attorney: The adopted budget shows a decrease of \ \$12,014, with key reductions in "SERVICES AND SUPPLIES" and increases in

"SALARIES & WAGES."

Juvenile Hall: The adopted budget increased by \ \$3,074, with a significant adjustment to "OTHER CHARGES" offsetting a decrease in "SALARY & WAGES."

Sheriff: The Sheriff's department budget increased by \ \$222,365, with the largest single increase being \ \$161,800 for "SALARY & WAGES."

Probation: This department's adopted budget increased by \ \$127,472, driven primarily by a \ \$102,784 increase in "SALARY & WAGES."

Health Services Fund

Health Services General: The adopted budget for this department includes two major expenditures that were not in the recommended budget: \ \$25,000,000 for "RETIRE TRAN" and \ \$1,000,000 for "INTEREST EXPENSE."

Public Health: The department's budget was increased by \ \$479,919, with a key driver being a \ \$276,166 increase in "SPECIAL DEPARTMENTAL EXP."

Mental Health: This budget grew by \ \$974,557, largely due to a \ \$949,823 addition for "PROFESSIONAL/SPECIAL SERV" and \ \$120,000 for new vehicles.

Clinic Services: The Clinic's budget increased by \ \$224,322, driven by additions for professional services and new equipment.

Social Services Fund

Community Action Agency: The adopted budget for this department was reduced by a net \ \$25,248, with an increase in "SERVICES AND

SUPPLIES" and a decrease in "PROFESSIONAL/SPECIAL SERV."

Public Assistance: This department saw a significant reduction in its adopted budget, with a combined decrease of over \ \$1.2 million for the "CAL-WORKS" and "ADOPTION ASSISTANCE" programs.

Social Services Admin: The adopted budget included a decrease of \ \$121,131 for "PROFESSIONAL/SPECIAL SERV" for administration.

Other Funds

Road Department: The adopted budget for this department increased by a net of \ \$44,484 from the recommended amount, primarily driven by a large increase in "SERVICES AND SUPPLIES" and a decrease in "FIXED ASSETS."

Fish and Game: The adopted budget increased by \ \$950 from the recommended amount.

Farmer Program Grant Fund: A new expenditure of \ \$572,368 was added for "CONTR TO OTHER AGENCIES."

CARB Woodsmoke Grant Fund: This is a new budget item with a total expenditure of \ \$69,783.

Carl Moyer Air Poll Fund: The adopted budget is \ \$98,019 less than what was recommended.

Mission and Strategic Priorities

This budget transcends mere numerical compilation; it embodies our unwavering commitment to responsible fiscal stewardship and serves as a strategic blueprint for Tehama County's future.



Renewed Focus on Fundamentals

Ensuring every dollar is judiciously expended to deliver the essential services upon which our residents depend. This disciplined approach is evident in the significant decrease observed in the Services and Supplies category.



Strategic Vacant Position Budgeting

A significant update to internal policies involved moving funding for vacant positions from individual department budgets into a central contingency fund. This provides a clearer, more accurate picture of actual personnel costs and enables more strategic resource allocation.



Building Financial Resilience for the Future

This proactive stance is designed to prepare Tehama County for future challenges, particularly in light of economic instability at the state level and the corresponding uncertainty of state revenue streams. The budget represents a critical step in building a resilient financial future for our county.

Looking Forward

This concludes our overview of the proposed Fiscal Year 2025-26 Budget. The presented budget reflects our steadfast commitment to prioritizing core public services while adeptly navigating significant financial constraints.

Next Steps and Board Direction

On August 5, 2025, the Board approved the recommendations, and today, August 19, 2025, we are presenting the final revisions for final approval. To address the \$7,239,277 budget deficit, the Administration's recommendation is to utilize the \$2.5 million balance in the Committed to Comp Study Reserve and an estimated \$4.7 million from the Fund balance carryover. This approach is intended to achieve a balanced budget, with the carryover amount being an estimate based on previous

fiscal year averages of approximately \$7 million, as the final FY 24/25 year-end process is still underway.

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This infographic presents data from the FY 2025-26 Adopted Budget Overview Narrative.