TEHAMA COUNTY

AUDITOR'S FINANCIAL REPORT

JUNE 2026 AS OF JULY 21, 2026

PRESENTED BY

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County of Tehama

Financial Report

Quarter Ending June 30, 2026

Activity as of July 21

Overview

Presented in the following pages are the details of expenditures and revenues for the June 2026 quarter for fiscal year 2025/2026.

The percentage of budget and remaining budget calculations shown in the following pages are calculated using the July 21, 2026, totals in comparison to budget for fiscal year 2025/26.

The budget being presented reflects the Final Budget figures plus any board approved adjustments and encumbrances.

Revenue & Expenditure trends include activity from Funds 101 through 116 (excluding 104 – Fish & Game) and reflect information from Debt Service, Capital Outlay and Risk Management. Significant changes are addressed in the Notes section of this report.

The numbers reflected in the attached reports are as of July 21, for fiscal year 2025/26. The County has an accrual process through August 31. This means that all revenue received that is applicable to Fiscal Year 2025/26 will be applied to 2025/26 and all expenditures for services and supplies received prior to June 30, 2026, will be applied to 2025/26.

The claiming process allows for accruals of expenditures, so much of the activity from July is already reflected in the totals presented. However, there are 3 payroll days that will be applied to the 2025/26 fiscal year as well as straggler contract billings and supply purchases that may still be expensed and moved to 2025/26.

The revenues can change significantly from the numbers presented. Much of the revenue that comes from Federal and State agencies in July and August is for the months of May and June. Therefore, this revenue will be applied to 2025/26.

It is difficult to project final numbers until all year-end adjustments are complete. This happens after the accruals are applied to the fiscal year.

General Notes

Revenues

The report shows more than 90% of revenue received for most funds as of July 21st for Fiscal Year 2025/26 and 87.11% overall across funds. ACO Fund only received 32% of budgeted revenue, while Road received 81.53% and Health Agency received 87.20%. Part of the closing process is to recognize revenue in the period that it was earned. Because of this process, most of the revenue coming from State and Federal agencies in July and August is for May and June. As a result, revenue in **Aid from Other Gov't** will increase with the completion of the accrual process and will push up the percentages of the appropriations received. Other revenue sources that will see an increase will be **Taxes, License & Permits (specifically Franchise Fees), & Charge for Services.**

Revenues by Source

Taxes. One of the Major sources of revenue in General Fund is **Taxes,** which includes Property Tax and Sales Tax. The General Fund has received 99.7% of the $31,062,246 budgeted appropriations. This is expected to exceed 100% after accruals are applied.

Other Funds exceeding revenue expectation for Sales Tax and Property Tax include:

- Road Fund – Received 24.4% more that budgeted appropriations for their Sales Tax
- Fire Fund – Received 6% more in Property Tax revenue than was budgeted

License and Permits Overall budget for this source of revenue was $3,735,245 with $3,851,835, or 103% received. The excess is mainly due to building permit revenue in Building and Safety, which exceeded expectations by $119,339.

Fines & Forfeitures Overall expectations were $2,146,216 and 110%, or $2,368,196 was received. The excess is due to Penalties and Costs received in the Auditor budget for Tax Loss Reserve adjustment and penalty/costs received for the collection of delinquent property tax.

From Property includes rent and interest. The overall anticipated interest across funds was $1,726,978, with revenues received in the amount of $2,886,620, or 67% more than anticipated. The biggest contributors to the excess were General Fund with $505,076 more , Fire with $118,549 more, Risk Management with $181,3445 and Building & Safety receiving $121,748 more than budgeted.

Aid From Other Gov't Agency Another major source of revenue across Funds. The overall budget was $140,748,977, with $107,615,340 or about 76% received. This number is expected to increase between now and the end of the accrual period.

Funds expecting to see increases in **Aid From Other Gov't Agency** include:

- Road Fund – Received 77.46%, or 12,869,794 of the $16,614,409 budgeted. They should receive more reimbursements from Caltrans to apply to 2025/26
- ACO Fund – Only received 31.52% of the anticipated budget. Most of these funds are for the Jail Expansion and Corning Vets Hall Remodel
- Public Safety has only recognized 79.15% of the $17,323,482 budgeted. Some additional revenue for interfund transfers from Realignment dollars are still expected, although they won't be substantial.
- Health Agency Fund – Received 74.81% of the $21,882,193 budgeted. Additional revenues should be transferred through Interfund revenues to cover their 25/26 expenses.
- Meals on Wheels Fund – Received 73.98% and should receive additional funds for 25/26.

Charge for Services covers a variety of functions including, but not limited to, Impact Fees, Institutional Care, Interfund revenues, Law Enforcement Services, Mental Health Medi-Cal, Drug Medi-Cal, A-87 (Cost Plan), etc. There is a cumulative budget across funds of $36,659,178 and as of July 21, for FY 25/26, $31,969,501, or 87% has been received.

Major impacts on this shortage are:

- Fire Fund – Budgeted Impact Fees budgeted $400,000, but those will not be recognized in 25/26
- Juvenile Hall – Budgeted $867,750 for Institutional Care but has only received $254,716. Roughly $175,000 has been billed and will increase this total with the accrual process. However, this will only bring them to 50% of the anticipated revenue. The reduction in this service is due to staffing levels at Juvenile Hall.
- Health Fund – Budgeted 17,495,146 and has recognized $14,925,441, or 85%. It is anticipated that this number will increase slightly once accruals are applied.

Other Revenue this is comprised mainly of contributions received from General Fund, contributions to Debt Services for long-term debt payment, miscellaneous program revenue and one-time revenue. The budget for transfers from General Fund totals $27,552,387 with receipts of $28,472,848 or 103%.

This overage is due to the excessive contribution to Public Safety. As of July 21, Public Safety revenues have come in at only 76.5% of their anticipated appropriations of $19,989,344. This is $4.7 million short. Some revenue from accruals is expected, which will decrease this number some, but not significantly.

The budget for Debt is $590,452 and 100% has been received. The remainder of the revenue budget of $2,266,357 includes, but is not limited to, sales of capital assets, insurance settlements, risk subsidy, Public Assistance Repayments, donations and fundraisers, asset seizure, and various program reimbursements. As of July 21, 76% has been received. This number is not expected to increase.

Expenditures

Salary & Benefits includes all regular salaries, health insurance, deferred compensation, FICA, unemployment insurance, overtime, standby pay, workers comp, pay-in-lieu &

miscellaneous payouts, regular PERS, unfunded PERS liability, and the Advanced Discretionary Payments. The total salary & benefits budget across funds was $101,460,471 with total expenditures of $93,916,671, or 93%. Funds that were less than 90% include Fire with 76.07% spent and Health Agency with only 81.97% spent.

A significant impact on the percentages spent was due to the new policy of budgeting vacancies for General Fund and Public Safety in a special contingency account. General Fund budgeted $17,785,808 and spent 93%, or $16,539,383, while Public Safety budgeted $32,351,348 and spent $31,651,762, or 98%. This was a total savings for both funds of $1,946,011. In addition to this, there is a remaining budget in the Special Vacancy Contingency accounts of $3,155,356.

> **"Regular Salaries"** total budget for regular salaries across funds was $52,197,122 with $47,493,117, or 91% spent. Much of the savings can be attributed to Health Agency with only $8,566,551 spent of its' $10,285,732 budget, and Social Services who budgeted $10,706,562 and only spent $9,738,080. Although the positions filled and vacated were from different funds, the County hired 88 new employees in 25/26, and an equal number of employees left county employment.
>
> **"Extra Help"** various departments utilize extra help employees to help with day-to-day operations. The total budget across funds was $1,310,837 and $1,012,670 was utilized.
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> **"Overtime"** Total Overtime budget for reporting funds is $2,590,465 with $2,392,812, or 92% spent. Budget units that utilize the most overtime are the Sheriff with $618,488 in expenditure, Jail with $620,108 in expenditure and Juvenile Hall with $404,905 in expenditures. Other budget units that charge significant overtime are Road, Da, Boating, Probation and Social Services.

Service & Supplies – the bulk of the expenses in service and supplies are typically for Maintenance Agreements and Contracted services. Total Appropriations across funds are $63,449,169 with $54,311,964 spent through July 21 for Fiscal Year 2025/26. Because many service agreements are paid after the month is complete, they will affect the accrual and recording of expenses for 25/26. This number is expected to increase slightly.

- Maintenance of Equipment budget in total is $2,763,604 with $2,294,646, or 83% spent.
- Professional Services budget in total is 29,115,408 (including specialized service accounts) with 24,567,611, or 84% spent.
    - Budget Units with significant Professional Svc budgets
        - 3015 – Road Capital Projects $3,048,935 and only 35.8% spent
        - 3011 – Road $1,214,146 and only 44% spent
        - 2026 -Public Defender $950,116 and 96.3% spent
        - 5013 – Social Services $5,794,871 and 88% spent
        - Health Agency - $10,765,297 and 102% spent
        - Disaster Relief - $1,180,000 with 70.9% spent

Other Charges – This is mostly for support and care of clients, debt payments and contributions to other agencies. Total appropriations across funds are $40,389,564 and

$38,688,055 have been expended. Assistance payments to clients through Social Services Fund have spent 97% of the $24,175,091 allocation. Health Agency overspent their allocation of $6,430,076 by 12%, or $797,829, and Debt Services spent 100% of $1,456,349 allocation. Fire only spent 77.5% of their State Fire Schedule A expenditure budget of $4,953,855.

Fixed Assets – In total across funds there is a budget of $25,260,740 for capital outlay. The bulk of that is for the Jail Re-Entry project in the amount of $13,000,000 with only $5,788,751spent and the Corning Vets Hall Remodel & HVAC with a budget of $6,459,064 and $1,281,571 spent. The remainder includes budgets for computers, vehicles, and special departmental equipment. As of July 21, there was $2,750,779 spent on assets other than Jail Expansion and Hall Remodel. Significant expenditures include Structures and Improvements to Structures for Parks of $140,104, cameras and drones for the Sheriff in the amount of $190,547, vehicles for Ag Commission, Coroner, Road, Sheriff & Animal Control, Environmental Health and Health Agency with a total of $812,738 spent, and Special Departmental Equipment for the Sheriff Radio Tower project in the amount of $667,940 and new refrigeration for the Coroner in the amount of $31,736.

Significant budget unspent that will be encumbered to Fiscal Year 2026/27 include Fire – 1,350.000 for a fire truck, and vehicles for Facilities Maintenance, Probation and Planning for a total of $148,835.

Transfers & Reimbursements – This is predominantly General Fund contribution to other funds. However, it also includes transfers for Debt Service payments for Aircon & COPS and the transfer for the 115 Pension Trust. As of July 21, for Fiscal Year 2025/26, the General Fund contributed $28,497,848 to other funds, while there was only a budget for $27,556,593. This brings contributions to 103%. This number is expected to decrease slightly as accruals are charged to 2025/26, but the need for contribution to the Public Safety Fund is concerning. Additionally, $1,433,186 was transferred from multiple funds for the COPS and Aircon debt and Pension Trust.

COUNTY OF TEHAMA
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GENERAL FUND
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of July 21, 2026	Amount to be Secured	% Received
Taxes	$ 31,062,246	$ 1,009,992	$ 5,985,196	$ 18,746,812	$ 30,967,624	$ 94,622	99.7%
License & Permits	2,368,435	334,041	666,610	2,071,528	2,363,348	5,087	99.8%
Fines & Forfeitures	1,903,338	148,140	1,566,050	1,806,607	2,134,821	(231,483)	112.2%
From Property	1,396,291	14,905	37,761	60,968	1,933,521	(537,230)	138.5%
Aid from Other Gov't	7,398,473	871,741	3,614,267	4,942,859	6,585,425	813,048	89.0%
Charges for Services	5,881,501	951,934	2,891,117	4,190,008	5,677,286	204,215	96.5%
Other Revenue	725,049	19,004	24,031	110,869	181,677	543,372	25.1%
Total Revenues	**$ 50,735,333**	**$ 3,349,757**	**$ 14,785,032**	**$ 31,929,651**	**$ 49,843,702**	**$ 891,631**	**98.2%**

APPROPRIATIONS	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of July 21, 2026	Amount Available	% Expended
Salary/Benefits	$ 17,785,808	$ 5,436,405	$ 8,696,588	$ 12,120,901	$ 16,539,383	$ 1,246,425	93.0%
Service/Supplies	7,570,567	1,094,376	2,537,668	3,943,219	6,374,686	1,195,881	84.2%
Other Charges	1,960,040	243,676	1,070,120	1,282,553	1,647,888	312,152	84.1%
Fixed Assets	955,365	152,520	386,528	396,912	531,482	423,883	55.6%
Transfers/Reimburse	30,318,529	739,994	18,074,630	25,295,648	29,659,606	658,923	97.8%
Total Appropriations	**$ 58,590,309**	**$ 7,666,971**	**$ 30,765,534**	**$ 43,039,233**	**$ 54,753,045**	**$ 3,837,264**	**93.5%**

CONTINGENCIES						Budget Remaining	
General	$ 300,000	$ -	$ 43,670	$ -		$ 256,330	85.4%
Special	$ 209,175	$ -	$ -	$ -		$ 209,175	100.0%
Vacancy Contingency Usage	$ 1,165,277	$ 140,031	$ 245,452	$ -		$ 919,825	78.9%

COUNTY OF TEHAMA
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PUBLIC WORKS
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of July 21, 2026	Amount to be Secured	% Received
Taxes	$ 506,004	$ -	$ -	$ 629,460	$ 629,460	$ (123,456)	124.4%
License & Permits	4,750	1,360	2,375	4,940	8,405	(3,655)	176.9%
From Property	-	-	(18,334)		18,919	(18,919)	0.0%
Aid from Other Gov't	16,614,409	2,078,740	6,075,430	9,198,294	12,869,794	3,744,615	77.5%
Charges for Services	371,043	1,630	55,327	578,964	723,553	(352,510)	195.0%
Other Revenue	54,578	864	54,578	54,578	58,158	(3,580)	106.6%
Total Revenues	$ 17,550,784	$ 2,082,594	**$ 6,169,376**	**$ 10,466,236**	**$ 14,308,289**	$ 3,242,495	81.5%

APPROPRIATIONS	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of July 21, 2026	Amount Available	% Expended
Salary/Benefits	$ 7,869,902	$ 2,466,701	$ 3,949,118	$ 5,457,891	$ 7,432,087	$ 437,815	94.4%
Service/Supplies	8,996,329	1,270,581	2,454,843	3,525,799	5,283,887	3,712,442	58.7%
Other Charges	277,378	27,151	97,229	115,843	127,003	150,375	45.8%
Fixed Assets	214,621	-	53,835	105,310	109,114	105,507	50.8%
Transfers/Reimburse	192,554	-	6,640	6,640	48,369	144,185	25.1%
Total Appropriations	$ 17,550,784	$ 3,764,433	**$ 6,561,665**	**$ 9,211,483**	**$ 13,000,460**	$ 4,550,324	74.1%

COUNTY OF TEHAMA
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CAPITAL OUTLAY
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount to be Secured	% Received
Taxes	$ 3,000	$ -	$ 4,404	$ 4,404	$ 8,347	$ (5,347)	278.2%
From Property	30,000	-	1,586	1,586	102,019	(72,019)	340.1%
Aid from Other Gov't	21,264,172	600,361	3,152,796	5,980,428	6,702,103	14,562,069	31.5%
Other Revenue	-	-				-	
Total Revenues	$ 21,297,172	$ 600,361	**$ 3,158,786**	**$ 5,986,418**	**$ 6,812,469**	$ 14,484,703	32.0%

APPROPRIATIONS

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount Available	% Expended
Salary/Benefits	$ 161,338	$ 42,684	$ 65,887	$ 90,547	$ 122,172	$ 39,166	75.7%
Service/Supplies	1,248	241	469	701	939	309	75.2%
Other Charges	-	-	-		-	-	0.0%
Fixed Assets	20,644,586	1,034,818	3,855,372	6,080,135	7,702,936	12,941,650	37.3%
Transfers/Reimburse	500,000	-	-			500,000	0.0%
Total Appropriations	$ 21,307,172	$ 1,077,743	**$ 3,921,728**	**$ 6,171,383**	**$ 7,826,047**	$ 13,481,125	29.0%

COUNTY OF TEHAMA
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FIRE
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July, 21 2026**	Amount to be Secured	% Received
Taxes	$ 4,834,000	$ 162,929	$ 1,271,633	$ 3,205,315	$ 5,128,219	$ (294,219)	106.1%
From Property	375,000	-	233,967	233,967	493,549	(118,549)	131.6%
Aid from Other Gov't	70,000	498	9,120	25,855	62,265	7,735	89.0%
Charges for Services	1,540,920	75,914	790,220	1,060,733	1,087,543	453,377	70.6%
Other Revenue	-	-		919	919	(919)	0.0%
Total Revenues	$ 6,819,920	$ 239,341	**$ 2,304,940**	**$ 4,526,789**	**$ 6,772,495**	$ 47,425	99.3%

APPROPRIATIONS

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount Available	% Expended
Salary/Benefits	$ 610,316	$ 153,052	$ 251,599	$ 355,059	$ 464,269	$ 146,047	76.1%
Service/Supplies	2,279,267	421,656	800,849	1,043,351	1,745,581	533,686	76.6%
Other Charges	4,953,855	(4,554)	930,054	2,721,967	3,842,668	1,111,187	77.6%
Fixed Assets	1,430,000	-	11,362	11,361	11,362	1,418,638	0.8%
Transfers/Reimburse	-	-	-			-	
Total Appropriations	$ 9,273,438	$ 570,154	**$ 1,993,864**	**$ 4,131,738**	**$ 6,063,880**	$ 3,209,558	65.4%

COUNTY OF TEHAMA
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PUBLIC SAFETY
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of July 21, 2026	Amount to be Secured	% Received
Taxes	$ 45,300	$ -	$ -	$ -	$ -	$ 45,300	0.0%
License & Permits	1,556	40	124	174	239	1,317	15.4%
Fines & Forfeitures	8,918	243	447	720	11,068	(2,150)	0.0%
Aid from Other Gov't	17,323,482	585,661	4,044,165	7,366,878	13,710,907	3,612,575	79.1%
Charges for Services	2,417,794	127,878	468,212	849,949	1,443,224	974,570	59.7%
Other Revenue	192,294	16,559	24,469		123,655	68,639	64.3%
GF Contribution	26,457,870	-	17,047,603	23,764,602	27,431,412	(973,542)	103.7%
Total Revenues with GF Contribution	$ 46,447,214	$ 730,381	**$ 21,585,020**	**$ 31,982,323**	**$ 42,720,505**	$ 3,726,709	92.0%
Total Revenues without GF Contribution	$ 19,989,344	$ 730,381	**$ 4,537,417**	**$ 8,217,721**	**$ 15,289,093**	$ 4,700,251	76.5%

APPROPRIATIONS	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of July 21, 2026	Amount Available	% Expended
Salary/Benefits	$ 32,351,348	$ 10,761,155	$ 17,244,955	$ 23,540,101	$ 31,651,762	$ 699,586	97.8%
Service/Supplies	10,849,299	1,968,849	4,511,286	7,230,111	10,143,764	705,535	93.5%
Other Charges	136,775	9,276	16,710	26,720	37,865	98,910	27.7%
Fixed Assets	1,574,607	(51,062)	828,352	1,076,132	1,319,171	255,436	83.8%
Transfers/Reimburse						0	
Special Contingency	1,257,053	-				1,257,053	0.0%
Vacancy Contingency Usage	2,812,474	399,063	177,880			2,235,531	0.0%
Total Appropriations	$ 48,981,556	$ 13,087,281	**$ 22,779,183**	**$ 31,873,064**	**$ 43,152,562**	$ 5,828,994	88.1%

COUNTY OF TEHAMA
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RISK MANAGEMENT
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount to be Secured	% Received
From Property	$ 8,000	$ -	$ 88,095	$ 86,269	$ 189,345	$ (181,345)	2366.8%
Charges for Services	8,702,002	1,976,382	3,962,524	5,943,529	7,928,450	773,552	91.1%
Other Revenue	60,000	60,600	62,787	240,470	240,470	(180,470)	400.8%
Total Revenues	$ 8,770,002	$ 2,036,982	**$ 4,113,406**	**$ 6,270,268**	**$ 8,358,265**	$ 411,737	95.3%

APPROPRIATIONS

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21,2026**	Amount Available	% Expended
Salary/Benefits	$ 659,733	$ 220,146	$ 349,067	$ 487,031	$ 663,519	$ (3,786)	100.6%
Service/Supplies	8,090,391	71,076	3,571,977	3,781,496	7,229,016	861,375	89.4%
Other Charges		-				-	
Fixed Assets	-	-				-	
Transfers/Reimburse	-	-				-	
Total Appropriations	$ 8,750,124	$ 291,222	**$ 3,921,044**	**$ 4,268,527**	**$ 7,892,535**	$ 857,589	90.2%

COUNTY OF TEHAMA
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SOCIAL SERVICES
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of July 21,2026	Amount to be Secured	% Received
From Property	$ 41,707	$ 9,544	$ 19,593	$ 29,643	$ 40,104	$ 1,603	96.2%
Aid from Other Gov't	53,230,894	8,147,585	22,098,455	35,696,615	48,653,257	$ 4,577,637	91.4%
Charges for Services	174,186	27,451	70,547	110,138	151,752	$ 22,434	87.1%
Other Revenue	1,158,838	314,493	596,268	895,603	1,208,092	$ (49,254)	104.3%
Total Revenues	$ 54,605,625	$ 8,499,073	**$ 22,784,863**	**$ 36,731,999**	**$ 50,053,205**	$ 4,552,420	91.7%

APPROPRIATIONS	Budgeted Amount	As of Sept 2025	As of Dec 2025	As of Mar 2026	As of July 21, 2026	Amount Available	% Expended
Salary/Benefits	$ 19,581,366	$ 5,994,963	$ 9,757,024	$ 13,555,700	$ 18,317,847	$ 1,263,519	93.5%
Service/Supplies	10,737,611	1,037,448	2,751,316	4,288,730	9,721,785	$ 1,015,826	90.5%
Other Charges	24,175,091	5,898,433	11,835,919	17,639,127	23,420,005	$ 755,086	96.9%
Fixed Assets	6,105	-	9,670	5,775	5,775	$ 330	94.6%
Transfers/Reimburse	105,651	-	14,504	14,504	105,651	$ -	100.0%
Total Appropriations	$ 54,605,824	$ 12,930,844	**$ 24,368,433**	**$ 35,503,836**	**$ 51,571,063**	$ 3,034,761	94.4%

COUNTY OF TEHAMA
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DEBT SERVICES
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount to be Secured	% Received
Fines & Forfeitures	$ 226,960	$ 215,964	$ 215,964	$ 215,964	$ 220,960	$ 6,000	97.4%
From Property	64,263	14,569	34,832	49,397	114,804	$ (50,541)	178.6%
Other Revenue	1,177,126	495,767	576,307	576,307	1,177,124	$ 2	100.0%
Total Revenues	$ 1,468,349	$ 726,300	**$ 827,103**	**$ 841,668**	**$ 1,512,888**	$ (44,539)	103.0%

APPROPRIATIONS

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount Available	% Expended
Service/Supplies	$ 6,000	$ -			$ 2,173	$ 3,827	36.2%
Other Charges	1,456,349	769,994	850,536	850,536	1,456,242	$ 107	100.0%
Total Appropriations	$ 1,462,349	$ 769,994	**$ 850,536**	**$ 850,536**	**$ 1,458,415**	$ 3,934	99.7%

COUNTY OF TEHAMA
112

HEALTH AGENCY
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES	**Budgeted Amount**	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	**Amount to be Secured**	**% Received**
From Property	$ -	$ -	$ -	$ -		$ -	0.0%
Aid from Other Gov't	21,882,193	3,073,276	8,453,477	12,755,236	16,370,782	5,511,411	74.8%
Charges for Services	17,495,146	1,288,919	5,095,729	6,754,049	14,925,441	2,569,705	85.3%
Other Revenue	515,751	73	35,814	152,821	292,224	223,527	56.7%
TRAN Proceeds	25,000,000	25,000,000	25,000,000	25,000,000	25,000,000	-	100.0%
Total Revenues	$ 64,893,090	$ 29,362,268	**$ 38,585,020**	**$ 44,662,106**	**$ 56,588,447**	$ 8,304,643	87.2%

APPROPRIATIONS	**Budgeted Amount**	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	**Amount Available**	**% Expended**
Salary/Benefits	$ 19,406,332	$ 4,932,273	$ 7,493,196	$ 11,273,745	$ 15,906,489	$ 3,499,843	82.0%
Service/Supplies	13,575,703	1,189,747	4,964,861	7,884,154	12,656,030	919,673	93.2%
Other Charges	6,430,076	705,149	2,560,775	3,937,556	8,156,385	(1,726,309)	126.8%
Retire TRAN	25,000,000	-	-		25,000,000	0	100.0%
TRAN Interest Expense	1,000,000	-	-			1,000,000	0.0%
Fixed Assets	413,527	-	6,000	17,228	122,304	291,223	29.6%
Transfers/Reimburse							
Debt Service	118,954	-	16,118	102,836	117,408	1,546	98.7%
Intrafund Transfers	(42,232)	-		-		(42,232)	0.0%
Total Appropriations	$ 65,902,360	$ 6,827,169	**$ 15,040,950**	**$ 23,215,519**	**$ 61,958,616**	$ 3,943,744	94.0%

COUNTY OF TEHAMA
113

CHILD SUPPORT
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount to be Secured	% Received
From Property	$ 5,000	$ -	$ 7,542	$ 7,542	$ 16,276	$ (11,276)	325.5%
Aid from Other Gov't	2,372,599	749,608	1,440,922	1,855,861	2,222,305	150,294	93.7%
Charges for Services	-	-		-		$ -	
Other Revenue	-	-		-		-	
Total Revenues	$ 2,377,599	$ 749,608	**$ 1,448,464**	**$ 1,863,403**	**$ 2,238,581**	$ 139,018	94.2%

APPROPRIATIONS

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount Available	% Expended
Salary/Benefits	$ 1,844,288	$ 624,342	$ 970,907	$ 1,322,811	$ 1,739,684	$ 104,604	94.3%
Service/Supplies	533,311	81,238	170,117	271,192	402,355	$ 130,956	75.4%
Other Charges	-	-				$ -	
Fixed Assets	-	-				$ -	
Transfers/Reimburse	-	-				$ -	
Total Appropriations	$ 2,377,599	$ 705,580	**$ 1,141,024**	**$ 1,594,003**	**$ 2,142,039**	$ 235,560	90.1%

COUNTY OF TEHAMA
115

BUILDING & SAFETY
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount to be Secured	% Received
License & Permits	$ 1,360,504 `	$ 636,699	$ 950,298	$ 1,198,822	$ 1,479,843	$ (119,339)	108.8%
Fines Forf & Penalties	7,000	449	898	898	1,347	$ 5,653	19.2%
From Property	20,000	-	69,329	69,329	141,748	$ (121,748)	708.7%
Aid from Other Gov't	-	-	-			$ -	
Charges for Services	75,000	-	-	1,972	22,252	$ 52,748	29.7%
Other Revenue	-	-	-			$ -	
Total Revenues	$ 1,462,504	$ 637,148	**$ 1,020,525**	**$ 1,271,021**	**$ 1,645,190**	$ (182,686)	112.5%

APPROPRIATIONS

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount Available	% Expended
Salary/Benefits	$ 1,021,106	$ 279,404	$ 463,178	$ 668,047	$ 921,648	$ 99,458	90.3%
Service/Supplies	313,468	97,927	145,053	182,912	274,410	$ 39,058	87.5%
Other Charges	-	-				$ -	
Fixed Assets	21,930	18,958	18,958	18,958	18,958	$ 2,972	86.4%
Transfers/Reimburse	100,000	-	-			$ 100,000	0.0%
Total Appropriations	$ 1,456,504	$ 396,289	**$ 627,189**	**$ 869,917**	**$ 1,215,016**	$ 241,488	83.4%

COUNTY OF TEHAMA
116

SENIOR NUTRITION
FINANCIAL REPORT TO THE BOARD OF SUPERVISORS

FY 2025-26 Quarters to Date

REVENUES

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount to be Secured	% Received
From Property	$ 2,878	$ -	$ 4,215	$ 4,215	$ 9,219	$ (6,341)	320.3%
Aid from Other Gov't	592,755	-	21,833	241,948	438,502	$ 154,253	74.0%
Charges for Services	1,586	-	-	10,000	10,000	$ (8,414)	630.5%
Other Revenue	67,690	7,752	21,043	28,034	72,494	$ (4,804)	107.1%
Total Revenues	$ 664,909	$ 7,752	**$ 47,091**	**$ 284,197**	**$ 530,215**	$ 134,694	79.7%

APPROPRIATIONS

	Budgeted Amount	**As of Sept 2025**	**As of Dec 2025**	**As of Mar 2026**	**As of July 21, 2026**	Amount Available	% Expended
Salary/Benefits	$ 168,934	$ 47,883	$ 79,866	$ 113,860	$ 157,811	$ 11,123	93.4%
Service/Supplies	495,975	83,725	206,459	340,272	477,338	$ 18,637	96.2%
Fixed Assets	-	-				$ -	
Transfers/Reimburse	-	-				$ -	
Total Appropriations	$ 664,909	$ 131,608	**$ 286,325**	**$ 454,132**	**$ 635,149**	$ 29,760	95.5%

Expenditures 2025/26 as of July 21

Fund	Fund Title	Sub Account	SubAccount Title	2026 Budget As of July 21	2026 Actual Thru July 21	2026 Balance
101	General Fund	51	Salary & Benefits	17,785,808	16,539,383	1,246,425
		53	Service & Supplies	7,570,567	6,374,686	1,195,880
		55	Support & Care	1,960,040	1,647,888	312,153
		57	Fixed Assets	955,365	531,482	423,883
		59	Transfers	29,153,252	29,659,606	(506,354)
		59	Transfers	1,165,277	-	1,165,277
101 Total				**58,590,308**	**54,753,045**	**3,837,263**
102	Road	51	Salary & Benefits	7,869,902	7,432,087	437,815
		53	Service & Supplies	8,996,329	5,283,887	3,712,442
		55	Support & Care	277,378	127,003	150,375
		57	Fixed Assets	214,621	109,114	105,507
		59	Transfers	192,554	48,369	144,185
102 Total				**17,550,784**	**13,000,459**	**4,550,325**
103	ACO	51	Salary & Benefits	161,338	122,172	39,166
		53	Service & Supplies	1,248	939	309
		57	Fixed Assets	20,644,586	7,702,936	12,941,650
		59	Transfers	500,000	-	500,000
103 Total				**21,307,172**	**7,826,047**	**13,481,125**
105	Fire	51	Salary & Benefits	610,316	464,269	146,047
		53	Service & Supplies	2,279,267	1,745,581	533,686
		55	Support & Care	4,953,855	3,842,668	1,111,187
		57	Fixed Assets	1,430,000	11,362	1,418,638
105 Total				**9,273,438**	**6,063,881**	**3,209,557**
106	Public Safety	51	Salary & Benefits	32,351,348	31,651,762	699,586
		53	Service & Supplies	10,849,299	10,143,764	705,536
		55	Support & Care	136,775	37,865	98,910
		57	Fixed Assets	1,574,607	1,319,171	255,437
		59	Transfers	1,257,053	-	1,257,053
		59	Transfers	2,812,474	-	2,812,474
106 Total				**48,981,557**	**43,152,562**	**5,828,995**
107	Risk Management	51	Salary & Benefits	659,733	663,519	(3,786)
		53	Service & Supplies	8,090,391	7,229,016	861,375
		53	Service & Supplies	-	-	-
107 Total				**8,750,124**	**7,892,535**	**857,589**
108	Social Services	51	Salary & Benefits	19,581,366	18,317,847	1,263,519
		53	Service & Supplies	10,737,611	9,721,785	1,015,827
		55	Support & Care	24,175,091	23,420,005	755,087
		57	Fixed Assets	6,105	5,775	330
		59	Transfers	105,651	105,651	-
108 Total				**54,605,825**	**51,571,061**	**3,034,763**
110	Debt Services	53	Service & Supplies	6,000	2,173	3,827
		55	Support & Care	1,456,349	1,456,242	107
110 Total				**1,462,349**	**1,458,415**	**3,934**

112	Health Agency	51	Salary & Benefits	19,406,332	15,906,489	3,499,843
		53	Service & Supplies	13,575,703	12,656,030	919,673
		55	Support & Care	32,430,076	33,156,385	(726,309)
		57	Fixed Assets	413,527	122,304	291,223
		59	Transfers	76,722	117,408	(40,686)
112 Total				**65,902,359**	**61,958,616**	**3,943,744**
113	Child Support	51	Salary & Benefits	1,844,288	1,739,684	104,604
		53	Service & Supplies	533,311	402,355	130,956
		57	Fixed Assets	-	-	-
113 Total				**2,377,599**	**2,142,039**	**235,560**
115	Building & Safety	51	Salary & Benefits	1,021,106	921,648	99,457
		53	Service & Supplies	313,468	274,410	39,058
		57	Fixed Assets	21,930	18,958	2,973
		59	Transfers	100,000	-	100,000
115 Total				**1,456,504**	**1,215,016**	**241,488**
116	Meals on Wheels	51	Salary & Benefits	168,934	157,811	11,123
		53	Service & Supplies	495,975	477,338	18,637
		55	Support & Care	-	-	-
		57	Fixed Assets	-	-	-
116 Total				**664,909**	**635,148**	**29,761**

Revenues 25/26 as of July 21, 2026

Fund	Fund Title	Sub Account	Sub Account Description	2026 Budget As of FP13	2026 Actual Thru FP13 - July 21	2026 Balance
101	General Fund	410	Taxes	31,062,246	30,967,624	94,622
		420	Licenses, Permits & Franchises	2,368,435	2,363,348	5,087
		430	Fines & Forfeitures & Penalties	1,903,338	2,134,821	(231,483)
		440	Rents & Concessions	1,396,291	1,933,521	(537,230)
		450	Intergovernmental Revenue	7,398,473	6,585,425	813,048
		460	Charge For Current Services	5,881,501	5,677,286	204,215
		470	Other Revenue	725,049	181,677	543,372
101 Total				**50,735,333**	**49,843,702**	**891,631**
102	Road	410	Taxes	506,004	629,460	(123,456)
		420	Licenses, Permits & Franchises	4,750	8,405	(3,655)
		440	Rents & Concessions	-	18,919	(18,919)
		450	Intergovernmental Revenue	16,614,409	12,869,794	3,744,615
		460	Charge For Current Services	371,043	723,553	(352,510)
		470	Other Revenue	54,578	58,158	(3,580)
102 Total				**17,550,784**	**14,308,288**	**3,242,496**
103	ACO	410	Taxes	3,000	8,347	(5,347)
		440	Rents & Concessions	30,000	102,019	(72,019)
		450	Intergovernmental Revenue	21,264,172	6,702,103	14,562,070
		470	Other Revenue	-	-	-
103 Total				**21,297,172**	**6,812,469**	**14,484,704**
105	Fire	410	Taxes	4,834,000	5,128,219	(294,219)
		440	Rents & Concessions	375,000	493,549	(118,549)
		450	Intergovernmental Revenue	70,000	62,265	7,735
		460	Charge For Current Services	1,540,920	1,087,543	453,377
		470	Other Revenue	-	919	(919)
105 Total				**6,819,920**	**6,772,494**	**47,426**
106	Public Safety	410	Taxes	45,300	-	45,300
		420	Licenses, Permits & Franchises	1,556	239	1,317
		430	Fines & Forfeitures & Penalties	8,918	11,068	(2,150)
		450	Intergovernmental Revenue	17,323,482	13,710,907	3,612,575
		460	Charge For Current Services	2,417,794	1,443,224	974,570
		470	Other Revenue	26,650,164	27,555,067	(904,904)
106 Total				**46,447,213**	**42,720,505**	**3,726,708**
107	Risk Management	440	Rents & Concessions	8,000	189,345	(181,345)
		460	Charge For Current Services	8,702,002	7,928,450	773,552
		470	Other Revenue	60,000	240,470	(180,470)
107 Total				**8,770,002**	**8,358,264**	**411,738**
108	Social Services	440	Rents & Concessions	41,707	40,104	1,603
		450	Intergovernmental Revenue	53,230,894	48,653,257	4,577,636
		460	Charge For Current Services	174,186	151,752	22,434
		470	Other Revenue	1,158,838	1,208,092	(49,254)
108 Total				**54,605,625**	**50,053,206**	**4,552,419**
110	Debt Services	430	Fines & Forfeitures & Penalties	226,960	220,960	6,000
		440	Rents & Concessions	64,263	114,804	(50,541)
		470	Other Revenue	1,177,126	1,177,124	2
110 Total				**1,468,349**	**1,512,888**	**(44,539)**
112	Health Agency	450	Intergovernmental Revenue	21,882,193	16,370,782	5,511,411
		460	Charge For Current Services	17,495,146	14,925,441	2,569,705
		470	Other Revenue	25,515,751	25,292,224	223,528
112 Total				**64,893,091**	**56,588,447**	**8,304,644**

113	Child Support	440	Rents & Concessions	5,000	16,276	(11,276)
		450	Intergovernmental Revenue	2,372,599	2,222,305	150,294
		470	Other Revenue	-	-	-
113 Total				**2,377,599**	**2,238,581**	**139,018**
115	Building & Safety	420	Licenses, Permits & Franchises	1,360,504	1,479,843	(119,339)
		430	Fines & Forfeitures & Penalties	7,000	1,347	5,653
		440	Rents & Concessions	20,000	141,748	(121,748)
		450	Intergovernmental Revenue	-	-	-
		460	Charge For Current Services	75,000	22,252	52,748
		470	Other Revenue	-	-	-
115 Total				**1,462,504**	**1,645,189**	**(182,686)**
116	Meals on Wheels	440	Rents & Concessions	2,878	9,219	(6,341)
		450	Intergovernmental Revenue	592,755	438,502	154,253
		460	Charge For Current Services	1,586	10,000	(8,414)
		470	Other Revenue	67,690	72,494	(4,804)
116 Total				**664,909**	**530,215**	**134,694**
Grand Total				277,092,501	241,384,247	35,708,253