



# FISCAL YEAR 2025-26 MID-YEAR BUDGET

TEHAMA COUNTY

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**AI Disclosure:** This report was authored by Orepa Mamea, Fiscal Manager with Administration Office. An AI service was used solely for the purposes of cover image creation, grammar, spelling, and syntax refinement to ensure clarity and professional presentation.

## INTRODUCTION

The mid-year budget adjustment process provides a comprehensive review of the County's financial performance during the first six months of the fiscal year. This review allows the Administration Office to recommend necessary adjustments to the Board of Supervisors, ensuring that the approved budget remains aligned with actual expenditures and revenues.

It is important to emphasize that the mid-year process is not intended for funding new initiatives or preempting the priority setting of the upcoming Fiscal Year 2026-27 budget development. Instead, it focuses on making adjustments that maintain the programmatic and service levels outlined in the Board's adopted budget for the current fiscal year. Departments have prioritized addressing unforeseen circumstances, such as state funding shortfalls and staffing shortages, that have arisen since the initial budget adoption.

This mid-year report provides a transparent overview of the County's current fiscal year budgetary status. It also proposes necessary technical and programmatic adjustments for the current fiscal year, including modifications to the Position Allocation List (PAL) to address critical staffing needs and reorganize existing resources.

According to the **FY 2025-26 Mid-Year Adjustments by Fund** (Table 1.), the report recommends a total expenditure budget increase of **\$7,330,256**, which is fully offset by a revenue increase of **\$7,498,868**. Within General Fund, this Mid-Year Budget request is proposing a **\$1,467,816** expenditure increase to address departmental needs supported by a healthy **\$2,830,873** rise in projected revenue.

A significant portion of the proposed spending is centered on Public Safety, where the Mid-Year Budget Request an increase of **\$1,317,617**. A large portion of this request, totaling **\$811,175**, is dedicated to essential Salary and Benefits adjustments. Specifically, **\$474,451** of that amount is required to fund increased overtime and extra help for the Sheriff and Probation department. These departments are navigating critical staffing shortages and are utilizing these funds to maintain 24/7 coverage and public safety standards while actively working to recruit and fill vacant positions.

Rather than funding new initiatives, these adjustments prioritize the programmatic goals established at the start of the year such as the critical work managed by the Administration Office in the Plant and Acquisition budget unit. These projects we are currently focused on high-impact infrastructure projects, including broadband expansion, essential facility repairs, and the modernization of certain software, ensuring that county resources are utilized efficiently to meet both current and future service demands.

### FY 2025-26 MID-YEAR ADJUSTMENTS BY FUND

FUND	EXPENDITURE			REVENUE		
	Budgeted Exp. As of 12/31/2025	Mid-Year request	Adj. Exp Budget	Budgeted Rev. As of 12/31/2025	Mid-Year request	Adj. Rev Budget
101 General Fund	55,879,880	1,467,816	57,347,696	47,766,734	2,830,873	50,597,607
102 Road	20,677,524	(3,180,454)	17,497,070	20,677,524	(3,180,454)	17,497,070
103 Capital Outlay	13,962,586	7,344,586	21,307,172	13,962,586	7,334,586	21,297,172
105 Fire Fund	9,048,438	225,000	9,273,438	6,594,920	225,000	6,819,920
106 Public Safety	46,215,256	1,317,617	47,532,874	45,934,622	97,599	46,032,221
107 Risk Management	8,720,124	30,000	8,750,124	8,720,124	-	8,720,124
108 Social Services	54,615,170	(9,046)	54,606,125	54,614,670	(9,046)	54,605,625
116 Senior Nutrition	528,014	122,043	650,057	528,014	122,043	650,057
605 TC Sanitation	582,665	7,921	590,586	517,092	73,494	590,586
712 Tehama Major Crime Unit	109,537	4,772	114,309	109,537	4,772	114,309
	<b>210,339,195</b>	<b>7,330,256</b>	<b>217,669,451</b>	<b>199,425,823</b>	<b>7,498,868</b>	<b>206,924,691</b>

### SUMMARY OF 2025-26 MID-YEAR BUDGET REPORT ADJUSTMENTS (ALL DEPARTMENT)

#### DEPARTMENT REQUESTS

This summary provides an overview of all mid-year budget adjustment requests submitted by departments alphabetically. Detailed information about each department's request, including specific line items, is available in Exhibit III.

#### AGRICULTURE COMMISSIONER

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 11,425	\$ -	\$ 11,425	\$ -	12.00	0.00	\$ -	0.00

#### Requested Adjustment:

The Agricultural Commissioner is requesting a mid-year budget increase of \$11,425 to maintain the department's essential time-tracking and reporting software. For years, the department relied on an outdated Excel-based system created in 2007, which had become incompatible with modern Windows operating systems and required significant manual labor to repair and manage. To solve this, the department transitioned to CalCATS, a modern, web-based program that streamlines reporting to state agencies and improves overall efficiency.

The department successfully moved to the live version of this software during the previous fiscal year, however, the initial credits used to pay for the service have now been exhausted. This requested increase will cover existing credit shortages and ensure the department has the necessary funding to continue using the system for the remainder of the year. Importantly, this request does not require General Fund.

The increase is fully funded by revenues already collected and held in a dedicated department account from FY 2018-19.

**PAL Request:** None at this time.

### ANIMAL SERVICES

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 122,435	\$ 122,435	\$ -	\$ -	\$ -	8.00	<u>0.00</u>	\$ -	<u>0.00</u>

**Requested Adjustments:**

The Tehama County Animal Services division is requesting a mid-year budget adjustment of \$122,435 to maintain essential shelter operations and expand community services, all of which are funded by grants and donations rather than the General Fund. A primary focus of this request is the continuation of the Sniptember program, which uses grant funds to operate a mobile van for spay and neuter surgeries. Because these surgeries require specialized help, the department is adjusting its staffing budget to cover contracted veterinarians and extra-help technicians for the remainder of the grant term. Additionally, the department is requesting to use \$45,000 in existing medical donations to provide life-saving care for animals that require treatment beyond their initial holding period.

The request also addresses necessary facility and safety upgrades at the Animal Care Center. This includes the installation of a new, ADA-compliant phone system to replace an outdated setup from 2015, as well as required upgrades to the building’s alarm system and parking lot lighting. Other community-focused initiatives include \$5,000 from a “Return to Home” grant to host no-cost vaccine and microchipping clinics throughout the county. By approving these adjustments now, the Board will ensure the department has the necessary spending authority to use its grants and donations efficiently without needed multiple emergency requests later in the year.

**PAL Request:** None at this time.

## BOARD OF SUPERVISORS

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	5.00	0.00	\$ 1,000	0.00

**Requested Adjustments:**

The Tehama County Board of Supervisors is requesting a modest mid-year budget adjustment of \$1,000 to fund three licenses for ChatGPT Plus. This request aims to provide supervisors with a powerful, modern tool to enhance their efficiency and decision-making capabilities while ensuring high standards of data security. Unlike the free version of the software, the paid version offers advanced security features, such as enhanced data privacy protection and the option to prevent information from being used for general model training, making it a safer choice for handling sensitive government communications and research.

By utilizing this technology, supervisors can more effectively synthesize complex information, draft public communications, and prepare for meetings, essentially adding a “digital research assistant” to their workflow. This small investment is designed to save significant time on routine administrative tasks, allowing the Board to focus more on strategic priorities and serving the residents of Tehama County.

**PAL Request:** None at this time.

## SHERIFF - BOATING

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ (39,021)	\$ -	\$ -	\$ -	\$ 39,021	1.00	0.00	\$ 39,021	0.00

**Requested Adjustments:**

The Tehama County Sheriff’s Office is requesting a mid-year budget adjustment for its Boating Safety program due to an unexpected reduction in state funding. The California Division of Boating and Waterways is currently facing a statewide funding shortfall, leading them to scale back grants to local agencies for the first time in nearly 30 years. As a result, the county’s state revenue for this program will decrease by \$39,021. While these state grants are intended to supplement the costs of local boat patrols and safety enforcement, this reduction means that County’s General Fund will now have to cover the larger portion (59%) of the program’s expenses.

**PAL Request:** None at this time.

## CAPITAL PROJECTS (ROADS)

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ (3,755,500)	\$ (3,755,500)	\$ -	\$ -	\$ -	0.00		\$ -	

**Requested Adjustments:**

The Tehama County Public Works Department – Capital Projects is proposing a mid-year budget reduction of \$3,755,500 for its Capital Projects fund. This adjustment is primarily due to a strategic decision to reduce the number of active capital projects this year, allowing the county to shift resources toward more essential infrastructure and operational needs. By scaling back these projects now, the department will move the associated costs for professional services and land rights-of-way into the upcoming 2026-2027 budget cycle. Because these projects are fully funded by outside sources, including state highway funds and federal reimbursements, these changes have no financial impact on the County General fund. Updating the budget at this time ensures that the county’s financial plan accurately reflects current construction priorities and maintains a transparent account of how state and federal infrastructure money is being used.

**PAL Request:** None at this time.

## COMMUNITY ACTION AGENCY

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 85,690	\$ 85,690	\$ -	\$ -	\$ -	9.00	0.00	\$ -	0.00

**Requested Adjustments:**

The Tehama County Community Action Agency is requesting a mid-year budget increase of \$85,690 to support expanded staffing and program services. This adjustment is entirely funded by new revenue, including a \$27,824 increase in state grant funds and an additional \$57,866 from Social Services for local programs like the Housing and Disability Advocacy Program (HDAP) and CalWORKs Family Stabilization. These funds will cover the cost of increasing staff to manage these growing contracts, as well as necessary operational expenses such as employee transportation, communication, and administrative support for a recent state audit. These adjustments are fully covered by state grants and inter-departmental funding; there is no impact on the County General fund.

**PAL Request:** None at this time.

## COUNTY ADMINISTRATION

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	3.85	0.00	\$ 1,000	0.00

**Requested Adjustments:**

The County Administration Office is requesting a \$1,000 mid-year budget adjustment to purchase a professional license for ChatGPT Plus. This tool will serve as a digital assistant to help staff manage the heavy workload of drafting reports, summarizing complex state regulations, and responding to public inquiries more quickly. Moving from the free version to a professional license is a critical step for data security, as it provides higher levels of privacy protection that prevents sensitive county information from being shared or used for general training purposes. By investing in this technology, the Administration Office can operate more efficiently, ensuring that county projects and public services move forward without unnecessary delays.

**PAL Request: None at this time.**

## DA FRAUD AUTO

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 5,481	\$ 5,481	\$ -	\$ -	\$ -	0.00	0.00	\$ -	0.00

**Requested Adjustments:**

The Tehama County District Attorney’s Office is requesting a mid-year budget adjustment of \$5,481 for the DA Insurance Fraud Auto Program to cover essential administrative and insurance costs. Although the department did not apply for the Auto Insurance Fraud grant for the current fiscal year, they are still required to complete a professional outside audit for the previous year’s activities. The requested funds will pay for this mandatory audit, as well as the annual workers’ compensation and general insurance expenses for the program. Starting next fiscal year, these recurring insurance costs will be moved into the District Attorney’s main budget unit to simplify future accounting. Importantly, this request does not use any General Fund money. Instead, it is entirely funded by the specific state law enforcement revenue - COPS funds.

**PAL Request: None at this time.**

## DA INSURANCE FRAUD

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 7,789	\$ 7,789	\$ -	\$ -	\$ -	<u>0.00</u>	<u>0.00</u>	\$ -	<u>0.00</u>

**Requested Adjustments:**

The Tehama County District Attorney’s Office is requesting a mid-year budget adjustment of \$7,789 for the Workers' Compensation Insurance Fraud unit to cover mandatory administrative and safety costs. Although the department did not apply for the specific fraud grant this fiscal year, it is still legally required to pay for a professional outside audit of the previous year’s activities. The requested funds will cover this audit, along with annual insurance and workers’ compensation expenses. To streamline future accounting, these recurring insurance and safety costs will be moved into the District Attorney’s main operating budget starting in the next fiscal year. This request has no impact on the General fund, as it is entirely funded by state law enforcement revenues - COPS funds.

**PAL Request: None at this time.**

## DA VICTIM / WITNESS

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 10,144	\$ 10,144	\$ -	\$ -	\$ -	<u>2.50</u>	<u>0.00</u>	\$ -	<u>0.00</u>

**Requested Adjustments:**

The Tehama County District Attorney’s Office is requesting a mid-year budget adjustment of \$10,144 for the Victim / Witness program to account for final expenses from the previous grant cycle. Because this program operates on a federal fiscal year (October through September) rather than the standard county schedule, these funds represent the final reimbursements for office supplies, communications, and travel costs incurred through September 30, 2025. Essentially, this adjustment allows the department to wrap up the previous year’s bookkeeping as they transition into the new grant cycle. Importantly, this request does not require any local taxpayer money, the increased spending is fully offset by state and federal grant revenue already received by the county.

**PAL Request: None at this time.**

## DISTRICT ATTORNEY

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
	\$ 126,575	\$ 124,377	\$ -	\$ 2,198	24.90	0.00	\$ 2,198	0.00

**Requested Adjustments:**

The Tehama County District Attorney’s Office is requesting a mid-year budget adjustment of \$126,575 for the Criminal Division to address equipment failures and administrative updates. A small portion of this request, \$2,198, is needed to replace an attorney’s laptop that failed ahead of scheduled replacement date. The majority of the adjustment, totaling \$124,377, is required to correct the retirement liability accounts. This correction is necessary because the department originally used last year’s figures in the current budget and must now account for staff who were moved into this division following the closure of the three grant-funded units. While the department is proposing the use of General Fund money to cover the laptop replacement, the overall adjustment ensures that the county’s retirement obligations for these employees are accurately funded and up to date.

**PAL Request:** None at this time.

## ELECTION

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 111,050	\$ 111,050	\$ -	\$ -	2.80	0.00	\$ -	0.00

**Requested Adjustments:**

The Tehama County Elections Department is requesting a mid-year budget adjustment of \$111,050 to cover the costs of the Statewide Special Election held in November 2025. These funds are necessary to pay for essential election services such as printing and mailing ballots, programming voting equipment, paying poll workers, and hiring temporary “extra help” staff to assist with the increased workload. Importantly, this request has no financial impact on the General Fund because the State is providing a \$300,000 reimbursement to cover these state-mandated election costs. After covering all election expenses, the remaining \$188,950 of that state funding will be set aside specifically for future election-related upgrades and needs.

**PAL Request:** None at this time.

## EMERGENCY OPERATIONS

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 2,557,964	\$ 925,000	\$ (1,632,964)	\$ -	\$ -	<u>0.00</u>		\$ -	

**Requested Adjustments:**

The Tehama County Emergency Operations budget unit is requesting a mid-year budget adjustment to facilitate essential recovery and safety work following the Park Fire. With the help from Public Works and TCTC this budget unit has successfully secured \$2,557,964 in State Disaster Relief funding, which is being specifically utilized for high-priority local projects. These projects include \$840,000 for the removal of hazardous trees, \$70,000 for a critical well repair in the Paynes Creek area, and \$15,000 for necessary repairs to the Paynes Creek Fire Station.

Because these infrastructure and safety improvements are entirely funded by state disaster relief and insurance claims, this request results in zero net cost to the County General Fund. This adjustment essentially acts as a formal pass-through that allows the county to accept and spend these state funds as intended for fire recovery. By approving this request, the Board will enable the department to continue restoring vital services and addressing safety hazards in fire-impacted areas using outside resources rather than local taxpayer dollars.

**PAL Request:** None at this time.

## FACILITIES MAINTENANCE

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 109,093	\$ -	\$ -	\$ 109,093	<u>10.00</u>	<u>1.00</u>	\$ 109,093	<u>1.00</u>

**Requested Adjustments:**

The Tehama County Facilities Maintenance Department is requesting a mid-year budget adjustment to add a specialized HVAC Technician to their team and purchase a new one-ton pickup truck to replace an ageing vehicle. Currently, the county relies heavily on outside companies for heating and cooling repairs, spending over \$71,000 in just the first half of this fiscal year alone. By bringing this specialized work in-house, the department can significantly reduce expensive contractor labor costs and provide faster service across all county buildings. This new position will also free up other maintenance staff to focus on internal projects that are currently being outsourced due to a lack of time, creating a trickle down

effect of increased efficiency and cost savings department-wide. While this requires an initial investment in salary, benefit, and equipment, it is a strategic move designed to lower long term maintenance expenses.

**PAL Request:** None at this time.

### FIRE SCH C VOLUNTEER

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 225,000	\$ 225,000	\$ -	\$ -	\$ -	<u>5.00</u>		\$ -	

**Requested Adjustments:**

The Tehama County Fire Department is requesting a mid-year budget adjustment to modernize its emergency equipment and ensure its fleet remains reliable for public safety. The department is proposing to redirect \$50,000 originally set aside for a new fire engine – the purchase order for which has already been secured. These funds will be used towards the purchase of vital handheld and mobile radios to improve communication for emergency personnel. Additionally, the department is seeking \$225,000 to purchase a new water tender to replace an aging and unreliable vehicle that is no longer fit for service. While the vehicle purchase requires an increase in the budget, it is fully offset by \$225,000 in new revenue the department has identified, making the entire request cost-neutral for the county’s General Fund. These adjustments allow the department to equip firefighters with dependable tools and transportation without increasing the burden on local taxpayers.

**PAL Request:** None at this time.

### GENERAL SERVICES

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 34,489	\$ -	\$ -	\$ 34,489	<u>1.00</u>	<u>1.00</u>	\$ 34,489	<u>1.00</u>

**Requested Adjustments:**

The Information Technology (IT) department is requesting the addition of one new FTE Information Systems Specialist position to support the county's ongoing strategic initiative to modernize and secure its digital infrastructure. Since hiring an Information Systems Manager, the county has made significant strides in addressing long-standing IT gaps and building a stable foundation. This new role will provide the

necessary technical support to maintain that momentum and ensure the manager can focus on high-level security and systems oversight.

For the remainder of the current fiscal year, the county is requesting \$34,489 to cover the first three months of salary and benefits for this position. Looking forward, the department plans to fund this role long-term by consolidating technology contracts and eliminating duplicate software services, meaning these savings will help offset the ongoing costs. This addition to the permanent staffing list (PAL) is a proactive step toward a more efficient and secure county government that no longer relies on outdated or redundant systems.

**PAL Request:**

A new FTE for Information System Specialist this request has already been approved by the Joint Council Union.

**JAIL**

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 234,452	\$ -	\$ -	\$ 234,452	43.00	14.00	\$ 234,452	14.00

**Requested Adjustments:**

This budget adjustment request reflects personnel changes and operational updates within the Jail Budget Unit. Due to ten vacant positions, the Department is requesting decreases in salaries and related benefit accounts (PERS Retirement, OASDI, Group Insurance, and Unemployment Insurance). They are also requesting a decrease in the Deferred Comp Match account due to lower employee participation in the county match program.

However, they are requesting increases in several accounts to align with projected expenditures. This includes an increase to the CLR 2011 Realignment account to support realigned employee costs, and an increase to the Citizen Option-Pub Safety account to reflect the Board of Supervisors' recent approval of COPS funds for new furniture and flooring. Additionally, they are increasing the Other-Weekend Work account based on strong revenue projections from the Electronic Monitoring Program. Finally, they are adjusting the Interfund Revenue and Miscellaneous Revenue accounts to reflect the anticipated income from the Inmate Welfare Fund and unanticipated recycling sales.

**PAL Request:**

The Tehama County Sheriff’s Office is requesting the addition of 14 new staff positions—specifically 12 Correctional Deputies and 2 Dietary Cooks—along with the unfreezing of three currently vacant deputy positions to prepare for the opening of the new Jail Reentry Facility. Securing these positions now is critical to meeting state requirements that the facility be occupied within 90 days of completion, with the

move-in date currently targeted for March or April. This staffing plan allows the county to maintain safe operations at the existing jail while gradually transitioning services to the new building.

It is important to recognize that this expansion is only one of several major state mandates hitting the county simultaneously. For example, the upcoming CalAIM program, which overhaul health services in the Jail, Juvenile Hall, and Probation, must be implemented by October 1, 2026. While some initial startup funding and potential reimbursements are available for these state-required programs, the county must remain fiscally disciplined. We must carefully plan for the long-term sustainability of these mandated services to ensure they do not overwhelm our limited local resources or jeopardize the county’s future financial stability.

### JAIL - HEALTH

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 172,750	\$ -	\$ -	\$ 172,750	0.00		\$ 172,750	

**Requested Adjustments:**

This mid-year budget request for the Tehama County Jail Health unit seeks an additional \$172,750 to address rising medical costs. The primary driver for this increase is the increase in Jail staffing, which has led to a larger inmate population and a greater need for essential healthcare services. These fund will cover a variety of critical medical needs, including pharmacy supplies, hospital stays, and specialized dental, optical, and X-ray services. While a portion of the total budget is covered by state Realignment funds, the majority of this specific increase is a General Fund expense that was anticipated during the annual budget process to account for the facility's growth.

Maintaining these health services is vital for the safety and legal compliance of the jail's daily operations. If this request is not approved, the department warns it will face a significant funding deficit before the end of the fiscal year. More importantly, a lack of funding would hinder the county's ability to provide necessary medical care to incarcerated individuals, potentially leading to reduced service levels or budget overruns in other areas. This adjustment ensures the jail expansion can remain fully operational and that the county can continue to provide adequate health services without disrupting public safety or service quality.

**PAL Request:** None at this time.

## JUVENILE HALL

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 370,721	\$ -	\$ -	\$ 370,721	32.00		\$ 370,721	

**Requested Adjustments:**

The Tehama County Probation Department is requesting a mid-year budget adjustment of \$370,721 for the Juvenile Hall facility to ensure safe and legal operations. The largest portion of this request, approximately \$301,091, is needed for overtime costs. Because the facility is currently facing staffing vacancies, remaining employees must work extra hours to meet strict state-mandated ratios for supervising residents. While the department is actively recruiting new staff and shifting personnel from other units to help, these overtime costs are necessary to maintain public safety and remain in compliance with state law.

Additionally, the department is seeking \$69,630 to correct an administrative error in the health insurance budget. This adjustment is not for new costs, but rather to include the insurance coverage for three employees who were accidentally left out of the original budget calculations. Although this total request asks for General Fund support, the department notes that the money saved from the salaries of those vacant positions helps offset these expenses. Essentially, these funds allow Juvenile Hall to keep its doors open safely and correctly account for its existing workforce without increasing the overall planned staffing level.

**PAL Request:** None at this time.

## L.A.F.C.O

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 1,600	\$ -	\$ -	\$ 1,600	0.00		\$ 1,600	

**Requested Adjustments:**

The Tehama County Planning Department is requesting a minor mid-year budget adjustment of \$1,600 for the Local Agency Formation Commission (LAFCo) unit. This request is specifically for employee travel and training. The funds will allow the Executive Officer to participate in a professional LAFCo conference and receive additional specialized training, which is essential for managing several upcoming local projects anticipated in 2026. Because there are no other outside funding sources available for this

specific need, the department is requesting this small amount from the General Fund to ensure the office remains effective and well-prepared for the year's workload.

**PAL Request:** None at this time.

### LIBRARY

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 15,200	\$ 15,200	\$ -	\$ -	\$ -	7.25		\$ -	

**Requested Adjustments:**

The Tehama County Library is requesting a mid-year budget adjustment to formally incorporate \$15,200 in grant funding for the Lunch at the Library (LATL) program. This adjustment aligns the budget with a previously approved grant award, ensuring that the revenue and the corresponding expenses for the program are accurately tracked. Because this program is entirely funded by the grant, there is no additional cost to the County’s General Fund. This update is essential to reflect the actual spending that has already occurred and to ensure the library remains in compliance with its financial reporting for the remainder of the fiscal year.

**PAL Request:** None at this time.

### PARKS & RECREATION

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	0.00		\$ -	

**Requested Adjustments:**

The Tehama County Parks and Recreation department is requesting a mid-year budget adjustment to complete the long-awaited remodel of the Ridge Way Park bathroom as part of the county's deferred maintenance plan. By utilizing the county's own Facilities Maintenance crew to handle all the labor, the department has significantly reduced the total cost of the project, with the requested \$35,000 being used strictly for the materials needed to update the old structure. This renovation is a proactive step toward reducing safety risks and improving the quality of public facilities for residents. Most importantly, this project is entirely funded by a state grant, resulting in zero additional cost to the County General Fund.

**PAL Request:** None at this time.

**PERSONNEL**

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 4,440	\$ 4,440	\$ -	\$ -	\$ -	3.73		\$ -	

**Requested Adjustments:**

The Tehama County Personnel department is requesting a mid-year budget adjustment of \$4,440 to account for activities related to a recent employee wellness fair. This request is essentially a bookkeeping update that allows the department to recognize and use funds provided by an outside health partner (Prism Health Wellness) to cover the event's expenses, such as miscellaneous supplies and office costs. Additionally, the department is shifting some internal funds to purchase a necessary workstation for the personnel office. Because these costs are entirely offset by the reimbursement from the wellness partner, this adjustment results in zero net cost to the County General Fund. This ensures the department can support employee well-being and maintain efficient office operations without using additional local tax dollars.

**PAL Request:** None at this time.

**PLANNING**

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 250	\$ -	\$ -	\$ 250	5.00		\$ 250	

**Requested Adjustments:**

The Tehama County Planning Department is requesting a small mid-year budget adjustment of \$250 for its Transportation Expense account. These funds are necessary to cover the costs of travel for staff to attend upcoming professional training and conferences, as well as to conduct essential site visits for various county projects. Because there are no outside revenue sources available for this specific operational need, the department is requesting this minor amount from the General Fund to ensure that staff can remain properly trained and perform necessary on-site inspections for the remainder of the fiscal year.

**PAL Request:** None at this time.

**PLANT ACQUISITION**

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 7,334,586	\$ 7,334,586	\$ -	\$ -	\$ -	0.73		\$ -	

**Requested Adjustments:**

The Administration and Facilities Maintenance offices are currently managing a high volume of priority infrastructure projects aimed at improving county facilities and reducing long-term liability. A primary focus this year is completing several projects funded by the American Rescue Plan Act (ARPA) to meet the spending timeline of December 2026. These safety-related updates include replacing outdated sprinkler systems at the County Annex and the Red Bluff Vets Hall, which will directly reduce the county's insurance risk. Additionally, the department is finalizing the accounting for the Walnut Street Complex project to ensure it stays within its grant funding limits.

This mid-year request also addresses critical deferred maintenance, specifically the long-overdue roof replacements for both the District Attorney Investigator's office and the Facilities Maintenance office itself. To fund these extensive improvements, the department is requesting a budget adjustment of \$7,334,586 in both expenditure and revenue. Because these costs are entirely covered by a combination of federal ARPA funds, CDBG grants, and internal project savings, this massive undertaking results in zero net cost to the County General Fund. These efforts ensure that the county's buildings remain safe, functional, and compliant with modern standards without placing an additional burden on local taxpayers.

**PAL Request:** None at this time.

## PROBATION

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 243,796	\$ -	\$ -	\$ 243,796	39.00		\$ 243,796	

**Requested Adjustments:**

The Tehama County Probation Department is requesting a mid-year budget correction of \$243,796 to ensure its employee insurance accounts are accurately funded. This request is not for new or additional costs, but rather to fix an administrative error where certain calculations were accidentally left out of the original budget. Specifically, the adjustment covers \$185,679 for Group Insurance and \$58,117 for general Insurance to reflect the actual costs of the department’s 39 staff members.

While this appears as a request for General Fund support, the department clarifies that the money to cover these expenses was already accounted for in the county's overall adopted budget plan. Approval of this item simply moves the funds into the correct accounts so the department can meet its existing financial obligations for its workforce.

**PAL Request:** None at this time.

## PUBLIC ASSISTANCE

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ (629,885)	\$ (629,885)	\$ -	\$ -	\$ -	0.00		\$ -	

**Requested Adjustments:**

The Tehama County Department of Social Services is reporting a significant mid-year decrease in the Public Assistance budget, with total projected expenses dropping by \$629,885 compared to the original annual plan. This reduction is primarily driven by a decrease in both the number of families receiving CalWORKs assistance and a lower average cost per case than initially anticipated. While some programs like Adoption Assistance and Approved Relative Caregivers have seen slight increases due to more families needing support, these are more than offset by the savings in the larger CalWORKs and Foster Care programs.

Because these public assistance programs are largely supported by state and federal funding, the overall revenue expected for the department has also been adjusted downward to match these lower spending levels. The County General Fund contributes a very small portion, 1.5%—to this specific budget unit. This

mid-year update simply ensures the budget accurately reflects current caseload trends, ensuring that the county remains fiscally responsible while continuing to provide essential support services to the community.

**PAL Request:** None at this time.

### RISK MANAGEMENT

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	4.35		\$ -	

**Requested Adjustments:**

The Tehama County Risk Management is requesting a mid-year budget adjustment of \$30,000 to address costs associated with complex, ongoing investigations that began in the previous year. To ensure these important legal or administrative reviews can be completed thoroughly, the department is redirecting funds from other available internal accounts. Because this request uses existing resources already within the department’s reach, it results in zero net cost to the County General Fund. This approach allows the county to fulfill its oversight responsibilities and maintain transparency without asking for additional tax dollars.

**PAL Request:** None at this time.

### ROAD DEPARTMENT

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 575,046	\$ 575,046	\$ -	\$ -	\$ -	76.00		\$ -	

**Requested Adjustments:**

The Tehama County Public Works Road Department is currently managing its mid-year budget to ensure all operations remain fully funded through the end of the fiscal year without requiring any additional money from the County’s general tax fund. While the department has seen some savings in staff salaries and health insurance, it needs to redirect those funds to cover higher-than-expected costs in areas like professional services, equipment rentals, and general road maintenance projects. To keep everything balanced, the department is adjusting its budget by \$575,046, which is entirely offset by updated revenue projections. These revenues are coming from specific sources like state highway funds (SB1) and federal forest reserves, rather than local property or sales taxes. Essentially, this is a "break-even" adjustment

that moves money to where it is needed most to keep the roads maintained while staying within the department's existing resource limits.

**PAL Request:** None at this time.

### SENIOR NUTRITION (MEALS ON WHEELS)

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 122,043	\$ 122,043	\$ -	\$ -	\$ -	1.00		\$ -	

**Requested Adjustments:**

The Meals on Wheels program in Tehama County provides a vital service by delivering approximately 3,000 hot meals and over 1,500 frozen meals to local seniors every month. For this mid-year update, the department is requesting a budget increase of \$122,043 to better serve residents who are currently on a waiting list for food assistance. A large portion of this funding is dedicated to purchasing additional frozen meals and covering the fuel and staffing costs needed to deliver them directly to seniors' homes. The request also includes an essential \$15,526 repair for a broken freezer at the Red Bluff meal site to ensure food remains safe and fresh.

Crucially for taxpayers, this expansion of services comes at no additional cost to the County General Fund. The entire increase is covered by specific state and federal grants, such as the Modernizing Older Californians Act, which are designed specifically to support senior nutrition. By utilizing these outside funds, the program can provide more meals and reach more seniors in need while maintaining a balanced budget and stable staffing levels.

**PAL Request:** None at this time.

### SHERIFF

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 123,350	\$ 143,100	\$ -	\$ -	\$ 19,750	59.00		\$ 19,750	

**Requested Adjustments:**

The Tehama County Sheriff’s Office is requesting a mid-year budget adjustment to ensure the department can maintain public safety, fill essential vacant positions, and take advantage of state-funded grants. The primary goal of this request is to fund the salaries and benefits for five vacant positions that were not

included in the initial budget, which will help reduce staff burnout and prevent potential delays in emergency services. Additionally, the department has secured new grant funding from the California Highway Patrol and other state agencies to pay for specialized equipment—like drug and alcohol testing devices—and extra patrols for DUI checkpoints, meaning these specific safety improvements will be fully reimbursed by the state at no long-term cost to local taxpayers.

While much of the new spending is covered by these grants, the department is also addressing a few unexpected costs, such as an insurance claim repair and a clerical billing error from a vendor that resulted in several years of unpaid equipment leases. In total, these adjustments reflect a \$143,100 increase in spending, with \$123,350 offset by new state revenue. This leaves a remaining balance of \$19,750 to be covered by the County's General Fund to ensure the department remains in good standing with its suppliers and maintains the high operational standards necessary to keep the community safe.

**PAL Request:**

The Sheriff’s Office is seeking to release two Deputy Sheriff positions that are currently held vacant. Much like the recent request for the Jail, the department needs to move these positions from frozen to active status so they can begin hiring qualified staff immediately. Releasing these positions is a vital step toward achieving full staffing levels, which will improve overall community safety and reduce the heavy reliance on overtime for current officers.

**SHERIFF – ANIMAL REGULATION**

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ -	\$ 12,953	\$ -	\$ -	\$ 12,953	8.00		\$ 12,953	

**Requested Adjustments:**

The Tehama County Animal Regulations department is requesting a mid-year budget adjustment to address a significant rise in calls for service and animal seizures across the county. Due to this increased activity, the department is facing higher operational costs, specifically for essential vehicle fuel and auto repairs. To maintain operational readiness and prevent service delays, the department is also requesting to restore funding for a vacant position to reach its authorized staffing level. These adjustments involve an increase of \$12,953 from the General Fund, which aligns the budget with the department's existing Position Allocation List (PAL) to ensure reliable animal control services remain available to the community. The funding for the vacant position will be moved via transfer as per our vacancy contingency fund.

**PAL Request:** None at this time.

## SOCAIL SERVICES ADMINISTRATION

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 620,840	\$ 620,840	\$ -	\$ -	\$ -	185.00		\$ -	

### Requested Adjustments:

The Tehama County Social Services Administration is requesting a mid-year budget increase of \$620,840, bringing its total adjusted budget to approximately \$31.5 million. This adjustment is primarily driven by updated information from the state and federal governments regarding final funding allocations for programs like CalWORKs and Housing Support. As part of this update, the department is activating two previously frozen staff positions to better manage these services while allowing one administrative position to sunset as planned. The request also covers necessary cost increases for staff training on mandated state and federal program changes, as well as essential support services for youth and families, such as transportation and housing.

Crucially for the local community, these budget changes have no impact on the County General Fund. The entire increase is funded through state and federal revenue sources. While the department is currently managing a planned deficit by using its own specialized "Realignment" fund balance, it remains focused on aggressive recruitment to fill 20 currently vacant positions to ensure that residents continue to receive the supportive services they need.

### PAL Request:

Unfreezing two currently held vacant position, a Social Worker I/II/III/IV and a Employment & Training Worker Supervisor.

## TC SANITATION

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 73,494	\$ 7,921	\$ (65,573)	\$ -	\$ -	0.00		\$ -	

### Requested Adjustments:

The Tehama County Sanitation District #1 is requesting a mid-year budget adjustment to accurately reflect the completion of major infrastructure projects and address rising operational costs. As part of a broader effort to close out long-standing initiatives, the district has successfully utilized all pre-approved American Rescue Plan Act (ARPA) funds for essential sanitation work. Additionally, this request accounts

for a \$7,921 increase in insurance premiums, which the district is covering by transferring money from its own reserve funds rather than seeking new tax dollars.

Because these adjustments rely on specifically designated grants and existing internal reserves, there is zero net impact on the County General Fund. This update ensures the district's accounting is accurate and fully transparent as it wraps up these critical projects before the fiscal year ends.

**PAL Request:** None at this time.

### TEHAMA MAJOR CRIME UNIT

Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
\$ 4,772	\$ 4,772	\$ -	\$ -	\$ -	0.00		\$ -	

**Requested Adjustments:**

The Tehama Major Crimes Unit is requesting a mid-year budget adjustment of \$4,772 to ensure the unit remains secure and properly trained as new personnel join the team. This request includes funding for an unanticipated security upgrade—an alarm lock for the unit’s office door—and additional travel and training funds required for new agency members. To keep the budget balanced, the department is redirecting savings from its office and special expense accounts and utilizing interest earned from state asset seizure funds. Importantly, this request has zero impact on the County General Fund, as the unit is entirely supported by specialized state revenues and interest rather than local tax dollars. These internal shifts simply ensure that the department can stay within its total authorized budget while meeting its immediate operational needs.

**PAL Request:** None at this time.

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## DEPARTMENT REQUESTS WITH NO NET CHANGE TO ADOPTED BUDGET

DEPARTMENT	Budget Adjustments					Staffing Adjustments		Discretionary General Funding Request	
	Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
CHILD SUPPORT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	<u>15.00</u>		\$ -	
<b>CLINIC SERVICES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	<u>175.00</u>		\$ -	
COUNTY COUNSEL	\$ -	\$ -	\$ -	\$ -	\$ -	<u>7.75</u>	<u>1.00</u>	\$ -	<u>1.00</u>
<b>DRUG &amp; ALCOHOL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	<u>175.00</u>		\$ -	
<b>JAIL NURSHING SER.</b>	\$ -	\$ -	\$ -	\$ -	\$ -	<u>175.00</u>		\$ -	
<b>MENTAL HEALTH</b>	\$ -	\$ -	\$ -	\$ -	\$ -	<u>175.00</u>		\$ -	
<b>PUBLIC HEALTH</b>	\$ -	\$ -	\$ -	\$ -	\$ -	<u>175.00</u>		\$ -	
SHERIFF - CORONER	\$ -	\$ -	\$ -	\$ -	\$ -	<u>3.00</u>		\$ -	

Several county departments have completed their mid-year reviews and are reporting a neutral financial standing, meaning they are not requesting any additional funding or changes to their current spending plans. This net zero status indicates that these programs are operating successfully within their original budgets and are on track to finish the fiscal year without a deficit.

The following departments have **no requested changes** to their revenues or expenditures:

- **Child Support Services:** Maintaining operations with its current staff of 15.00 positions.
- **Health Services (Multiple Units):** Clinic Services, Drug & Alcohol, Jail Nursing Services, Mental Health, and Public Health are all maintaining steady operations with no budget adjustments required.
- **Sheriff - Coroner:** Operating within its existing budget with 3.00 staff members.
- **County Counsel:** While the budget remains balanced with no new funding requested, this department is noting a staffing adjustment of 1.00 position to its permanent list.

**SUMMARY OF REQUESTED REVISIONS TO THE POSITION ALLOCATION LIST**  
**FY 2025-26 MID-YEAR BUDGET**

**SUMMARY**  
**REQUESTED REVISIONS TO THE POSITION ALLOCATION LIST**  
**FY 2025-26 Mid-Year Budget**

COUNTY COUNSEL								
Budget Unit	Fund # and Budget Unit #	Classification Title	Proposed Action	Total Allocations Currently in the PAL	PAL FTE Change + or -	Adjusted PAL Allocations	Comments	Requested Effective Date
County Counsel	101-1031	Paralegal VII	Increase	0.00	1.00	1.00	The current incumbent is underfilling a Deputy County Counsel PAL allocation. The Department will continue to hold a Legal Secretary unfunded in order to use salary savings in addition to salary savings from an unfilled Deputy County Counsel.	3/3/2026
				<b>Total:</b>	<b>1.00</b>			
<b>NET FTE CHANGE FOR COUNTY COUNSEL:</b>					<b>1.00</b>			

GENERAL SERVICES								
Budget Unit	Fund # and Budget Unit #	Classification Title	Proposed Action	Total Allocations Currently in the PAL	PAL FTE Change + or -	Adjusted PAL Allocations	Comments	Requested Effective Date
General Services	101-1073	Information Systems Specialist II	Increase	0.00	1.00	1.00		3/3/2026
				<b>Total:</b>	<b>1.00</b>			
<b>NET FTE CHANGE FOR GENERAL SERVICES:</b>					<b>1.00</b>			

FACILITIES MAINTENANCE								
Budget Unit	Fund # and Budget Unit #	Classification Title	Proposed Action	Total Allocations Currently in the PAL	PAL FTE Change + or -	Adjusted PAL Allocations	Comments	Requested Effective Date
Facilities Maintenance	101-1074	Facilities Maintenance Technician - HVAC Specialist	Increase	0.00	1.00	1.00	Add position to better meet County and Maintenance Department needs while expanding in-house service delivery.	3/3/2026
				<b>Total:</b>	<b>1.00</b>			
<b>NET FTE CHANGE FOR FACILITIES MAINTENANCE:</b>					<b>1.00</b>			

SHERIFF'S OFFICE								
Budget Unit	Fund # and Budget Unit #	Classification Title	Proposed Action	Total Allocations Currently in the PAL	PAL FTE Change + or -	Adjusted PAL Allocations	Comments	Requested Effective Date
Jail	106-2032	Correctional Deputy I / Correctional Deputy	Increase	29.00	12.00	41.00	Adding positions for new Jail expansion.	3/3/2026
		Dietary Cook	Increase	3.00	2.00	5.00	Adding positions for new Jail expansion.	3/3/2026
Extension of Limited Term (Sunset Date)								
Department	Fund # and Budget Unit	Classification Title	Sunset	Extension	Comments			
Sheriff's Auto Shop	106-2028	Public Safety Vehicle & Equipment Mechanic I (Limited Term)	3/1/2026	3/1/2029	Funding extended an additional three (3) years.			
Positions Held Vacant								
Department	Fund # and Budget Unit	Classification Title	FTE Held Vacant		Comments	Requested Effective Date		
			From	To				
Jail	106-2032	Correctional Deputy I/Correctional Deputy	3.00	0.00	Unfreeze allocations	3/3/2026		
Sheriff	106-2027	Deputy Sheriff I / Deputy Sheriff	2.00	0.00	Unfreeze allocations	3/3/2026		
				<b>Total:</b>	<b>14.00</b>			
<b>NET FTE CHANGE FOR SHERIFF'S OFFICE:</b>					<b>14.00</b>			

ENVIROMENTAL HEALTH								
Budget Unit	Fund # and Budget Unit #	Classification Title	Proposed Action	Total Allocations Currently in the PAL	PAL FTE Change + or -	Adjusted PAL Allocations	Comments	Requested Effective Date
ENVIROMENTAL HEALTH	101-4011	Hazardous Material Specialist I/II/III	Decrease	1.00	0.00	1.00	The Environmental Health Department is requesting to restore a Registered Environmental Health Specialist (REHS) position on the Position Allocation List. This position was previously reclassified to a Hazardous Materials Specialist to accommodate a specific staff member's qualifications; however, this change limited the scope of work that could be performed and resulted in a lower wage for the role. Following that employee's transfer to another department for higher pay, the department now seeks to revert the position to its original REHS status.	3/3/2026
ENVIROMENTAL HEALTH	101-4011	Environmental Health Specialist I/II/III	Increase	4.00	1.00	5.00		3/3/2026
<b>NET FTE CHANGE FOR FACILITIES MAINTENANCE:</b>					<b>1.00</b>			

SOCIAL SERVICES								
Budget Unit	Fund # and Budget Unit #	Classification Title	Proposed Action	Total Allocations Currently in the PAL	PAL FTE Change + or -	Adjusted PAL Allocations	Comments	Requested Effective Date
Social Services	108-5013	Office Assistant I/II	Decrease	3.00	-1.00	2.00	Replace with Screener	3/3/2026
		Office Assistant III	Decrease	1.00	-1.00	0.00	Replace with Screener	3/3/2026
		Screener	Increase	8.00	2.00	10.00	Replaces 1.00 FTE OA III and 1.00 FTE OA III	3/3/2026
<b>Positions Held Vacant</b>								
Department	Fund # and Budget Unit	Classification Title	FTE Held Vacant		Comments	Effective Date		
			From	To				
Social Services	108-5013	Social Worker III, Social Worker III, Social Worker IV(A), or Social Worker IV(B)	1.00	0.00	Unfreeze allocation	3/3/2026		
Social Services	108-5013	Employment & Training Worker Supervisor	1.00	0.00	Unfreeze allocation	3/3/2026		
<b>Total:</b>					<b>0.00</b>			
<b>NET FTE CHANGE FOR SOCIAL SERVICES:</b>					<b>0.00</b>			

**FIXED ASSET REQUESTS – MID YEAR BUDGET – FY 2025-26**

<b>Fixed Asset Requests -- Mid-Year Budget -- FY 2025-26</b>				
<b>General Fund Requests</b>				
<b>Department</b>	<b>Fund - Budget Unit</b>	<b>Amount</b>	<b>Funding Source</b>	<b>Request</b>
Facilities Maintenance	101-1074-57605	\$ 62,000	General Fund	The Facilities Maintenance Department is requesting \$62,000 to purchase a new one-ton pickup truck to replace an aging and unreliable vehicle in its current fleet. This upgrade is essential to provide the department with the heavy-duty capacity needed to handle specialized projects across the county that smaller vehicles cannot support. By securing this reliable transportation, the department will be better equipped to perform technical repairs internally, supporting the broader goal of reducing the county's dependence on expensive outside contractors.
Sheriff - Coroner	101-2072-57605	\$ (20,053)	General Fund	Requesting the decrease due to cost of the vehicle came out lower than originally estimated.
Sheriff - Coroner	101-2072-57608	\$ 31,750	General Fund	Moving funds from 2072-57605 from the vehicle into this line item to help offset the cost of second gurney to be implemented with the new loading system currently installed in all three of the Coroners trucks.
Sheriff	106-2027-57600	\$ 50,550	BSCC Grant	The Sheriff's Office is requesting a budget adjustment of \$50,550 to purchase a TruNarc handheld narcotics analyzer, this purchase is offset by BSCC grant.
<b>General Fund &amp; Public Safety Deptments - Grant or Other Funding</b>		<b>\$ 124,247</b>		

<b>Non General Fund Requests</b>				
<b>Department</b>	<b>Fund - Budget Unit</b>	<b>Amount</b>	<b>Funding Source</b>	<b>Request</b>
Fire	105-2042-57605	\$ (50,000)	Other Fees	The Fire Department is requesting to decrease its vehicle line item by \$50,000 now that the purchase order for a new fire engine has been secured. These available funds will be redirected to the internal assets account to purchase essential handheld and mobile radios for emergency personnel.
Drug & Alcohol	112-40171-57603	\$ (20,000)	Other Fees	The Drug and Alcohol Division is requesting to reduce its computer equipment budget by \$20,000 to redirect those funds toward increasing software subscription costs, ensuring the department's digital tools remain fully supported without requiring new funding.
<b>Non General Fund Requests</b>		<b>\$ (70,000)</b>		

FIXED ASSET SUMMARY		
Fixed Assets - General Fund Share		\$ 73,697
Fixed Assets - Grants or Other Funding (General Fund Departments)		\$ 50,550
Fixed Assets - Non General Fund Departments		\$ (70,000)
<b>Total Fixed Asset Requests</b>		<b>\$ 54,247</b>

## MID-YEAR REQUESTED ACTION – ADJUSTMENTS BY DEPARTMENTS

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The Administration Office is respectfully requesting mid-year budget adjustments for several departments to address critical operational needs and ensure continued service delivery. These adjustments utilize existing funds and previous year’s resources, while requiring \$1,467,816 in additional General Fund expenditure authority, which is strategically offset by \$2,830,873 in projected General Fund revenue. For the entire county, the total requested increase in the expenditure budget is \$7,330,256, with a corresponding increase in revenue of \$7,498,868.

We have carefully reviewed each request and believe these adjustments are necessary to maintain the programmatic and service levels outlined in the Board's adopted budget while addressing unforeseen operational challenges. We respectfully request your approval of these mid-year budget changes.

Details of summary of request are included in **Table 2** listed below.

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Table 2.

	Budget Adjustments				Staffing Adjustments		Discretionary General Funding Request		
	Revenue	Expenditure	Other Funds	Use of Previous Years Funds	Net County Cost	Adopted PAL	Mid-Year PAL Adj.	Amount	Staffing
DEPARTMENT									
AGRICULTURE COMMISSIONER	\$ -	\$ 11,425	\$ -	\$ 11,425	\$ -	12.00		\$ -	
ANIMAL SERVICES	\$ 122,435	\$ 122,435	\$ -	\$ -	\$ -	11.00		\$ -	
BOARD OF SUPERVISORS	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	5.00		\$ 1,000	
BOATING GRANT	\$ (39,021)	\$ -	\$ (39,021)	\$ -	\$ 39,021	1.00		\$ 39,021	
CAPITAL PROJECTS	\$ (3,755,500)	\$ (3,755,500)	\$ -	\$ -	\$ -	0.00		\$ -	
CHILD SUPPORT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	15.00		\$ -	
<b>CLINIC SERVICES</b>	\$ -	\$ -	\$ -	\$ -	\$ -	175.00		\$ -	
COMMUNITY ACTION AGENCY	\$ 85,690	\$ 85,690	\$ -	\$ -	\$ -	9.00		\$ -	
COUNTY ADMINISTRATION	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000	3.85		\$ 1,000	
COUNTY COUNSEL	\$ -	\$ -	\$ -	\$ -	\$ -	7.75	1.00	\$ -	1.00
DA FRAUD AUTO	\$ 5,481	\$ 5,481	\$ -	\$ -	\$ -	0.00		\$ -	
DA INSURANCE FRAUD	\$ 7,789	\$ 7,789	\$ -	\$ -	\$ -	0.00		\$ -	
DA VICTIM/WITNESS	\$ 10,144	\$ 10,144	\$ -	\$ -	\$ -	1.10		\$ -	
DISTRICT ATTORNEY	\$ -	\$ 126,575	\$ 124,377	\$ -	\$ 2,198	24.90		\$ 2,198	
<b>DRUG &amp; ALCOHOL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	175.00		\$ -	
ELECTION	\$ -	\$ 111,050	\$ 111,050	\$ -	\$ -	2.80		\$ -	
EMERGENCY OPERATIONS	\$ 2,557,964	\$ 925,000	\$ (1,632,964)	\$ -	\$ -	0.00		\$ -	
FACILITIES MAINTENANCE	\$ -	\$ 109,093	\$ -	\$ -	\$ 109,093	10.00	1.00	\$ 109,093	1.00
FIRE SCH C VOL	\$ 225,000	\$ 225,000	\$ -	\$ -	\$ -	5.00		\$ -	
GENERAL SERVICES	\$ -	\$ 34,489	\$ -	\$ -	\$ 34,489	1.00	1.00	\$ 34,489	1.00
JAIL	\$ -	\$ 234,452	\$ -	\$ -	\$ 234,452	43.00	14.00	\$ 234,452	14.00
JAIL - HEALTH SERVICES	\$ -	\$ 172,750	\$ -	\$ -	\$ 172,750	0.00		\$ 172,750	
<b>JAIL NURSHING SER.</b>	\$ -	\$ -	\$ -	\$ -	\$ -	175.00		\$ -	
JUVENILE HALL	\$ -	\$ 370,721	\$ -	\$ -	\$ 370,721	32.00		\$ 370,721	
L.A.F.C.O	\$ -	\$ 1,600	\$ -	\$ -	\$ 1,600	0.00		\$ 1,600	
LIBRARY	\$ 15,200	\$ 15,200	\$ -	\$ -	\$ -	7.25		\$ -	
<b>MENTAL HEALTH</b>	\$ -	\$ -	\$ -	\$ -	\$ -	175.00		\$ -	
PARKS & RECREATION	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	0.00		\$ -	
PERSONNEL	\$ 4,440	\$ 4,440	\$ -	\$ -	\$ -	3.73		\$ -	
PLANNING DEPARTMENT	\$ -	\$ 250	\$ -	\$ -	\$ 250	5.00		\$ 250	
PLANT ACQUISITION	\$ 7,334,586	\$ 7,334,586	\$ -	\$ -	\$ -	0.73		\$ -	
PROBATION	\$ -	\$ 243,796	\$ -	\$ -	\$ 243,796	39.00		\$ 243,796	
PUBLICASSISTANCE	\$ (629,885)	\$ (629,885)	\$ -	\$ -	\$ -	0.00		\$ -	
<b>PUBLIC HEALTH</b>	\$ -	\$ -	\$ -	\$ -	\$ -	175.00		\$ -	
RISK MANAGEMENT	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	4.35		\$ -	
ROAD DEPARTMENT	\$ 575,046	\$ 575,046	\$ -	\$ -	\$ -	76.00		\$ -	
SENIOR NUTRITION	\$ 122,043	\$ 122,043	\$ -	\$ -	\$ -	1.00		\$ -	
SHERIFF	\$ 123,350	\$ 143,100	\$ -	\$ -	\$ 19,750	59.00		\$ 19,750	
SHERIFF - ANIMAL REG	\$ -	\$ 12,953	\$ -	\$ -	\$ 12,953	8.00		\$ 12,953	
SHERIFF - CORONER	\$ -	\$ -	\$ -	\$ -	\$ -	3.00		\$ -	
SOCIAL SERVICES ADMIN.	\$ 620,840	\$ 620,840	\$ -	\$ -	\$ -	185.00		\$ -	
TC SANITATION	\$ 73,494	\$ 7,921	\$ (65,573)	\$ -	\$ -	0.00		\$ -	
TEHAMA MAJOR CRIMES UNIT	\$ 4,772	\$ 4,772	\$ -	\$ -	\$ -	0.00		\$ -	
<b>TOTAL</b>	<b>\$ 7,498,868</b>	<b>\$ 7,320,256</b>	<b>\$ (1,472,131)</b>	<b>\$ 11,425</b>	<b>\$ 1,243,073</b>	<b>1451.45</b>	<b>17.00</b>	<b>\$ 1,243,073</b>	<b>17.00</b>

## CURRENT AND FUTURE PROJECTS AND BOARD PRIORITIES

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The Board of Supervisors plays a crucial role in ensuring the well-being and prosperity of our community by prioritizing and funding essential capital improvement projects. These projects are vital investments in our infrastructure, public safety, and community services, directly supporting the County's strategic plan to enhance the quality of life for all residents.

### **Prioritization of Projects:**

The Board must carefully consider and prioritize the following projects during budget discussions:

- **Essential Infrastructure:**

- **Walnut Street Complex and Corning Vets Hall Projects:** Upgrading these vital community facilities.
- **Drought Assist Project:** Addressing water and wastewater needs for areas impacted by high nitrogen level for decades.
- **Capital Improvement Plan:** Maintaining existing infrastructure and strategically addressing deferred maintenance with an estimated annual cost of \$1.5 million.
- **Jail Expansion Operating Costs:** Planning for the long-term operational costs of the jail expansion.

- **Unforeseen Challenges and Funding Gaps:**

- **Park Fire Recovery and Road Repairs:** Securing funding, including a potential 25% County share for CDAA projects.
- **Unfunded PERS Liability:** Addressing the unfunded pension liability.
- **Potential Funding Losses:** Mitigating the potential loss of Federal and State grants.
- **Rising Insurance Costs:** Rising insurance costs caused by the hardening insurance market in recent years.
- **Retention and recruitment efforts:** important to maintain a stable workforce, reduce turnover costs, and ensure continued service delivery.
- **New presidential Administration:** Our county needs to stay up-to-date with new presidential administrations and changes to ensure compliance with federal regulations, secure funding opportunities, and effectively advocate for their communities' needs.

- **Efficiency and Long-Term Sustainability:**

- **Departmental Consolidation:** Exploring potential consolidation for increased efficiency.

- **Hazard Mitigation Plan:** Adopting a plan to protect the community from future disasters and connecting to budget where relevant.
- **IT Consolidation:** Improving operational efficiency and reducing long-term IT costs.
- **Francise Fees:** Charging where applicable to generate revenue to fund essential public services and infrastructure.
- **Master Fee Schedule:** Updating the fee schedule ensures accurate cost recovery for services, maintains financial stability, and promotes transparency for the public.
- **County Fleet Program:** Optimizing the County's fleet for efficiency and cost savings.

**Key Responsibilities of the Board:**

- **Review and Approve Budget:** The Board is responsible for thoroughly reviewing and approving the County budget.
- **Informed Decision-Making:** Making well-informed decisions about resource allocation.
- **Secure Funding:** Ensuring that vital projects receive the necessary funding.
- **Policy Development:** Developing policies with public input that allow supervisors to address local needs, allocate resources effectively, and represent their constituents' interests.

## CLOSING COMMENTS

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In closing, the Administration Office wants to say a sincere thank you to all our Department Heads and fiscal staff for their help during this mid-year review. Your patience and quick turnaround on revisions for our new supervisors made a demanding process much smoother and helped us keep everything transparent and efficient.

Our Department Heads are very aware of the County's current financial position. They have been incredibly responsible, asking only for what is strictly necessary to keep things running. We've seen a lot of creativity lately, with teams making do and finding clever ways to stretch limited resources. While that resourcefulness is a huge asset, we also know we can do even better by modernizing how we plan for the future.

**A Shift Toward Better Budgeting**

As we look toward the next budget cycle, we are moving away from the old way of just looking at what we spent last year. Instead, we're shifting toward a more strategic, collaborative approach that ensures every dollar is doing the most good for our community.

Here is what you can expect as we move forward together:

- **Focusing on Results:** We want to move past just looking at line items for supplies and travel to see how our spending actually improves public safety and local opportunities.
- **Justifying Every Dollar:** We'll be using a "zero-based" approach, which means we'll be looking at all expenses with fresh eyes to make sure funds go to our highest priorities.
- **Working as One Team:** We're moving away from the "zero-sum game" where departments feel they have to compete for a piece of the pie. We want a process that encourages us to work together on big-picture goals.
- **Clear Priorities:** We will be much clearer about which services are legally mandated and which are discretionary, so the Board can make more informed strategic choices.

By using better data and modern tools, we can make the budget a true roadmap for the County's success. We're committed to supporting our departments with the training and resources they need to make this transition a positive one.