



FY 2025-26 MID-YEAR BUDGET REPORT

Ensuring alignment with actual expenditures and revenues while maintaining essential public services for Tehama County.

FISCAL YEAR OVERVIEW

REVIEW PROCESS

The mid-year review provides a comprehensive look at the first six months of performance, allowing the Administration Office to align the approved budget with actuals.

This process focuses on maintaining existing service levels rather than funding new initiatives, prioritizing unforeseen state shortfalls and staffing criticalities.

KEY STRATEGY

Adjustments prioritize programmatic goals such as broadband expansion, infrastructure maintenance, and software modernization in the Plant and Acquisition unit.

Departments have focused on addressing staffing shortages in Public Safety and streamlining state-mandated reporting through technical upgrades.

MID-YEAR ADJUSTMENTS BY FUND

FUND CATEGORY	DEC 2025 BUDGET	MID-YEAR REQUEST	ADJUSTED BUDGET
101 General Fund	\$55,879,880	+\$1,467,816	\$57,347,696
102 Road Fund	\$20,677,524	-\$3,180,454	\$17,497,070
103 Capital Outlay	\$13,962,586	+\$7,344,586	\$21,307,172
106 Public Safety	\$46,215,256	+\$1,317,617	\$47,532,874
TOTALS (All Funds)	\$210,339,195	+\$7,330,256	\$217,669,451

CORE FISCAL IMPACTS

\$7.5M

REVENUE INCREASE

Revenue growth of \$7,498,868 fully offsets the requested expenditure adjustments across all funds.

\$811K

PUBLIC SAFETY ADJUSTMENTS

Dedicated funds for salary and benefit corrections to support Sheriff and Probation operations.

INFRASTRUCTURE FOCUS

MAINTAINING HIGH-IMPACT PROJECTS

The Plant and Acquisition budget units remain focused on critical infrastructure modernization.

Key highlights include broadband expansion, essential facility repairs, and the strategic modernization of department software.

These efforts ensure county resources are used efficiently to meet current and future service demands while reducing long-term maintenance liabilities.



STAFFING ALLOCATION (PAL)



PUBLIC SAFETY

Addition of 14.00 FTE positions (12 Correctional Deputies and 2 Dietary Cooks) to support the new Jail expansion.



MODERNIZATION

1.00 FTE Information Systems Specialist and 1.00 FTE HVAC Specialist added to bring critical services in-house.



ADMINISTRATIVE

Unfreezing Social Worker and Employment Training positions to manage growing state contracts and public assistance needs.

AGRICULTURE & ANIMAL SERVICES



GRANT-FUNDED ENHANCEMENTS

Agriculture: Transitioned to CalCATS, a modern web-based reporting system funded by FY 2018-19 reserves.

Animal Services: Requested \$122,435 to expand community services like "Sniptember" and no-cost clinics.

All requested adjustments in these units are fully funded by grants and dedicated donations, requiring zero General Fund support.

JAIL EXPANSION PROJECT

FACILITY READINESS

Securing 14 new positions now is critical to meeting state requirements that the Jail expansion facility be occupied within 90 days of completion.

The staffing plan allows for safe operations at the existing jail while transitioning services to the new building by Spring 2026.

Planning for the long-term sustainability of state-mandated programs like CalAIM to ensure local resources are not overwhelmed.





PARK FIRE RECOVERY

Securing \$2.5M in State Disaster Relief for hazardous tree removal, well repairs, and station maintenance.

FIXED ASSET REQUESTS

-  **Facilities Maintenance:** \$62,000 for a one-ton pickup truck to replace an aging, unreliable vehicle and support specialized in-house projects.
-  **Sheriff's Office:** \$50,550 for a TruNarc handheld narcotics analyzer, fully offset by BSCC grant funding.
-  **Drug & Alcohol:** Strategic reduction in equipment budget to redirect \$20,000 toward rising software subscription costs.
-  **Fire Department:** Redirecting \$50,000 to purchase essential handheld and mobile radios for emergency personnel.

STRATEGIC BUDGET ROADMAP

ZERO-BASED APPROACH

Moving away from historical spending to fresh justification for every dollar.

RESULTS-ORIENTED

Focusing on how spending improves public safety and local opportunities.

ONE TEAM COLLABORATION

Ending competition for resources; working together on big-picture goals.

CLEAR PRIORITIES

Explicitly distinguishing mandated vs. discretionary services for Board choices.



QUESTIONS?

Thank you for your attention to the fiscal sustainability of Tehama County.

Administration Office | tehamacounty.ca.gov

IMAGE SOURCES

The logo for EHAMA, with the letters 'E', 'H', 'A', 'M', and 'A' in a bold, yellow, sans-serif font, each letter contained within its own white square. The squares are arranged in a horizontal row.

<https://www.tehama.gov/wp-content/uploads/2020/12/tc-logo.svg>

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Source: californiapreservation.org



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Source: www.dlrgroup.com



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