# County of Tehama

2025-26 Budget

- Operating Funds
- Proprietary Funds
- Special Districts



## Total Budget All Funds

- Revenues
  - •\$283,132,340
- Expenditures
  - •\$294,898,136

Budget Summary All Funds

	Revenue Budget	Expenditure Budget
Governmental Funds		
General Fund	47,679,166	54,918,442
Special Revenue Funds	200,459,027	203,929,745
Capital Projects Funds	13,962,586	13962586,
Debt Service Funds	1,468,349	1,462,349
Total Governmental Funds	266,771,684	274,995,457
Other Funds		
Internal Service Funds	9,562,891	9,633,023
Enterprise Funds	555,230	555,230
Special Districts and Other Agencies	9,445,091	10,436,763
Total Other Funds	19,563,212	20,625,016
Total All Funds	283,132,340	294,898,136



### Governmental Funds Budget Summary

Revenue Rudget	<b>Expenditure Budget</b>
47,679,166	54,918,442
20,677,524	20,677,524
19,050	35,127
6,594,921	9,048,438
45,062,902	45,062,902
54,614,670	54,615,170
64,854,284	65,854,908
	19,050 6,594,921 45,062,902 54,614,670



### Governmental Funds Budget Summary Cont...

	Davis Divide at	Same and Marine David and
	Revenue Budget	Expenditure Budget
113 - Child Support Services Fund	2,377,600	2,377,600
115 - Building & Safety Fund	1,462,504	1,462,504
116 - Senior Nutrition Fund	528,014	528,014
117 - Transportation Fund	4,267,558	4,267,558
103 - Capital Outlay Fund	13,962,586	13,962,586
110 - Debt Service Fund	1,468,349	1,462,349
Total Governmental Funds	263,569,128	274,273,120

Summary of Revenue by Source Comparison

	2024-2025	2025-26	% Increase / (Decrease) from 2024-25
Taxes	36,937,213	39,297,004	6.39%
Licenses, Permits and Franchises	3,558,674	3,740,600	5.11%
Fines, Forfeitures and Penalties	1,433,461	2,139,298	49.24%
Use of Money and Property	1,518,398	1,951,129	15.16%
Intergovernmental Revenue	163,928,732	134,463,176	-17.97%
Charges for Current Services	25,951,007	27,500,332	5.97%
Miscellaneous Revenues	6,347,907	2,174,399	-65.75%
Other Financing Sources	27,096,290	52,303,188	93.03%
Totals	266,771,682	263,569,126	-1.20%

Summary of Expenditures by Fund Comparison

	2024-2025	2025-2026	% Increase / (Decrease) from 2024-2025
General Fund	52,722,153	54,918,153	4.17%
Road Fund	44,051,508	20,677,524	-53.06%
Capital Outlay Fund	23,535,009	23,535,009	-40.67%
Fish & Game Fund	18,127	35,127	93.78%
Fire Fund	7,512,401	9,048,438	20.45%
Public Safety Fund	44,112,489	45,062,901	2.15%
Social Serices Fund	54,496,611	54,615,170	.22%
Debt Service Fund	1,461,005	1,462,349	.09%

Summary of
Expenditure
by
Fund
Comparison
Cont...

	2024-2025	2025-2026	% Increase / (Decrease) from 2024-2025
Health Services Fund	40,086,345	65,854,908	64.28%
Children Services Fund	2,377,599	2,377,599	0%
Building & Safety Fund	1,349,119	1,462,504	8.4%
Senior Nutrition Fund	580,344	528,014	-9.02%
Transportation Fund	2,692,746	4,267,558	58.48%

### General Fund Funding Requirement

• Total Funding Requirement = \$57,513,448

Includes Transfers to other funds of \$27,787,459

### General Fund Operating Transfers Out

<ul> <li>Transfer out to Road Fund</li> </ul>	3,580
<ul> <li>Transfer out to Health Services Fund</li> </ul>	83,234
<ul> <li>Transfer out to Public Safety Fund</li> </ul>	25,789,929
<ul> <li>Transfer out to Social Services Fund</li> </ul>	976,909
<ul> <li>Transfer out to Debt Services Fund</li> </ul>	898,807
• Transfer out to Senior Nutrition Fund	35,000
Total Transfers Out From General Fund	\$27,787,459



### General Fund Carryover Calculation

Fund Balance as of June 30, 2025	10,952,146
Total Revenues 2024-25	46,992,571
Total Expenditures 2024-25	<50,658,823>
Total Fund Balance Carryover	7,285,895



#### Use of Fund Balance General Fund

 General Fund Revenue Budget

47,679,166

 General Fund Expenditure Budget

<54,918,442>

(Includes transfers)

Shortfall

<7,239,276>





### Use of Fund Balance General Fund Cont...

Total Fund Balance Carryover	<u>2,595,006</u>
Comp Study Reserve Usage	2,548,387
Excess Fund Balance	46,619
<u>Less</u> <u>Shortfall</u>	<7,239,276>
Available	7,285,895
Fund Balance	



### Use of Fund Balance General Fund Cont...

Fund Balance Carryover 2,595,006

• Unfunded PERS Contribution <259,501>

Assigned Strategic Priority <2,335,505>

Total Undesignated Fund Balance 0

### Public Safety Summary Budget

Total Revenue Budget	19,272,972
Total Expenditure Budget	45,062,901
Total GF Contribution Requirement	25,789,929
Compensation Study Reserve	2,548,387
General Fund Contribution	23,241,542
Total General Fund & Reserve	25,789,929

### Contingencies

- General Fund
  - \$509,175 Used for Insurance Increases, MOU increases & retirements & Unanticipated Expense
  - \$1,165,277 Vacancy Contingency
- Public Safety Fund
  - \$1,165,145 Used for Insurance Increases, MOU, retirements, Sick Leave Incentive & Comp Time payouts
  - \$2,812,474 Vacancy Contingency

<ul><li>Fish &amp; Game Fund</li></ul>	800
<ul><li>Building &amp; Safety</li></ul>	100,000
<ul> <li>Transportation Operations Fund</li> </ul>	1,484,048
Capital Outlay Fund	500.000



### Reserves

General Fund13,671,343

Public Safety Fund2,200,593



Nonspendable - for Imprest Cash	5,105
	,
Nonspendable - for Cash Difference	150
	2 22 4
Committed - for Economic Uncertainty	6,821,577
Camanaittad familiafinadad Liabilita	250 501
Committed - for Unfunded Liability	259,501
Committed - for Uniform Advance	72,500
Assigned - for PG&E Settlement	388,925
Assistanced for Company Talasman Operations	12.470
Assigned - for Camp Tehama Operations	13,470
Assigned - for Departments	432,833
Assigned - 101 Departments	432,033

General Fund Reserves Cont...

Assigned - for Veteran's Halls	109,375
Assigned - for Fixed Assets	1,263,998
Assigned - for Nuisance Abatement	140,111
Assigned - for Sick Leave & Vac Payout	144,796
Assigned - for Corning Court Building	262,808
Assigned - for Animal Donations	116,737
Assigned - for Library Donations	1,118
Assigned - for Community Action	13,504
Assigned – for Emergency / Disaster	3,624,520

### Public Safety Reserves

Restricted - District Attorney	624,616
Restricted - Probation	135,952
Restricted - Sheriff - AB443	1,095,165
Restricted - Sheriff - SCAAP	525
Restricted - Sheriff - Jail	122,248
Restricted - PG&E Settlement	100,000
Restricted - General	94,412
Restricted - Sick Leave Buy-Out	27,675

### Changes to Budget Since August 19, 2025

- Usage of Compensation Study Reserve resulted in :
  - An Increase in Operating Transfers out in General Fund of \$2,548,387
  - An Increase in Operating Transfers In for Public Safety of \$2,548,387
  - Decreased Compensation Reserve from \$2,548,387 to \$0
  - Increase Assigned Strategic Priorities from \$1,289,015 to \$3,624,520
  - Increase Committed Unfunded PERS Liability to \$259,501