

County of Tehama FY 2025-26 Mid-Year Budget Review Worksheet						
DEPARTMENT NAME:	Tehama County Public Works					
BUDGET UNIT TITLE:	Road					
FUND AND BUDGET UNIT NUMBERS:			3011			
REQUESTED ADJUSTMENTS						
EXPENDITURES						
(1) Expenditure Account Title	Account Number	Adopted Budget Amount Including Transfers (2)	Actual Expenditures 7/1/25-12/31/25 (3)	Projected Expenditures 1/1/26-6/30/26 (4)	Estimated Under or Over Expenditures (5)	Requested Adjustment
						+ Increases Acct - Decreases Acct (6)
Salary & Wages	51010	\$ 4,460,447	\$ 1,838,761	\$ 2,511,965	\$ 109,721	\$ (109,721)
Extra Help	51011	\$ -	\$ 11,332	\$ 23,000	\$ (34,332)	\$ 34,332
Overtime	51012	\$ 114,500	\$ 43,248	\$ 105,953	\$ (34,701)	\$ 34,701
Pay In Lieu/Misc Payouts	51015	\$ 123,391	\$ 23,897	\$ 109,800	\$ (10,306)	\$ 10,306
PERS Retirement	51020	\$ 429,495	\$ 178,632	\$ 243,767	\$ 7,096	\$ (7,096)
OASDI	51021	\$ 363,403	\$ 143,560	\$ 215,626	\$ 4,217	\$ (4,217)
Group Insurance	51030	\$ 1,425,476	\$ 592,089	\$ 603,222	\$ 230,165	\$ (230,165)
Unemployment Insurance	51031	\$ 9,397	\$ 3,794	\$ 5,275	\$ 328	\$ (328)
Deferred Comp Match	51050	\$ 35,340	\$ 13,931	\$ 19,469	\$ 1,940	\$ (1,940)
Clothing & Personnel Supplies	53110	\$ 54,484	\$ 21,702	\$ 32,961	\$ (179)	\$ 179
Communications	53120	\$ 34,957	\$ 10,800	\$ 22,478	\$ 1,679	\$ (1,679)
Household Expense	53140	\$ 55,876	\$ 22,101	\$ 44,380	\$ (10,605)	\$ 10,605
Maintenance of Equipment	53170	\$ 445,768	\$ 204,040	\$ 236,072	\$ 5,656	\$ (5,656)
Maintenance Struct-Imprv-Grounds	53180	\$ 15,241	\$ 2,077	\$ 12,223	\$ 941	\$ (941)
Medical/Dental Lab Supply	53190	\$ 3,664	\$ 206	\$ 593	\$ 2,865	\$ (2,865)
Memberships & Dues	53200	\$ 2,824	\$ -	\$ 2,324	\$ 500	\$ (500)
Office Expense	53220	\$ 41,063	\$ 9,415	\$ 37,960	\$ (6,312)	\$ 6,312
Professional/Special Services	53230	\$ 702,311	\$ 61,904	\$ 789,517	\$ (149,110)	\$ 149,110
Publication/Legal Notices	53240	\$ 5,506	\$ 1,109	\$ 6,247	\$ (1,850)	\$ 1,850
Rent/Lease of Equipment	53250	\$ 312,700	\$ 13,223	\$ 313,016	\$ (13,539)	\$ 13,539
Special Department Expense	53280	\$ 2,211,873	\$ 1,054,038	\$ 1,735,288	\$ (577,453)	\$ 577,453
Shop Supplies	532801	\$ 31,607	\$ 6,169	\$ 43,590	\$ (18,152)	\$ 18,152
Employee Travel/Training	53290	\$ 10,359	\$ 448	\$ 4,247	\$ 5,664	\$ (5,664)
Internal Assets	53800	\$ 22,150	\$ -	\$ 26,805	\$ (4,655)	\$ 4,655
Contingency	59000	\$ -	\$ -	\$ 144,185	\$ (144,185)	\$ 144,185
TOTAL REQUESTED EXPENDITURE ADJUSTMENTS						\$ 634,607

REVENUES						
(1) Revenue Account Title	Account Number	Adopted Budget Amount Including Transfers (2)	Actual Revenue Rec'd 7/1/25-12/31/25 (3)	Projected Revenue 1/1/26-6/30/26 (4)	Estimated Revenue Shortfall or Overage (5)	Requested Adjustment
						+ Increases Acct - Decreases Acct (6)
Road Privileges & Permits	420130	\$ 10,105	\$ 2,375	\$ 2,375	\$ 5,355	\$ (5,355)
State Highway Users 2104	450410	\$ 1,019,965	\$ 423,772	\$ 601,052	\$ (4,859)	\$ 4,859
State Highway Users 2106	450411	\$ 276,585	\$ 110,356	\$ 166,683	\$ (454)	\$ 454
State Highway Users 2105	450412	\$ 1,150,256	\$ 465,118	\$ 683,865	\$ 1,273	\$ (1,273)
State Highway Users 2103	450413	\$ 1,808,160	\$ 860,588	\$ 998,965	\$ (51,393)	\$ 51,393
State Highway Users SB1 RMRA	450415	\$ 4,666,944	\$ 2,309,002	\$ 2,708,455	\$ (350,513)	\$ 350,513
State Disaster Relief	450580	\$ 1,065,427	\$ 63,429	\$ 915,483	\$ 86,515	\$ (86,515)
State Other	450620	\$ -	\$ -	\$ 223,745	\$ (223,745)	\$ 223,745
Federal Disaster Relief	450670	\$ 2,246,726	\$ 253,716	\$ 490,292	\$ 1,502,718	\$ (1,502,718)
Federal Forest Reserve	450680	\$ -	\$ -	\$ 1,200,000	\$ (1,200,000)	\$ 1,200,000
Federal Other	450720	\$ -	\$ 3,142	\$ 320,000	\$ (323,142)	\$ 323,142
Planning/Engineering Services	460870	\$ 10,305	\$ 3,806	\$ 4,676	\$ 1,823	\$ (1,823)
Road & Street Services	460960	\$ -	\$ -	\$ 59,561	\$ (59,561)	\$ 59,561
Interfund Revenue	461070	\$ 315,501	\$ 51,521	\$ 311,040	\$ (47,060)	\$ 47,060
Sale of Fixed Assets	471210	\$ 29,300	\$ 864	\$ -	\$ 28,436	\$ (28,436)
TOTAL REQUESTED REVENUE ADJUSTMENTS						\$ 634,607

ADDITIONAL ADJUSTMENT		
After taking into consideration the "Total Requested Expenditure Adjustments" and "Total Requested Revenue Adjustments" from above, enter the amount, if any, needed to balance the budget. Enter 0 if no further adjustment is needed.		
Account Title	Account Number	Amount
Provide an explanation in your accompanying narrative.	TOTAL ADDITIONAL ADJUSTMENT	

I have reviewed the above-named budget unit. Except as noted above, I anticipate all accounts to fall within existing budget appropriations.

A Narrative explaining the adjustment(s) requested accompanies this worksheet.

Yes: ☒ X
No: ☐

Date

Department Head Signature