

KRISTA PETERSON
Auditor-Controller



JULIEANNE MANNING
Assistant Auditor-Controller

TEHAMA COUNTY AUDITOR-CONTROLLER

October 15, 2025

TO: COPS Committee

FROM: Krista Peterson, Auditor-Controller
Tehama County

SUBJECT: SUPPLMENTAL LAW ENFORCEMENT ANNUAL REPORT

Background

The State of California allocates designated funds to counties and cities for the Citizens Option for Public Safety (COPS) program. This funding is intended to fill the need for additional resources at the local level to ensure public safety. The funds must supplement existing services, cannot be used to supplant any existing funds, and must be used to benefit front-line law enforcement efforts.

Tehama County deposits the allocations received from the State into the County Treasury. The funds accrue interest at the pooled rate that is posted on a quarterly basis. The interest is then allocated to each city and county department by calculating the average daily balance.

Cities are required to deposit any COPS funds received from the County into a separate Supplemental Law Enforcement Services Fund to ensure these funds are not intermingled with General Fund dollars.

At each fiscal year-end, the Tehama County Auditor-Controller charges an administrative fee of \$215 to each agency.

Frontline Law Enforcement Allocations and Distributions

During Fiscal Year (FY) 2024-25, the frontline law enforcement agencies (which includes the three incorporated cities of Corning, Red Bluff, and Tehama, and the Tehama County Sheriff's Office) received their full allocations of \$100,000.

During the FY, the City of Corning drew \$142,612 for a dispatcher voice logger, patrol officer salary expenses, and K-9 program expenses; and the City of Red Bluff drew \$146,276 for software, equipment, cameras, and community service officers salary expenses. A disbursement of \$100,000, which represented their unclaimed 2023-24 allocation, was also provided to the City of Corning during the FY.

The City of Tehama drew funds totaling \$204,451 for patrol vehicles, patrol deputy salary expenses, and one phone alert system, and the Sheriff's Office drew funds totaling \$158,846 for evidence lockers and salary expenses.

County Department Allocations and Distributions

During FY 2024-25, the District Attorney (DA) and the Jail each received allocations totaling \$39,406. At year end, the Jail used \$104,572 to cover new flooring, furniture expenses, and a transit vehicle, and the DA used \$4,782 to cover excess salaries expense.

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TEHAMA COUNTY AUDITOR-CONTROLLER

FY 2024-25 Ending Fund Balance

As of FY 2024-25 year-end, the Fund Balance held in the County Treasury for each agency is as follows:

City of Corning	\$49,168
City of Red Bluff	48,586
City of Tehama	48,378
Sheriff's Office	50,670
District Attorney	173,570
Jail	22,672
Juvenile Justice	1,430,682

FY 2025-26 Allocations and Distributions

On September 9, 2025, the State Controller released their funding projections for FY 2025-26. We are happy to report that the frontline law enforcement agencies are fully funded at \$100,000 each, and the District Attorney and Jail can anticipate receiving \$18,091 each.

Each agency is asked to provide a spending plan for their allocation and any excess funds for FY 2025-26. Spending plans must be approved by the committee and the Board of Supervisors prior to expending funds. Agencies will also be required to provide supporting documentation of their expenditures to the Auditor-Controller before receiving reimbursement.

All agencies are reminded that these funds are intended to supplement your law enforcement budgets and not substitute for other available funding. For County agencies (Sheriff, Jail, and DA), this means that allocations are available for expenditures that have been and/or would be denied General Fund funding.

Any amendments or additions to a spending plan that may arise after the committee has met, should be submitted to the Committee Chair (i.e., Chief Administrator of Tehama County) in letter form for consideration and will be forwarded to the Auditor-Controller for distribution as appropriate.

The Auditor's office will charge a flat fee of \$215 to each agency for FY 2025-26 accounting services and is also proposing to allocate any interest earned to each agency based upon the quarter-end balances instead of the average daily cash balances.

If you have any questions, please contact Julieanne Manning, Assistant Auditor-Controller, at (530) 527-3474 or jmanning@co.tehama.ca.us.

Sincerely,

Krista Peterson, Auditor-Controller

Attachment
KP:JM

TEHAMA COUNTY
FY 2024-25
COPS FUND 502

TRANSACTION DESCRIPTION	TRANSACTION DATE	ACTIVITY							
		JUVENILE JUSTICE	COUNTY		FRONTLINE			SHERIFF	TOTAL
			DA	JAIL	CORNING	RED BLUFF	TEHAMA		
		556250	556251	556252	55622	55623	55624	55625	
BEGINNING BALANCE	7/1/2024	836,801.73	135,130.51	84,794.99	147,688.49	50,664.54	105,714.03	63,960.85	1,424,755.14
REMITTANCE¹	9/23/2024	13,324.16	1,372.39	1,372.39	7,569.64	7,569.64	7,569.64	7,569.64	46,347.48
DISBURSEMENTS	9/24/2024				(100,000.00)				(100,000.00)
GROWTH REMITTANCE²	9/25/2024	206,562.50	21,275.94	21,275.94	41,002.66	41,002.66	41,002.66	41,002.66	413,124.99
GROWTH REMITTANCE⁴	9/26/2024	167,335.62							167,335.62
Q1 INTEREST APPORTIONMENT	10/15/2024	8,855.52	1,406.11	888.12	1,475.83	555.67	1,122.18	692.50	14,995.93
REMITTANCE¹	10/23/2024	28,340.01	2,919.02	2,919.02	16,100.34	16,100.34	16,100.34	16,100.34	98,579.39
REMITTANCE¹	11/21/2024	27,726.85	2,855.87	2,855.87	15,751.99	15,751.99	15,751.99	15,751.99	96,446.56
REMITTANCE¹	12/23/2024	22,787.83	2,347.15	2,347.15	12,946.07	12,946.07	12,946.07	12,946.07	79,266.42
Q2 INTEREST APPORTIONMENT	12/31/2024	10,936.50	1,403.95	965.69	1,019.28	1,037.00	1,516.30	1,152.76	18,031.48
DISBURSEMENTS	1/2/2025				(108,130.28)		(419.00)		(108,549.28)
REMITTANCE¹	1/23/2025	29,371.21	3,025.23	3,025.23	16,686.18	16,686.18	16,686.18	16,686.18	102,166.38
DISBURSEMENTS	2/18/2025				(34,481.87)				(34,481.87)
REMITTANCE¹	2/24/2025	31,436.81	3,237.99	3,237.99	17,859.67	17,859.67	17,859.67	17,859.67	109,351.46
REMITTANCE¹	3/24/2025	23,034.35	2,372.54	2,372.54	13,086.12	13,086.12	13,086.12	13,086.12	80,123.92
DISBURSEMENTS	3/26/2025		(940.00)						(940.00)
DISBURSEMENTS	3/28/2025							(90,000.00)	(90,000.00)
Q3 INTEREST APPORTIONMENT	3/31/2025	8,116.75	1,029.55	723.69	247.47	994.33	1,326.78	1,051.35	13,489.92
DISBURSEMENTS	4/14/2025					(143,143.87)			(143,143.87)
DISBURSEMENTS/CORR	4/24/2025			(90,571.69)			(60,000.00)	60,000.00	(90,571.69)
Q4 INTEREST APPORTIONMENT	6/30/2025	16,267.16	2,040.38	679.59	561.41	822.88	2,362.26	1,870.87	24,604.55
P13 DISBURSEMENTS	> 6/30/2025		(5,691.46)	(14,000.00)		(3,132.56)	(144,032.34)	(128,846.26)	(295,702.62)
ADMIN FEES	9/6/2025	(215.00)	(215.00)	(215.00)	(215.00)	(215.00)	(215.00)	(215.00)	(1,505.00)
YEAR END BALANCE	6/30/2025	1,430,681.99	173,570.17	22,671.51	49,167.99	48,585.65	48,377.87	50,669.73	1,823,724.91

2025-2025 Citizens Option for Public Safety Expenditure Plans

SHERIFF					
Jail Division			Sheriff		
FY 2024-25 Fund Balance	\$	22,671.51	FY 2024-25 Fund Balance	\$	50,669.73
FY 2025-2026 Allocation	\$	18,091.00	FY 2025-2026 Allocation	\$	100,000.00
Request			Request		
Encumbered Funds for FY 26/27			Encumbered Funds for FY 26/27		
Administrative Fee	\$	215.00	Administrative Fee	\$	215.00
Total Remainder		\$ 40,547.51	Total Remainder		\$ 150,454.73

City of Tehama		
FY 2024-25 Fund Balance	\$	48,377.87
FY 2025-2026 Allocation	\$	100,000.00
Request		
Phone Alert System		\$500.00
Request to encumber remaining funds for FY 26/27		
Adminisitrative Fee	\$	215.00
Total Remainder		\$ 147,662.87

City of Corning		
FY 2024-25 Fund Balance	\$	49,167.99
FY 2025-2026 Allocation	\$	100,000.00
Request		
Funding for 1 police officer position excluding overtime		\$ 100,000.00
Encumbered funds for the following expense: Dispatch center upgrades, dispatch chairs, Permitium Software for CCW's, Popup Canopy, tabelcloth, and backdrop with current patch/emblem for Community Events		\$ 48,952.99
Administrative Fee	\$	215.00
Total Remainder		\$ -

City of Red Bluff		
FY 2024-25 Fund Balance	\$	48,585.65
FY 2025-2026 Allocation	\$	100,000.00
Request		
Partial Salary and Benefits - two commnity service officers		\$ 70,833.00
Radio Maintenance Agreement		\$ 8,010.00
Volunteer Programs		\$ 2,000.00
PowerDMS Scheduling Softward		\$ 2,822.25
Frontline Body Worn Camera Audit Software		\$ 2,187.91
Shield Training Center Agreement		\$ 1,537.31
Skyfire Consulting		\$ 2,500.00
DUI Trailer Decals		\$ 1,000.00
Law Enforcement Equipment		\$ 8,894.53
Peltor Communication Headset		\$ 4,000.00
Records Unit Desk-Three Person		\$ 10,000.00
Vehicle In-Car Radar Units		\$ 12,000.00
Special Event Traffic Signs		\$ 3,200.00
Rifle Sound Suppressors (6)		\$ 7,800.00
Dispatch Headsets		\$ 700.00
Handheld Radio Docking Stations		\$ 3,185.65
Property and Evidence Building Security Cameras, Bike Storage Racks, and Evidence Supplies		\$ 7,700.00
Administrative Fee	\$	215.00
Total Remainder		\$ -

District Attorney		
FY 2024-25 Fund Balance	\$	173,570.17
FY 2025-2026 Allocation	\$	18,091.00
Request		
Cover any shortfalls in the Salaries/Benefits, Services/Supplies and fixed asset account for various budget units for DA		\$ 35,000.00
Administrative Fee	\$	215.00
Total Remainder		\$ 156,446.17



City of Corning
POLICE DEPARTMENT
774 Third Street
Corning, California 96021

R. Craig Bassett
Chief of Police

www.corningpd.org

(530) 824-7000

Fax (530) 824-7010

November 13, 2025

Gabriel Hydrick
County of Tehama
727 Oak Street
Red Bluff, CA 96080

**RE: Tehama County Supplemental Law Enforcement Oversight Committee
2025/26 Citizens' Option for Public Safety (COPS) Fund Proposed
Expenditures**

Dear Mr. Hydrick:

Corning Police Department proposes that the 2025/2026 COPS fund allocations be expended during the 2025/26 fiscal year to continue funding a police officer position. Excluding overtime, the current estimated salary and benefits for the police officer are expected to exceed \$100,000.00. The balance of funds that are needed to fund the police officer position will come from the City of Corning General Fund.

Should you have any questions, please do not hesitate to contact me.

Sincerely,

R. Craig Bassett
Chief of Police

RCB/jds

xc: City Manager
Finance



City of Corning
POLICE DEPARTMENT
774 Third Street
Corning, California 96021

R. Craig Bassett
Chief of Police

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(530) 824-7000

Fax (530) 824-7010

November 13, 2025

Gabriel Hydrick
County of Tehama
727 Oak Street
Red Bluff, CA 96080

**RE: Tehama County Supplemental Law Enforcement Oversight Committee
2024/25 Citizens' Option for Public Safety (COPS) Unencumbered Overage Fund Proposed
Expenditures**

Dear Mr. Hydrick:

In the email dated October 29, 2025, we were informed that there is an unencumbered overage in the COPS fund for the City of Corning in the amount of \$49,167.99. We would like the Oversight Committee to consider that \$49,167.99, minus the \$215 administrative fee, of these monies be encumbered toward the purchase of the following:

- (1) Dispatch center upgrades
- (2) Dispatch chairs
- (3) Permitium Software for CCW's
- (4) Pop-Up canopy, tablecloth, and backdrop with current patch/emblem for Community Events.

If permitted, these funds will be expended during the 25/26 fiscal year, with any remainder to be held in the COPS fund in trust.

Thank you for your consideration of this request.

Respectfully,

R. Craig Bassett
Chief of Police

RCB/jds

xc: City Manager
Finance



City of Red Bluff

POLICE DEPARTMENT

Quintan Ortega
Chief of Police
555 Washington St., Red Bluff, CA 96080

Dispatch (530) 527-3131
TDD (530) 527-3131
Records (530) 527-3134
Administration (530) 527-8282
Investigations (530) 527-8282
FAX (530) 529-4768

November 1, 2025

County of Tehama
Attention: Gabriel Hydrick, Chief Administrative Officer
P.O. Box 250
Red Bluff, CA 96080

SUBJECT: 2025 /2026 SUPPLEMENTAL LAW ENFORCEMENT SERVICES
GRANT FUNDS - \$48,585.65

Mr. Hydrick,

The following is the proposed expenditure plan for the Supplemental Law Enforcement Services Excess or Carry-Over Funds:

- | | |
|--|-------------|
| 1. Peltor Communication Headset System (SWATx2): | \$4,000.00 |
| 2. Records Unit Desk: Three Person Desk System | \$10,000.00 |
| 3. Vehicle In-Car Radar (\$2,000x6): | \$12,000.00 |
| 4. Special Event Traffic Signs (\$400x8): | \$3,200.00 |
| 5. Rifle Sound Suppressor (\$1300x6) : | \$7,800.00 |
| 6. Dispatch Headsets: | \$700.00 |
| 7. Handheld Radio Docking Station and Accessories (x4): | \$3185.65 |
| 8. Property and Evidence Building: Security Cameras, Bike Storage Rack,
Evidence Supplies | \$7,700.00 |

Total: \$48,585.65

Sincerely,

Quintan Ortega,
Chief of Police

Tom Westbrook,
City Manager

The City of Red Bluff is an Equal Opportunity Provider

We are committed to providing safe, compassionate, and trustworthy law enforcement by supporting one another, upholding the law with fairness, and building meaningful connections with the community we serve.



City of Red Bluff

POLICE DEPARTMENT

Quintan Ortega
Chief of Police
555 Washington St., Red Bluff, CA 96080

Dispatch (530) 527-3131
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November 1, 2025

County of Tehama
Attention: Gabriel Hydrick, Chief Administrative Officer
P.O. Box 250
Red Bluff, CA 96080

SUBJECT: 2025/2026 SUPPLEMENTAL LAW ENFORCEMENT SERVICES
GRANT FUNDS - \$100,000.00

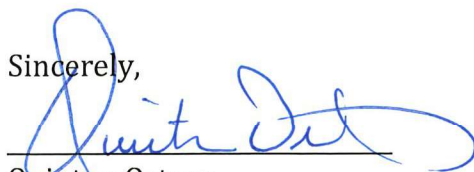
Mr. Hydrick,

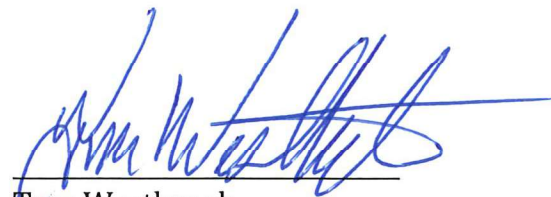
The following is the proposed expenditure plan for the Supplemental Law Enforcement Services Funds:

1. <u>Partial Salary and Benefits:</u> Two (2) Community Service Officers	\$70,833.00
2. <u>Radio Maintenance Agreement:</u>	\$8,010.00
3. <u>Volunteer Programs:</u>	\$2,000.00
4. <u>PowerDMS Scheduling Software:</u>	\$2,822.25
5. <u>Frontline Body Worn Camera Audit Software:</u>	\$2,187.91
6. <u>SHIELD Training Center Agreement:</u>	\$1,537.31
7. <u>SkyFire Consulting:</u> Drone Certificate of Authorization (COA)	\$2500.00
8. <u>DUI Trailer Decals</u>	\$1,000.00
9. <u>Law Enforcement Equipment:</u> Replacement gear and miscellaneous equipment/accessories, software programs, furniture, miscellaneous supplies, etc.:	\$8,894.53
10. <u>Tehama County Administrative Fee:</u>	\$215.00

Total: \$100,000.00

Sincerely,


Quintan Ortega,
Chief of Police


Tom Westbrook,
City Manager

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COURTHOUSE ANNEX
444 OAK ST., RM "L"
P.O. BOX 519
RED BLUFF, CA 96080

HOURS
8 A.M. - 5 P.M.

FAX
(530) 527-4735

District Attorney
County of Tehama



MATTHEW D. ROGERS

CRIMINAL DIVISION
(530) 527-3053

VICTIM/WITNESS DIVISION
(530) 527-4296

BUREAU OF INVESTIGATION
(530) 529-3590

November 12, 2025

Gabriel Hydrick
Chief Administrator
Tehama County Supplemental Law Enforcement Oversight Committee

Re: FY 2025-2026 Cal COPS AB 3229 Funds, Proposed Expenditures

Dear Gabriel:

As per your recent request, please find the following proposed expenditure for FY 2025-2026 for this office's share of allocated Cal COPS funds:

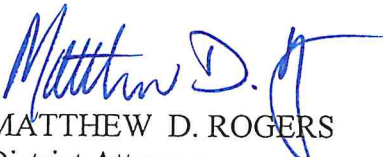
1. We anticipate using these funds (from COPS FY 2024-2025 Fund balance) to cover any shortfalls in the salaries/benefits, services/supplies and fixed asset accounts for various budget units under the control of the District Attorney's Office. The date for transfer of funds is to be determined at a later time.

Estimated Cost: **\$35,000**

TOTAL PROPOSED EXPENDITURES: \$35,000

Thank you for your consideration.

Best Regards,


MATTHEW D. ROGERS
District Attorney



TEHAMA COUNTY SHERIFF'S OFFICE

Dave Kain, Sheriff-Coroner

Mailing Address: P.O. Box 729, Red Bluff, CA 96080

Main Office: 22840 Antelope Blvd., Red Bluff, CA 96080 (530) 529-7940
Jail/Dispatch: 502 Oak St., Red Bluff, CA 96080 (530) 529-7900

November 12, 2025

Gabriel Hydrick
County of Tehama
727 Oak Street
Red Bluff, CA 96080

Supplemental Law Enforcement Oversight Committee Members

Ref: COPS Fiscal Year 2025/2026 Proposed Expenditures

Dear Honorable Board Members, Supplemental Law Enforcement Oversight Committee Members,
and Mr. Hydrick,

Currently, we are requesting that any excess funds from prior years remain encumbered for future unspecified expenditures.

Thank you,

A handwritten signature in blue ink, appearing to read "DKain", is written over a horizontal line.

Dave Kain
Sheriff-Coroner

Serving Our Community with P.R.I.D.E.
Professionalism. Respect. Integrity. Dedication. Equality