



RECOMMENDED BUDGET
Fiscal Year 2025-26
June 17, 2025

Issued By Board of Supervisors
Ad-Hoc Budget Committee:
Supervisor Daurice K. Smith (Chair)
Supervisor Kent Boes
Auditor-Controller Robert Zunino
Assistant Auditor-Controller Holly Gallagher
CAO Wendy G. Tyler
CAO Budget Analyst Kaline Moore

Mission Statement

Colusa County will provide responsive, quality governmental services in a fiscally responsible manner; will also strive to preserve our Agricultural heritage, promote Economic Development, and support the interests of our communities.



OFFICE OF THE COUNTY ADMINISTRATOR

Wendy G. Tyler, CAO

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MEMORANDUM

TO: Colusa County Board of Supervisors

FROM: Wendy G. Tyler, County Administrative Officer

DATE: June 17, 2025

SUBJECT: Fiscal Year 2025-26 Recommended Budget

Presented for your consideration is the Fiscal Year 2025-26 Recommended Budget. The total budget including the General Fund, special revenue funds, enterprise funds, internal service funds, county service areas, dependent special district, and other restricted funds is \$133,514,500*.

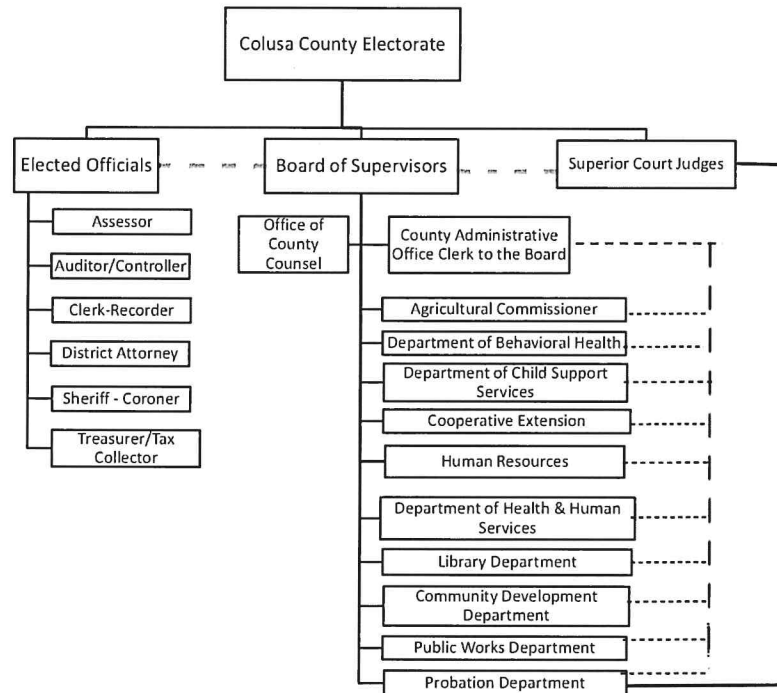
By approving the Recommended Budget, you are authorizing the expenditure of funds for operational needs until such time as the Final Budget is adopted. Due to the County's current fiscal climate, there are no fixed assets proposed for purchase prior to adoption of the Final Budget in September.

It should be noted that technical review is still underway and meetings between the departments and ad hoc committee have not taken place. I would caution everyone that the amounts reflected in this Recommended Budget are likely to change significantly for departments as we work toward the Final Budget.

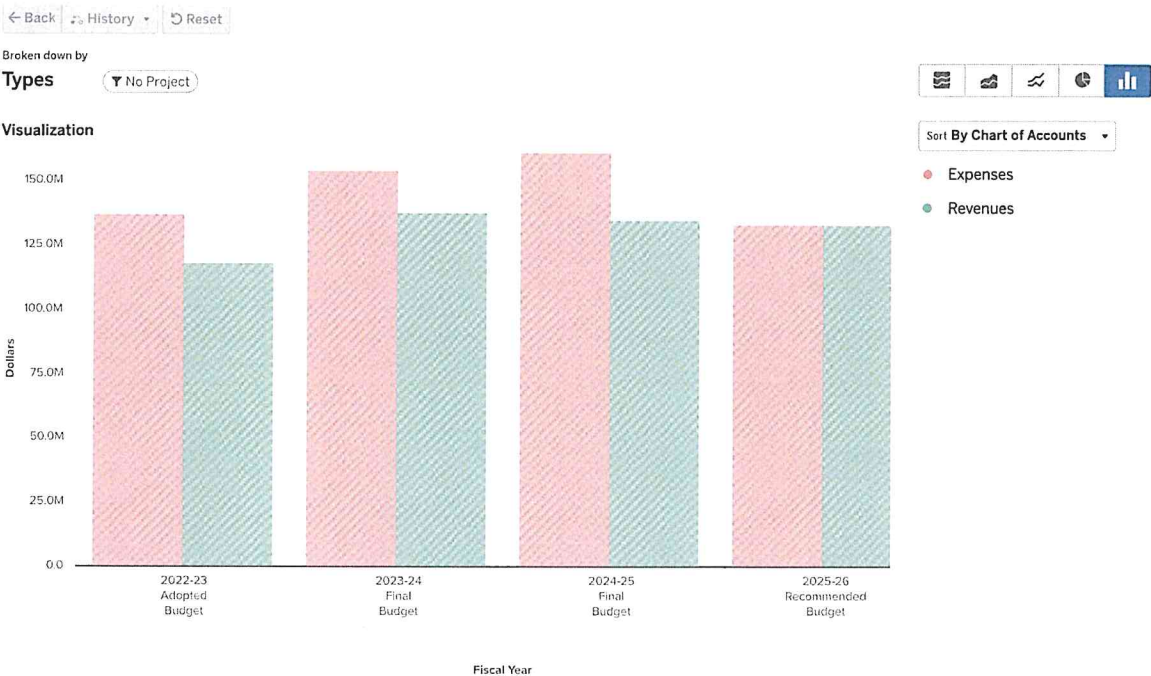


COUNTY OVERVIEW

Recommended Budget Fiscal Year 2025-26



Executive Summary



Allocations By Department

DEPARTMENT	2024-25 FTE
AG COMMISSIONER	19.675
ASSESSOR	10
AUDITOR-CONTROLLER	11
BEHAVIORAL HEALTH	75.887
CLERK & RECORDER	6
COMMUNITY DEVELOPMENT	12
COOPERATIVE EXTENSION	3
COUNTY ADMINISTRATIVE OFFICE	29
COUNTY COUNSEL	3
DISTRICT ATTORNEY	13
HEALTH & HUMAN SERVICES	93.5
HUMAN RESOURCES	4
LIBRARY	11.06
PROBATION	22.95
ROADS	38.00
SHERIFF	74.05
TREASURER-TAX COLLECTOR	2.533
TOTAL	428.655

Revenues By Department

	2022 Final	2023 Final	2024 Final	2025 Final	2026 Recommended
Department Head	Budget	Budget	Budget	Budget	Budget
Ag Commissioner	3,702,891	5,191,102	4,883,867	4,394,688	4,394,688
Assessor	208,110	233,481	240,005	266,542	266,542
Auditor-Controller	26,555,115	26,629,752	36,424,563	39,927,019	38,472,283
Behavioral Health	12,019,427	14,560,507	16,155,643	14,684,567	14,684,567
Child Support	428,330	-	-	-	-
Clerk & Recorder	441,744	316,918	414,402	423,145	423,145
Community Development	1,247,041	1,520,863	1,591,279	1,938,033	1,938,033
Cooperative Extension	-	-	-	-	-
County Administrative Officer	4,674,583	4,330,810	3,039,751	3,181,023	2,996,856
County Counsel	20,526	28,416	35,317	27,260	27,260
District Attorney	558,681	579,812	698,041	694,740	694,740
Health & Human Services	36,524,251	40,387,639	41,518,579	45,465,247	45,465,247
Human Resources	4,300	-	3,750	7,960	7,960
Library	105,222	433,114	157,529	147,982	147,982
Probation	3,158,246	3,147,350	3,434,364	3,260,028	3,260,028
Roads	14,270,321	13,683,194	13,785,578	13,146,512	13,146,512
Sheriff	5,701,193	7,100,399	15,447,668	7,268,643	7,082,572
Treasurer-Tax Collector	225,800	196,786	199,638	239,965	239,965
Amount: Total	108,290,776	118,340,143	138,029,974	135,073,354	133,248,380

Expenditures By Department

	2022 Final	2023 Final	2024 Final	2025 Final	2026 Recommended
Department Head	Budget	Budget	Budget	Budget	Budget
Ag Commissioner	4,063,685	6,807,225	5,495,581	5,750,293	5,727,335
Assessor	1,379,063	1,493,701	1,466,902	1,499,082	1,501,796
Auditor-Controller	6,129,878	6,022,008	16,646,061	27,709,987	4,435,094
Behavioral Health	14,812,560	17,401,152	20,335,250	18,988,326	18,897,326
Child Support	428,330	-	-	-	-
Clerk & Recorder	999,637	883,315	1,155,973	1,234,646	1,117,214
Community Development	2,056,251	2,296,425	2,408,089	2,801,174	2,734,719
Cooperative Extension	388,104	389,285	402,447	408,151	411,526
County Administrative Officer	6,743,879	8,504,638	4,320,037	4,711,582	4,385,198
County Counsel	592,425	376,000	532,467	743,861	740,493
District Attorney	2,482,789	2,910,582	2,514,847	2,579,506	2,471,203
Health & Human Services	38,515,521	43,951,758	43,753,833	47,955,153	47,002,148
Human Resources	(85,134)	(81,119)	(67,599)	153,731	147,412
Library	1,465,865	1,015,065	1,201,819	1,340,544	1,313,868
Probation	4,574,462	5,237,102	5,730,535	5,703,882	5,673,598
Roads	20,795,597	22,445,259	22,778,197	19,532,996	18,565,001
Sheriff	15,431,929	17,259,764	25,214,740	19,803,914	18,096,402
Treasurer-Tax Collector	435,570	592,570	568,289	347,544	294,220
TOTAL	121,210,412	137,504,730	154,457,468	161,264,372	133,514,553

Revenues by Source & Expenditures by Function

Collapse All	2022-23 Adopted Budget	2023-24 Final Budget	2024-25 Final Budget	2025-26 Recommended Budget
▼ Revenues	\$ 118,340,143	\$ 138,029,974	\$ 135,073,354	\$ 133,248,380
▼ Operating Revenues	84,491,441	100,659,424	105,722,195	105,722,195
▶ Taxes	20,709,144	23,604,992	25,757,472	25,757,472
▶ Licenses, Permits, Franchises	1,108,769	1,173,560	1,137,383	1,137,383
▶ Fines, Forfeitures, Penalties	648,563	761,899	616,610	616,610
▶ Revenue From Use of Money	664,159	1,003,641	1,615,602	1,615,602
▶ Intergovernmental Revenues	54,302,183	66,412,994	68,447,427	68,447,427
▶ Charges for Current Services	6,658,823	7,113,638	7,334,454	7,334,454
▶ Miscellaneous Revenues	399,800	588,700	813,247	813,247
▶ Other Financial Sources	33,848,702	37,370,550	29,351,159	27,526,185
▼ Expenses	137,504,730	154,452,238	161,254,372	133,514,553
▼ Operating Expenses	102,329,146	115,590,705	130,939,220	105,024,375
▶ Salaries & Benefits	49,575,278	53,676,347	59,018,754	58,772,198
▶ Services & Supplies	48,726,676	50,259,486	47,347,031	47,612,994
▶ Other Charges	16,258,908	20,827,390	21,360,592	21,360,592
▶ Fixed Assets	6,866,472	13,798,141	25,934,252	0
▶ Expenditures & Reimbursements	-19,098,189	-22,970,659	-22,721,409	-22,721,409
▶ Contingencies	754,492	1,000,000	350,000	350,000
▶ Other Financial Uses	34,421,092	37,861,533	29,965,152	28,140,178
Revenues Less Expenses	\$ -19,164,587	\$ -16,422,264	\$ -26,181,018	\$ -266,173