



# COUNTY OF SONOMA

575 ADMINISTRATION  
DRIVE, ROOM 102A  
SANTA ROSA, CA 95403

## SUMMARY REPORT

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**Agenda Date:** 6/9/2026

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**To:** Board of Supervisors /Board of Directors or the Sonoma County Water Agency and Zones; Occidental, Russian River, Sonoma Valley, and South Park Sanitation Districts; Sonoma County Agricultural Preservation and Open Space District; In-Home Supportive Services Public Authority; Rio Nido Geologic Hazard Abatement District / Board of Commissioners of the Community Development Commission

**Department or Agency Name(s):** County Executive's Office

**Staff Name and Phone Number:** David Guhin, Peter Bruland 707-565-2431

**Vote Requirement:** Majority

**Supervisorial District(s):** Countywide

**Title:**

Fiscal Year 2026-27 Budget Hearings

**Recommended Action:**

Conduct a Hearing and:

A) Adopt a Concurrent Resolution adopting the Fiscal Year 2026-27 Budget, including the Position Allocation Listing and final Board direction for all entities governed by the Board of Supervisors/Directors/Commissioners (Tab 15)

B) Adopt a Resolution approving the Fiscal Year 2026-27 Budget for the Sonoma Valley County Sanitation District (Tab 15) (2/3 vote)

C) Adopt a Concurrent Resolution establishing Fiscal Year 2026-27 appropriations limits for the County and Board of Supervisors-governed special districts, County Services Areas, and the Sonoma County Agricultural Preservation and Open Space District (Tab 13)

D) Authorize Departments, in coordination with and oversight by the Human Resources Department, to, if needed, administer layoff proceedings in accordance with Civil Service Rule 11: Layoffs, and authorize Human Resources to implement strategies to mitigate layoffs to the extent possible if necessary (Tab 12)

**Executive Summary:**

Annually, the County and all Board of Supervisors governed special districts must adopt a budget, following the process outlined in the County Budget Act (Cal Gov Code 29000, et seq.), which includes holding a public hearing on the recommended budget. Public hearings on the Fiscal Year (FY) 2026-27 Recommended Budget will begin on Tuesday, June 09, 2026, and will continue each day as needed, not to exceed fourteen (14) calendar days, until the budget is adopted. In addition, the Board will establish appropriations limits in compliance with Article XIII B of the State Constitution for FY 2026-27.

The Recommended Budget book and additional materials for budget hearings (Binder) available online (<https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/budget-and-operations/budget-reports>) since Friday, May 29, provide in-depth information and administrative details associated with the budget. Key elements of the Recommended Budget are highlighted in the Discussion below.

The schedule for the budget hearings and a detailed description of the Binder contents can be found in Tab 01 of the above-mentioned Binder.

**Discussion:**

Key highlights from the FY 2026-27 Recommended Budget include: The total recommended uses (excluding operating transfers) are \$2.83 billion. This is financed by \$2.52 billion in sources and \$301 million in use of fund balance. Use of fund balance includes use of accumulated revenues or bond funding for capital projects and other one-time costs.

Information regarding the overall Recommended Budget can be found in the Executive Summary of the FY 2026-27 Recommended Budget book (pages 13 - 19). Details associated with departments' budgets can be found within that book, and online at <https://sonomacounty.budget.socrata.com/#!/year/default> <<https://sonomacounty.budget.socrata.com/%23!/year/default>>.

In addition to the Recommended Budget, the County Executive's Office staff compiles information for Budget Hearings for the Board of Supervisors and the public to explain staff recommendations to adjust the budget before final adoption. The information (commonly referred to as the "Budget Hearing Materials Binder") can be found on the County's Budget Reports webpage:

<<https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/budget-and-operations/budget-reports>>.

Budget Hearings were preceded by Spring Budget Workshops (April 20-23, 2026) in which departments presented an overview of their FY 2026-27 Preliminary Budgets. The workshop materials and departmental PowerPoint presentations are available here:

<<https://sonoma-county.legistar.com/LegislationDetail.aspx?ID=7982461&GUID=32CB9CD8-C18B-4EE5-9478-FBFBF906BFA0&Options=&Search=>>>.

Information available in the Budget Hearing Materials Binder includes:

- 1) A brief overview of the budget and an overview of materials in the Binder and schedule for budget hearings;
- 2) A memo outlining Available Revenue Sources that the Board may program at Budget Hearings;
- 3) The County Executive's funding recommendations and Budget Hearing Deliberation tool which illustrates various budget requests;
- 4) Reports providing details on Add-Back (restoration) and Program Change Requests submitted by departments;
- 5) A memo discussing the General Fund Reserves;
- 6) Requests for funding submitted by Board members and responses from staff;
- 7) Board requests for additional information on various topics related to the budget and responses from staff;
- 8) Supplemental Adjustments to the FY 2026-27 Recommended budget;
- 9) Overview of HR-1 Impacts;
- 10) Fund Balance Directory;
- 11) Updates to County Financial Policies;
- 12) A summary of position changes from the FY 2025-26 Revised Budget compared to the FY 2026-27 Recommended Budget and supplemental adjustments;

- 13) Resolution establishing the Proposition 4 Appropriations (Gann) Limit for FY 2026-27;
- 14) Memo on Homelessness Response Costs;
- 15) Resolutions adopting the FY 2026-27 budget, which will establish the appropriations and positions approved for the fiscal year starting on July 1, 2026.

Layoff Administration and Mitigation Strategies

The recommended budget includes potential layoffs of 51.8 full-time equivalent (FTE) positions, consisting of 4.0 time-limited positions that are set to expire and 47.8 permanent positions. Departments have submitted requests for extension of 1.0 filled time-limited positions and have requested “Add Back” funding to restore 34.8 filled permanent positions. The Tab 03 memorandum offsets forth the County Executive’s recommendations to fund certain Add-Backs. If approved by the Board during budget hearings, the CEO’s funding recommendations would restore 37.8 FTE positions cut in the Recommended Budget, avoiding potential layoffs for an estimated 25 individuals.

If the adoption of the FY 2026-27 County budget results in the reduction of any additional allocated positions that are currently encumbered, Human Resources seeks authorization from the Board to work with departments to, if needed, administer layoff proceedings, effective September 29, 2026, in accordance with the Sonoma County Civil Service Rules, specifically Rule 11: Layoffs. This includes the extension of any filled time-limited allocations set to expire on June 30, 2026, to the new date of September 29, 2026.

Further, Human Resources seeks approval to implement strategies, effective between now and October, to mitigate employee impacts and minimize the number of potential job losses to the extent reasonably possible.

Public notice of these budget hearings and materials were published in the Press Democrat on May 20, 2026.

**Strategic Plan:**

This item directly supports the County’s Five-year Strategic Plan and is aligned with the following pillar, goal, and objective.

**Pillar:** Organizational Excellence

**Goal:** Goal 1: Strengthen operational effectiveness, fiscal reliability, and accountability

**Objective:** Objective 3: Ensure County budget process and information are understandable, accessible, and in a format that enables the public to identify County investments and funding for major initiatives and services.

**Racial Equity:**

**Was this item identified as an opportunity to apply the Racial Equity Toolkit?**

No

**Prior Board Actions:**

Spring Budget Workshops were conducted from April 20-23, 2026. Workshops were informational only.

**FISCAL SUMMARY**

<b>Expenditures</b>	<b>FY25-26 Adopted</b>	<b>FY26-27 Projected</b>	<b>FY27-28 Projected</b>

**Agenda Date:** 6/9/2026

Budgeted Expenses			
Additional Appropriation Requested			
<b>Total Expenditures</b>			
<b>Funding Sources</b>			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
General Fund Contingencies			
<b>Total Sources</b>			

**Narrative Explanation of Fiscal Impacts:**

Please refer to the Executive Summary Budget Overview (pages 13 - 19) of the FY 2026-27 Recommended Budget book for financial details.

<b>Staffing Impacts:</b>			
<b>Position Title (Payroll Classification)</b>	<b>Monthly Salary Range (A-I Step)</b>	<b>Additions (Number)</b>	<b>Deletions (Number)</b>

**Narrative Explanation of Staffing Impacts (If Required):**

Please refer to Exhibit D of the Sonoma County Budget Resolution (Tab 15) for position allocation details included in the Recommended Budget. Refer to the supplemental budget adjustments (Tab 08) position summary (Tab 12) memorandums for additional staffing impacts not factored in the Recommended Budget.

**Attachments:**

- Budget Adoption Resolutions and Exhibits (Refer to above links to online materials tab 15)
- Appropriations Limit Resolution and Exhibits (Refer to above links to online materials tab 13)
- Budget Hearings Materials (Refer to above links to online materials)
- Budget Overview Presentations

**Related Items "On File" with the Clerk of the Board:**

FY 2026-27 Recommended Budget Book