

**Exhibit A: Q3 Adjustments Narrative Report**

Adjustment ID	Description of Change	FTE Change	General Fund Revenues and Reimbursements	General Fund Gross Expenditures	General Fund Net Cost	Other Funds Revenues and Reimbursements	Other Funds Gross Expenditures	Other Funds Net Cost	All Funds Revenues and Reimbursements	All Funds Gross Expenditures	All Funds Net Cost
CDC-ADJ-01	Increase revenue and expenditure appropriations by \$300,000 for homeless services on the Lower Russian River provided by West County Community Services (WCCS). (Board Item 02/07/2023 #4)	0	\$0	\$0	\$0	\$300,000	\$300,000	\$0	\$300,000	\$300,000	\$0
<b>Community Development Commission Budget Adjustments</b>		<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>
NDCON-ADJ-01	Reduce contingency appropriations associated with board-approved Fingerprint Scanning Services fee waiver for the Boys & Girls Club. Net cost reduction in this adjustment is offset by a net cost increase in SHF-ADJ-02. (02/28/23, Item #08)	0	\$0	(\$11,000)	(\$11,000)	\$0	\$0	\$0	\$0	(\$11,000)	(\$11,000)
<b>Contingencies</b>		<b>0</b>	<b>\$0</b>	<b>(\$11,000)</b>	<b>(\$11,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$11,000)</b>	<b>(\$11,000)</b>
NDOTHGF-ADJ-01	Reduce expenditure appropriations by \$40,000 due to savings contract services in order to cover higher than anticipated costs for conflict Counsel in the Court Support budget. Relates to CtSpt-ADJ-01. Adjustment is needed to carryout the FY22-23 adopted budget (6/15/22, Item #1).	0	\$0	(\$40,000)	(\$40,000)	\$0	\$0	\$0	\$0	(\$40,000)	(\$40,000)
<b>General Fund - Other</b>		<b>0</b>	<b>\$0</b>	<b>(\$40,000)</b>	<b>(\$40,000)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$40,000)</b>	<b>(\$40,000)</b>
NDOTHOF-ADJ-01	Receive a transfer from the District Formation Fund for Fire Agency Consolidation efforts associated with LAFCO annexation and mapping costs for annexing any CSA 40 territory. Corresponding expenditure adjustment will allow for various project costs to be covered. (1/25/2022 #34). Related to TPW-ADJ-01.	0	\$0	\$0	\$0	\$188,709	\$188,709	\$0	\$188,709	\$188,709	\$0
NDOTHOF-ADJ-02	Transfer available PG&E Fund Balance to the Reserved Purposes fund to be held as the match for the BRIC grant managed by Permit Sonoma (4/18/23, Item #34).	0	\$0	\$0	\$0	\$12,500,000	\$12,500,000	\$0	\$12,500,000	\$12,500,000	\$0
<b>Non-General Fund - Other</b>		<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,688,709</b>	<b>\$12,688,709</b>	<b>\$0</b>	<b>\$12,688,709</b>	<b>\$12,688,709</b>	<b>\$0</b>
ND2017-ADJ-01	Transfer \$250,000 as a local cash match for USDA Grant, funded with Climate Resilience Fund Round 1 projects. Appropriations were not previously included in the budget as the department awaited approval of their grant application. (related to UCCE-ADJ-01) (2/1/22, #1).	0	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$0	\$250,000	\$250,000
<b>PG&amp;E 2017 Fire Settlement</b>		<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>
<b>Non-Departmental Budget Adjustments</b>		<b>0</b>	<b>\$0</b>	<b>(\$51,000)</b>	<b>(\$51,000)</b>	<b>\$12,688,709</b>	<b>\$12,938,709</b>	<b>\$250,000</b>	<b>\$12,688,709</b>	<b>\$12,887,709</b>	<b>\$199,000</b>

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DA-ADJ-01	Increase revenue and expenditure appropriations associated with the Automobile Insurance Fraud and Workers' Compensation Insurance Fraud grant awards. Both of these awards come from the California Department of Insurance; they have revised the Initial Award and provided additional funding for these grant programs totaling \$240,400. The additional funding will support outreach, training and extra-help staffing for these grant programs (01/24/2023, Item #'s 10 & 11).	0	\$240,400	\$240,400	\$0	\$0	\$0	\$0	\$240,400	\$240,400	\$0
DA-ADJ-02	Re-budget unspent grant award funds from FY21-22 for the "Innovative Prosecution Grant" on the dangers of opioid and fentanyl (04/06/21, Item #8).	0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$100,000	\$0
<b>District Attorney Budget Adjustments</b>		<b>0</b>	<b>\$340,400</b>	<b>\$340,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$340,400</b>	<b>\$340,400</b>	<b>\$0</b>
GSD-ADJ-01	Increase revenue target and appropriations in Real estate section for rental income from tenants use of the Guerneville Satellite Site building located at 16390 Main Street. Establish expenditures appropriations for maintenance and utility expenses and program an Operating Transfer to Deferred Maintenance Capital Budget for repayment of the property acquisition loan pursuant to the repayment schedule. Related to GSD-ADJ-02, GSD-ADJ-03, and Cap-ADJ-02. (7/12/22, Item #4)	0	\$98,048	\$98,048	\$0	\$0	\$0	\$0	\$98,048	\$98,048	\$0
GSD-ADJ-02	Increase reimbursements and expenditure appropriations in Facilities Operations for building maintenance costs related to the Guerneville Satellite site building located at 16390 Main Street. Reimbursement from Real Estate section sourced from tenant rental income. Related to GSD-ADJ-01.(7/12/22, Item #4)	0	\$42,640	\$42,640	\$0	\$0	\$0	\$0	\$42,640	\$42,640	\$0
GSD-ADJ-03	Increase reimbursements and expenditure appropriations in Energy for utility costs related to the Guerneville Satellite Site building located at 16390 Main Street. Reimbursement from Real Estate section sourced from tenant rental income. Related to GSD-ADJ-01.(7/12/22, Item #4)	0	\$17,411	\$17,411	\$0	\$0	\$0	\$0	\$17,411	\$17,411	\$0
<b>General Services Budget Adjustments</b>		<b>0</b>	<b>\$158,099</b>	<b>\$158,099</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$158,099</b>	<b>\$158,099</b>	<b>\$0</b>

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PRMD-ADJ-01	Increase in revenue appropriations in Chipper Program, transferred from Fire Prevention and corresponding increase in expenditure appropriations to fund seasonal spending through June 30, 2023. Related to PRMD-ADJ-02 (6/14/22, Item #1).	0	\$85,000	\$85,000	\$0	\$0	\$0	\$0	\$85,000	\$85,000	\$0
PRMD-ADJ-02	Reduce expenditures in the Fire Prevention section and increase transfer expenditure appropriations by \$85,000 so that available funds can be transferred from the Fire Prevention section to the Chipper Program to fund activities through June 30, 2023. Related to PRMD-ADJ-01 (6/14/22, Item #1).	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Permit Sonoma Budget Adjustments</b>		<b>0</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$0</b>
RP-ADJ-01	Park Mitigation Area 5 - correction to Q2 CBA. \$12,000 decrease to appropriations in Sonoma Mountain Environs did not post due to insufficient appropriations. Need to restore funding from Park Mitigation Area 5 \$1,000 and decrease appropriations in the capital project \$11,000 to correct the out of balance (CAP-ADJ-04) (6/17/22, #1).	0	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$1,000	\$1,000
<b>Regional Parks Budget Adjustments</b>		<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$1,000</b>
SHF-ADJ-01	Increase revenues from the Department of State Hospitals to fund the Sheriff's Jail-Based Competency Treatment Program Agreement. The Agreement was higher than anticipated, and state revenues will cover the additional cost. (11/8/22, Item #21)	0	\$455,651	\$455,651	\$0	\$0	\$0	\$0	\$455,651	\$455,651	\$0
SHF-ADJ-02	Reduce revenue appropriations due to board-approved Fingerprint Scanning Services fee waiver for the Boys & Girls Club. The resulting General Fund net cost increase will be offset by reduction in General Fund Contingencies. Related to NDCON-ADJ-01 (02/28/23, Item #8)	0	(\$11,000)	\$0	\$11,000	\$0	\$0	\$0	(\$11,000)	\$0	\$11,000
<b>Sheriff's Office Budget Adjustments</b>		<b>0</b>	<b>\$444,651</b>	<b>\$455,651</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$444,651</b>	<b>\$455,651</b>	<b>\$11,000</b>

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TPW-ADJ-01	Program operating transfer to the Fire Services Budget in Non-Departmental for Fire Agency Consolidation efforts associated with LAFCO annexation and mapping costs for annexing any CSA 40 territory. Funded with available fund balance (1/25/2022 #34). Related to NDOTHOF-ADJ-01.	0	\$0	\$0	\$0	\$0	\$188,709	\$188,709	\$0	\$188,709	\$188,709
<b>Transportation &amp; Public Works Budget Adjustments</b>		<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$188,709</b>	<b>\$188,709</b>	<b>\$0</b>	<b>\$188,709</b>	<b>\$188,709</b>
UCCE-ADJ-01	Increase revenue and expenditure appropriations for a \$250,000 local cash match for USDA Grant, funded with Climate Resilience Fund Round 1 projects approved in February, 2022. Appropriations were not previously included in the budget as the department awaited approval of their grant application. (related to ND2017-ADJ-01) (2/1/22, #1)	0	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$0
<b>UC Cooperative Extension Budget Adjustments</b>		<b>0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>
CtSpt-ADJ-01	Increase expenditure appropriations by \$40,000 for higher than anticipated costs for conflict Counsel. Offset with expenditure reduction in Non-Departmental (NDOTHGF-ADJ-01). Adjustment is needed to carryout the FY22-23 adopted budget (6/15/22, Item #1).	0	\$0	\$40,000	\$40,000	\$0	\$0	\$0	\$0	\$40,000	\$40,000
<b>Court Support Budget Adjustments</b>		<b>0</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,000</b>
Cap-ADJ-02	Deferred Maintenance: Increase revenue appropriations for operating transfer from Real Estate for loan repayment of the acquisition of the Guerneville Satellite Site located at 16390 Main Street, pursuant to the repayment schedule (7/12/22, Item #4). Related to GSD-ADJ-01.	0	\$0	\$0	\$0	\$37,997	\$0	(\$37,997)	\$37,997	\$0	(\$37,997)
Cap-ADJ-03	Regional Parks - Dutch Bill Creek project. Appropriate additional funding from the Regional Parks Foundation for appraisal costs associated with this project (6/17/22, #1).	0	\$0	\$0	\$0	\$39,000	\$39,000	\$0	\$39,000	\$39,000	\$0

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Cap-ADJ-04	Regional Parks - Sonoma Mountain Environs - correction to Q2 CBA. \$12,000 decrease to appropriations did not post due to insufficient appropriations. Need to restore funding from Park Mitigation Area 5 \$1,000 and decrease appropriations \$11,000 to correct the out of balance (RP-ADJ-01) (6/17/22, #1).	0	\$0	\$0	\$0	\$1,000	(\$11,000)	(\$12,000)	\$1,000	(\$11,000)	(\$12,000)
<b>Capital Projects Budget Adjustments</b>		<b>0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$77,997</b>	<b>\$28,000</b>	<b>(\$49,997)</b>	<b>\$77,997</b>	<b>\$28,000</b>	<b>(\$49,997)</b>
<b>Total Budget Adjustments</b>		<b>0</b>	<b>\$1,278,150</b>	<b>\$1,278,150</b>	<b>\$0</b>	<b>\$13,066,706</b>	<b>\$13,456,418</b>	<b>\$389,712</b>	<b>\$14,344,856</b>	<b>\$14,734,568</b>	<b>\$389,712</b>