

Exhibit A
Fiscal Year 2024-25 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	Total Entity Revenues and Reimbursements	Total Entity Gross Expenditures	Total Entity Net Cost
DCCS-ADJ-01	Request to reallocate \$17,477 from the \$53,215 General Fund granted to the department during FY 2024-25 Budget Hearings for the Leadership and Management training program for State repayment due to FY 2020-21 audit findings. The repayment is required due to overclaimed indirect expenses, insufficient supporting documentation, and improper abatement of program income. Since the audit, Sonoma DCSS has strengthened internal controls by updating its cash handling policy, implementing a new abatement policy, and improving the Countywide Cost Allocation Plan reconciliation process. Repayment is due by June 2025. No appropriations adjustments are needed to implement this reallocation, and no additional funding is requested. (6/14/24, Item #1)	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CAO-ADJ-01	Increase appropriations in BOS District 5 for .75 FTE Field Representative designated as the Facility Manager for West County Service Center. Fully offset by use of one-time service center funding approved during FY 24-25 budget hearings. Related to NDRES-ADJ-04. (6/14/24; Item #1, Exhibit A, BOS-14)	0.00	\$145,927	\$145,927	\$0	\$0	\$0	\$0	\$145,927	\$145,927	\$0
CAO-ADJ-02	Increase appropriations in BOS Clerk of the Board for Regional Sonoma County Service Centers to cover the cost of a temp agency/extra help Receptionist Bilingual assigned to the East Sonoma County Service Center. Fully offset by use of one-time service center funding approved during FY 24-25 budget hearings. Related to NDRES-ADJ-04. (6/14/24; Item #1, Exhibit A BOS-14)	0.00	\$50,685	\$50,685	\$0	\$0	\$0	\$0	\$50,685	\$50,685	\$0
CAO and BOS Budget Adjustments		0.00	\$196,612	\$196,612	\$0	\$0	\$0	\$0	\$196,612	\$196,612	\$0
NDCON-ADJ-01	Reduce General Fund Contingencies appropriations by \$6,243 to offset costs for various fee waivers and sponsorships approved by the Board from February 4, 2025, through March 25, 2025. Related to NDOTHGF-ADJ-02.	0.00	\$0	(\$6,243)	(\$6,243)	\$0	\$0	\$0	\$0	(\$6,243)	(\$6,243)
Contingencies		0.00	\$0	(\$6,243)	(\$6,243)	\$0	\$0	\$0	\$0	(\$6,243)	(\$6,243)
NDDIS-ADJ-01	Add expenditure appropriations of \$56,370 in the 2019 Kincadee Disaster Fund to reimburse local government agencies for first responder and law enforcement mutual aid support provided to Sonoma County during the disaster event. Fund balance from the 2017 Sonoma Complex Disaster Fund will temporarily be used to cover the mutual aid expenses until the County receives reimbursement from CalOES/FEMA for these Category B costs that will be included in the County's disaster claim. (6/14/24, Item #1)	0.00	\$0	\$0	\$0	\$56,370	\$112,739	\$56,370	\$56,370	\$112,739	\$56,370
Disaster		0.00	\$0	\$0	\$0	\$56,370	\$112,739	\$56,370	\$56,370	\$112,739	\$56,370
NDOTHGF-ADJ-01	During the FY 24-25 Consolidated Fee Hearings, the Board approved a General Fund subsidy of \$34,682 for the Department of Health Services to mitigate the impact on small local food operators by providing a waiver or reduced permit fees for first time small business owners seeking food permits. The subsidy was missed in the DHS FY24-25 adopted budget and needs to be corrected via this adjustment. This adjustment will transfer funds to the DHS budget and is offset by reduction of General Fund expenditure appropriations in the Non-Departmental budget for no net cost change. Related to DHS-ADJ-01. (3/26/24, Item #45)	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NDOTHGF-ADJ-02	Increase expenditures by \$6,243 to pay various fee waivers and sponsorships approved by the Board from February 4, 2025, through March 25, 2025, offset by use of General Fund contingencies. Related to NDCON-ADJ-01.	0.00	\$0	\$6,243	\$6,243	\$0	\$0	\$0	\$0	\$6,243	\$6,243
General Fund - Other		0.00	\$0	\$6,243	\$6,243	\$0	\$0	\$0	\$0	\$6,243	\$6,243
NDOTHOF-ADJ-01	Community Infrastructure Fund - District 4: Transfer funds to the Maddux Ranch capital project for park improvements. The budget resolution adopted on 1/28/25 shows funding going to the Parks Restricted Donation Fund; however, the correct section should be the Maddux Capital Project. Related to Cap-ADJ-04. (1/28/25, Item #17)	0.00	\$0	\$0	\$0	\$0	\$325,000	\$325,000	\$0	\$325,000	\$325,000
Non-General Fund - Other		0.00	\$0	\$0	\$0	\$0	\$325,000	\$325,000	\$0	\$325,000	\$325,000
NDRES-ADJ-01	Designated Purposes Fund - Appropriate a portion of the \$600,000 allocation for service center funding, approved during Budget Hearings and housed in the Designated Purposes Fund, to reimburse the Board of Supervisors/County Administrator budget \$145,927 for West County Service Center and \$50,685 for East County Service Center costs. Related to CAO-ADJ-01 and CAO-ADJ-02. (6/14/24, Item #1)	0.00	\$0	\$0	\$0	\$0	\$196,612	\$196,612	\$0	\$196,612	\$196,612

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Reserves		0.00	\$0	\$0	\$0	\$0	\$196,612	\$196,612	\$0	\$196,612	\$196,612
NDTRIB-ADJ-01	Lytton Tribal Mitigation Fund - Transfer \$200,000 to the Regional Parks Hanson Capital Improvement Project for design services. Move appropriations from placeholder to operating transfer account for no net change to the budget. Related to Cap-ADJ-02. (Budget Hearing Materials Tab 13 Tribal Memo - 6/14/24, Item #1)	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NDTRIB-ADJ-02	Lytton Tribal Mitigation Fund - Transfer \$165,000 to Regional Parks for Syar lands restoration analysis (\$100,000), Russian River Arundo removal (\$50,000), and Hanson Project public engagement (\$15,000). Move appropriations from placeholder to operating transfer account for no net change to the budget. Related to RP-ADJ-01. (Budget Hearing Materials Tab 13 Tribal Memo - 6/14/24, Item #1)	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NDTRIB-ADJ-03	Lytton Tribal Mitigation Fund - Transfer \$209,418 to the Regional Parks Healdsburg Veterans Memorial Beach Capital Project for master plan EIR support and renovations. Move appropriations from placeholder to operating transfer account for no net change to the budget. Related to Cap-ADJ-02. (Budget Hearing Materials Tab 13 Tribal Memo - 6/14/24, Item #1)	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NDTRIB-ADJ-04	Graton Mitigation Fund - Transfer \$308,535 to the SPI Roads Capital Project for traffic signal installation at Roblar Road and Stony Point. Move appropriations from placeholder to operating transfer account for no net change to the budget. Related to SoCoPi-ADJ-06. (Budget Hearing Materials Tab 13 Tribal Memo - 6/14/24, Item #1)	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tribal		0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Non-Departmental Budget Adjustments		0.00	\$0	\$0	\$0	\$56,370	\$634,351	\$577,982	\$56,370	\$634,351	\$577,982
EDB-ADJ-01	The Economic Development Collaborative (EDC) has a funding agreement with Sonoma County Tourism Bureau (SCTB) for advertising and promotional efforts. Per the Community Investment Fund Policy, SCTB receives funds equal to 1.25 percentage points of the first 9 percent of actual Transient Occupancy Tax (TOT) collections. Due to timing of payments to SCTB as noted in the funding agreement, the final FY23-24 payment to SCTB was paid out of the FY24-25 allocation. This budget adjustment is to increase EDC's expenditures by \$1,283,412 to account for the FY24-25 estimated remaining payment to SCTB. (6/6/23, Item 55)	0.00	\$0	\$0	\$0	\$0	\$1,283,412	\$1,283,412	\$0	\$1,283,412	\$1,283,412
Economic Development Board Budget Adjustments		0.00	\$0	\$0	\$0	\$0	\$1,283,412	\$1,283,412	\$0	\$1,283,412	\$1,283,412
DHS-ADJ-01	During the FY 2024-2025 Consolidated Fee Hearings, the Board approved a General Fund subsidy to mitigate the impact on small local food operators by providing a waiver or reduced permit fees for first time small business owners seeking food permits. The subsidy was not included in the DHS FY24-25 adopted budget and needs to be corrected via this adjustment. Related to NDOTHGF-ADJ-01. (3/26/24, Item #45)	0.00	\$0	\$0	\$0	\$34,682	\$0	(\$34,682)	\$34,682	\$0	(\$34,682)
DHS-ADJ-02	Change of funding mixture to Board approved Homekey projects in Rohnert Park and Healdsburg, with total project costs of \$3,174,520. Original funding streams included \$52,905 in ARPA funding, which will instead be funded through Measure O because the agreements were fully executed after the 12/31/24 ARPA obligation deadline. This brings the total use of Measure O fund balance to \$1,172,315. Adjustments include pass through transfers. (12/10/24, Item #28)	0.00	\$0	\$0	\$0	\$3,702,675	\$4,874,990	\$1,172,315	\$3,702,675	\$4,874,990	\$1,172,315
DHS-ADJ-03	This adjustment will move expenditure allocations from Public Health Emergency Management Services to the Health Service Administration section, to consolidate funding sources for the contract with Hooper Lundy Bookman PC. A contract amendment with Hooper Lundy Bookman PC for outside counsel in legal matters involving health care law was approved by the Board on 3/18/25 and will be managed by the Health Service Administration section. (3/18/25, Item #7)	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health Services Budget Adjustments		0.00	\$0	\$0	\$0	\$3,737,357	\$4,874,990	\$1,137,633	\$3,737,357	\$4,874,990	\$1,137,633
HR-ADJ-01	Disbursement of District 3 Community Investment Grant Funds to Sonoma County Youth Commission on Human Rights. (10/22/24, Item #8)	0.00	\$1,500	\$1,500	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$0
HR-ADJ-02	Disbursement of District 5 Community Investment Grant Funds to Sonoma County Youth Commission on Human Rights. (11/5/24, Item #4)	0.00	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$1,000	\$1,000	\$0
HR-ADJ-03	Disbursement of District 1 Community Investment Grant Funds to Sonoma County Youth Commission on Human Rights. (11/12/24, Item #6)	0.00	\$1,500	\$1,500	\$0	\$0	\$0	\$0	\$1,500	\$1,500	\$0

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HR-ADJ-04	Disbursement of District 4 Community Investment Grant Funds to Sonoma County Youth Commission on Human Rights. (3/18/25, Item #5)	0.00	\$500	\$500	\$0	\$0	\$0	\$0	\$500	\$500	\$0
Human Resources Budget Adjustments		0.00	\$4,500	\$4,500	\$0	\$0	\$0	\$0	\$4,500	\$4,500	\$0
RP-ADJ-01	Appropriate pass-through funding from Lytton tribal mitigation for Russian Riverkeeper to support the Hanson project, Syar lands restoration analysis, and Arundo removal along the Russian River in District 4. Related to NDTRIB-ADJ-02. (Budget Hearing Materials Tab 13 Tribal Memo - 6/14/24, Item #1)	0.00	\$0	\$0	\$0	\$165,000	\$165,000	\$0	\$165,000	\$165,000	\$0
RP-ADJ-02	Appropriate Parks M Category 2 funding in Dutch Bill Creek CIP for expansion of Monte Rio Redwoods Park and Preserve. See Cap-ADJ-03 for revenue OT. (2/25/25, #13)	0.00	\$0	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000
Regional Parks Budget Adjustments		0.00	\$0	\$0	\$0	\$165,000	\$190,000	\$25,000	\$165,000	\$190,000	\$25,000
SHF-ADJ-01	Appropriate expenditures and offsetting revenues to cover Henry-1 engine repair costs. Approved insurance claim to fully reimburse expenditures for a net zero cost (6/14/24, Item #1).	0.00	\$0	\$0	\$0	\$290,552	\$290,552	\$0	\$290,552	\$290,552	\$0
Sheriff's Office Budget Adjustments		0.00	\$0	\$0	\$0	\$290,552	\$290,552	\$0	\$290,552	\$290,552	\$0
Cap-ADJ-02	Appropriate Lytton Tribal Mitigation funds in Hanson CIP (\$200,000) for design services for public assess and Healdsburg Veterans Memorial Beach Renovations (\$209,418) for master plan EIR support, Kennedy Beach, Syar, and river house parcel support Related to NDTRIB-ADJ-01 and NDTRIB-ADJ-03. (Budget Hearing Materials Tab 13 Tribal Memo - 6/14/24, Item #1)	0.00	\$0	\$0	\$0	\$409,418	\$409,418	\$0	\$409,418	\$409,418	\$0
Cap-ADJ-03	Appropriate Parks M Category 2 funding in Dutch Bill Creek CIP for expansion of Monte Rio Redwoods Park and Preserve. See RP-ADJ-02 for expenditure OT. (2/25/25, #13)	0.00	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$0
Cap-ADJ-04	Funding from District 4 Community Infrastructure for Maddux Ranch for park improvements including picnic and education areas, design of permanent restroom, vegetation management, signage, trail improvements. Budget resolution from 1/28/25 #17 shows funding going to the Parks Restricted Donation Fund (29010700) however the correct section should be the Maddux CIP (40911100). Related to NDOTHOF-ADJ-01. (1/28/25, #17)	0.00	\$0	\$0	\$0	\$325,000	\$325,000	\$0	\$325,000	\$325,000	\$0
Capital Projects Budget Adjustments		0.00	\$0	\$0	\$0	\$759,418	\$759,418	\$0	\$759,418	\$759,418	\$0
SoCoPi-ADJ-03	Increase appropriations to Freestone Operations Fund (45405) by use of available fund balance for unforeseen maintenance expenses. (06/14/24; Item #1)	0.00	\$0	\$0	\$0	\$0	\$8,000	\$8,000	\$0	\$8,000	\$8,000
SoCoPi-ADJ-05	Increase reimbursement appropriations to consolidate all Public Infrastructure Administration expenditures into one new section (12/12/22, Item #31)	0.00	\$0	\$0	\$0	\$800,000	\$800,000	\$0	\$800,000	\$800,000	\$0
SoCoPi-ADJ-06	Increase transfer appropriations in Roads Capital for reimbursement of the traffic signal installed at Roblar Road and Stony Point. Expenses were included in the adopted budget and tribal memo. Transfer was not established. Funded by the Graton Tribal Fund. Related to NDTRIB-ADJ-04. (6/14/24, Item #1)	0.00	\$0	\$0	\$0	\$308,535	\$0	(\$308,535)	\$308,535	\$0	(\$308,535)
SoCoPi Budget Adjustments		0.00	\$0	\$0	\$0	\$1,108,535	\$808,000	(\$300,535)	\$1,108,535	\$808,000	(\$300,535)
Grand Total Budget Adjustments		0.00	\$201,112	\$201,112	\$0	\$6,117,232	\$8,840,724	\$2,723,491	\$6,318,344	\$9,041,836	\$2,723,491