

Fiscal Year 2025-26 Second Quarter Consolidated Budget Adjustments - Narrative Report

Adjustment ID	Budget Change Summary Description of Change	FTE Change	General Fund			Other Funds			Total Entity		
			Revenues and Reimbursement	Gross Expenditures	Net Cost	Revenues and Reimbursement	Gross Expenditures	Net Cost	Revenues and Reimbursement	Gross Expenditures	Net Cost
CRA-ADJ-01	Reduce appropriations from Clerk-Recorder-Assessor that were left in the old Registrar of Voters budget, to cover any costs that may have been incorrectly posted, to the newly formed Registrar of Voters department. Related to ROV-ADJ-01. (1/28/25, Item #27)	0.00	\$0	(\$200,000)	(\$200,000)	\$0	\$0	\$0	\$0	(\$200,000)	(\$200,000)
Clerk Recorder Assessor Budget Adjustments		0.00	\$0	(\$200,000)	(\$200,000)	\$0	\$0	\$0	\$0	(\$200,000)	(\$200,000)
CAO-ADJ-01	Increase appropriations in Climate Action for a Pathogen Reduction Planning consultant, funded by a State Water Resources Control Board grant and septic mapping funds previously approved by the Board. Related to NDOTHOF-ADJ-07. (9/16/25, Item #9)	0.00	\$330,000	\$330,000	\$0	\$0	\$0	\$0	\$330,000	\$330,000	\$0
CAO-ADJ-02	Technical correction to reverse appropriations erroneously re-budgeted for Climate Resilience project 16C01. Project 16C01 funded community survey and outreach for a potential climate measure, and funds were fully expended prior to FY 25-26. Related to ND2017-ADJ-01. (09/23/25, Item #8)	0.00	(\$50,000)	(\$50,000)	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)	\$0
CAO and BOS Budget Adjustments		0.00	\$280,000	\$280,000	\$0	\$0	\$0	\$0	\$280,000	\$280,000	\$0
NDCOMINV-ADJ-01	Appropriate FY 25-26 Community Investment Fund Tourism Impact Funds (District Grants) as per Community Investment Fund Policy. (9/16/2025, Item #33)	0.00	\$0	\$0	\$0	\$0	\$802,734	\$802,734	\$0	\$802,734	\$802,734
Community Investment		0.00	\$0	\$0	\$0	\$0	\$802,734	\$802,734	\$0	\$802,734	\$802,734
NDCON-ADJ-01	Reduce General Fund Contingencies appropriations to offset costs for various fee waivers approved by the Board from September 9, 2025, through January 27, 2026. Related to NDOTHGF-ADJ-01.	0.00	\$0	(\$77,723)	(\$77,723)	\$0	\$0	\$0	\$0	(\$77,723)	(\$77,723)
NDCON-ADJ-02	Reduce General Fund Contingencies appropriations to offset costs associated with the County's opposition to new and existing offshore oil drilling. Related to NDOTHGF-ADJ-02. (11/04/25, Item #14)	0.00	\$0	(\$30,000)	(\$30,000)	\$0	\$0	\$0	\$0	(\$30,000)	(\$30,000)
NDCON-ADJ-03	Reduce General Fund Contingencies appropriations to offset membership costs to join ICLEI USA - Local Governments for Sustainability, a global network of local governments that provides frameworks to address climate challenges. Related to NDOTHGF-ADJ-03. (12/09/25, Item #15)	0.00	\$0	(\$4,000)	(\$4,000)	\$0	\$0	\$0	\$0	(\$4,000)	(\$4,000)
NDCON-ADJ-04	In accordance with FY 25-26 budget adoption resolution direction, utilize FY 24-25 year-end savings to augment the Board's FY 25-26 General Fund Contingencies by \$7,344,397, which may assist in addressing federal budget impacts and other emergent needs. Related to NDOTHGF-ADJ-04. (6/10/25, Item #1).	0.00	\$0	\$7,344,397	\$7,344,397	\$0	\$0	\$0	\$0	\$7,344,397	\$7,344,397
Contingencies		0.00	\$0	\$7,232,674	\$7,232,674	\$0	\$0	\$0	\$0	\$7,232,674	\$7,232,674
NDOTHGF-ADJ-01	Increase expenditures to pay various fee waivers approved by the Board from September 9, 2025, through January 27, 2026, offset by reducing General Fund contingencies. Related to NDCON-ADJ-01.	0.00	\$0	\$77,723	\$77,723	\$0	\$0	\$0	\$0	\$77,723	\$77,723

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			Revenues and Reimbursement	Gross Expenditures	Net Cost	Revenues and Reimbursement	Gross Expenditures	Net Cost	Revenues and Reimbursement	Gross Expenditures	Net Cost
NDOTHGF-ADJ-02	Increase expenditures for costs related to opposition of new and existing offshore oil drilling. Related to NDCON-ADJ-02. (11/04/25, Item #14)	0.00	\$0	\$30,000	\$30,000	\$0	\$0	\$0	\$0	\$30,000	\$30,000
NDOTHGF-ADJ-03	Increase expenditures for membership costs to join ICLEI USA - Local Governments for Sustainability, a global network of local governments that provides frameworks, tools and convenings to discuss and address climate challenges. Related to NDCON-ADJ-03. (12/09/25, Item #15)	0.00	\$0	\$4,000	\$4,000	\$0	\$0	\$0	\$0	\$4,000	\$4,000
NDOTHGF-ADJ-04	Allocate FY 24-25 year-end savings in accordance with the Board's FY 25-26 budget adoption resolution direction: 1) transfer \$1,496,572 to General Fund Reserves; 2) transfer \$4,000,000 one-time contribution for critical road repairs to the Designated Purposes Fund to be held in fund balance pending future decisions regarding programming; 3) transfer \$4,000,000 one-time contribution for Capital Improvement Plan projects to the Designated Purposes Fund to be held in fund balance pending future decisions regarding programming. Related to NDOTHOF-ADJ-06, NDCON-ADJ-04, and NDRES-ADJ-01. (6/10/25, Item #1).	0.00	\$0	\$9,496,572	\$9,496,572	\$0	\$0	\$0	\$0	\$9,496,572	\$9,496,572
General Fund - Other		0.00	\$0	\$9,608,295	\$9,608,295	\$0	\$0	\$0	\$0	\$9,608,295	\$9,608,295
NDOTHOF-ADJ-01	Increase appropriations to transfer Opioid Settlement Agreement fund balance to Health Services, the new fiscal managers of the funding, and reduce expense appropriations to move those appropriations to the Health Services budget. Related to DHS-ADJ-01. (08/26/25, Item #35)	0.00	\$0	\$0	\$0	\$0	\$13,027,241	\$13,027,241	\$0	\$13,027,241	\$13,027,241
NDOTHOF-ADJ-02	Re-budget appropriations for Economic Development Collaborative's Small Business Equity and Recovery Services Project funded by the American Rescue Plan Community Resilience Program. Related to EDB-ADJ-01. (6/10/25, Item #1; 11/5/24, Item #46; and 5/24/22, Item #54A)	0.00	\$0	\$0	\$0	\$55,193	\$55,193	\$0	\$55,193	\$55,193	\$0
NDOTHOF-ADJ-03	Per direction from ACTTC, the American Rescue Plan Fund Fund should show as net neutral in the adopted budget, because the County received all funds in advance and is only recognizing revenue based on incurred expenses. This revenue appropriations reduction is needed to align anticipated revenue with Public Health Lab and Morgue project expenditures that were reduced in September 2025 after budget adoption as part of the annual Capital Project rollover administrative process. (6/10/25, Item#1)	0.00	\$0	\$0	\$0	(\$8,539,670)	\$0	\$8,539,670	(\$8,539,670)	\$0	\$8,539,670
NDOTHOF-ADJ-04	Increase appropriations to transfer \$350,000 from the District 1 Community Infrastructure Fund to the Public Infrastructure Roads Admin budget for the Donald Gap Project. Related to SoCoPi-ADJ-01. (1/27/26, Item #20)	0.00	\$0	\$0	\$0	\$0	\$350,000	\$350,000	\$0	\$350,000	\$350,000

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NDOTHOF-ADJ-05	Technical correction to incorporate the annual CPI adjustment for the amended Property Tax Allocation Agreement with Sonoma County Fire District that was missed in the FY 25-26 Adopted Budget. (02/11/25, Item #9)	0.00	\$0	\$0	\$0	\$0	\$83,677	\$83,677	\$0	\$83,677	\$83,677
NDOTHOF-ADJ-06	In accordance with FY 25-26 budget adoption resolution direction, transfer FY 24-25 year-end savings of \$4,000,000 for critical road repairs and \$4,000,000 for Capital Improvement Plan projects to the Designated Purposes Fund to be held in fund balance pending future decisions regarding programming. Related to NDOTHGF-ADJ-04. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$8,000,000	\$0	(\$8,000,000)	\$8,000,000	\$0	(\$8,000,000)
NDOTHOF-ADJ-07	Transfer septic mapping funds previously approved by the Board to the County Executive's Office Climate Action unit to help pay for a Russian River Pathogen Reduction Planning consultant. (9/16/25; Item #9)	0.00	\$0	\$0	\$0	\$0	\$80,000	\$80,000	\$0	\$80,000	\$80,000
Non-General Fund - Other		0.00	\$0	\$0	\$0	(\$484,477)	\$13,596,112	\$14,080,589	(\$484,477)	\$13,596,112	\$14,080,589
ND2017-ADJ-01	Technical correction to reverse appropriations erroneously re-budgeted for Climate Resilience project 16C01. Project 16C01 funded community survey and outreach for a potential climate measure, and funds were fully expended prior to FY 25-26. Related to CAO-ADJ-02. (09/23/25, Item #8)	0.00	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)	\$0	(\$50,000)	(\$50,000)
PG&E 2017 Fire Settlement		0.00	\$0	\$0	\$0	\$0	(\$50,000)	(\$50,000)	\$0	(\$50,000)	(\$50,000)
NDRES-ADJ-01	In accordance with FY 25-26 budget adoption resolution direction, transfer FY 24-25 year-end savings of \$1,496,572 to General Fund Reserves. Related to NDOTHGF-ADJ-04. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$1,496,572	\$0	(\$1,496,572)	\$1,496,572	\$0	(\$1,496,572)
Reserves		0.00	\$0	\$0	\$0	\$1,496,572	\$0	(\$1,496,572)	\$1,496,572	\$0	(\$1,496,572)
NDTRIB-ADJ-01	Move Graton IMA funding (\$350,000) from Tolay Phase 1 to newly established Tolay Phase 3 for design of potable water/wastewater system, survey/studies for removal of Veras House, design/engineering of Veras House. No overall net change to the Graton Mitigation budget. Refer to Cap-ADJ-04. (6/10/25, 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	\$16,840,969	\$16,840,969	\$1,012,095	\$14,348,845	\$13,336,750	\$1,012,095	\$31,189,814	\$30,177,719
EDB-ADJ-01	Adjust revenue and expenditure appropriations to reflect anticipated FY 25-26 costs for Economic Development Collaborative's Small Business Equity and Recovery Services Project funded by the American Rescue Plan Community Resilience Program. Related to NDOTHOF-ADJ-02. (6/10/25, Item #1; 11/5/24, Item #46; and 5/24/22, Item #54A)	0.00	\$0	\$0	\$0	\$23,193	\$23,193	\$0	\$23,193	\$23,193	\$0
Economic Development Board Budget Adjustments		0.00	\$0	\$0	\$0	\$23,193	\$23,193	\$0	\$23,193	\$23,193	\$0
DHS-ADJ-01	Transfer Opioid Settlement Agreement fund balance from Non-Departmental to the Department of Health Services where department's fund was set up in order to align where expenditures will be accounted. Moving appropriations to allow for approved expenditures in DHS. Related to NDOTHOF-ADJ-01. (8/26/25, Item #35)	0.00	\$0	\$0	\$0	\$17,166,549	\$4,139,308	(\$13,027,241)	\$17,166,549	\$4,139,308	(\$13,027,241)

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			Revenues and Reimbursement	Gross Expenditures	Net Cost	Revenues and Reimbursement	Gross Expenditures	Net Cost	Revenues and Reimbursement	Gross Expenditures	Net Cost
Health Services Budget Adjustments		0.00	\$0	\$0	\$0	\$17,166,549	\$4,139,308	(\$13,027,241)	\$17,166,549	\$4,139,308	(\$13,027,241)
PRMD-ADJ-01	Increase appropriations in Comprehensive Planning for contract expenses associated with the preparation of the Airport Area Specific Plan and a programmatic Environmental Impact Report. Funded by a Priority Development Area grant from the Metropolitan Transportation Commission. (10/28/25, Item #17)	0.00	\$188,000	\$188,000	\$0	\$0	\$0	\$0	\$188,000	\$188,000	\$0
PRMD-ADJ-02	Increase revenue appropriations in Fire Division Hazardous Materials from an operating transfer from the Technology Surcharge Fund for expenses associated with the migration of the Certified Unified Program Agency program database to a cloud-based software. Corresponding expenditures adjustment PRMD-ADJ-03. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$75,563	\$0	(\$75,563)	\$75,563	\$0	(\$75,563)
PRMD-ADJ-03	Program an operating transfer from the Technology Surcharge Fund to Fire Division Hazardous Materials for migration of the Certified Unified Program Agency (CUPA) program database to a cloud-based software. Funded with available fund balance sourced from Technology fee of 1.3% applied on top of permit fees for ongoing technology enhancements for the department. Corresponding revenues adjustment PRMD-ADJ-02. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$0	\$75,563	\$75,563	\$0	\$75,563	\$75,563
PRMD-ADJ-04	Increase appropriations in Code Enforcement division for professional services for aerial geospatial imagery of the unincorporated areas, funded by California Board of State and Community Corrections Proposition 64 Public Health and Safety Grant. (1/24/23, Item #13)	0.00	\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000	\$70,000	\$0
Permit Sonoma Budget Adjustments		0.00	\$258,000	\$258,000	\$0	\$75,563	\$75,563	\$0	\$333,563	\$333,563	\$0
PROB-ADJ-01	Increase appropriations and reimbursements in Probation Adult Pretrial Services by \$150,000 for Probation support of DHS Incompetent to Stand Trial Mental Health Diversion MOU. (9/16/25, Item #13)	0.00	\$150,000	\$150,000	\$0	\$0	\$0	\$0	\$150,000	\$150,000	\$0
PROB-ADJ-02	Increase appropriations in the Probation Replacement Fund by \$35,000 for weapon-mounted lights. (06/10/25, Item #1)	0.00	\$0	\$0	\$0	\$0	\$35,000	\$35,000	\$0	\$35,000	\$35,000
PROB-ADJ-03	Increase appropriations in the Probation Replacement Fund by \$114,000 for vehicle radio replacement for State mandated radio encryption project. (6/17/22, Item #1)	0.00	\$0	\$0	\$0	\$0	\$114,000	\$114,000	\$0	\$114,000	\$114,000
Probation Budget Adjustments		0.00	\$150,000	\$150,000	\$0	\$0	\$149,000	\$149,000	\$150,000	\$299,000	\$149,000
RP-ADJ-01	De-obligate funding from Parks M Category 2 to Gualala Visitor Center CIP (\$93,000) and move \$10,000 to Community Engagement for visitor center consultant costs. Related to Cap-ADJ-07. (6/10/25, Item #1)	0.00	\$10,000	\$10,000	\$0	\$0	(\$83,000)	(\$83,000)	\$10,000	(\$73,000)	(\$83,000)
RP-ADJ-02	Operating transfer (\$150,000) from Masons Marina to Spud Point Marina to address negative beginning fund balance and negative cash in Spud Point Marina. Parks marina funds will be consolidated into one fund effective 7/1/26. (9/23/25, Item #24)	0.00	\$0	\$0	\$0	\$150,000	\$150,000	\$0	\$150,000	\$150,000	\$0

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			Revenues and Reimbursement	Gross Expenditures	Net Cost	Revenues and Reimbursement	Gross Expenditures	Net Cost	Revenues and Reimbursement	Gross Expenditures	Net Cost
Regional Parks Budget Adjustments		0.00	\$10,000	\$10,000	\$0	\$150,000	\$67,000	(\$83,000)	\$160,000	\$77,000	(\$83,000)
SHF-ADJ-01	Budget revenue and expenditure appropriations for one-time funding awarded for the California Department of State Parks and Recreation, Division of Boating and Waterways, Boating Safety and Enforcement Equipment(BSEE-25) grant. This adjustment will allow for awarded BSEE-25 grant funds to be spent and reimbursed in FY 25-26. (11/4/25, Item #30)	0.00	\$25,750	\$25,750	\$0	\$0	\$0	\$0	\$25,750	\$25,750	\$0
Sheriff's Office Budget Adjustments		0.00	\$25,750	\$25,750	\$0	\$0	\$0	\$0	\$25,750	\$25,750	\$0
Cap-ADJ-01	Establish an Operating Transfer to reimburse 400 Aviation project for funds loaned to 3550 & 3880 Brickway project before appropriations became available. (7/8/25, Item #38)	0.00	\$0	\$0	\$0	\$192,781	\$192,781	\$0	\$192,781	\$192,781	\$0
Cap-ADJ-02	Increase appropriations to close ROV Counting Room Expansion project due to ROV move to Brickway and transfer residual General Fund balance to Sheriff and CMP Generators project (\$150,000) and Public Health Lab and Morgue project (\$125,000). (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$275,000	\$275,000	\$0	\$275,000	\$275,000	\$0
Cap-ADJ-03	Increase appropriations for construction costs associated with the tenant improvements to existing space leased by REDCOM in the Sheriff's building. Project costs funded by REDCOM. (6/9/20, Item #12)	0.00	\$0	\$0	\$0	\$1,594,435	\$1,594,435	\$0	\$1,594,435	\$1,594,435	\$0
Cap-ADJ-04	Move Graton IMA funding (\$350,000) from Tolay Phase 1 to newly established Tolay Phase 3 for design of potable water/wastewater system, survey/studies for removal of Veras House, design/engineering of Veras House. Related to NDRIB-ADJ-01. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cap-ADJ-05	Move Park Mitigation Area 1 funding (\$50,000) from Chanslor Ranch to Stillwater Cover for trail bridge replacement costs. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cap-ADJ-06	Move Parks M Category 3 funding (\$195,000) from Chanslor Ranch and Bodega Bay Trail Smith Brothers Road and Parks M Category 2 funding (\$40,000) from Cloverdale River Park Expansion to Hudeman for unanticipated construction costs. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Cap-ADJ-07	Remove Parks M Category 2 funding from Gualala Visitor Center. A portion is being move to Community Engagement (\$10,000) and the remainder is de-obligated for FY 25/26. Related to RP-ADJ-01. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	(\$93,000)	(\$93,000)	\$0	(\$93,000)	(\$93,000)	\$0
Cap-ADJ-08	Appropriate insurance reimbursement (\$99,870) in Gualala Major Maintenance for the repair of the 2024 storm damage to the Gualala Salal Restroom. (2024 Storm Insurance Claim)	0.00	\$0	\$0	\$0	\$99,870	\$99,870	\$0	\$99,870	\$99,870	\$0
Cap-ADJ-09	Appropriate additional Foundation funding of \$100,000 in North Sonoma Mountain Access for access road design, engineering and construction. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$0
Capital Projects Budget Adjustments		0.00	\$0	\$0	\$0	\$2,169,086	\$2,169,086	\$0	\$2,169,086	\$2,169,086	\$0

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SoCoPi-ADJ-01	Increase appropriations in Roads Admin to transfer \$350,000 from District 1 Community Infrastructure Funds to provide funding for the Donald Gap Project. Expense appropriations already included in the Adopted Budget. Accompanying adjustment is NDOTHOF-ADJ-04. (1/27/26, Item #20)	0.00	\$0	\$0	\$0	\$350,000	\$0	(\$350,000)	\$350,000	\$0	(\$350,000)
SoCoPi-ADJ-02	Increase appropriations in Former Urban Landfill Fund 41123 for the Leachate Tank Project Construction Change Order for increased unanticipated expenses this fiscal year while still under contract limits. (7/22/25, Item #21)	0.00	\$0	\$0	\$0	\$0	\$700,000	\$700,000	\$0	\$700,000	\$700,000
SoCoPi Budget Adjustments		0.00	\$0	\$0	\$0	\$350,000	\$700,000	\$350,000	\$350,000	\$700,000	\$350,000
ROV-ADJ-01	Move appropriations from Clerk-Recorder-Assessor that were left in the old Registrar of Voters budget, to cover any costs that may have been incorrectly posted, to the newly formed Registrar of Voters department. Corresponding CBA is CRA-ADJ-01. (1/28/25, Item #27)	0.00	\$0	\$200,000	\$200,000	\$0	\$0	\$0	\$0	\$200,000	\$200,000
ROV-ADJ-02	Increase appropriations for the Statewide Special Election that took place November 4, 2025 and reimbursed by the State. (12/16/2025, Item #29)	0.00	\$3,068,144	\$3,068,144	\$0	\$0	\$0	\$0	\$3,068,144	\$3,068,144	\$0
Registrar of Voters Budget Adjustments		0.00	\$3,068,144	\$3,268,144	\$200,000	\$0	\$0	\$0	\$3,068,144	\$3,268,144	\$200,000
Budget Adjustments		0.00	\$3,791,894	\$20,632,863	\$16,840,969	\$20,946,486	\$21,671,995	\$725,509	\$24,738,381	\$42,304,859	\$17,566,478
Fund Balance Designation and Release	Budget Change Summary				General Fund			Other Funds			Total Entity
FBADJ-GF-01	Release assigned fund balance to allocate FY 24-25 year-end savings in accordance with the Board's FY 25-26 budget adoption resolution direction.				(\$16,840,969)			\$0			(\$16,840,969)
Fund Balance Adjustments - General Fund					(\$16,840,969)			\$0			(\$16,840,969)
Fund Balance Adjustments					(\$16,840,969)			\$0			(\$16,840,969)

Summary					General Fund			Other Funds			Total Entity
Budget Adjustments	Net Cost				\$16,840,969			\$725,509			\$17,566,478
Fund Balance Adjustments	Adjustments to Fund Balance - 1				(\$16,840,969)			\$0			(\$16,840,969)
Budget Adjusted by Fund Release Amounts	Total				\$0			\$725,509			\$725,509