

Quarter 2 Consolidated Budget Adjustments

Exhibit A

Description	Expenditures	Revenues & Reimbursements	Net Cost Change
<u>Administrative and Fiscal Services</u>			
Auditor Controller Treasurer Tax Collector's Office -Other Funds			
Account for refinancing of the Tobacco Settlement Asset-Backed Bonds Series 2005, which resulted in lower interest rates, decreased financing term and approximately \$6.7 million in proceeds in the County's Tobacco Endowment Fund. Approved by BOS Resolution #20-0312, August 18, 2020.	\$67,717,800	\$65,539,993	\$2,177,807
Board of Supervisors/County Administrator-General Fund			
Rebudget unused FY19-20 Community Investment Funds for Supervisorial Districts' use in FY20-21, per Community Investment Fund Policy adopted 4/16/2019 (BOS Item #37). See offsetting adjustment in Non-Departmental/Other Fund.	\$72,425	\$72,425	\$0
Human Resources-Other Funds			
Adjustment to account for Risk Manager Position being reclassified to that of Liability Manager and moved from one fund (51205 Risk Administration) to another fund (51230 Liability). This adjustment is to increase salary and benefit expenditures coming from the original fund.	\$0	\$0	\$0
Independent Office of Law Enforcement Review and Outreach-General Fund			
Programming to account for expanded and new responsibilities prescribed in Measure P Evelyn Cheatham Effective IOLERO Ordinance that was approved by the voters during the November 3, 2020 election, which prescribes IOLERO budget should be equal to at least 10% of the Sheriff's Office budget. Funded by General Fund Contingencies; see corresponding adjustment in the Non-Departmental General Fund entries. (12/15/20 #11).	\$215,455	\$0	\$215,455
Information Services Department-Other Funds			
Program adjustments in Replacement Fund A to update Device Modernization Program (DMP) department collection totals for general fund departments for future replacements and current year expense per the replacement schedule. The DMP replacement program, programs yearly department contributions towards the replacement of technology such as computers, printers, and scanners used by County departments at the end of each device's useful life. This program provides the mechanism for the County to financially plan for, and complete, the required replacements of obsolete equipment. This update includes an adjustment to expedite Probation Department's replacement of computer equipment to accommodate telework needs (\$159,350), in addition to other adjustments made to conform to department needs. (9/11/20).	\$159,350	\$44,582	\$114,768
Program adjustments in Replacement Fund B to update Device Modernization Program (DMP) collection totals from non-general fund departments, for future replacements and current year expense per the replacement schedule. This program provides the mechanism for the County to financially plan for, and complete, the required replacements of obsolete equipment. Adjustments to device replacements are made throughout the year to conform to department needs (9/11/20).	-\$58,239	-\$50,187	-\$8,052
NonDepartmental-General Fund			
Appropriations for Contingencies reduced by \$130,000 to fund redistricting contracts (2/23/21, Item #7), by \$39,505 for video production services (11/17/20, Item #1), by \$147,519 for Covid-related Code Enforcement and Outreach (8/6/2020), by \$100,000 to fund translation services for Board of Supervisors meetings, and by \$5,790 for fee waivers/sponsorships.	-\$422,814	\$0	-\$422,814
Appropriations for Contingencies reduced to support increase to the Independent Office of Law Enforcement Review and Outreach (IOLERO) in accordance with Measure P (12/15/20, Item #11); see adjustment in the IOLERO budget.	-\$215,455	\$0	-\$215,455
Infrastructure Sinking Fund Increase to program transfer from the Infrastructure Sinking Fund to Transportation and Public Works for the Asti Bridge Seasonal Crossing Study (6/9/20, Item #40).	\$20,000	\$0	\$20,000
Other General Government increased by \$100,000 to expand translation services to all Board of Supervisors meetings, and by \$5,790 for approved sponsorships/fee waivers.	\$105,790	\$0	\$105,790
Other Financing Sources and Uses increased for unanticipated contract services and other expenses related to the County Redistricting effort. (2/23/21, #7)	\$130,000	\$0	\$130,000
Other Financing Sources and Uses recognition of returned unspent funds for the Permit Sonoma reconfiguration (see Capital Project entries for corresponding entries). (FY2019/20 Capital Project Budget)	\$0	\$14,415	-\$14,415

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NonDepartmental-Other Funds			
PG&E 2017 Fire Settlement increased by \$1,000,000 in PG&E Settlement Funds to transfer to Sonoma Water for preparation of a parcel-level decision support tool to landscape scale vegetation management decision support, prioritizing locations for vegetation treatment actions and analyzing the future benefits of proposed treatment, and by \$42,500 for a transfer to UCCE for vegetation management program. (Board Item #53A, 12/15/20).	\$1,042,500	\$0	\$1,042,500
[RDA-Residual] Program Reinvestment and Revitalization (R&R) to transfer one-time funds to the Department of Health Services for the addition of 5.0 Full-Time Equivalent Staff Positions for the Interdepartmental Multidisciplinary Team Expansion Team totaling \$695,000. Board Approved 03/10/20, Item #26. Also, programming reimbursement to R&R funds associated with the Total Maximum Daily Load allocation, from the paid 2019 Flood Disaster payment. Initial R&R TMDL allocation was redirected to provide initial funding for emergency work prior to securing FEMA and State disaster reimbursement.	\$929,375	\$234,375	\$695,000
Community Investment (TOT) increased to rebudget unused FY19-20 Community Investment Funds for Supervisorial Districts' use in FY20-21, per Community Investment Fund Policy adopted 4/16/2019 (BOS Item #37). See offsetting adjustment in Board of Supervisors/County Administrator.	\$72,425	\$0	\$72,425
Capital Projects			
Capital Projects-Other Funds			
Clouse out Permit Sonoma reconfiguration project; this adjustment reduces appropriations in that project. Next adjustment line item shows the transfer of funds from this project to General Fund Contingencies. (FY2019/20 Capital Project Budget)	-\$14,415	\$0	-\$14,415
Program Permit Sonoma reconfiguration project fund transfer to return unspent funds back to the General Fund (see entry above for balancing reduction in expenditure appropriations and see Non-Departmental entries for the corresponding revenue increase). (FY2019/20 Capital Project Budget)	\$14,415	\$0	\$14,415
Correct prior period budget rollover error in Behavioral Health Housing by clearing negative revenue target and increasing appropriations by the same amount. (8/18/20, item #22)	\$4,993	\$4,993	\$0
Regional Parks - Capital Projects-Other Funds			
Update funding available for Regional Parks Capital Projects as detailed in the attached Table A based on the availability of funding and the timing of projects the department is able to implement in FY20-21. Of the total, \$800,310 is being funded from various sections in the Regional Parks Operational Budget (i.e. Mitigation Funds, Restricted Donations and Measure M). The remaining \$790,000 is being funded from property insurance claim proceeds (\$630,000), the Foundation (\$110,000) and the Access Capital Improvement Project (\$50,000).	\$1,590,310	\$1,590,310	\$0
Criminal Justice			
District Attorney-Other Funds			
Transfer fund balance from the District Attorney's inactive Sonoma County Auto Theft Task Force Special Revenue Fund to the Sheriff's Office new active fund for the same purpose, which is to deter, investigate and prosecute vehicle theft crimes. The Board approved transferring fiscal responsibility of this fund and program on March 24, 2020. The Sheriff's Office budget includes the corresponding adjustment to receive the funds. (3/24/20 item #16)	\$1,466,365	\$0	\$1,466,365
Probation-General Fund			
Program Device Modernization Program (DMP) funds from ISD to accommodate the accelerated replacement of computer equipment needed to improve worker mobility and allow for remote work. The County Information Systems Department's DMP programs yearly departmental contributions towards the replacement of technology such as computers, printers, and scanners used by County departments at the end of each device's useful life. This program provides the mechanism for the County to financially plan for, and complete, the required replacement of obsolete equipment.	\$159,350	\$159,350	\$0

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Probation-Other Funds			
Recognize unanticipated State revenue related to early release of Post Community Supervision clients from the California Department of Corrections and Rehabilitation, and increase expenditure appropriations associated with a Probation services evaluation. These expenditures were inadvertently excluded from the adopted budget, after previously being funded by the CCP (FY 20-21 CCP plan page 7).	\$100,000	\$100,000	\$0
Sheriff's Office-General Fund			
Appropriates expenses and offsetting revenues for repair costs related to vandalism damage to two Sheriff's vessels (\$11,700) and to repair vandalism in the jail (\$73,729). Expenses will be offset with insurance claim proceeds.	\$85,429	\$85,429	\$0
Sheriff's Office-Other Funds			
Appropriates expenses and offsetting revenues for a Capital Improvement Project (CIP) to maintain the County's telecommunication network. The CIP budget was approved by the Board during FY 20-21 budget hearings.	\$180,000	\$180,000	\$0
Receive fund balance transferred from the District Attorney's inactive Sonoma County Auto Theft Task Force special revenue fund to the Sheriff's new active fund for the same purpose which is to deter, investigate and prosecute vehicle theft crimes. The Board approved transferring fiscal responsibility of this fund on March 24, 2020. The District Attorney's budget includes the corresponding adjustment to transfer the funds. (BOS 3/24/2020 Item #16)	\$0	\$1,466,365	-\$1,466,365
Development Services			
Community Development Commission-Other Funds			
Rebudget programming of previously approved grant for Whole Person Care Act Grant Housing Pilots for Housing Authority Client Support and Administration. Board Approved on 9/24/2019, Item #06	\$1,417,227	\$1,417,227	\$0
Permit Sonoma-General Fund			
Adjust down Hazard Mitigation Grant Program (HMGP) grant which is already recognized in Fire Prevention non-General Fund. Prior Board Action, September 24, 2019. Board item 2019-1377	-\$389,861	-\$389,861	\$0
Permit Sonoma-Other Funds			
Recognize residual fund balance into newly established Hazardous Materials budget unit, and move expense from salaries and benefits to Administrative Cost account to reimburse the General Fund unit for allocated staffing costs associated with HMGP grant housed in the non-GF Fire Prevention budget.	\$0	\$607,389	-\$607,389
Sonoma County Water Agency-Other Funds			
Program PG&E Settlement Funds for Sonoma Water and partners, to prepare an expansion of a parcel-level decision support tool to landscape scale vegetation management, prioritizing locations for vegetation treatment actions and analyzing the future benefits of proposed treatment. (Board Item #53A, 12/15/20).	\$1,000,000	\$1,000,000	\$0
Transportation and Public Works-Other Funds			
Roads Administration programming of transfer from the County Infrastructure Sinking Fund, for consultant costs for a feasibility study to evaluate options for the Vacation Beach Road seasonal crossing (6/9/2020 #40).	\$20,000	\$20,000	\$0

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<u>Health and Human Services</u>			
Department of Health Services-Other Funds			
Program funding for the addition of 5.0 Full-Time Equivalent Staff Positions for the Interdepartmental Multidisciplinary Team Expansion Team of \$695,000, funded by Redevelopment Development Agency dissolution funds ; see offsetting expenditure change for this transaction the Non-Departmental line item. Board Approved 03/10/20, Item #26.	\$695,000	\$695,000	\$0
Coronavirus Aid, Relief, and Economic Security Act (CARES) funding for Phase 5 of the ACCESS Sonoma Data Hub Project. Board Approved 09/01/20, Item #7 & Item #26.	\$564,697	\$564,697	\$0
Human Services Department-Other Funds			
Adjustment to align with available sources in the Employment & Training Division for the Housing and Disability Advocacy Program (HDAP).	-\$455,384	-\$455,384	\$0
<u>Natural Resources</u>			
Regional Parks-Other Funds			
Adjustments associated with transferring or programming in various budget units, as detailed in the attached Table A, to align funding for Capital Projects. These changes to funding are being made based on availability of funding and the timing of projects the department is able to implement in FY20-21.	\$800,310	\$0	\$800,310
UC Cooperative Extension-General Fund			
Programming to conduct outreach and education with private landowners on vegetation management activities using PG&E wildfire settlement funding (12/15/20, Item #53A).	\$42,500	\$42,500	\$0
Grand Total Adjustments	\$77,049,548	\$72,943,618	\$4,105,930
General Fund	-\$197,181	-\$15,742	-\$181,439
Infrastructure Sinking Fund Release	\$0	\$20,000	-\$20,000
General Fund Net Change	-\$197,181	\$4,258	-\$201,439
Other Funds Total	\$77,246,729	\$72,959,360	\$4,287,369