

Description	Gross Expenditure Change	Revenue and Reimbursement Change	Net Cost Change
<u>Administrative Support and Fiscal Services</u>			
Auditor-Controller-Treasurer-Tax Collector - Other funds			
Increase appropriations in the Human Resources Information System Internal Service Fund, managed by the ACTTC, to receive from Non-Departmental - General Fund a repayment of funds borrowed to FY 2016-17 IRS penalties which were successfully protested by the County.	-	1,147,300	(1,147,300)
General Services - General Fund			
Adjust expenditure authority in the Facility Operations to recognize incurred and unanticipated costs for the rental of air scrubbers to address indoor air quality issues due to smoke from the 2018 Camp Fire, \$219,140; as well as unplanned vegetation management work, including tree removal at Timber Cove, Chanate, Cloverdale Veterans Building, and the North County Detention Center, \$55,060.	274,200	-	274,200
Transfer available Salaries and Benefits appropriations from the Capital Projects Management division to the Facility Operations division to cover within the overall department budget labor increases due labor agreements changes after budget adoption.	329,783 (329,783)	-	329,783 (329,783)
General Services - Other Fund			
Increase appropriations in Facilities Accumulated Capital Outlay fund for a transfer to the Board of Supervisors Security project authorized on 8/7/18. This is a correction of the budget resolution #18-0302 making the adjustment, which incorrectly omitted this portion of the transaction. There is no corresponding increase in revenues or project expenditures, which were correctly recorded in the initial resolution.	69,961	-	69,961
Information Systems - Other Fund			
Increase appropriations in the Information Systems Replacement A fund to transfer additional funding to the Sheriff's Office for Device Modernization Projects that exceed the expected budget. Device Modernization Project funds are collected from departments by ISD annually for use in periodic replacement of computers and other electronic devices, and these funds are returned to departments to pay for upgrades.	225,954	-	225,954
Non-Departmental - General Fund			
Recognize General Fund revenue of \$3,973,650 for an IRS refund of penalties that were paid under protest in FY 2016-17. The penalty was originally paid from the Human Resources Information System Internal Service Fund, \$1,147,300, and the Medical Malpractice Fund, \$2,826,350. Refunded share will be returned to the Human Resources Information System ISF managed by ACTTC. The Medical Malpractice fund no longer requires the funding, as the services for which it provided insurance are no longer provided by the County, and instead that portion will transfer to a newly created Legal Contingency Fund for use on unanticipated legal costs.	3,973,650	3,973,650	-
Reduce General Fund Contingencies fy \$9,040 to account for fee waivers and sponsorships approved by the Board of Supervisors in March and April of 2019, and increase appropriations in Other General Government to pay these waivers and sponsorships.	9,040	-	9,040
	(9,040)	-	(9,040)
Non-Departmental - Other Funds			
Receive a portion of the IRS refund of penalties originally paid under protest in FY 2016-17 that were paid out of the Medical Malpractice fund into the Legal Contingency Fund. Future uses of these funds will require Board approval.	-	2,826,350	(2,826,350)
Transfer from the General Fund Reserve set aside for Recovery and Resiliency grant matches and project works to Transportation and Public Works as the County match for a CAL FIRE Northwest Roadway Safety, Fuels Reduction, and Community Chipper and Engagement Project grant for the purchase of a truck and chipper. (12/4/2018).	111,000	-	111,000
Justice Services			
Sheriff's Office - General Fund			
Adjust appropriations for the Sonoma Police Department Budget to fund labor increases and a recently received grant. The grant was applied for and awarded to the City; however, Sheriff deputies assigned to Sonoma will be incurring the grant expenses. Sonoma will reimburse the Sheriff accordingly. The Board approved the most recent contract for Sonoma Police services in 6/23/09.	79,405	79,405	-
Adjust ISD data modernization program (DMP) appropriations based on year to date activity. The Sheriff's Office cannot absorb the over expenditures. DMP purchases are offset with revenue from the DMP contributions.	225,954	225,954	-
Add appropriations and offsetting insurance reimbursement to fund expenses related to the fire damage that occurred in Main Adult Detention Facility on November 5, 2018.	123,000	123,000	-

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Sheriff's Office - Other Funds

Increase appropriations in the Jail Industries budget to adjust a budgeting error related to the Sonoma County Office of Education (SCOE) contract for vocational education services. The Board approved the SCOE contract on 3/13/18.	75,000	75,000	-
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Development Services

Transportation and Public Works - Other Funds

Roads Division - Increase appropriations in Roads Maintenance from available fund balance by \$1.5M to cover costs associated with the 2019 flood emergency contracts for road clearing/debris removal (2/26/19 #36A) and \$350,000 for increased Heavy Equipment rental costs (6/15/18 Budget Hearings). State and Federal disaster reimbursement request is underway.	1,850,000	-	1,850,000
Heavy Equipment - Increase appropriations by \$350,000 to cover increased maintenance costs associated with Fleet's heavy duty mechanic's rate increase. Equipment rental costs are charged to Road Maintenance and programmed as rent equipment revenue (6/15/18 Budget Hearings); and increase appropriations for operating transfer of \$111,000 from General Fund Reserve set aside for Recovery and Resiliency to fulfill the County's match for the CAL FIRE Northwest Roadway Safety, Fuels Reduction, and Community Chipper and Engagement Project grant for the purchase of a truck and chipper (12/4/18 #7).	461,000	461,000	-
Former Rural Landfill - Increase appropriations by \$2.5M for emergency contracts for the 2019 February flood clean up efforts (2/26/19 #36A). State and Federal disaster reimbursement request is underway.	2,500,000	-	2,500,000

Natural Resources and Agriculture

Regional Parks - Other Funds

Appropriate Parks Mitigation funding to transfer to approved capital projects as follows: Appropriate \$33,000 in Sonoma Coast Park Mitigation funding in Stillwater Park Expansion, Bodega Bay Trail Coastal North Harbor, and Carrington Ranch Preserve, (05/22/18, #21). Appropriate \$10,000 in Russian River / Sebastopol Park Mitigation funding in Wohler Beach Improvements (05/22/18, #21). Appropriate \$45,000 in Santa Rosa Park Mitigation funding in Taylor Mountain Expansion and Andy's Unity Park, (07/25/18, #11 & 03/21/17, #20). Appropriate \$5,000 in Petaluma / Rohnert Park / Cotati Park Mitigation funding in Helen Putnam Kelly Creek Trail, (05/22/18, #21). Appropriate \$100,000 in Sonoma Valley Park Mitigation funding in Hudeman Slough Boat Launch, Sonoma Valley Regional Park Expansion, and SF Bay Water Trail, (01/09/18, #16 & 05/22/18, #21). Appropriate \$5,000 in Larkfield / Wikiup Park Mitigation funding in Schopflin Fields Phase 3, (05/22/18, #21).	198,000	-	198,000
Appropriate \$40,000 in expenditures and revenues related to a transfer of Capital Projects Deferred Maintenance funding for Spud Point Marina enterprise fund to repair the ice house compressor, which is necessary for the Marina to operate as a commercial fishing Marina (03/19/19, #12). The Marina operates as an enterprise fund, and the Deferred maintenance fund will be repaid from future Marina revenues.	40,000	40,000	-
Appropriate \$431,560 for fuel tank remediation project related to the decommissioned fueling station at Mason's Marina to be funded with insurance reimbursement of \$356,560 and \$75,000 in available fund balance, (05/14/19).	431,560	356,560	75,000

Capital Projects

Capital Projects - General Services - Other Funds

Transfer \$40,000 from the Deferred Maintenance Fund to Spud Point Marina to repair the Marina's ice house compressor. Use of funds was approved on 3/19/2019 and budgeted in Buildings and Improvements, but will be transferred to the Marina fund for completion of the work, for no net change in appropriations within Deferred Maintenance. Spud Point Marina operates as an enterprise fund and will repay the Deferred Maintenance fund from future Marina revenues.	-	-	-
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Capital Projects - Regional Parks - Other Funds

Appropriate transfers of Parks Mitigation funding and related expenses for approved capital projects as follows: Appropriate \$33,000 in Sonoma Coast Park Mitigation funding in Stillwater Park Expansion, Bodega Bay Trail Coastal North Harbor, and Carrington Ranch Preserve, (05/22/18, #21). Appropriate \$10,000 in Russian River / Sebastopol Park Mitigation funding in Wohler Beach Improvements (05/22/18, #21). Appropriate \$45,000 in Santa Rosa Park Mitigation funding in Taylor Mountain Expansion and Andy's Unity Park, (07/25/18, #11 & 03/21/17, #20). Appropriate \$5,000 in Petaluma / Rohnert Park / Cotati Park Mitigation funding in Helen Putnam Kelly Creek Trail, (05/22/18, #21). Appropriate \$100,000 in Sonoma Valley Park Mitigation funding in Hudeman Slough Boat Launch, Sonoma Valley Regional Park Expansion, and SF Bay Water Trail, (01/09/18, #16 & 05/22/18, #21). Appropriate \$5,000 in Larkfield / Wikiup Park Mitigation funding in Schopflin Fields Phase 3, (05/22/18, #21).	198,000	198,000	-
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Description	Gross Expenditure Change	Revenue and Reimbursement Change	Net Cost Change
Appropriate funding for disabled access improvements as follows: \$50,000 ADA SETP funding and \$75,000 Community Development Block Grant funding in Steelhead Beach Phase 3 for disabled access improvements to the existing facility, (05/02/17, #16); \$140,000 ADA SETP funding in Doran Boat Launch \$80,000 for disabled access improvements to the existing facility, and Doran Shell Restroom \$60,000 for a disabled access improvements including a campsite, (03/21/17, #9 & 05/22/18, #21).	265,000	265,000	-
Appropriate \$180,000 Sonoma County Regional Parks Foundation funding in Taylor Mountain Phase 1 to complete the Natural Play Area, (05/22/18, #21)	180,000	180,000	-
Appropriate \$70,514 West County Trail access and temporary easement funding from Oakmont Senior Living in West County Trail Occidental Road for acquisition and planning an additional 0.87 mile of West County Trail, (05/22/18, #21).	70,514	70,514	-
Appropriate \$49,852 Sonoma County Agricultural Preservation and Open Space District funding in Gualala Expansion for Rips Redwoods trail easement survey work, (12/11/18, #2).	49,852	49,852	-
GRAND TOTAL ADJUSTMENTS	11,402,050	10,071,585	1,330,465
General Fund	4,676,209	4,402,009	274,200
<i>Release of FY 2018-19 Salaries & Benefits Changes Set Aside</i>	<i>0</i>	<i>274,200</i>	<i>(274,200)</i>
Other Funds	6,725,841	5,669,576	1,056,265
All Funds	11,402,050	10,071,585	1,330,465