

FY 2026-27 Budget Hearings

Budget Overview



FY 2026-27 Budget Hearing Schedule

Tuesday, June 9 at 9:00am

- Budget Overview Presentation
- CEO Recommendations
- Public Comment on the Budget
- Deliberations

Wednesday, June 10 at 9:00am (if necessary)

- Public Comment on the Budget
- Continue Deliberations

Friday, June 12 at 9:00am

- Presentation
- Public Comment on the Budget
- Adoption of the FY 2026-27 Budget, Financial Policies, and Prop. 4 Appropriations Limit

Budget Hearing Materials

Posted Online May 29: <https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/budget-and-operations/budget-reports>

- Tab 01 - Overview Memo
- Tab 02 - Available Sources
- Tab 03 - CEO Recommendations and Budget Hearing Deliberation Tool
- Tab 04 - Add-Backs & Program Change Requests
- Tab 05 - General Fund Reserve Memo
- Tab 06 - Board Budget Requests
- Tab 07 - Board Information Requests
- Tab 08 - Supplemental Adjustments
- Tab 09 - HR 1 Impacts
- Tab 10 - Fund Balance Directory
- Tab 11 - Financial Policies
- Tab 12 - Position Allocations
- Tab 13 - Prop 4 appropriations limits
- Tab 14 - Homelessness Response Costs
- Tab 15 - Budget Adoption Resolutions

Budget Tools

Budget Reports

Annually, the County Administrator's Office, in conjunction with all County Departments, works to develop a sound operating plan for the County of Sonoma for the approaching fiscal year.

This plan is initially approved by the Board of Supervisors to provide for operations in the new fiscal year until the books of the old fiscal year are closed. At that point, a series of adjustments are drawn up to reflect the actual ending/beginning balances for each of the funds the County maintains and actual progress on multi-year projects already underway.

The Board of Supervisors then holds public hearings on the recommended budget and any recommendations for adjustments. Staff compiles the approved adjustments and any other Board direction during the hearings and the result is the adopted budget for the year.

Fiscal Year 2026-27 Budget Materials

[Recommended Budget Fiscal Year 2026-27 \(PDF: 13.73 MB\)](#)

Budget Hearing Materials

- [Tab 1 - Budget Overview](#)
- [Tab 2 - Available Funding Sources](#)
- [Tab 3 - CEO Recommendation and Deliberation Tool](#)
- [Tab 4 - Add Backs and Program Change Requests](#)
- [Tab 5 - General Fund Reserve](#)

<https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/budget-and-operations/budget-reports>



Open Budget County of Sonoma

The County of Sonoma is providing an online view of the County's annual operating budget as part of our commitment to transparency, open government, and citizen engagement. This site presents the County's Fiscal Year 2026-27 Adopted operating budget in a visual style to help promote an understanding of how the budget is structured and where the County is dedicating available resources

Explore the County's budget by clicking on bars in the chart below to view more detailed information for a service area, and click on bars in the subsequent charts to continue drilling down into the details.

View a brief video demonstration of the SoCo Budget tool »

[Read More](#)

Search by Service, Department, Program...

<https://sonomacounty.budget.socrata.com/>

Key Challenges



HR 1 Impacts (Tab 9)

- Medi-Cal:
 - Increased eligibility workload
 - State-mandated indigent care
- CalFresh
 - Increased state and local cost share
 - Increased eligibility workload
 - Fewer people eligible to receive assistance

FEMA and Roads

- Roads fund depleted:
 - Repeated disasters
 - Lengthy process of FEMA reimbursements
 - County unable to fund normal roads work and disasters through usual funding streams
- Potential for additional FEMA changes that will shift costs and responsibility to state and local governments

Matching Services to Resources

- Most departments able to maintain services with existing budgeted resources
- Some departments not able to maintain services without additional resources due to:
 - Slow revenue growth
 - Loss of one-time sources
 - Long-term imbalances between revenues and staffing

State Budget Questions

State may help or hinder

Governor's budget includes some provisions that could impact County that are not included in the budget:

- IHSS Costs
- Mobile Crisis Unit

Senate does not include these changes and provides additional support on CalFresh and Medi-Cal costs



Projections

The background image features a collection of business-related items. In the top left, a portion of a silver calculator is visible, showing buttons for equals, plus, and minus. A black fountain pen with gold accents lies diagonally across the middle. A pair of gold-rimmed glasses is positioned on the right side, resting on a document. The document itself contains several line graphs with blue shaded areas under the lines. The graphs are labeled with months: AGO., SEP., OCT., NOV., MAY., JUN., JUL., and AGO. (repeated). Specific data points are highlighted with callouts: 562.8, 536.5, and 262.4. The word 'España' is also visible on the document. At the bottom right, the word 'hoy' is printed in a large, bold font.

General Fund Fiscal Projections

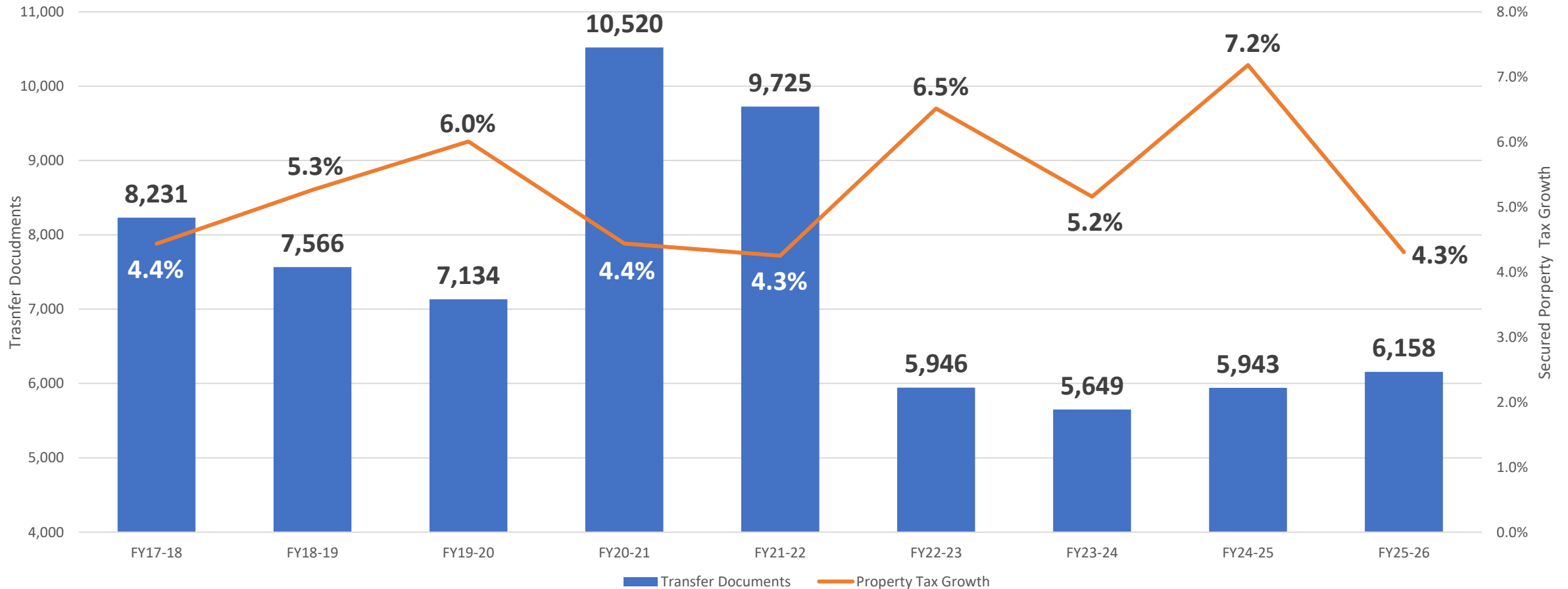
	FY 25-26 Projected	FY 26-27 Projected	FY 27-28 Projected	FY 28-29 Projected	FY 29-30 Projected	FY 30-31 Projected
General Fund Revenue						
General Purpose Tax Revenue	\$ 415.0	\$ 425.8	\$ 439.2	\$ 454.9	\$ 471.3	\$ 488.3
Other General Purpose Revenue	\$ 67.1	\$ 54.9	\$ 55.0	\$ 55.1	\$ 55.2	\$ 55.3
Use of 1x Fund Balance	\$ 19.2	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Purpose General Fund*	\$ 501.3	\$ 480.8	\$ 494.2	\$ 510.0	\$ 526.5	\$ 543.6

Departmental Revenue	\$ 264.3	\$ 263.2	\$ 262.6	\$ 266.7	\$ 270.8	\$ 275.1
Total General Fund Revenue	\$ 765.6	\$ 744.0	\$ 756.9	\$ 776.7	\$ 797.3	\$ 818.6

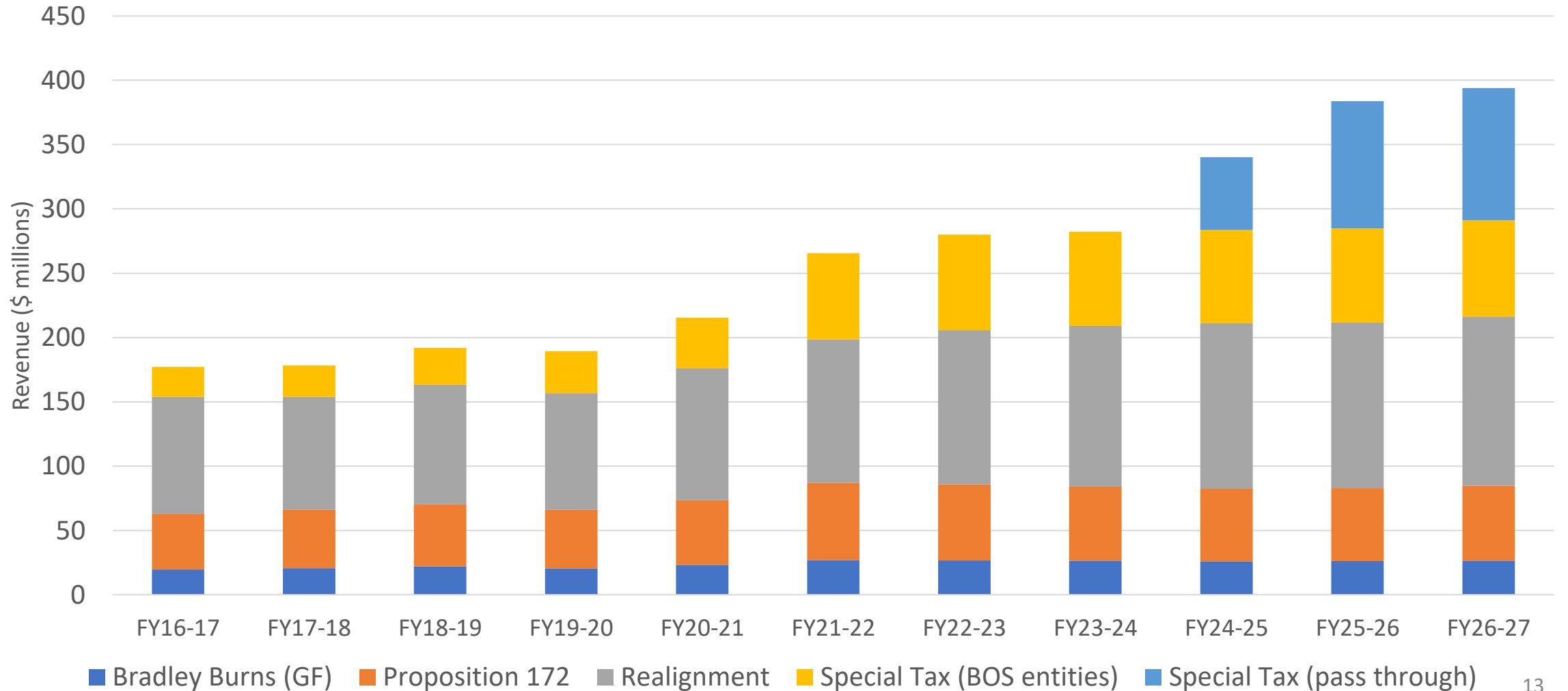
General Fund Expenditures						
Salary and Benefits	\$ 455.7	\$ 463.4	\$ 471.2	\$ 484.0	\$ 494.6	\$ 494.5
Other Expenditures	\$ 287.3	\$ 280.6	\$ 292.1	\$ 304.2	\$ 318.1	\$ 335.0
Total General Fund Expenditures	\$ 743.0	\$ 744.0	\$ 763.3	\$ 788.2	\$ 812.6	\$ 829.5

Total Surplus (Deficit)	\$ 22.7	\$ -	\$ (6.5)	\$ (11.4)	\$ (15.3)	\$ (10.9)
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Property Tax

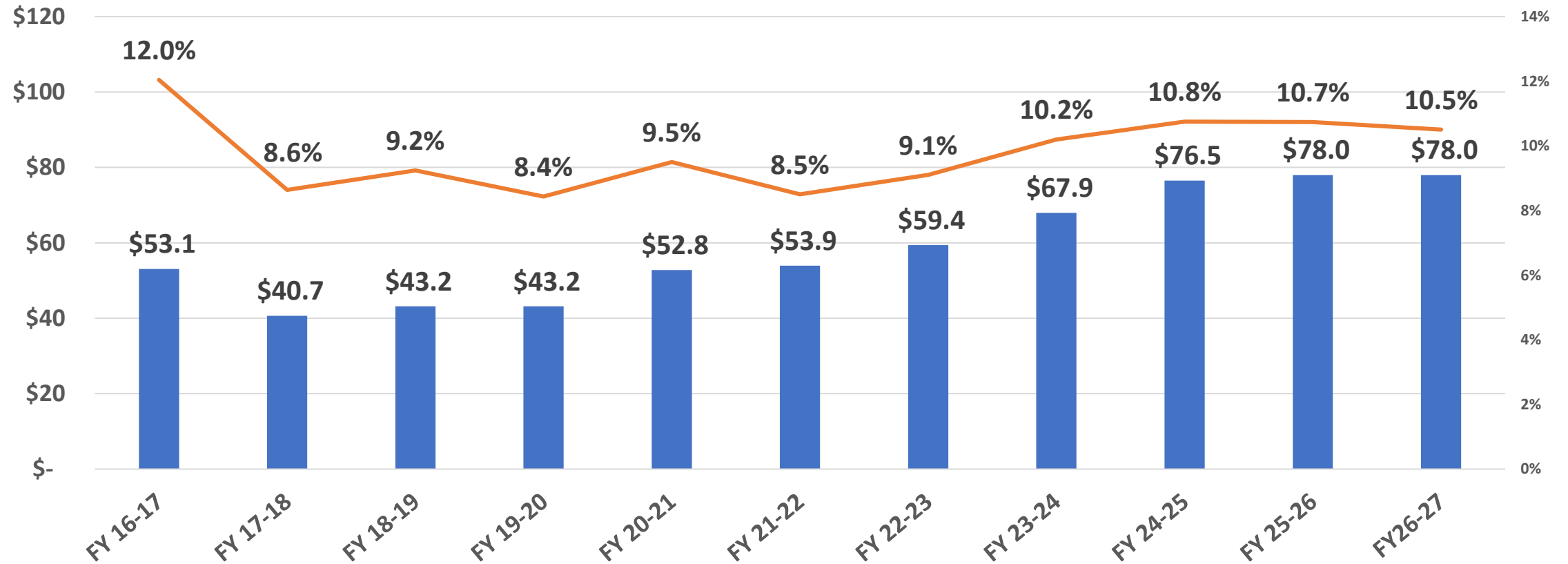


Sales Tax History



General Fund Reserves

General Fund Reserve balance in millions of dollars
and as percentage of operating revenues

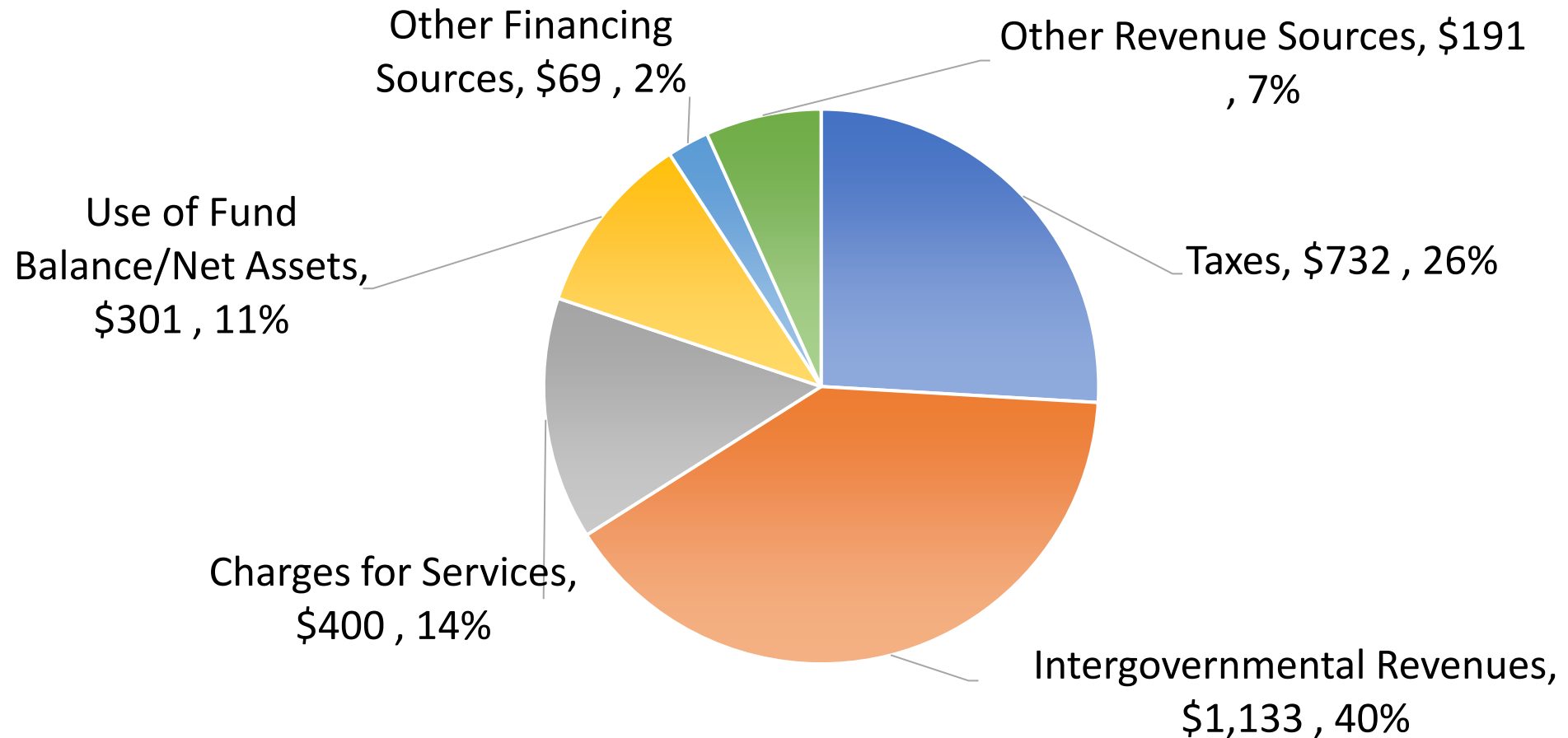


Budget Overview



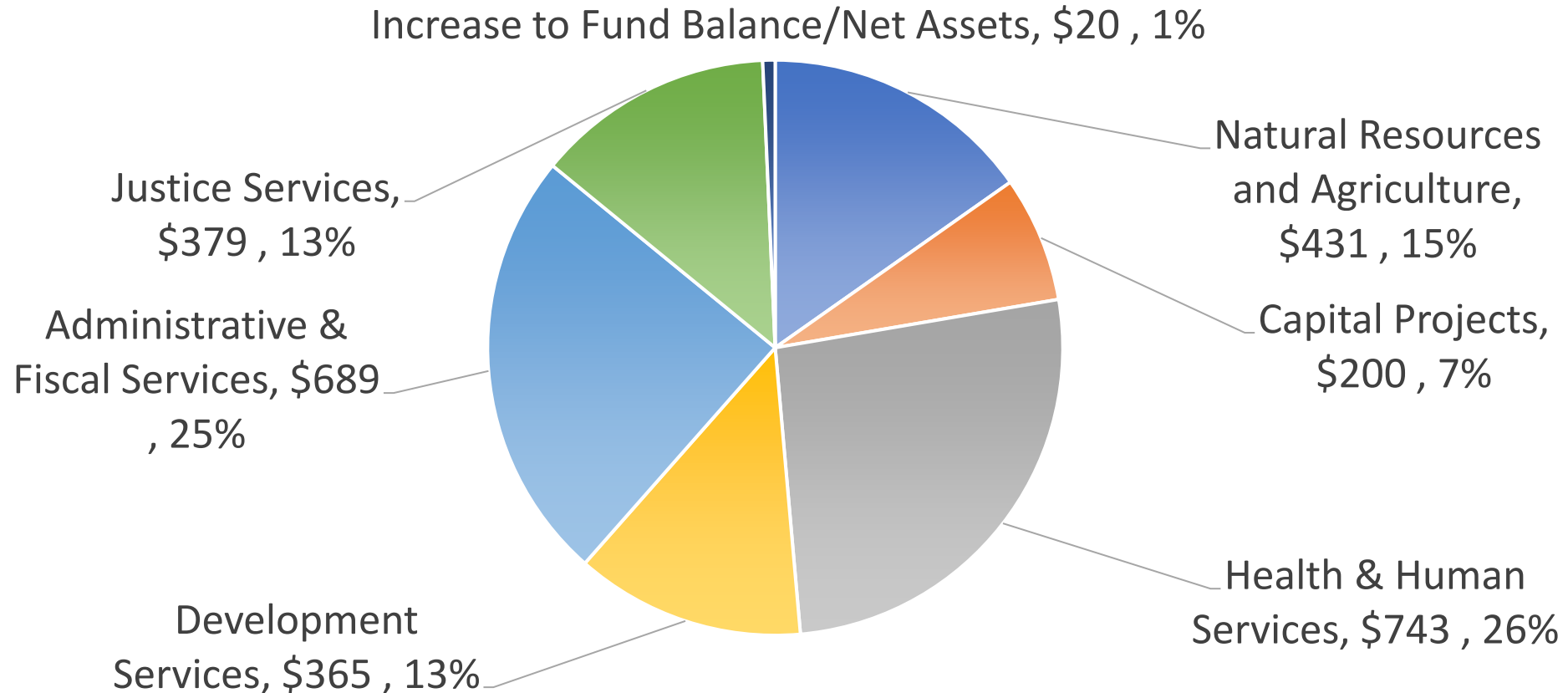
Recommended Budget – Total Sources

Total FY 2026-27 Funding Sources = \$2.83 Billion (\$ Values below in Millions)



Recommended Budget – Total Uses

Total FY 2026-27 Funding Uses = \$2.83 Billion (\$ Values below in Millions)



Discretionary General Fund Sources

Discretionary General Fund Source	FY 26-27 Budget (\$ in Millions)	% of Total
Secured Property Tax	\$369.6	76.9%
Local Sales Tax	\$26.4	5.5%
Cost Plan Reimbursements	\$19.5	4.1%
Reinvestment & Revitalization Funding	\$10.0	2.1%
Transient Occupancy Tax (General Fund Share)	\$8.0	1.7%
Property Doc and Transfer Tax	\$5.4	1.1%
Utilities Franchise Fees	\$4.3	0.9%
Other Sources*	\$37.6	7.8%
Total	\$480.8	100.0%

**Includes Teeter Plan property tax penalties, Federal geothermal royalties, former redevelopment agency residual tax increment, and property tax administrative fees.*

Discretionary General Fund Uses

Discretionary General Fund Use	FY 26-27 Budget (\$ in Millions)	% Total
Justice Services	\$207.1	43.1%
Administrative & Fiscal Services	\$76.8	16.0%
Health & Human Services	\$46.2	9.6%
Development Services	\$33.4	6.9%
Natural Resources and Agriculture	\$11.0	2.3%
Contingencies	\$5.0	1.0%
Capital Projects	\$5.5	1.1%
Roads Fund	\$17.4	3.6%
County Center Modernization	\$23.8	4.9%
Non-Departmental Expense*	\$54.7	11.4%
Total	\$480.8	100.0%

**Includes pass-through to the Reinvestment and Revitalization Fund, employee benefits programs, IST Growth Cap Penalties, Fire Services, Sheriff's Helicopter program, Roseland Annexation payments, future needs set-asides, special projects, and countywide initiatives.*

Supplemental Adjustments (Tab 8)

- Adjustments totaling \$1.5 million across 12 departments
- Incorporate Board-approved position changes; net increase of 3.0 positions:
 - Delete 3.0 positions due to SCEIP transition to commercial-only model
 - Transfer 1.0 SCEIP Analyst from CEO to ACTTC
 - Add 1.0 Geologist/delete 2.0 vacant allocations in Permit Sonoma
 - Extend 1.0 District Attorney Victim Witness Advocate
 - Add 1.0 Public Defender Interpreter/Translator
 - Add 5.0 Time-Limited positions (BOS/CEO, DHS, Sheriff)
- Re-budget unspent funding for multi-year grants and capital projects

Position Allocations (Tab 12)

Functional Area	FY 2025-26 Revised	Time-Limited Expiring	Position Reductions	FY 2026-27 Recomm.	Change from FY 2025-26 Revised	Suppl. Changes	Total w/ Suppl. Changes
Administrative and Fiscal	570.75	(3.00)	(2.00)	565.75	(5.00)	(1.00)	564.75
Natural Resources and Agriculture	485.50	0.00	(1.00)	484.50	(1.00)	0.00	484.50
Health and Human Services	1,819.78	(29.00)	(21.80)	1,768.98	(50.80)	2.00	1,770.98
Development Services	500.50	(1.50)	(42.00)	457.00	(43.50)	(1.00)	456.00
Justice Services	1,124.50	(1.00)	(8.00)	1,115.50	(9.00)	3.00	1,118.50
TOTALS (FTE)	4,501.03	(34.50)	(74.80)	4,391.73	(109.30)	3.00	4,394.73

Position Allocations – Reductions

Department Name	Restoration Requested	No Restoration Requested	Vacancy Sweeps	Total Reductions	Filled
Auditor-Controller		1.0	1.0	2.0	0.0
BOS/CEO	1.0		1.0	2.0	1.0
Child Support Services		1.0		1.0	0.0
Health Services		15.8		15.8	11.8
Human Services		5.0		5.0	1.0
Permit Sonoma	20.0	22.0		42.0	30.0
Probation	4.0			4.0	2.0
Regional Parks		1.0		1.0	0.0
Sheriff's Office	1.0	3.0		4.0	2.0
Total Position Reductions	26.0	48.8	2.0	74.8	47.8

Available Sources

Tab 2



Ongoing Sources

\$8.2 Million

- General Fund - \$2.8 million
- Reinvestment and Revitalization Fund - \$3.2 million
- Community Investment Fund - \$1.5 million
- Graton Mitigation Funds - \$649,000
 - Related to Law and Justice and Health and Human Services
- Other Post-Employment Benefit True Down - \$4.5 million
 - Recommended to be reprogrammed to Pension Trust

One-time Sources - Discretionary

\$38.7 million

- General Fund YE Fund Balance - \$11.8 million
- Reinvestment and Revitalization Fund - \$7.9 million
- Teeter Fund - \$1.3 million
- Tobacco Deallocated Fund - \$4.4 million
- Graton Mitigation Fund (accumulated interest earnings) - \$6.5 million
- Other unneeded set asides - \$6.8 million

One-time Sources – Previously Earmarked \$37.4 million

- Building Resilient Infrastructure and Community Grant Matching funds - \$13.9 million
- Accumulated Disaster Fund Repayments - \$19.5 million
- FY 2024-25 Year End set aside for Capital Projects - \$4.0 million

One-time Sources – Realignment

\$96.1 million

Realignment funds may only be used for realigned services.

- 1991 Health Realignment - \$63.1 million
- Human Services Realignment Funds - \$33.0 million

A portion is recommended for use on HR 1 impacts

Ongoing Sources – Not Recommended

\$10.8 million

- Behavioral Health Housing Unit Staffing/Operations set aside (General Fund) - \$6.6 million
- Graton Mitigation Funds - \$4.2 million
 - Groundwater Mitigation
 - Affordable Housing Mitigation
 - Air Quality Mitigation
 - Roads Funding (previously SCTA)

One-time Sources – Not Recommended

\$103.5 million

- Behavioral Health Housing Unit Capital Set Aside - \$27.2 million
- County Center Modernization Fund - \$52.9 million
- Gration Mitigation Fund Balance - \$5.1 million
- FEMA Audit Reserve - \$16.4 million
- Food Insecurity Initiative Set Aside - \$838,000
- Low Wage Disaster State Insurance Advocacy - \$1 million

An aerial-style map of a city grid. A river flows from the top right towards the bottom right. The map features various colored overlays: a large red area on the left, a yellow area at the top, and several green patches. A white road network is overlaid on the map. The text 'County Executive's Recommendations' is centered in red, and 'Tab 3' is centered below it in blue.

County Executive's Recommendations

Tab 3

CEO Recommendations: Overview

- Recommendations focus on the 3 key challenges:
 - HR 1 Impacts
 - Roads Funds
 - Maintaining Services
- Recommendations *do not* assume additional State support or federal changes
- Recommendations acknowledge need to prepare for unknowns

CEO Recommendations: Overview

Add-Back Recommendation Category	FTE	Add-Back 1x Funding	Add-Back Ongoing Funding	Add-Back Total
Recommended for Funding (Green)	37.8	\$2,728,222	\$4,226,497	\$6,954,719
Address Outside of Budget (Blue)	0.0	\$1,499,395	\$2,891,661	\$4,391,056
Reconsider for Funding Fall 2027 (Yellow)	2.0	\$0	\$387,984	\$387,984
Not Recommended for Funding (Grey)	2.0	\$354,325	\$0	\$354,325
Total	41.8	\$4,581,942	\$7,506,142	\$12,088,084

CEO Recommendations: Overview

Program Change Request Recommendation Category	FTE	PCR 1x Funding	PCR Ongoing Funding	PCR Self-Funded	Total PCR
Recommended for Funding (Green)	56.13	\$82,357,795	\$2,279,399	\$524,504	\$85,161,698
Address Outside of Budget (Blue)	0.0	\$442,220	\$200,000	\$0	\$642,220
Reconsider for Funding Fall 2027 (Yellow)	14.6	\$32,669,650	\$3,458,691	\$349,162	\$36,477,503
Not Recommended for Funding (Grey)	0.0	\$0	\$0	\$0	\$0
Total	70.73	\$115,469,665	\$5,938,090	\$873,666	\$122,281,421

CEO Recommendations: HR 1 Discretionary Funds

- **Increased Eligibility Requirements** - \$22.5 million one-time
 - 38 Eligibility positions for three years to address workload increases (\$18.4 million) (FY 26/27 = \$5.7 million)
 - 7 Employment and Training positions for three years to minimize clients losing coverage (\$4.1 million) (FY 26/27 = \$1.2 million)
- **General Assistance** - \$659,000 ongoing
 - 4 positions to assist in processing General Assistance Requests

CEO Recommendations: HR 1

Other funds

- **Indigent Care** – up to \$39.6 million one-time
 - Potential funding for Community Health Clinics to provide indigent care for those not covered by other means for three years (1991 Health Realignment)
 - No County Medical Service Plan (CMSP) costs expected in 2026-27 – will need additional funding in 2027-28
- **Increased Cal-Fresh Cost Share** - \$8.1 million one-time (FY 26/27 = \$2.1 million)
 - Funds three years
 - 1991 Human Services Realignment
- Total FY 26/27 HR.1-Related Costs = \$9.7 million + any costs for indigent care

CEO Recommendations: Roads

- **Pavement Preservation** - \$4.7 million discretionary one-time to fully fund the Pavement Preservation Program for 2026-27
- Discretionary funding to close FY 2025-26 with positive fund balance - \$6.1 million estimate

CEO Recommendations: Roads

- **FEMA Eligible Disaster Projects** - \$8.5 million for disaster roads projects that have been approved by FEMA/CalOES
 - Old Cazadero Road
 - Russian River Bank Stabilization
 - Starrett Hill Wall Reconstruction
 - Geysers Resort Road
 - Hauser Bridge Road
 - Morellie Lane

Roads: Additional Options

- **Non-FEMA-Eligible disaster roads projects - \$22.3 million**
 - FY 24-25 Storm Damage Projects - \$9.0 million
 - Harrison Grade Slide Repair - \$3.5 million
 - Geysers Road (10 sites) - \$8.6 million
 - Geysers Road postmile 33.26 - \$1.2 million
- CEO recommends considering in the fall

CEO Recommendations: Add Backs

- **Health Services**
 - \$707,000 ongoing to Support CAPE team and other critical services
 - \$816,000 one-time to maintain Crisis Stabilization Unit for one-year while longer-term strategy is developed
 - \$388,000 one-time to support 2.0 positions in Animal Services for two years while regional model and revenue enhancements pursued
 - Additional funding for Murphy's Conservatees to be considered with contingencies as needed during the year

CEO Recommendations: Add Backs

- **Permit Sonoma**
 - \$2.4 million ongoing to support Code Enforcement and public outreach
 - \$1.2 million one-time to support HAZMAT unit while long-term strategy is developed
 - \$340,000 one-time to support 2 GIS positions while longer term strategy is developed
 - Request for second year of funding for HAZMAT to be considered as needed in future year budget

CEO Recommendations: Add Backs

- **Probation**
 - \$774,000 ongoing to restore 4 positions lost due to loss of state fee backfill revenues
- **Sheriff's Office**
 - \$296,000 to restore a Correctional Sergeant for the Professional Standards Unit
 - Requests to support additional new-hire training and overtime will be addressed as needed during 2026-27

CEO Recommendations: Add Backs

Department Name	Total Reductions	Restoration Recommended	No Restoration	Layoffs Avoided by Restoration	Filled/Potential Layoffs
Auditor-Controller	2.0		1.0	0.0	0.0
BOS/CEO	2.0		1.0	0.0	1.0
Child Support Services	1.0		1.0	0.0	0.0
Health Services	15.8	13.8	2.0	11.8	0.0
Human Services	5.0		5.0	0.0	1.0
Permit Sonoma	42.0	19.0	23.0	19.0	11.0
Probation	4.0	4.0		2.0	0.0
Regional Parks	1.0		1.0	0.0	0.0
Sheriff's Office	4.0	1.0	3.0	1.0	1.0
Total Positions	74.8	37.8	48.8	33.8	14.0

CEO Recommendations: Program Change Requests

- **District Attorney's Office** - \$887,000 ongoing to make Organized Retail Theft Unit permanent
- **Public Defender** - \$379,000 ongoing to make an expiring time-limited deputy public defender position permanent
- **Probation** - \$265,000 ongoing to add a Probation Officer for demonstrated additional Proposition 36 workload
- **Sheriff's Office**
 - X-ray machine at morgue to be included in capital project
 - Public Infrastructure to work with Sheriff's Office on scoping and planning of Main Adult Detention Facility needs

CEO Recommendations: Program Change Requests

- **Health Services** - \$40,000 ongoing and \$35,000 one-time for Russian River cyanobacteria monitoring and signage
- **Human Resources** - \$50,000 ongoing to allow for periodic employee engagement surveys and respond to employee feedback

CEO Recommendations: Program Change Requests – Department Funded

- Additional department-funded requests at:
 - Ag + Open Space
 - Health Services
 - Human Services
 - Public Infrastructure (airport)
 - Sheriff's Office

CEO Recommendations: Program Change Requests

Department Name	Time-Limited (3 Years)	Permanent Allocation	Total
District Attorney		2.0	2.0
Health Services		1.13	1.13
Human Services (HR 1)	45.0	4.0	49.0
Human Services		1.0	1.0
Probation		1.0	1.0
Public Infrastructure		2.0	2.0
Total Positions	45.0	11.13	56.13

Other CEO Recommendations

- \$1.8 million one-time to maintain General Fund Reserves at 10.7% of operating revenues
- Shift 2% of payroll Other Post Employment Benefits (OPEB) allocation above the actuarially determined rate to the Pension Trust
- \$500,000 to continue Community Grants Pilot in coordination with Community Foundation

Board Budget Requests (Tab 6)

- Districts 4 & 5 Joint Request:
 - One-time \$1.5 million allocation for Imminent Healthcare Access Needs to address access and needs for vulnerable and at-risk individuals.
- District 3 Request:
 - One-time \$50,000 allocation for Farmworker Population Assessment to position Sonoma County for State Farmworker Resource Center Grant.

Financial Policies Update

- Establish Policies around Pension Trust
 - Section 115 Pension Trust established by Board on 5/19/2026
 - Policy establishes that purposes of the trust include funding retiree ad-hoc cost of living adjustments, but maintains flexibility to use for other pension-related uses
 - Includes 2% of payroll employer contribution (discussed in recommendations)
 - Encourages consideration of additional future funding allocations

Financial Policies Update

- Treasury Management
 - Removes reference to Treasury Oversight Committee
 - Clarifies objectives of County investment policy
- FEMA Audit Reserve
 - Establishes 20% of received revenue as a maximum
 - CEO and ACTTC to return with modified strategy based on risk-based approach for FY 2026-27 budget



Next Steps

Ongoing Process – Back in the Fall

- **Significant uncertainty** around state budget
 - Likely many issues not settled until trailer bills in late summer/fall
 - Could include new support and/or new costs
- **Year-end close** – understand final General Fund balance and needs in other funds
- **Final property tax roll numbers**
- CEO recommends remaining requests be deferred and may be addressed if resources are available

Begin Discussion: Mandates and Values

- CEO Recommendations address next 3 years
- Board identified the need to prepare for long-term impacts that may require reprioritization of budget
- Staff will launch conversation around mandated services and Board values in 2027



Deliberations