

Fiscal Year 2025-26 Third Quarter Consolidated Budget 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
CAO-ADJ-01	Technical adjustment to transfer expenditure appropriations of \$30,000 from Executive Management and Administration to Assessment Appeals to cover County Counsel legal services costs for remainder of FY25-26. (6/10/25, Item #1).	0.00	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>CAO and BOS Budget Adjustments</b>		<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
NDCON-ADJ-01	Reduce General Fund Contingencies appropriations to offset costs for various fee waivers approved by the Board from January 28, 2026, through April 4, 2026. Related to NDOTHGF-ADJ-01.	0.00	\$0	(\$6,488)	(\$6,488)	\$0	\$0	\$0	\$0	(\$6,488)	(\$6,488)
<b>Contingencies</b>		<b>0.00</b>	<b>\$0</b>	<b>(\$6,488)</b>	<b>(\$6,488)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$6,488)</b>	<b>(\$6,488)</b>
NDOTHGF-ADJ-01	Increase expenditures to pay various fee waivers approved by the Board from January 28, 2026, through April 4, 2026, offset by use of General Fund contingencies. Related to NDCON-ADJ-01.	0.00	\$0	\$6,488	\$6,488	\$0	\$0	\$0	\$0	\$6,488	\$6,488
NDOTHGF-ADJ-02	Transfer one-time General Fund allocation to the Designated Purposes Fund to backfill future year revenue loss due to elimination of development impact fees. Offset by release of assigned fund balance in the General Fund. Related to NDOTHOF-ADJ-01 and FBADJ-GF-01. (3/11/25, Item #9)	0.00	\$0	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000
NDOTHGF-ADJ-03	Reduce Non-Departmental General Fund contract expenditures to offset increased appropriations in SPI-Facilities Operations Division for janitorial charges related to the living wage increase, paid time off for contractors, and the addition of Aviation and Brickway facilities. (1/14/25, Item #14)	0.00	\$0	(\$490,530)	(\$490,530)	\$0	\$0	\$0	\$0	(\$490,530)	(\$490,530)
<b>General Fund - Other</b>		<b>0.00</b>	<b>\$0</b>	<b>\$1,015,958</b>	<b>\$1,015,958</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,015,958</b>	<b>\$1,015,958</b>
NDOTHOF-ADJ-01	Receive one-time General Fund transfer in the Designated Purposes Fund to backfill future year revenue loss due to elimination of development impact fees. Related to NDOTHGF-ADJ-02 and FBADJ-GF-01. (3/11/25, Item #9)	0.00	\$0	\$0	\$0	\$1,500,000	\$0	(\$1,500,000)	\$1,500,000	\$0	(\$1,500,000)
<b>Non-General Fund - Other</b>		<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>(\$1,500,000)</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>(\$1,500,000)</b>
<b>Non-Departmental Budget Adjustments</b>		<b>0.00</b>	<b>\$0</b>	<b>\$1,009,470</b>	<b>\$1,009,470</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>(\$1,500,000)</b>	<b>\$1,500,000</b>	<b>\$1,009,470</b>	<b>(\$490,530)</b>
HR-ADJ-01	Increase appropriations in the Unemployment Insurance Fund to cover mandatory payments to the State Employment Development Department for unemployment insurance claims filed by former County employees. Payments to the State will be funded by County departments' increased employer payroll contributions as previously authorized by the Board. (2/10/26, Item #9 and 3/10/26, Item #15)	0.00	\$0	\$0	\$0	\$321,000	\$321,000	\$0	\$321,000	\$321,000	\$0
<b>Human Resources Budget Adjustments</b>		<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$321,000</b>	<b>\$321,000</b>	<b>\$0</b>	<b>\$321,000</b>	<b>\$321,000</b>	<b>\$0</b>
RP-ADJ-01	Appropriate additional funding from CSA#41 Sonoma Valley in Larson Park Improvements for unanticipated construction costs. Cap-ADJ-02. (12/10/24, #52)	0.00	\$0	\$0	\$0	\$0	\$35,000	\$35,000	\$0	\$35,000	\$35,000
<b>Regional Parks Budget Adjustments</b>		<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>
SHF-ADJ-01	Technical correction to appropriate Justice Assistance Grant under the Equipment and Training Program revenue and expenditures, per Board approval (3/3/26, Item #22) to Fund 11126 Justice Assistance Grant. The budget resolution listed the incorrect fund number.	0.00	\$0	\$0	\$0	\$82,797	\$82,797	\$0	\$82,797	\$82,797	\$0
SHF-ADJ-02	Increase revenue and expense appropriations in order to provide security services at a second NASCAR event in FY 25-26, per Board approval (5/21/24, Item #29).	0.00	\$250,000	\$250,000	\$0	\$0	\$0	\$0	\$250,000	\$250,000	\$0
<b>Sheriff's Office Budget Adjustments</b>		<b>0.00</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$82,797</b>	<b>\$82,797</b>	<b>\$0</b>	<b>\$332,797</b>	<b>\$332,797</b>	<b>\$0</b>

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Cap-ADJ-01	Close-out Santa Rosa Creek Trail and move residual cash to related project West County Trail Bridge. Additional funding is needed to award construction contract. (6/10/25, #1)	0.00	\$0	\$0	\$0	(\$105,115)	(\$105,115)	\$0	(\$105,115)	(\$105,115)	\$0
Cap-ADJ-02	Appropriate additional funding from Regional Parks Foundation and CSA#41 Sonoma Valley in Larson Park Improvements for unanticipated construction costs. RP-ADJ-01. (6/10/25, #1)	0.00	\$0	\$0	\$0	\$50,000	\$50,000	\$0	\$50,000	\$50,000	\$0
Cap-ADJ-03	Increase appropriations to transfer General Fund contribution from the cancelled Juvenile Hall Fencing capital project to New State Courthouse Coordination capital project for tenant improvements at the Hall of Justice for Public Defender and District Attorney. (12/14/2021 Item #16)	0.00	\$0	\$0	\$0	\$40,000	\$40,000	\$0	\$40,000	\$40,000	\$0
Cap-ADJ-04	Increase appropriations to transfer General Fund contribution from Juvenile Hall Fencing capital project to the Valley of the Moon Children's Home (VOMCH) Roof Replacement capital project. The scope of the Juvenile Fencing Project was revised, leaving remaining funds available for HVAC replacement as part of the roof replacement project. (6/10/25, Item #1)	0.00	\$0	\$0	\$0	\$200,000	\$200,000	\$0	\$200,000	\$200,000	\$0
Cap-ADJ-05	Increase appropriations transfer General Fund contribution from Juvenile Hall Fencing capital project to the Guerneville Satellite Site Roof HVAC capital project. The scope of the Juvenile Fencing Project was revised, leaving remaining funds available for HVAC replacement and Fire Control Alarm Panel upgrades as part of the roof replacement project. (9/26/23, Item #12)	0.00	\$0	\$0	\$0	\$200,000	\$200,000	\$0	\$200,000	\$200,000	\$0
Cap-ADJ-06	Increase appropriations to transfer General Fund contribution from Juvenile Hall Fencing capital project to the Sebastopol Vets Kitchen capital project. Changes to the scope of the Juvenile Fencing Project resulted in remaining funds that can be used to address bid amounts exceeding the original estimate, as well as electrical service replacement and kitchen equipment. (3/5/24, Item #12)	0.00	\$0	\$0	\$0	\$200,000	\$200,000	\$0	\$200,000	\$200,000	\$0
<b>Capital Projects Budget Adjustments</b>		<b>0.00</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$584,885</b>	<b>\$584,885</b>	<b>\$0</b>	<b>\$584,885</b>	<b>\$584,885</b>	<b>\$0</b>
SoCoPi-ADJ-01	Increase appropriations in SPI-Facilities Operations Division for janitorial charges related to the living wage increase, paid time off for contractors, and the addition of Aviation and Brickway facilities. Accompanying offsetting adjustment NDOTHGF-ADJ-03. (1/14/25, Item #14)	0.00	\$0	\$490,530	\$490,530	\$0	\$0	\$0	\$0	\$490,530	\$490,530
<b>SoCoPi Budget Adjustments</b>		<b>0.00</b>	<b>\$0</b>	<b>\$490,530</b>	<b>\$490,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$490,530</b>	<b>\$490,530</b>
<b>Budget Adjustments</b>		<b>0.00</b>	<b>\$250,000</b>	<b>\$1,750,000</b>	<b>\$1,500,000</b>	<b>\$2,488,682</b>	<b>\$1,023,682</b>	<b>(\$1,465,000)</b>	<b>\$2,738,682</b>	<b>\$2,773,682</b>	<b>\$35,000</b>

Fund Balance Designation and Release	Budget Change Summary				General Fund			Other Funds			Total Entity
FBADJ-GF-01	Release Designated Fund balance for the Community Action Partnership community wellness hub grant agreement. Related to NDOTHGF-ADJ-02 and NDOTHOF-ADJ-01.				(\$1,500,000)			\$0			(\$1,500,000)
<b>Fund Balance Adjustments - General Fund</b>					<b>(\$1,500,000)</b>			<b>\$0</b>			<b>(\$1,500,000)</b>
<b>Fund Balance Adjustments</b>					<b>(\$1,500,000)</b>			<b>\$0</b>			<b>(\$1,500,000)</b>

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Summary					General Fund			Other Funds			Total Entity
Budget Adjustments	Net Cost				\$1,500,000			(\$1,465,000)			\$35,000
Fund Balance Adjustments	Adjustments to Fund Balance				(\$1,500,000)			\$0			(\$1,500,000)
<b>Budget Adjusted by Fund Release Amounts</b>	<b>Total</b>				<b>\$0</b>			<b>(\$1,465,000)</b>			<b>(\$1,465,000)</b>