

Q1 Adjustments Narrative Report

|   |  |            | General Fund               |                    |           | Other Funds                |                    |           | Total Entity                 |                    |           |
|---|--|------------|----------------------------|--------------------|-----------|----------------------------|--------------------|-----------|------------------------------|--------------------|-----------|
| Adjustment ID   | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost  | Revenues & Reimburse ments | Gross Expenditures | Net Cost  | Revenues and Reimburse ments | Gross Expenditures | Net Cost  |
| AGC-ADJ-01  | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.   | 0          | \$0                        | \$7,046            | \$7,046   | \$0                        | \$0                | \$0       | \$0                          | \$7,046            | \$7,046   |
| Agricultural Commissioner's Office Budget Adjustments         |  | 0          | \$0                        | \$7,046            | \$7,046   | \$0                        | \$0                | \$0       | \$0                          | \$7,046            | \$7,046   |
| ACTTC-ADJ-01  | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.   | 0          | \$0                        | \$13,956           | \$13,956  | \$0                        | \$0                | \$0       | \$0                          | \$13,956           | \$13,956  |
| ACTTC-ADJ-02  | Increase expenditure appropriations for upgrade of time and attendance software to cloud-based Kronos Workforce Dimensions using available fund balance in the Human Resource Management Fund (4/13/21; Item #1).  | 0          | \$0                        | \$0                | \$0       | \$0                        | \$171,642          | \$171,642 | \$0                          | \$171,642          | \$171,642 |
| Auditor-Controller-Treasurer-Tax Collector Budget Adjustments |  | 0          | \$0                        | \$13,956           | \$13,956  | \$0                        | \$171,642          | \$171,642 | \$0                          | \$185,598          | \$185,598 |
| CRA-ADJ-01  | Registrar of Voters - Increase expenditure appropriations to fund facilities, technical staffing, Election Administration Plan formation and outreach costs necessary to implement the Voter's Choice Act election model. Funded by designated General Fund balance established at 2020-21 fiscal year end (March 16, 2021, Item #29). | 0          | \$0                        | \$175,000          | \$175,000 | \$0                        | \$0                | \$0       | \$0                          | \$175,000          | \$175,000 |
| CRA-ADJ-03  | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.   | 0          | \$0                        | \$99,006           | \$99,006  | \$0                        | \$0                | \$0       | \$0                          | \$99,006           | \$99,006  |
| Clerk Recorder Assessor Budget Adjustments                    |  | 0          | \$0                        | \$274,006          | \$274,006 | \$0                        | \$0                | \$0       | \$0                          | \$274,006          | \$274,006 |

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| CDC-ADJ-01    | Increase Revenue and Expenditure appropriations by \$2,084,940 to allow for rebudget of previously approved funding of the California Health Facilities Financing Authority Grant (CHFFA) that must be expended by 09/30/2022 for the purchase, renovation, and furnishing a facility for a pre-trial jail diversion program. (05/11/2021; Item #13).  | 0          | \$0                        | \$0                | \$0      | \$2,084,940                | \$2,084,940        | \$0      | \$2,084,940                  | \$2,084,940        | \$0      |
| CDC-ADJ-03    | Increase appropriations in Community Development Block Grant - Disaster Recovery fund in order to move \$4,698,809 in Revenue and Expense appropriations from Fund 46105 (Community Development Block Grant) to the newly created Fund 46160 (Community Development Block Grant - Disaster Recovery). Funding to be used for a multi-family housing program and to hire a consultant to manage CDBG-DR and CDBG-Coronavirus programs. Grant guidelines request the award to be held in a separate fund for recordkeeping purposes and must be expended by 08/20/2025. (11/10/2020; Item #2). CDC-ADJ-04 is the other entry associated with this net neutral movement of funds. | 0          | \$0                        | \$0                | \$0      | \$4,698,809                | \$4,698,809        | \$0      | \$4,698,809                  | \$4,698,809        | \$0      |

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| Adjustment ID | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost |
| CDC-ADJ-04    | Decrease appropriations in Community Development Block Grant in order to move \$4,698,809 in Revenue and Expense appropriations from Fund 46105 (Community Development Block Grant) to the newly created Fund 46160 (Community Development Block Grant - Disaster Recovery). Funding to be used for a multi-family housing program and to hire a consultant to manage CDBG-DR and CDBG-Coronavirus programs. Grant guidelines request the award to be held in a separate fund for recordkeeping purposes. (11/10/2020; Item #2). CDC-ADJ-03 is the other entry associated with this net neutral movement of funds. | 0          | \$0                        | \$0                | \$0      | (\$4,698,809)              | (\$4,698,809)      | \$0      | (\$4,698,809)                | (\$4,698,809)      | \$0      |
| CDC-ADJ-05    | Increase Revenue and Expenditure appropriations by \$4,987,187 to allow for rebudget of previously approved State Grant funding for the Emergency Solutions Grant Program - Coronavirus Virus (ESG-CV) that must be expended by 09/01/2022. Funding is used to support Rapid Rehousing, Non-Congregate Emergency Shelter and other services to respond to the pandemic. (11/10/20; Item #1)  | 0          | \$0                        | \$0                | \$0      | \$4,987,187                | \$4,987,187        | \$0      | \$4,987,187                  | \$4,987,187        | \$0      |
| CDC-ADJ-06    | Decrease appropriations in Emergency Grant Solutions fund in order to move \$790,600 in Revenue and Expense appropriations from Fund 46115 (Emergency Grant Solutions) to the newly created Fund 46170 (Emergency Grant Solutions - Coronavirus Virus). The State Grant award is used to support homeless solutions with Rapid Re-housing contracts and must be expended by 09/01/2022. (07/07/20; Item #34). CDC-ADJ-07 is the other entry associated with this net neutral movement of funds.  | 0          | \$0                        | \$0                | \$0      | (\$790,600)                | (\$790,600)        | \$0      | (\$790,600)                  | (\$790,600)        | \$0      |

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| Adjustment ID                                       | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost |
| CDC-ADJ-07  | Increase appropriations in Emergency Grant Solutions - Coronavirus fund in order to move \$790,600 in Revenue and Expense appropriations from Fund 46115 (Emergency Grant Solutions) to the newly created Fund 46170 (Emergency Grant Solutions - Coronavirus Virus). The State Grant award is used to support homeless solutions with Rapid Re-housing contracts and must be expended by 09/01/2022. (07/07/20; Item #34). CDC-ADJ-06 is the other entry associated with this net neutral movement of funds. | 0          | \$0                        | \$0                | \$0      | \$790,600                  | \$790,600          | \$0      | \$790,600                    | \$790,600          | \$0      |
| CDC-ADJ-09  | Decrease appropriations in Housing Choice Voucher Program fund in order to move \$2,983,700 in Revenue and Expense appropriations from Fund 46210 (Housing Choice Voucher Program) to the newly created Fund 46230 (MS5 Mainstream Vouchers). MS5 Mainstream Voucher appropriations were included in Fund 46210. Clean up adjustment that does not increase appropriations to isolate this program for reporting purposes.  | 0          | \$0                        | \$0                | \$0      | (\$2,983,700)              | (\$2,983,700)      | \$0      | (\$2,983,700)                | (\$2,983,700)      | \$0      |
| CDC-ADJ-10  | Increase appropriation in MS5 Mainstream Vouchers fund in order to move \$2,983,700 in Revenue and Expense appropriations from Fund 46210 (Housing Choice Voucher Program) to the newly created Fund 46230 (MS5 Mainstream Vouchers). MS5 Mainstream Voucher appropriations were included in Fund 46210. Clean up adjustment that does not increase appropriations to isolate this program for reporting purposes.  | 0          | \$0                        | \$0                | \$0      | \$2,983,700                | \$2,983,700        | \$0      | \$2,983,700                  | \$2,983,700        | \$0      |
| Community Development Commission Budget Adjustments |   | 0          | \$0                        | \$0                | \$0      | \$7,072,127                | \$7,072,127        | \$0      | \$7,072,127                  | \$7,072,127        | \$0      |

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| Adjustment ID                  | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost  | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost  |
| CAO-ADJ-01                     | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.  | 0          | \$0                        | \$25,399           | \$25,399  | \$0                        | \$0                | \$0      | \$0                          | \$25,399           | \$25,399  |
| CAO-ADJ-02                     | Increase revenue coming from the Open Space District and corresponding expenditures for Sonoma County Climate Resilience and Adaptation Plan consulting work. (10/26/21, Item #4).  | 0          | \$73,313                   | \$73,313           | \$0       | \$0                        | \$0                | \$0      | \$73,313                     | \$73,313           | \$0       |
| CAO-ADJ-03                     | Redistricting: Utilize \$40,711 in funds allocated but unspent in FY20-21, financed by a release of available fund balance. Also increase expenditures by a total of \$73,800, offset by a reduction in FY21-22 contingencies (\$20,000 approved on 6/8/21, Item #75 and \$53,800 approved on 7/20/21; Item# 31a). FY21-22 reduction of contingencies appears in NonDpt-ADJ-06. | 0          | \$0                        | \$114,511          | \$114,511 | \$0                        | \$0                | \$0      | \$0                          | \$114,511          | \$114,511 |
| CAO-ADJ-04                     | As part of position allocation change (add/delete), Delete 1.0 FTE Dept Analyst (Cannabis). Nominal cost increase of approximately \$8,000 can be absorbed within the departmental budget so no change to appropriations is requested. Related to CAO-ADJ-05.   | -1         | \$0                        | \$0                | \$0       | \$0                        | \$0                | \$0      | \$0                          | \$0                | \$0       |
| CAO-ADJ-05                     | As part of position allocation change (add/delete), add 1.0 Administrative Analyst I. Nominal cost increase of approximately \$8,000 can be absorbed within the departmental budget so no change to appropriations is requested. Related to CAO-ADJ-04.   | 1          | \$0                        | \$0                | \$0       | \$0                        | \$0                | \$0      | \$0                          | \$0                | \$0       |
| CAO-ADJ-06                     | Rebudget Community Investment Funds (Board District Priorities Grants) as per Community Investment Fund Policy updated 8/6/19.  | 0          | \$160,803                  | \$160,803          | \$0       | \$0                        | \$0                | \$0      | \$160,803                    | \$160,803          | \$0       |
| CAO and BOS Budget Adjustments |   | 0          | \$234,116                  | \$374,026          | \$139,910 | \$0                        | \$0                | \$0      | \$234,116                    | \$374,026          | \$139,910 |

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| Adjustment ID                                  | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost   | Revenues & Reimburse ments | Gross Expenditures | Net Cost         | Revenues and Reimburse ments | Gross Expenditures | Net Cost         |
| NDCAN-ADJ-01                                   | Transfer appropriations from the Cannabis fund to Permit Sonoma for staff to begin Cannabis EIR process (6/8/21; Item #36).  | 0          | \$0                        | \$0                | \$0        | \$0                        | \$455,668          | \$455,668        | \$0                          | \$455,668          | \$455,668        |
| NDCAN-ADJ-02                                   | Add appropriations in the Cannabis fund for HdL software costs for cannabis tax payments. Will be annual expense. Non-policy change related to implementing the FY21-22 adopted budget (6/15/2021; Item #1).   | 0          | \$0                        | \$0                | \$0        | \$0                        | \$10,000           | \$10,000         | \$0                          | \$10,000           | \$10,000         |
| <b>Non-Departmental - Cannabis</b>             |  | <b>0</b>   | <b>\$0</b>                 | <b>\$0</b>         | <b>\$0</b> | <b>\$0</b>                 | <b>\$465,668</b>   | <b>\$465,668</b> | <b>\$0</b>                   | <b>\$465,668</b>   | <b>\$465,668</b> |
| NDCOMINV-ADJ-0                                 | Add appropriations for HdL software costs for TOT payments. Will be annual expense. Non-policy change related to implementing the FY21-22 adopted budget (6/15/2021; Item #1).   | 0          | \$0                        | \$0                | \$0        | \$0                        | \$15,000           | \$15,000         | \$0                          | \$15,000           | \$15,000         |
| NDCOMINV-ADJ-0                                 | Rebudget of unused Community Investment Funds (District Priorities Grants) as per Community Investment Fund Policy updated 8/6/19.   | 0          | \$0                        | \$0                | \$0        | \$0                        | \$160,803          | \$160,803        | \$0                          | \$160,803          | \$160,803        |
| NDCOMINV-ADJ-0                                 | Rebudget of unused Tourism Impact Funds (District Grants) as per Community Investment Fund Policy updated 8/6/19.  | 0          | \$0                        | \$0                | \$0        | \$0                        | \$211,489          | \$211,489        | \$0                          | \$211,489          | \$211,489        |
| NDCOMINV-ADJ-0                                 | Reclassify \$65,464 District 1's TOT Measure L contribution from Reimbursement to Operating Transfer In (FY21/22 Adopted Budget).  | 0          | \$0                        | \$0                | \$0        | \$0                        | \$65,464           | \$65,464         | \$0                          | \$65,464           | \$65,464         |
| <b>Non-Departmental - Community Investment</b> |  | <b>0</b>   | <b>\$0</b>                 | <b>\$0</b>         | <b>\$0</b> | <b>\$0</b>                 | <b>\$452,756</b>   | <b>\$452,756</b> | <b>\$0</b>                   | <b>\$452,756</b>   | <b>\$452,756</b> |
| NDCON-ADJ-01                                   | Reduce appropriations for contingencies funds for redistricting work (\$53,800 approved 7/20/21, Item #31a, \$20,000 approved 6/8/21, Item #75), for fee waivers approved by the Board between July 1, 2021 and October 5, 2021 (\$4,497) and for the Public Defenders' estimated compensation increase due to adjustments from a compensation study (\$6,500) (7/20/21, Item #6). Reductions in appropriations for contingencies balance increased General Fund costs in other areas. | 0          | \$0                        | (\$84,797)         | (\$84,797) | \$0                        | \$0                | \$0              | \$0                          | (\$84,797)         | (\$84,797)       |

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| Adjustment ID                    | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost   | Revenues & Reimburse ments | Gross Expenditures | Net Cost       | Revenues and Reimburse ments | Gross Expenditures | Net Cost       |
| NDCON-ADJ-02                     | Reduce appropriations to balance increased appropriations in the Independent Office of Law Enforcement Review and Outreach department so that that department's budget matches 1% of the Sheriff's Adopted Budget, as required by Measure P.   | 0          | \$0                        | (\$3,952)          | (\$3,952)  | \$0                        | \$0                | \$0            | \$0                          | (\$3,952)          | (\$3,952)      |
| Non-Departmental - Contingencies |  | 0          | \$0                        | (\$88,749)         | (\$88,749) | \$0                        | \$0                | \$0            | \$0                          | (\$88,749)         | (\$88,749)     |
| NDDIS-ADJ-01                     | American Rescue Plan Act accounting change (ARPA): Reduce revenue and expenditure appropriations in the COVID fund related to ARPA revenues and expenditures. ARPA funds are being re-programmed in a new ARPA fund that was set up solely for ARPA tracking. This is a non-policy change needed to increase the efficiency for tracking various COVID-related funding sources. Relates to NDDIS-ADJ-02. | 0          | \$0                        | \$0                | \$0        | (\$48,009,486)             | (\$19,579,393)     | \$28,430,093   | (\$48,009,486)               | (\$19,579,393)     | \$28,430,093   |
| NDDIS-ADJ-02                     | American Rescue Plan Act accounting change (ARPA): Increase appropriations for revenues and expenditures in a new ARPA fund that was set up solely for ARPA tracking. This is a non-policy change needed to increase the efficiency for tracking various COVID-related funding sources. Relates to NDDIS-ADJ-01.   | 0          | \$0                        | \$0                | \$0        | \$48,009,486               | \$19,579,393       | (\$28,430,093) | \$48,009,486                 | \$19,579,393       | (\$28,430,093) |
| NDDIS-ADJ-03                     | ARPA: Transfer funds to Office of Equity for 2.0 FTE Time Limited positions and tech support contract costs to support the implementation plan and execution of the disbursement of ARPA (7/27/21; Item #11).  | 0          | \$0                        | \$0                | \$0        | \$0                        | \$391,721          | \$391,721      | \$0                          | \$391,721          | \$391,721      |
| Non-Departmental - Disaster      |  | 0          | \$0                        | \$0                | \$0        | \$0                        | \$391,721          | \$391,721      | \$0                          | \$391,721          | \$391,721      |
| NDOTHGF-ADJ-01                   | Other Financing Sources: Appropriate funds from available previously designated fund balance for security measures in Guerneville. (7/27/21, #2).  | 0          | \$0                        | \$163,101          | \$163,101  | \$0                        | \$0                | \$0            | \$0                          | \$163,101          | \$163,101      |

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| NDOTHGF-ADJ-02                          | Other General Government: Increase appropriations fund for fee waivers approved by the Board between July 1, 2021 and October 5, 2021 (\$4,497). Related to NDCON-ADJ-01.  | 0          | \$0                        | \$4,497            | \$4,497   | \$0                        | \$0                | \$0       | \$0                          | \$4,497            | \$4,497   |
| NDOTHGF-ADJ-03                          | True up Property Taxes based on the final tax roll close. Non-policy item to true up accounting in alignment with the FY21-22 Adopted Budget (6/15/21; Item #1).   | 0          | \$2,487,540                | \$2,487,540        | \$0       | \$0                        | \$0                | \$0       | \$2,487,540                  | \$2,487,540        | \$0       |
| NDOTHGF-ADJ-04                          | Transfer previously-designated fund balance to the Fire Service Project fund in order to cover costs associated with placing a sales tax measure to support fire services and vegetation management on the 2022 ballot, including polling, education and outreach, and Registrar of Voter costs in the event the tax is not passed by voter (7/20/21, #30, and FY 20-21 Budget Hearings).  | 0          | \$0                        | \$500,000          | \$500,000 | \$0                        | \$0                | \$0       | \$0                          | \$500,000          | \$500,000 |
| Non-Departmental - General Fund - Other |  | 0          | \$2,487,540                | \$3,155,138        | \$667,598 | \$0                        | \$0                | \$0       | \$2,487,540                  | \$3,155,138        | \$667,598 |
| NDOTHOF-ADJ-02                          | Legal Contingency Fund: Program expenditure appropriations in the Code Enforcement subsection of the Legal Contingency fund using designated fund balance to finance code enforcement legal services expenses (June 18, 2021).   | 0          | \$0                        | \$0                | \$0       | \$0                        | \$750,000          | \$750,000 | \$0                          | \$750,000          | \$750,000 |
| NDOTHOF-ADJ-03                          | Fire Services: Increase revenue and expenditure appropriations to receive a transfer from the General Fund and budget for expenditures related to costs associated with placing a sales tax measure on the 2022 ballot, including polling, education and outreach, and Registrar of Voter costs in the event the tax is not passed by voter (7/20/21, #30, and FY 20-21 Budget Hearings). Costs are financed with FY20-21 designated fund balance. | 0          | \$0                        | \$0                | \$0       | \$500,000                  | \$500,000          | \$0       | \$500,000                    | \$500,000          | \$0       |



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| NDOTHOF-ADJ-04                              | Fire Services: Increase expenditure appropriations for the Bodega Bay Stabilization Agreement. (7/20/21, #30)  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$1,000,000        | \$1,000,000   | \$0                          | \$1,000,000        | \$1,000,000   |
| NDOTHOF-ADJ-06                              | Infrastructure Sinking Fund: Transfer of \$2.781M from the Infrastructure Sinking Fund to Environmental Health Fee Stabilization (22020400) for the COVID pandemic offset to permit fees and administration costs. (5/25/21, Item #34)   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$2,780,969        | \$2,780,969   | \$0                          | \$2,780,969        | \$2,780,969   |
| NDOTHOF-ADJ-07                              | Tobacco Funds for MADF Connection Corridor - Restore revenue targets and expenditure appropriations omitted by error during the FY2017/18 Capital Project Rollover process. (6/21/16, #18). Associated with Cap-ADJ-02.  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$119,774          | \$119,774     | \$0                          | \$119,774          | \$119,774     |
| Non-Departmental - Non-General Fund - Other |  | 0          | \$0                        | \$0                | \$0      | \$500,000                  | \$5,150,743        | \$4,650,743   | \$500,000                    | \$5,150,743        | \$4,650,743   |
| ND2017-ADJ-01                               | Appropriate funds for work associated with Hazardous Tree Removal at the Santa Rosa Rural Cemetery to be completed by Transportation and Public Works as approved during the FY21-22 Budget Hearings (\$439,700) and appropriate funds for fire station monument signs (\$500,000) (6/15/21, Item #1). | 0          | \$0                        | \$0                | \$0      | \$0                        | \$939,700          | \$939,700     | \$0                          | \$939,700          | \$939,700     |
| ND2017-ADJ-02                               | Transfer a portion of the earmarked funds to the Department of Emergency Management for Community Emergency Resilience Center project scoping, planning and program administration in conjunction with General Services (12/15/20; Item #53B)  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$162,500          | \$162,500     | \$0                          | \$162,500          | \$162,500     |
| ND2017-ADJ-03                               | Reverse \$1.5M that was budgeted to be transferred to Transportation and Public Works as these funds were transferred in FY20-21.  | 0          | \$0                        | \$0                | \$0      | \$0                        | (\$1,500,000)      | (\$1,500,000) | \$0                          | (\$1,500,000)      | (\$1,500,000) |
| ND2017-ADJ-04                               | Transfer funds to Transportation and Public works for Tier 1 Projects (12/15/2020; Item #53B)  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$21,365,500       | \$21,365,500  | \$0                          | \$21,365,500       | \$21,365,500  |

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| ND2017-ADJ-05                                | Rebudget from prior fiscal year Board authorized funding for the Sonoma Water Agency to develop a Decision Support Framework (DSF) and tools to guide vegetation management activities for fire risk reduction based on a science based and transparent methodology. (12/15/20; Item #53a) and updated (03/23/21; Item #04). Corresponds to adjustment SCWA-ADJ-01. | 0          | \$0                        | \$0                | \$0       | \$0                        | \$939,263          | \$939,263    | \$0                          | \$939,263          | \$939,263    |
| ND2017-ADJ-06                                | Increase appropriations to transfer \$70,000 from the 2017 PG&E Settlement fund to the General Fund. This transfer is occurring as the \$70,000 was incorrectly paid from the General Fund during FY20-21, and this should be reflected as an approved PG&E fund expense for Policy Planning Support with CLEE groups (12/15/20; Item #53a).                        | 0          | \$70,000                   | \$70,000           | \$0       | \$0                        | \$70,000           | \$70,000     | \$70,000                     | \$140,000          | \$70,000     |
| ND2017-ADJ-07                                | Move appropriations into newly created subsections within the 2017 PG&E Settlement Fund to allow for easier tracking of funds identified for specific projects by the Board of Supervisors. Non-policy change to more easily implement the FY21-22 Adopted budget (6/15/21, Item #1).   | 0          | \$0                        | \$0                | \$0       | \$0                        | \$0                | \$0          | \$0                          | \$0                | \$0          |
| Non-Departmental - PG&E 2017 Fire Settlement |   | 0          | \$70,000                   | \$70,000           | \$0       | \$0                        | \$21,976,963       | \$21,976,963 | \$70,000                     | \$22,046,963       | \$21,976,963 |
| NDRES-ADJ-01                                 | General Fund Reserves/Grant Match Set-Aside: Transfer \$11,000 to Department of Emergency Services for the County's match for AFN radios from a hazard mitigation grant.  | 0          | \$0                        | \$0                | \$0       | \$0                        | \$11,000           | \$11,000     | \$0                          | \$11,000           | \$11,000     |
| Non-Departmental - Reserves                  |   | 0          | \$0                        | \$0                | \$0       | \$0                        | \$11,000           | \$11,000     | \$0                          | \$11,000           | \$11,000     |
| NDTRIB-ADJ-01                                | Increase appropriations for funding for Transportation and Public Works for District 2 projects located at Langer Avenue and Monte Vista Lane near the Graton Casino (7/13/21, Item #30)  | 0          | \$0                        | \$0                | \$0       | \$0                        | \$600,000          | \$600,000    | \$0                          | \$600,000          | \$600,000    |
| Non-Departmental - Tribal                    |   | 0          | \$0                        | \$0                | \$0       | \$0                        | \$600,000          | \$600,000    | \$0                          | \$600,000          | \$600,000    |
| Non-Departmental Budget Adjustments          |   | 0          | \$2,557,540                | \$3,136,389        | \$578,849 | \$500,000                  | \$29,048,851       | \$28,548,851 | \$3,057,540                  | \$32,185,240       | \$29,127,700 |

Q1 Adjustments Narrative Report

|                                      |   |            | General Fund               |                    |           | Other Funds                |                    |          | Total Entity                 |                    |           |
|--------------------------------------|---|------------|----------------------------|--------------------|-----------|----------------------------|--------------------|----------|------------------------------|--------------------|-----------|
| Adjustment ID                        | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost  | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost  |
| DA-ADJ-01                            | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.  | 0          | \$0                        | \$120,668          | \$120,668 | \$0                        | \$0                | \$0      | \$0                          | \$120,668          | \$120,668 |
| District Attorney Budget Adjustments |   | 0          | \$0                        | \$120,668          | \$120,668 | \$0                        | \$0                | \$0      | \$0                          | \$120,668          | \$120,668 |
| EDB-ADJ-01                           | Creative Sonoma - Rebudget Arts and Equity Fellowship Grant received in Fiscal Year 2020-2021 and not yet expended. Re-programming appropriations are needed to support grant objectives associated with promoting cultural awareness and understanding of the diverse racial and ethnic communities that comprise Sonoma County. Offsetting source of fund will require release of Community Investment Fund (11015) balance designation derived from grant being fully disbursed in the prior year. | 0          | \$0                        | \$0                | \$0       | \$0                        | \$40,000           | \$40,000 | \$0                          | \$40,000           | \$40,000  |

## Q1 Adjustments Narrative Report

|   |   |            | General Fund               |                    |            | Other Funds                |                    |                 | Total Entity                 |                    |                 |
|---|---|------------|----------------------------|--------------------|------------|----------------------------|--------------------|-----------------|------------------------------|--------------------|-----------------|
| Adjustment ID   | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost   | Revenues & Reimburse ments | Gross Expenditures | Net Cost        | Revenues and Reimburse ments | Gross Expenditures | Net Cost        |
| EDB-ADJ-02  | Creative Sonoma - Program grant awards to extend Time-Limited Arts Education Manager established via Resolution 20-0014. The position has been essential in supports and grows community arts education projects, including coordination of a county-wide arts education network, creation of an Arts Education Master Plan in partnership with SCOE and related implementation grants, professional development and networking for teachers, arts organizations and teaching artists, and management of a parent ambassadors network. Position is set to expire January 24, 2022. However, since budget adoption the following grants have been secured: California Arts Council and the National Endowment for the Arts, Manitou Fund, California Alliance for Arts Education and William and Flora Hewlett Foundation. The new grant funding allows us fund staff through June 30, 2023. | 0          | \$0                        | \$0                | \$0        | \$64,641                   | \$64,641           | \$0             | \$64,641                     | \$64,641           | \$0             |
| <b>Economic Development Board Budget Adjustments</b>  |   | <b>0</b>   | <b>\$0</b>                 | <b>\$0</b>         | <b>\$0</b> | <b>\$64,641</b>            | <b>\$104,641</b>   | <b>\$40,000</b> | <b>\$64,641</b>              | <b>\$104,641</b>   | <b>\$40,000</b> |
| FES-ADJ-01  | Increase expenditure appropriations to cover accounting and direct charge related costs. Non-policy change related to implementing the FY21-22 adopted budget (6/15/2021; Item #1).   | 0          | \$0                        | \$0                | \$0        | \$0                        | \$1,000            | \$1,000         | \$0                          | \$1,000            | \$1,000         |
| FES-ADJ-02  | Increase appropriations to cover increased sales taxes on purchase of apparatus. Non-policy change related to implementing the FY21-22 adopted budget (6/15/2021; Item #1).   | 0          | \$0                        | \$0                | \$0        | \$0                        | \$18,000           | \$18,000        | \$0                          | \$18,000           | \$18,000        |
| <b>Fire and Emergency Services Budget Adjustments</b> |   | <b>0</b>   | <b>\$0</b>                 | <b>\$0</b>         | <b>\$0</b> | <b>\$0</b>                 | <b>\$19,000</b>    | <b>\$19,000</b> | <b>\$0</b>                   | <b>\$19,000</b>    | <b>\$19,000</b> |
| GSD-ADJ-01  | Increase revenues and expenditures to recognize MERA rent increase at Sonoma Mountain Communication Tower. (#11/12/19, #1)  | 0          | \$39,826                   | \$39,826           | \$0        | \$1,464                    | \$1,464            | \$0             | \$41,290                     | \$41,290           | \$0             |

Q1 Adjustments Narrative Report

|                                     |   |            | General Fund               |                    |          | Other Funds                |                    |            | Total Entity                 |                    |            |
|-------------------------------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|------------|------------------------------|--------------------|------------|
| Adjustment ID                       | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost   | Revenues and Reimburse ments | Gross Expenditures | Net Cost   |
| GSD-ADJ-02                          | Increase revenues and expenditures to recognize State of California rent increase at Sonoma Mountain Communication Tower. (#11/12/19, #1)   | 0          | \$10,632                   | \$10,632           | \$0      | \$1,464                    | \$1,464            | \$0        | \$12,096                     | \$12,096           | \$0        |
| GSD-ADJ-03                          | Establish revenues target and expenditures appropriation for new KSVY rent agreement at the Sleepy Mountain Communication Tower. (8/31/21, #4)  | 0          | \$3,500                    | \$3,500            | \$0      | \$1,500                    | \$1,500            | \$0        | \$5,000                      | \$5,000            | \$0        |
| GSD-ADJ-04                          | Increase revenues and expenditures for portion of PG&E contract rolled over from fiscal year 2020/21 to fiscal year 2021/22. (#FY20/21 Adopted Budget)  | 0          | \$26,986                   | \$26,986           | \$0      | \$98,486                   | \$98,486           | \$0        | \$125,472                    | \$125,472          | \$0        |
| GSD-ADJ-05                          | Reclassify \$65,464 District 1's TOT Measure L contribution from Reimbursement to Operating Transfer In (FY21/22 Adopted Budget).   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$0                | \$0        | \$0                          | \$0                | \$0        |
| GSD-ADJ-06                          | Establish a revenue target and expenditure appropriations for LG Archives space rent. (FY2021/22 Adopted Budget).   | 0          | \$64,167                   | \$64,167           | \$0      | \$0                        | \$0                | \$0        | \$64,167                     | \$64,167           | \$0        |
| GSD-ADJ-07                          | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.  | 0          | \$0                        | \$95,719           | \$95,719 | \$0                        | \$0                | \$0        | \$0                          | \$95,719           | \$95,719   |
| General Services Budget Adjustments |   | 0          | \$145,111                  | \$240,830          | \$95,719 | \$102,914                  | \$102,914          | \$0        | \$248,025                    | \$343,744          | \$95,719   |
| DHS-ADJ-01                          | Increase revenue and increases expenditures appropriations from State Grant rollovers from FY20-21 to FY21-22 for the Local Oral Health Program - Dental Health Prop 56 grant funds (08/11/20; item #5). Work was initiated in the prior year, but the revenues will not be received until this year, causing revenues to appear higher than expenditures in this adjustment. | 0          | \$0                        | \$0                | \$0      | \$69,824                   | \$3,646            | (\$66,178) | \$69,824                     | \$3,646            | (\$66,178) |

### Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |           | Total Entity                 |                    |           |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-----------|------------------------------|--------------------|-----------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost  | Revenues and Reimburse ments | Gross Expenditures | Net Cost  |
| DHS-ADJ-03    | Increase revenue for the Homeless Housing and Assistance Program and increases contract expenditures appropriations for prior year contract obligations. The contractor, Buckelew Programs, provides emergency drug and alcohol treatment beds to homeless individuals coming from encampments (12/23/19; item #1). Grant fund must be expended by June 30, 2025.   | 0          | \$0                        | \$0                | \$0      | \$342,000                  | \$342,000          | \$0       | \$342,000                    | \$342,000          | \$0       |
| DHS-ADJ-04    | Increase appropriations to rebudget, Tobacco Tax P56 grant funds from FY20-21 to FY21-22, for reducing illegal sales and marketing of cigarettes and tobacco products, including e-cigarettes, to minors. Adjustment includes Realignment savings as personnel and indirect costs will now be covered by grant funds. Grant term extended to December 31, 2021 (08/11/20; item #5). This is a multi-year project financed with various funding sources received at different intervals, which has caused revenues to appear lower than expenditures in this adjustment. | 0          | \$0                        | \$0                | \$0      | \$165,315                  | \$330,630          | \$165,315 | \$165,315                    | \$330,630          | \$165,315 |
| DHS-ADJ-05    | Increases revenue appropriations for the Supplemental Nutrition Assistance Program Education (SNAP-Ed) program and increases expenditures for Services & Supplies. This includes the unspent balance remaining from the grant period budgeted in FY20-21. The balance is to be spent by September 30, 2021 (08/11/20; item #5).   | 0          | \$0                        | \$0                | \$0      | \$187,730                  | \$187,730          | \$0       | \$187,730                    | \$187,730          | \$0       |
| DHS-ADJ-06    | Rebudget unspent funds available for the Vision Zero grant from CalTrans, State Funding pass through Sonoma County Transit Authority and increases expenditures for Services & Supplies, Consulting and Contracting, and Extra Help (08/11/20; item #5)   | 0          | \$0                        | \$0                | \$0      | \$170,365                  | \$170,365          | \$0       | \$170,365                    | \$170,365          | \$0       |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |            | Total Entity                 |                    |            |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|------------|------------------------------|--------------------|------------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost   | Revenues and Reimburse ments | Gross Expenditures | Net Cost   |
| DHS-ADJ-07    | Decreases appropriations in salaries and benefits to cover a prior year encumbrance for a project at Orenda Center (08/11/20; item #5)  | 0          | \$0                        | \$0                | \$0      | \$0                        | (\$12,000)         | (\$12,000) | \$0                          | (\$12,000)         | (\$12,000) |
| DHS-ADJ-08    | Recognize funds from the Infrastructure Sinking Fund to Environmental Health for the pandemic offset approved by the BOS for businesses that were unable to operate due to closures associated with the pandemic. The pandemic offset was approved late in FY20-21, and the program was not operationalized in Fy20-21; this transaction is being entered at this time to appropriate revenues and expenditures for the pandemic offset program in the Environmental Health Unit (5/25/21; item #34). | 0          | \$0                        | \$0                | \$0      | \$2,776,369                | \$2,776,369        | \$0        | \$2,776,369                  | \$2,776,369        | \$0        |
| DHS-ADJ-09    | Increase revenue appropriations for the Communicable Disease Infrastructure program and increases expenditures for Services & Supplies, Contract Services, and Intradepartmental Expenses (08/11/20; item #5). This is a carryover of Communicable Disease Infrastructure Grant funds. Some of these funds will costs incurred in the prior year, but received this year, which is why revenues appear higher than expenditures in this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$95,030                   | \$65,028           | (\$30,002) | \$95,030                     | \$65,028           | (\$30,002) |
| DHS-ADJ-10    | Re-budget revenue appropriations for the American Society for the Prevention of Cruelty to Animals program and increases expenditures for Contract Services and Minor Equipment (03-23-21; item #11)  | 0          | \$0                        | \$0                | \$0      | \$40,441                   | \$40,441           | \$0        | \$40,441                     | \$40,441           | \$0        |

### Q1 Adjustments Narrative Report

|   |  |            | General Fund               |                    |            | Other Funds                |                    |                  | Total Entity                 |                    |                  |
|---|--|------------|----------------------------|--------------------|------------|----------------------------|--------------------|------------------|------------------------------|--------------------|------------------|
| Adjustment ID                                 | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost   | Revenues & Reimburse ments | Gross Expenditures | Net Cost         | Revenues and Reimburse ments | Gross Expenditures | Net Cost         |
| DHS-ADJ-11                                    | Increase appropriations to roll forward Tobacco Tax P99 grant funds from FY20-21 to FY21-22, grant term extended until December 31, 2021 (08/11/20; item #5). A portion of grant funds were received in the prior year, which is why expenditures appear higher than revenues in this adjustment.                        | 0          | \$0                        | \$0                | \$0        | \$12,732                   | \$25,464           | \$12,732         | \$12,732                     | \$25,464           | \$12,732         |
| <b>Health Services Budget Adjustments</b>     |  | <b>0</b>   | <b>\$0</b>                 | <b>\$0</b>         | <b>\$0</b> | <b>\$3,859,806</b>         | <b>\$3,929,673</b> | <b>\$69,867</b>  | <b>\$3,859,806</b>           | <b>\$3,929,673</b> | <b>\$69,867</b>  |
| ISD-ADJ-01                                    | Increase revenue and expenditure appropriations in Technical Support Services for Microsoft 365 Implementation vendor costs (08/31/21, #9). Project is funded with a transfer from ISD Replacement Funds (see ISD-ADJ-02).   | 0          | \$391,509                  | \$391,509          | \$0        | \$0                        | \$0                | \$0              | \$391,509                    | \$391,509          | \$0              |
| ISD-ADJ-02                                    | Increase expenditures in ISD Replacement Fund A for operating transfer to Technical Support Services for Microsoft 365 Implementation vendor costs using available fund balance from Information Technology Resiliency set aside funds (08/31/21, #9). See ISD-ADJ-01 for related increase in expenditures and revenues. | 0          | \$0                        | \$0                | \$0        | \$0                        | \$391,509          | \$391,509        | \$0                          | \$391,509          | \$391,509        |
| <b>Information Systems Budget Adjustments</b> |  | <b>0</b>   | <b>\$391,509</b>           | <b>\$391,509</b>   | <b>\$0</b> | <b>\$0</b>                 | <b>\$391,509</b>   | <b>\$391,509</b> | <b>\$391,509</b>             | <b>\$783,018</b>   | <b>\$391,509</b> |
| PRMD-ADJ-01                                   | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.   | 0          | \$0                        | \$146,381          | \$146,381  | \$0                        | \$0                | \$0              | \$0                          | \$146,381          | \$146,381        |



Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |            | Other Funds                |                    |             | Total Entity                 |                    |             |
|---------------|---|------------|----------------------------|--------------------|------------|----------------------------|--------------------|-------------|------------------------------|--------------------|-------------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost   | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues and Reimburse ments | Gross Expenditures | Net Cost    |
| PRMD-ADJ-02   | Program Change Requests amending Permit Sonoma (Permit and Resource Management Department) positions allocation to reflect deletion of 1.0 FTE Full-Time Senior Office Assistant in Fire Prevention, and a deletion of .50 FTE Engineering Technician III in Engineering. Please also see PRMD-ADJ-03. Adjustments support the 4/19/16 Board item #7 and Ordinance #6148, establishing the Vegetation Management program. (4/19/16; Item #7). | -2         | \$0                        | (\$71,180)         | (\$71,180) | \$0                        | (\$115,368)        | (\$115,368) | \$0                          | (\$186,548)        | (\$186,548) |
| PRMD-ADJ-03   | Program Change Request amending Permit Sonoma (Permit Resource Management Department) positions allocation to reflect addition of 1.0 FTE Full Time Secretary in Fire Prevention and 1.0 FTE Full Time Senior Environmental Specialist in Natural Resources. Please also see PRMD-ADJ-02. Adjustments support the 4/19/16 Board item #7 and Ordinance #6148, establishing the Vegetation Management program. (4/19/16; Item #7)               | 2          | \$0                        | \$71,180           | \$71,180   | \$6,192                    | \$121,560          | \$115,368   | \$6,192                      | \$192,740          | \$186,548   |

Q1 Adjustments Narrative Report

|                                  |  |            | General Fund               |                    |           | Other Funds                |                    |          | Total Entity                 |                    |           |
|----------------------------------|--|------------|----------------------------|--------------------|-----------|----------------------------|--------------------|----------|------------------------------|--------------------|-----------|
| Adjustment ID                    | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost  | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost  |
| PRMD-ADJ-04                      | Program initial staffing and community engagement resources to support the Cannabis Program Update and associated Environmental Impact Report (EIR) analysis. Also, as noted on 6/8/21, after assessment of resources need, add program Planner III to work under the 100% assigned Supervising Planner (project lead) and be supported by full time administrative staff, to establish full staffing capacity estimated through 6/30/2024. New positions and associated one-time costs are set as term limited and will be financed with current available Cannabis Tax fund balance - including establishing a FYE 21-22 designation to finance future years. (06/08/2021; Item #2021-0595). | 3          | \$455,668                  | \$455,668          | \$0       | \$0                        | \$0                | \$0      | \$455,668                    | \$455,668          | \$0       |
| PRMD-ADJ-05                      | Budget Adjustment to reduce anticipated Charges for Services revenue and related pass-through contract costs for Other Professional Services activity in Engineering and Project Review Subsections of Permit Sonoma. Non-policy change related to implementing the FY21-22 adopted budget (6/15/2021; Item #1).   | 0          | (\$400,000)                | (\$400,000)        | \$0       | \$0                        | \$0                | \$0      | (\$400,000)                  | (\$400,000)        | \$0       |
| Permit Sonoma Budget Adjustments |  | 4          | \$55,668                   | \$202,049          | \$146,381 | \$6,192                    | \$6,192            | \$0      | \$61,860                     | \$208,241          | \$146,381 |
| PROB-ADJ-01                      | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.   | 0          | \$0                        | \$595,261          | \$595,261 | \$0                        | \$0                | \$0      | \$0                          | \$595,261          | \$595,261 |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |          | Total Entity                 |                    |          |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|----------|------------------------------|--------------------|----------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost |
| PROB-ADJ-03   | Per Board Item #25 on August 31, 2021, “Measure O Planning and Implementation Workshop,” Health Services will reimburse Probation \$160,000 annually for three years for pretrial services case management. Year 1 will begin January 1, 2022. Establish expenditure appropriations and associated reimbursement from DHS of \$80,000 to cover the program for six months in FY 21-22. (8/31/21, Item #25)  | 0          | \$80,000                   | \$80,000           | \$0      | \$0                        | \$0                | \$0      | \$80,000                     | \$80,000           | \$0      |
| PROB-ADJ-04   | Board Item #9 on July 20, 2021 authorized acceptance of Youth Programs and Facilities Grant Program funds from the Board of State Community Corrections in support of Juvenile Justice Realignment (SB 823).It has since been determined that a separate special revenue fund will not be required to manage these grant funds; therefore, revenue and expenditure appropriations will be transferred to the existing Juvenile Grants operating section. (7/20/21; Item #9) | 0          | \$500,000                  | \$500,000          | \$0      | (\$500,000)                | (\$500,000)        | \$0      | \$0                          | \$0                | \$0      |

Q1 Adjustments Narrative Report

|                              |  |            | General Fund               |                    |           | Other Funds                |                    |          | Total Entity                 |                    |           |
|------------------------------|--|------------|----------------------------|--------------------|-----------|----------------------------|--------------------|----------|------------------------------|--------------------|-----------|
| Adjustment ID                | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost  | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost  |
| PROB-ADJ-05                  | Establish expenditure and revenue appropriations in the Juvenile Designated Purpose Fund. This fund, which was reclassified from a Trust Fund to a Special Revenue Fund per ACTTC, was established late in the FY 21-22 budget development cycle, and therefore no expenditure appropriations were programmed in the FY 21-22 adopted budget. These expenditures are exclusively designated to benefit youth in the juvenile justice system when other funding sources would not be appropriate, including funding for the annual holiday party in the Juvenile Hall, books and reading materials, school supplies, incentives for positive behavior change, and meals for youth. Revenues are partially derived from a public vending machine in the Juvenile Justice Center, and private donations. Non-policy change related to implementing the FY21-22 adopted budget (6/15/2021; Item #1). | 0          | \$0                        | \$0                | \$0       | \$4,700                    | \$8,200            | \$3,500  | \$4,700                      | \$8,200            | \$3,500   |
| Probation Budget Adjustments |  | 0          | \$580,000                  | \$1,175,261        | \$595,261 | (\$495,300)                | (\$491,800)        | \$3,500  | \$84,700                     | \$683,461          | \$598,761 |
| PD-ADJ-01                    | Re-budget unspent Coronavirus Emergency Supplemental Funding grant program revenue and expenditure appropriations in FY 21-22 to purchase computer equipment (7/14/2020, Item #5).   | 0          | \$69,218                   | \$69,218           | \$0       | \$0                        | \$0                | \$0      | \$69,218                     | \$69,218           | \$0       |
| PD-ADJ-02                    | Re-budget unspent Edward Byrne Memorial Justice Assistance Grant (JAG) Program revenue and expenditure appropriations in the FY21-22 budget to pay for training and record digitization (11/17/20, Item #16).  | 0          | \$37,236                   | \$37,236           | \$0       | \$0                        | \$0                | \$0      | \$37,236                     | \$37,236           | \$0       |

Q1 Adjustments Narrative Report

|                                    |   |            | General Fund               |                    |          | Other Funds                |                    |          | Total Entity                 |                    |          |
|------------------------------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|----------|------------------------------|--------------------|----------|
| Adjustment ID                      | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost |
| PD-ADJ-03                          | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.  | 0          | \$0                        | \$3,119            | \$3,119  | \$0                        | \$0                | \$0      | \$0                          | \$3,119            | \$3,119  |
| PD-ADJ-04                          | Increase appropriations to align with ongoing funding from the Community Corrections Partnership to fully compensate the Legal Secretary position already included in the FY 21-22 Adopted Budget. Non-policy change related to implementing the FY21-22 adopted budget (6/15/2021; Item #1). | 0          | \$8,350                    | \$8,350            | \$0      | \$0                        | \$0                | \$0      | \$8,350                      | \$8,350            | \$0      |
| PD-ADJ-05                          | Increase salary and benefit expenditure appropriations for the estimated increase in the Public Defender's compensation; offset by a reduction in General Fund contingencies as illustrated in NonDpt-ADJ-06 (7/20/21, #6).   | 0          | \$0                        | \$6,500            | \$6,500  | \$0                        | \$0                | \$0      | \$0                          | \$6,500            | \$6,500  |
| Public Defender Budget Adjustments |   | 0          | \$114,804                  | \$124,424          | \$9,619  | \$0                        | \$0                | \$0      | \$114,804                    | \$124,424          | \$9,619  |
| RP-ADJ-01                          | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.  | 0          | \$0                        | \$13,875           | \$13,875 | \$0                        | \$0                | \$0      | \$0                          | \$13,875           | \$13,875 |
| Regional Parks Budget Adjustments  |   | 0          | \$0                        | \$13,875           | \$13,875 | \$0                        | \$0                | \$0      | \$0                          | \$13,875           | \$13,875 |
| SHF-ADJ-01                         | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.  | 0          | \$0                        | \$12,430           | \$12,430 | \$0                        | \$0                | \$0      | \$0                          | \$12,430           | \$12,430 |

Q1 Adjustments Narrative Report

|                                     |  |            | General Fund               |                    |          | Other Funds                |                    |          | Total Entity                 |                    |          |
|-------------------------------------|--|------------|----------------------------|--------------------|----------|----------------------------|--------------------|----------|------------------------------|--------------------|----------|
| Adjustment ID                       | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost |
| SHF-ADJ-02                          | Re-budget incomplete FY 20-21 General Services Facilities Development & Management (FDM) project for a sally port at the North County Detention Facility. The project was in the Sheriff's Office FY 20-21 Adopted budget, approved by the Board during September 2020 budget hearings. The project began in FY 20-21 but was not completed. The unspent funds are being re-budgeted to allow FDM to complete the project in FY 21-22.                         | 0          | \$0                        | \$49,352           | \$49,352 | \$0                        | \$0                | \$0      | \$0                          | \$49,352           | \$49,352 |
| Sheriff's Office Budget Adjustments |  | 0          | \$0                        | \$61,782           | \$61,782 | \$0                        | \$0                | \$0      | \$0                          | \$61,782           | \$61,782 |
| IOLERO-ADJ-01                       | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.   | 0          | \$0                        | \$17,188           | \$17,188 | \$0                        | \$0                | \$0      | \$0                          | \$17,188           | \$17,188 |
| IOLERO-ADJ-02                       | Increase appropriations to true-up IOLERO's FY 2021-22 adopted budget to 1% of the Sheriff's Office FY 2021-22 budget. Measure P - Evelyn Cheatham Effective IOLERO Ordinance, approved by the voters of Sonoma County in November 2020, includes an annual budget requirement that sets the IOLERO budget at 1% of the total annual budget for the Sheriff's Office. Funded by use of Contingencies, as indicated in the Non-Departmental Budget Adjustments. | 0          | \$0                        | \$3,952            | \$3,952  | \$0                        | \$0                | \$0      | \$0                          | \$3,952            | \$3,952  |
| IOLERO Budget Adjustments           |  | 0          | \$0                        | \$21,140           | \$21,140 | \$0                        | \$0                | \$0      | \$0                          | \$21,140           | \$21,140 |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |             | Total Entity                 |                    |             |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-------------|------------------------------|--------------------|-------------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues and Reimburse ments | Gross Expenditures | Net Cost    |
| SCWA-ADJ-01   | Rebudget from prior fiscal year Board authorized funding from Sonoma County’s PG&E settlement funds to develop a Decision Support Framework (DSF) and tools to guide vegetation management activities for fire risk reduction based on a science based and transparent methodology. This is a multi-year project. Work was initiated in the prior year, but the revenues will not be received until this year, causing revenues to appear higher than expenditures in this adjustment. (12/15/20; Item #53a) and updated (03/23/21; Item #04) | 0          | \$0                        | \$0                | \$0      | \$939,263                  | \$299,075          | (\$640,188) | \$939,263                    | \$299,075          | (\$640,188) |
| SCWA-ADJ-02   | Rebudget from prior fiscal year for regional water budgeting and computer modeling to support development of Groundwater Sustainability Plans for the Groundwater Sustainability Agencies. This project is partially funded by a grant, which has caused expenditures to appear higher than revenues in this adjustment. (04/06/21; Item #16).  | 0          | \$0                        | \$0                | \$0      | \$192,142                  | \$223,421          | \$31,279    | \$192,142                    | \$223,421          | \$31,279    |
| SCWA-ADJ-03   | Appropriation for three (3) full-time equivalent Senior Electrician/Instrumentation Technician allocations and deleting three (3) full-time equivalent Electrician/Instrumentation Technician II allocations in the Sonoma Water Environmental Resources Division to relieve workload and create greater capacity for senior staff to focus on complex work through the delegation of journey level work. (09/14/21; Item #18) There is sufficient fund balance for this adjustment.  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$32,251           | \$32,251    | \$0                          | \$32,251           | \$32,251    |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |             | Total Entity                 |                    |             |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-------------|------------------------------|--------------------|-------------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues and Reimburse ments | Gross Expenditures | Net Cost    |
| SCWA-ADJ-04   | Rebudget from prior fiscal year for Bay Area Advanced Quantitative Precipitation Information System Project to deploy weather radars and disseminate weather data to water, wastewater, and other government agencies regionally for improved forecasting, water supply reliability, and emergency response operations, with offsetting state and federal grant revenue and reimbursement of cost sharing equipment purchases. This project is partially funded by a grant, which has caused expenditures to appear higher than revenues in this adjustment. (09/11/20; Item #01) | 0          | \$0                        | \$0                | \$0      | \$310,000                  | \$335,000          | \$25,000    | \$310,000                    | \$335,000          | \$25,000    |
| SCWA-ADJ-05   | Rebudget from prior fiscal year for Supervisory Control and Data Acquisition (SCADA) software and hardware upgrades and electrical safety improvements to enhance networked data communication, and data acquisition. (09/11/20; Item #01) and (11/10/20; Item #04) There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$2,678,382        | \$2,678,382 | \$0                          | \$2,678,382        | \$2,678,382 |
| SCWA-ADJ-06   | Rebudget from prior fiscal year to complete study of wastewater disposal alternatives to bring west county property owners' wastewater systems into compliance with state requirements to reduce pollution in the lower Russian River Watershed with offsetting state grant funding. This is a multi-year project. Work was initiated in the prior year, but the revenues will not be received until this year, causing revenues to appear higher than expenditures in this adjustment. (09/17/19; Item #17)  | 0          | \$0                        | \$0                | \$0      | \$500,000                  | \$399,364          | (\$100,636) | \$500,000                    | \$399,364          | (\$100,636) |



Q1 Adjustments Narrative Report

|               |  |            | General Fund               |                    |          | Other Funds                |                    |             | Total Entity                 |                    |             |
|---------------|--|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-------------|------------------------------|--------------------|-------------|
| Adjustment ID | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues and Reimburse ments | Gross Expenditures | Net Cost    |
| SCWA-ADJ-07   | Appropriation for Wildfire Resilience under a California Coastal Conservancy grant to perform vegetation management activities and hazardous fuel reduction on high-risk public lands at Spring Lake Regional Park. (08/17/21; Item #03)   | 0          | \$0                        | \$0                | \$0      | \$277,166                  | \$277,166          | \$0         | \$277,166                    | \$277,166          | \$0         |
| SCWA-ADJ-08   | Rebudget from prior fiscal year to complete the design and construct upgrades to administration building heating, ventilating, and air conditioning (HVAC) system, restart administrative office space planning delayed by COVID-19, and for preliminary design of a storage building for wastewater treatment plant and fisheries equipment. (09/11/20; Item #01) | 0          | \$0                        | \$0                | \$0      | \$0                        | \$1,617,306        | \$1,617,306 | \$0                          | \$1,617,306        | \$1,617,306 |
| SCWA-ADJ-09   | Appropriation to correct \$28,000 loan repayment accounting in financial system for the sewer main extension to the Larkfield Estates neighborhood burned during the 2017 Sonoma Complex Fires. (09/11/20; Item #01). Offsetting adjustment is SCWA-ADJ-10.  | 0          | \$0                        | \$0                | \$0      | \$28,000                   | \$0                | (\$28,000)  | \$28,000                     | \$0                | (\$28,000)  |
| SCWA-ADJ-10   | Appropriation to correct \$28,000 loan repayment accounting in financial system for the sewer main extension to the Larkfield Estates neighborhood burned during the 2017 Sonoma Complex Fires. (09/11/20; Item #01). Offsetting adjustment is SCWA-ADJ-09   | 0          | \$0                        | \$0                | \$0      | (\$28,000)                 | \$0                | \$28,000    | (\$28,000)                   | \$0                | \$28,000    |
| SCWA-ADJ-11   | Rebudget from prior fiscal year for UV resistant mesh screen that will increase the safety of the system by preventing ready access to the solar cables, and to improve worker safety around solar array at Geyserville Treatment Plant. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$56,591           | \$56,591    | \$0                          | \$56,591           | \$56,591    |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |             | Total Entity                 |                    |             |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-------------|------------------------------|--------------------|-------------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues and Reimburse ments | Gross Expenditures | Net Cost    |
| SCWA-ADJ-12   | Transfer from Flood Zone 1A for a detention basin flood mitigation project in Flood Zone 2A that equally benefits both flood zones. (08/31/21; Item #15). Relates to SCWA-ADJ-13 and 14.  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$250,000          | \$250,000   | \$0                          | \$250,000          | \$250,000   |
| SCWA-ADJ-13   | Reduce appropriations in Flood Zone 1A to allow for a transfer of funds from Flood Zone 1A to Flood Zone 2A for a project that equally benefits both flood zones. (08/31/21; Item #15) Relates to SCWA-ADJ-12 and 14.   | 0          | \$0                        | \$0                | \$0      | \$0                        | (\$250,000)        | (\$250,000) | \$0                          | (\$250,000)        | (\$250,000) |
| SCWA-ADJ-14   | Transfer from Flood Zone 1A for a detention basin flood mitigation project in Flood Zone 2A that equally benefits both flood zones. (08/31/21; Item #15). Relates to SCWA-ADJ-12 and 13.  | 0          | \$0                        | \$0                | \$0      | \$250,000                  | \$0                | (\$250,000) | \$250,000                    | \$0                | (\$250,000) |
| SCWA-ADJ-15   | Rebudget from prior fiscal year for North Coast Regional Water Management Planning update to incorporate wildfire risk reduction, climate adaptation strategies, and community resiliency planning tools. (05/11/21; Item #26). There is sufficient fund balance for this adjustment.                           | 0          | \$0                        | \$0                | \$0      | \$0                        | \$75,000           | \$75,000    | \$0                          | \$75,000           | \$75,000    |
| SCWA-ADJ-16   | Rebudget from prior fiscal year for planning study with City of Rohnert Park to evaluate detention basin opportunities to reduce flooding within and adjacent to the Copeland Creek watershed. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.                                      | 0          | \$0                        | \$0                | \$0      | \$0                        | \$11,835           | \$11,835    | \$0                          | \$11,835           | \$11,835    |
| SCWA-ADJ-17   | Appropriate for staffing costs with the Petaluma River Flood Management and Enhancement to complete a multi-year feasibility study to develop stormwater projects and flood reduction improvements in the Petaluma River Watershed. (07/20/21; Item #15). There is sufficient fund balance for this adjustment. | 0          | \$0                        | \$0                | \$0      | \$0                        | \$40,000           | \$40,000    | \$0                          | \$40,000           | \$40,000    |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |               | Total Entity                 |                    |               |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|---------------|------------------------------|--------------------|---------------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost      | Revenues and Reimburse ments | Gross Expenditures | Net Cost      |
| SCWA-ADJ-18   | Transfer from Warm Springs Dam Special Revenue Fund to Warm Springs Dam Debt Service Fund to maintain required minimum fund balance equal to the annual debt service payment of \$6.3M. The Debt Service fund receives revenue from funds invested in Treasury STRIPS. The FY18-19 Biological Opinion Letter of Credit (12/11/18, Item #55) holds the Treasury STRIPS as restricted collateral. A transfer from the Special Revenue Fund will restore fund balance to the required minimum. Offsetting adjustment in SCWA-ADJ-19. | 0          | \$0                        | \$0                | \$0      | \$1,800,000                | \$0                | (\$1,800,000) | \$1,800,000                  | \$0                | (\$1,800,000) |
| SCWA-ADJ-19   | Transfer from Warm Springs Dam Special Revenue Fund to Warm Springs Dam Debt Service Fund to maintain required minimum fund balance equal to the annual debt service payment of \$6.3M. The Debt Service fund receives revenue from funds invested in Treasury STRIPS. The FY18-19 Biological Opinion Letter of Credit (12/11/18, Item #55) holds the Treasury STRIPS as restricted collateral. A transfer from the Special Revenue Fund will restore fund balance to the required minimum. Offsetting adjustment in SCWA-ADJ-18. | 0          | \$0                        | \$0                | \$0      | \$0                        | \$1,800,000        | \$1,800,000   | \$0                          | \$1,800,000        | \$1,800,000   |
| SCWA-ADJ-20   | Rebudget from prior fiscal year to continue critical planning and outreach work in collaboration with FireSmart Lake Sonoma to promote source water protection and wildfire risk reduction. (06/11/18; Item #07). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$24,241           | \$24,241      | \$0                          | \$24,241           | \$24,241      |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |             | Total Entity                 |                    |             |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-------------|------------------------------|--------------------|-------------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues and Reimburse ments | Gross Expenditures | Net Cost    |
| SCWA-ADJ-21   | Rebudget from prior fiscal year for Russian River Biological Opinion estuary adaptive management, water quality studies, flood risk analysis, flow modeling, and completion of the Fish Flow Environmental Impact Report. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$482,713          | \$482,713   | \$0                          | \$482,713          | \$482,713   |
| SCWA-ADJ-22   | Rebudget from prior fiscal year for completion of Dry Creek Habitat Enhancement Mile 3 construction. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$3,216,873        | \$3,216,873 | \$0                          | \$3,216,873        | \$3,216,873 |
| SCWA-ADJ-23   | Rebudget from prior fiscal year for Water System Tank Maintenance and Rehabilitation Program to inspect, clean, and repair 18 storage tanks, and for design and construction of tank recoating, and structural improvements to maintain the integrity of the tanks and tank water quality, and improve the resilience of the water transmission system. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$7,020,176        | \$7,020,176 | \$0                          | \$7,020,176        | \$7,020,176 |
| SCWA-ADJ-24   | Rebudget from prior fiscal year for water use efficiency program for drought messaging, content for water-energy education, commercial water-energy efficiency program, and water use efficiency measures such as lawn removal, and water loss reduction measures to help mitigate supply shortages during droughts, with offsetting state grant revenue. (09/11/20; Item #01). There is sufficient fund balance for this adjustment. | 0          | \$0                        | \$0                | \$0      | \$155,723                  | \$472,158          | \$316,435   | \$155,723                    | \$472,158          | \$316,435   |
| SCWA-ADJ-25   | Rebudget from prior fiscal year for replacement of three aging water transmission system mainline valves. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$150,000          | \$150,000   | \$0                          | \$150,000          | \$150,000   |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |           | Total Entity                 |                    |           |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-----------|------------------------------|--------------------|-----------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost  | Revenues and Reimburse ments | Gross Expenditures | Net Cost  |
| SCWA-ADJ-26   | Rebudget from prior fiscal year for aqueduct condition assessments and cathodic protection evaluation and design services to continue water transmission system aqueduct resiliency and corrosion protection program. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$542,219          | \$542,219 | \$0                          | \$542,219          | \$542,219 |
| SCWA-ADJ-27   | Rebudget from prior fiscal year to conduct watershed water quality monitoring in burn areas, evaluate aquifer storage and recovery, assess water system risk and resilience, and develop a regional water supply decision support tool to improve integrated water resources management, and implement best management practices. (09/11/20; Item #01). There is sufficient fund balance for this adjustment. | 0          | \$0                        | \$0                | \$0      | \$0                        | \$249,969          | \$249,969 | \$0                          | \$249,969          | \$249,969 |
| SCWA-ADJ-28   | Rebudget from prior fiscal year for Water Transmission System natural hazard mitigation planning, assessments, and preliminary designs to prepare for future funding opportunities. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$580,000          | \$580,000 | \$0                          | \$580,000          | \$580,000 |
| SCWA-ADJ-29   | Rebudget from prior fiscal year for the Ely Booster Station Flood Protection and Electrical Upgrade Project design with offsetting FEMA grant funds. (03/10/20; Item #17). There is sufficient fund balance for this adjustment.  | 0          | \$0                        | \$0                | \$0      | \$14,360                   | \$209,574          | \$195,214 | \$14,360                     | \$209,574          | \$195,214 |
| SCWA-ADJ-30   | Rebudget from prior fiscal year to design seismic hazard mitigation improvements to Sonoma Valley treatment plant clarifier with offsetting FEMA grant revenue. (09/22/20; Item #12). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$18,492                   | \$346,690          | \$328,198 | \$18,492                     | \$346,690          | \$328,198 |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |             | Total Entity                 |                    |             |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-------------|------------------------------|--------------------|-------------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues and Reimburse ments | Gross Expenditures | Net Cost    |
| SCWA-ADJ-31   | Rebudget from prior fiscal year to support right-of-way acquisition of a Caltrans segment of the Southeast Greenway for future pipeline from Kawana Tanks to Sonoma Booster Pump Station. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$119,824          | \$119,824   | \$0                          | \$119,824          | \$119,824   |
| SCWA-ADJ-32   | Rebudget from prior fiscal year for design and construction of three production wells in the Santa Rosa Plain to mitigate drought impacts and provide a reliable supply of water to the region, with offsetting county funds. (05/18/21; Item #03a) and (06/18/21; Item #01). There is sufficient fund balance for this adjustment. | 0          | \$0                        | \$0                | \$0      | \$254,106                  | \$543,266          | \$289,160   | \$254,106                    | \$543,266          | \$289,160   |
| SCWA-ADJ-33   | Rebudget from prior fiscal year for Sonoma and Wilfred Booster Stations and River Diversion Structure electrical, pump, and seismic upgrades. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$191,216          | \$191,216   | \$0                          | \$191,216          | \$191,216   |
| SCWA-ADJ-34   | Rebudget from prior fiscal year for Warm Springs Dam Hydroturbine Retrofit to complete design and construction of the project which will result in improved hydroturbine efficiency. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$1,002,735        | \$1,002,735 | \$0                          | \$1,002,735        | \$1,002,735 |
| SCWA-ADJ-35   | Rebudget from prior fiscal year for aqueduct seismic hazard mitigation projects to improve transmission system reliability with offsetting FEMA grant revenue. (07/13/21; Item #19) and (01/26/21; Item #26). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$2,685,502                | \$2,939,445        | \$253,943   | \$2,685,502                  | \$2,939,445        | \$253,943   |

Q1 Adjustments Narrative Report

|               |  |            | General Fund               |                    |          | Other Funds                |                    |             | Total Entity                 |                    |             |
|---------------|--|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-------------|------------------------------|--------------------|-------------|
| Adjustment ID | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues and Reimburse ments | Gross Expenditures | Net Cost    |
| SCWA-ADJ-36   | Rebudget from prior fiscal year for Wohler retaining wall design and construction to prevent erosion and flooding and protect critical water transmission system infrastructure. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$286,996          | \$286,996   | \$0                          | \$286,996          | \$286,996   |
| SCWA-ADJ-37   | Appropriation to correct accounting in financial system for Sonoma Valley Bond Fund.   | 0          | \$0                        | \$0                | \$0      | \$0                        | (\$410,200)        | (\$410,200) | \$0                          | (\$410,200)        | (\$410,200) |
| SCWA-ADJ-38   | Rebudget from prior fiscal year for Backup Generator Project for portable standby generators in the event of power loss to ensure uninterrupted service to more than 4,700 Airport, Geyserville, and Russian River sanitation customers during disasters and PG&E Public Safety Power Shutoff events with offsetting revenue from CalOES Community Power Resiliency Fund. This is a multi-year project. Work was initiated in the prior year, but the revenues will not be received until this year, causing revenues to appear higher than expenditures in this adjustment. (12/15/20; Item #31). | 0          | \$0                        | \$0                | \$0      | \$231,300                  | \$19,109           | (\$212,191) | \$231,300                    | \$19,109           | (\$212,191) |
| SCWA-ADJ-39   | Rebudget from prior fiscal year for continuing the design of a new 12 kV-switchgear with a main breaker at the Airport treatment plant to increase the safety of the existing equipment, and bring it into compliance with current electrical code and PG&E requirements. (02/09/21; Item #13). There is sufficient fund balance for this adjustment.  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$27,924           | \$27,924    | \$0                          | \$27,924           | \$27,924    |
| SCWA-ADJ-40   | Rebudget from prior fiscal year for continuing the design of electrical improvements to additional aeration basin aerators at the Airport treatment plant to meet wastewater treatment regulatory requirements. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$28,394           | \$28,394    | \$0                          | \$28,394           | \$28,394    |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |            | Total Entity                 |                    |            |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|------------|------------------------------|--------------------|------------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost   | Revenues and Reimburse ments | Gross Expenditures | Net Cost   |
| SCWA-ADJ-41   | Rebudget from prior fiscal year for the Penngrove Lift Station Flood Resiliency Project to raise electrical equipment above floodplain, ensuring uninterrupted service during flood events with offsetting FEMA grant revenue. This is a multi-year project. Work was initiated in the prior year, but the revenues will not be received until this year, causing revenues to appear higher than expenditures in this adjustment. (02/09/21; Item #14) and updated (06/08/21; Item #46) | 0          | \$0                        | \$0                | \$0      | \$258,969                  | \$168,676          | (\$90,293) | \$258,969                    | \$168,676          | (\$90,293) |
| SCWA-ADJ-42   | Rebudget from prior fiscal year for lift station control panel replacement and auxiliary power to the Sea Ranch treatment plant. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$125,000          | \$125,000  | \$0                          | \$125,000          | \$125,000  |
| SCWA-ADJ-43   | Rebudget from prior fiscal year for Sea Ranch Pipeline Creek Crossing Project to replace aging pipe and build system infrastructure resiliency. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$150,000          | \$150,000  | \$0                          | \$150,000          | \$150,000  |
| SCWA-ADJ-44   | Rebudget from prior fiscal year for completing the Occidental Pipeline Feasibility Study to assess the transport of untreated wastewater and construction of a pipeline to the Graton Community Services District in ongoing effort to find an affordable long-term wastewater solution that complies with state and federal regulations. (04/13/21; Item #09). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$1,340            | \$1,340    | \$0                          | \$1,340            | \$1,340    |
| SCWA-ADJ-45   | Rebudget from prior fiscal year for replacement of leaking Occidental treatment plant operations building roof to protect equipment and assets. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$25,000           | \$25,000   | \$0                          | \$25,000           | \$25,000   |



Q1 Adjustments Narrative Report

|               |  |            | General Fund               |                    |          | Other Funds                |                    |             | Total Entity                 |                    |             |
|---------------|--|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-------------|------------------------------|--------------------|-------------|
| Adjustment ID | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues and Reimburse ments | Gross Expenditures | Net Cost    |
| SCWA-ADJ-46   | Appropriation to correctly balance the expense from the Sonoma Water General Fund posted in the FY21-22 Adopted Budget with the revenue to be received by the Occidental Sanitation District that was not included in the FY21-22 Adopted Budget. Revenue from the General Fund is needed to support Occidental wastewater operations.   | 0          | \$0                        | \$0                | \$0      | \$300,000                  | \$0                | (\$300,000) | \$300,000                    | \$0                | (\$300,000) |
| SCWA-ADJ-47   | Rebudget from prior fiscal year for assessment of alternatives and environmental documents for improvements and upgrades to Russian River treatment plant headworks, lift station, and force main with offsetting state grant revenue. This is a multi-year project. Work was initiated in the prior year, but the revenues will not be received until this year, causing revenues to appear higher than expenditures in this adjustment. (09/11/20; Item #01) | 0          | \$0                        | \$0                | \$0      | \$976,513                  | \$872,604          | (\$103,909) | \$976,513                    | \$872,604          | (\$103,909) |
| SCWA-ADJ-48   | Rebudget from prior fiscal year for influent meter and main electrical service replacement to better monitor flows into the Russian River treatment plant, minimize sewer overflows in the collection system, and improve electrical resiliency at the plant. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$141,470          | \$141,470   | \$0                          | \$141,470          | \$141,470   |
| SCWA-ADJ-49   | Rebudget from prior fiscal year for Sonoma Valley manhole adjustments under agreement with Transportation and Public Works - Pavement Preservation Program. (04/20/21; Item #16). There is sufficient fund balance for this adjustment.  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$60,000           | \$60,000    | \$0                          | \$60,000           | \$60,000    |

Q1 Adjustments Narrative Report

|               |  |            | General Fund               |                    |          | Other Funds                |                    |               | Total Entity                 |                    |               |
|---------------|--|------------|----------------------------|--------------------|----------|----------------------------|--------------------|---------------|------------------------------|--------------------|---------------|
| Adjustment ID | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost      | Revenues and Reimburse ments | Gross Expenditures | Net Cost      |
| SCWA-ADJ-50   | Rebudget from prior fiscal year for South Park Collection System Replacement Program design services to replace sections of sewer that are vulnerable to Inflow and Infiltration that could lead to sewer overflows. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$375,000          | \$375,000     | \$0                          | \$375,000          | \$375,000     |
| SCWA-ADJ-51   | Rebudget from prior fiscal year to process Russian River Revenue Bonds Reserve Fund closeout that couldn't be completed before FY20-21 year end. (09/11/20; Item #01). Related to SCWA-ADJ-52.   | 0          | \$0                        | \$0                | \$0      | \$121,250                  | \$0                | (\$121,250)   | \$121,250                    | \$0                | (\$121,250)   |
| SCWA-ADJ-52   | Rebudget from prior fiscal year to process Russian River Revenue Bonds Reserve Fund closeout that couldn't be completed before FY20-21 year end. (09/11/20; Item #01). Related to SCWA-ADJ-51.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$121,250          | \$121,250     | \$0                          | \$121,250          | \$121,250     |
| SCWA-ADJ-53   | Rebudget from prior fiscal year for Russian River Vacation Beach Lift Station underground electrical feed upgrades and installation of remote control operation at the treatment plant. Project will replace aging electrical service that is vulnerable to failure which causes loss of power to the lift station and sewer overflows. ARPA funding application submitted but currently not funded. Outside funding required to support total estimated project costs of \$5 million. (09/11/20; Item #01). There is sufficient fund balance for this adjustment. | 0          | \$0                        | \$0                | \$0      | \$0                        | \$266,814          | \$266,814     | \$0                          | \$266,814          | \$266,814     |
| SCWA-ADJ-54   | Rebudget from prior fiscal year for design and construction of seismic retrofit for 3 clarifiers to improve Russian River Treatment Plant resiliency with offsetting FEMA grant revenue. This is a multi-year project. Work was initiated in the prior year, but the revenues will not be received until this year, causing revenues to appear higher than expenditures in this adjustment. (07/09/19; Item #26) and updated (11/10/20; Item #25)  | 0          | \$0                        | \$0                | \$0      | \$1,113,183                | \$100,000          | (\$1,013,183) | \$1,113,183                  | \$100,000          | (\$1,013,183) |

Q1 Adjustments Narrative Report

|               |   |            | General Fund               |                    |          | Other Funds                |                    |             | Total Entity                 |                    |             |
|---------------|---|------------|----------------------------|--------------------|----------|----------------------------|--------------------|-------------|------------------------------|--------------------|-------------|
| Adjustment ID | Description of Change   | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues and Reimburse ments | Gross Expenditures | Net Cost    |
| SCWA-ADJ-55   | Rebudget from prior fiscal year for a Sonoma Valley CSD Wastewater Master Plan to identify and prioritize treatment plant, collection system, and reclamation system needs, costs and timelines. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.              | 0          | \$0                        | \$0                | \$0      | \$0                        | \$351,944          | \$351,944   | \$0                          | \$351,944          | \$351,944   |
| SCWA-ADJ-56   | Rebudget from prior fiscal year for replacement of 40 year old blowers in aeration ponds at Sonoma Valley treatment plant to ensure adequate treatment of wastewater. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$57,268           | \$57,268    | \$0                          | \$57,268           | \$57,268    |
| SCWA-ADJ-57   | Rebudget from prior fiscal year for Sonoma Valley treatment plant permitting assistance to comply with state regulatory requirements. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.   | 0          | \$0                        | \$0                | \$0      | \$0                        | \$129,398          | \$129,398   | \$0                          | \$129,398          | \$129,398   |
| SCWA-ADJ-58   | Rebudget from prior fiscal year for Sonoma Valley creek bank repair and protective measures to prevent damage to existing sewers and manholes at various creek crossing locations. (09/11/20; Item #01). There is sufficient fund balance for this adjustment.                            | 0          | \$0                        | \$0                | \$0      | \$0                        | \$14,942           | \$14,942    | \$0                          | \$14,942           | \$14,942    |
| SCWA-ADJ-59   | Rebudget from prior fiscal year to complete design and right-of way negotiations, and construct Sonoma Valley trunk main replacement phase 4C. (04/16/19; Item #10) updated: (12/15/20; Item #46), and (06/08/21; Item #49). There is sufficient fund balance for this adjustment.        | 0          | \$0                        | \$0                | \$0      | \$0                        | \$4,986,135        | \$4,986,135 | \$0                          | \$4,986,135        | \$4,986,135 |
| SCWA-ADJ-60   | Rebudget from prior fiscal year for design and construction of improvements and upgrades to Sonoma Valley treatment plant headworks, electrical service, and structural elements to improve plant resiliency. (01/06/20; Item #05). There is sufficient fund balance for this adjustment. | 0          | \$0                        | \$0                | \$0      | \$0                        | \$1,842,770        | \$1,842,770 | \$0                          | \$1,842,770        | \$1,842,770 |

Q1 Adjustments Narrative Report

|  |  |            | General Fund               |                    |          | Other Funds                |                    |                | Total Entity                 |                    |                |
|--|--|------------|----------------------------|--------------------|----------|----------------------------|--------------------|----------------|------------------------------|--------------------|----------------|
| Adjustment ID                          | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost       | Revenues and Reimburse ments | Gross Expenditures | Net Cost       |
| Sonoma County Water Budget Adjustments |  | 0          | \$0                        | \$0                | \$0      | \$10,397,969               | \$35,678,324       | \$25,280,355   | \$10,397,969                 | \$35,678,324       | \$25,280,355   |
| TPW-ADJ-02                             | Increase revenue appropriations in Roads Capital Improvements (34010103-47102) by \$21,365,500 for Infrastructure Resiliency Investment Plan Tier 1 list of projects funded by PG&E Settlement Funds. The Board amended the 2022 and 2023 annual Pavement Preservation Program to include Tier 1 list of project (07/13/21, Item #30). | 0          | \$0                        | \$0                | \$0      | \$21,365,500               | \$0                | (\$21,365,500) | \$21,365,500                 | \$0                | (\$21,365,500) |
| TPW-ADJ-03                             | Increase expenditure appropriations in Roads Capital Improvements by \$5,200,000, for costs associated with the Infrastructure Resiliency Investment Plan Tier 1 projects. Work will commence in FY 2021-22 and continue through FY 2022-23 (07/13/21, Item #30).  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$5,200,000        | \$5,200,000    | \$0                          | \$5,200,000        | \$5,200,000    |
| TPW-ADJ-04                             | Increase revenue appropriations in Roads Capital Improvements by \$600,000, from Graton Mitigation Funds, for the completion of the Langner Avenue and Monte Vista Lane projects located near the Graton Casino in District 2 (07/13/21, Item #30).  | 0          | \$0                        | \$0                | \$0      | \$600,000                  | \$0                | (\$600,000)    | \$600,000                    | \$0                | (\$600,000)    |
| TPW-ADJ-05                             | Increase expenditure appropriations in Roads Capital Improvements by \$180,000, from Graton Mitigation Funds, for costs associated with the Langner Avenue and Monte Vista Lane projects located near the Graton Casino in District 2. Work will commence in FY 2021-22 and continue through FY 2022-23 (07/13/21, Item #30).          | 0          | \$0                        | \$0                | \$0      | \$0                        | \$180,000          | \$180,000      | \$0                          | \$180,000          | \$180,000      |

Q1 Adjustments Narrative Report

|  |  |            | General Fund               |                    |          | Other Funds                |                    |                | Total Entity                 |                    |                |
|--|--|------------|----------------------------|--------------------|----------|----------------------------|--------------------|----------------|------------------------------|--------------------|----------------|
| Adjustment ID                                    | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost       | Revenues and Reimburse ments | Gross Expenditures | Net Cost       |
| TPW-ADJ-06                                       | Decrease revenues to reverse an operating transfer in Roads Administration by \$1,500,000 as PG&E Settlement Funds for Infrastructure Resiliency Investment Plan Tier 3 emergency and disaster communications infrastructure project was previously transferred as part of the FY 20-21 budget. While funds were originally planned for FY 21-22, radio equipment purchases needed to commence in the prior year in anticipation of fire season (06/8/21, Item #55). | 0          | \$0                        | \$0                | \$0      | (\$1,500,000)              | \$0                | \$1,500,000    | (\$1,500,000)                | \$0                | \$1,500,000    |
| TPW-ADJ-07                                       | Increase expenditures in Countywide Traffic Mitigation Fund using available fund balance for operating transfer to Roads Capital Improvement to increase the contribution toward the Airport Boulevard Widening project local match (06/09/2020 #39).  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$619,835          | \$619,835      | \$0                          | \$619,835          | \$619,835      |
| TPW-ADJ-08                                       | Increase revenue appropriations in Roads Capital Improvements from operating transfer from Countywide Mitigation Fund, for the local match for the Airport Boulevard Widening project (06/09/20, #39).   | 0          | \$0                        | \$0                | \$0      | \$619,835                  | \$0                | (\$619,835)    | \$619,835                    | \$0                | (\$619,835)    |
| Transportation & Public Works Budget Adjustments |  | 0          | \$0                        | \$0                | \$0      | \$21,085,335               | \$5,999,835        | (\$15,085,500) | \$21,085,335                 | \$5,999,835        | (\$15,085,500) |
| UCCE-ADJ-01                                      | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.   | 0          | \$0                        | \$1,185            | \$1,185  | \$0                        | \$0                | \$0            | \$0                          | \$1,185            | \$1,185        |
| UC Cooperative Extension Budget Adjustments      |  | 0          | \$0                        | \$1,185            | \$1,185  | \$0                        | \$0                | \$0            | \$0                          | \$1,185            | \$1,185        |
| CtSpt-ADJ-01                                     | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.   | 0          | \$0                        | \$2,733            | \$2,733  | \$0                        | \$0                | \$0            | \$0                          | \$2,733            | \$2,733        |

Q1 Adjustments Narrative Report

|   |  |            | General Fund               |                    |           | Other Funds                |                    |          | Total Entity                 |                    |           |
|---|--|------------|----------------------------|--------------------|-----------|----------------------------|--------------------|----------|------------------------------|--------------------|-----------|
| Adjustment ID                                   | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost  | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost  |
| CtSpt-ADJ-02                                    | Tobacco Funds for MADF Connection Corridor - Restore revenue targets and expenditure appropriations omitted by error during the FY2017/18 Capital Project Rollover process. (6/21/16, #18). Associated with Cap-ADJ-02.              | 0          | \$0                        | \$0                | \$0       | \$0                        | \$16,000           | \$16,000 | \$0                          | \$16,000           | \$16,000  |
| Court Support Budget Adjustments                |  | 0          | \$0                        | \$2,733            | \$2,733   | \$0                        | \$16,000           | \$16,000 | \$0                          | \$18,733           | \$18,733  |
| DEM-ADJ-01                                      | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.                         | 0          | \$0                        | \$53,474           | \$53,474  | \$0                        | \$0                | \$0      | \$0                          | \$53,474           | \$53,474  |
| DEM-ADJ-02                                      | Re-budget unspent State of California Public Safety Power Shutoff Resiliency Allocation expenditures carried over from FY20-21 (06/10/20; Item #1).  | 0          | \$0                        | \$250,701          | \$250,701 | \$0                        | \$0                | \$0      | \$0                          | \$250,701          | \$250,701 |
| DEM-ADJ-03                                      | Appropriate \$162,500 in PG&E funding allocation revenues and expenditures for Community Emergency Resilience Center project scoping, planning and program administration in conjunction with General Services (12/15/20; Item #53B) | 0          | \$162,500                  | \$162,500          | \$0       | \$0                        | \$0                | \$0      | \$162,500                    | \$162,500          | \$0       |
| DEM-ADJ-04                                      | Appropriate \$11,000 revenues and expenditures Hazard Mitigation Grant Program Funds matching funds to close out Access and Functional Needs Emergency Radios project (04/13/21; Item #2)  | 0          | \$11,000                   | \$11,000           | \$0       | \$0                        | \$0                | \$0      | \$11,000                     | \$11,000           | \$0       |
| Dept of Emergency Management Budget Adjustments |  | 0          | \$173,500                  | \$477,675          | \$304,175 | \$0                        | \$0                | \$0      | \$173,500                    | \$477,675          | \$304,175 |
| EO-ADJ-01                                       | Re-budget of prior year Information Systems Department (ISD) project expenditures for work not completed in FY 2020-21, financed by designated General Fund balance established at fiscal year-end 06/30/21.                         | 0          | \$0                        | \$8,834            | \$8,834   | \$0                        | \$0                | \$0      | \$0                          | \$8,834            | \$8,834   |

Q1 Adjustments Narrative Report

|                                  |  |            | General Fund               |                    |          | Other Funds                |                    |          | Total Entity                 |                    |          |
|----------------------------------|--|------------|----------------------------|--------------------|----------|----------------------------|--------------------|----------|------------------------------|--------------------|----------|
| Adjustment ID                    | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues & Reimburse ments | Gross Expenditures | Net Cost | Revenues and Reimburse ments | Gross Expenditures | Net Cost |
| EO-ADJ-02                        | This adjustment is to add the cost of 2.0 FTE Time Limited positions, and tech support contract costs to support the implementation plan and execution of the disbursement of American Rescue Plan Act (ARPA) funding efforts for the Office of Equity; fully funded from the County's ARPA award. Resolution #21-0314 (7/27/21; Item #11) | 2          | \$391,721                  | \$391,721          | \$0      | \$0                        | \$0                | \$0      | \$391,721                    | \$391,721          | \$0      |
| Equity Office Budget Adjustments |  | 2          | \$391,721                  | \$400,555          | \$8,834  | \$0                        | \$0                | \$0      | \$391,721                    | \$400,555          | \$8,834  |
| Cap-ADJ-01                       | LG Archives -Reclassify \$64,167 from Capital Outlay to Operating Transfers Out and transfer funds to Real Estate for fiscal year 2021/22 Los Guilicos Archives space rent. (FY21/22 Adopted Budget - 6/15/21, Item #1)  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$0                | \$0      | \$0                          | \$0                | \$0      |
| Cap-ADJ-02                       | MADF Connection Corridor - Restore revenue targets and expenditure appropriations omitted by error during the FY2017/18 Capital Project Rollover process. (6/21/16, #18)   | 0          | \$0                        | \$0                | \$0      | \$135,774                  | \$135,774          | \$0      | \$135,774                    | \$135,774          | \$0      |
| Cap-ADJ-03                       | Appropriate new funding from the Moore Foundation for Hood Mountain Expansion to acquire Cougar Lane. (9/28/21, #11)   | 0          | \$0                        | \$0                | \$0      | \$550,000                  | \$550,000          | \$0      | \$550,000                    | \$550,000          | \$0      |
| Cap-ADJ-04                       | PRMD Trailer Removal - Reclassify remaining balance of \$23,675.50 General Fund contribution from Services and Supplies to Operating Transfers Out, transfer funds to New State Courthouse Coordination capital project, and close project. (FY 21/22 Adopted Budget)  | 0          | \$0                        | \$0                | \$0      | \$0                        | \$0                | \$0      | \$0                          | \$0                | \$0      |
| Cap-ADJ-05                       | New State Courthouse Coordination - Establish revenue target and appropriations for \$23,675.50 using remaining balance of General Fund contribution in PRMD trailer removal project (FY 21/22 Adopted Budget)   | 0          | \$0                        | \$0                | \$0      | \$23,676                   | \$23,676           | \$0      | \$23,676                     | \$23,676           | \$0      |

Q1 Adjustments Narrative Report

|                                     |  |            | General Fund               |                    |             | Other Funds                |                    |              | Total Entity                 |                    |              |
|-------------------------------------|--|------------|----------------------------|--------------------|-------------|----------------------------|--------------------|--------------|------------------------------|--------------------|--------------|
| Adjustment ID                       | Description of Change  | FTE Change | Revenues & Reimburse ments | Gross Expenditures | Net Cost    | Revenues & Reimburse ments | Gross Expenditures | Net Cost     | Revenues and Reimburse ments | Gross Expenditures | Net Cost     |
| Cap-ADJ-06                          | Increase contribution to deferred maintenance to reflect trued up Property Taxes based on the final tax roll close. Transaction is consistent with the Financial Policies adopted by the Board of Supervisors and approved in the FY21-22 Budget Hearings (6/15/21; Item #21). | 0          | \$0                        | \$0                | \$0         | \$995,016                  | \$0                | (\$995,016)  | \$995,016                    | \$0                | (\$995,016)  |
| Capital Projects Budget Adjustments |  | 0          | \$0                        | \$0                | \$0         | \$1,704,466                | \$709,450          | (\$995,016)  | \$1,704,466                  | \$709,450          | (\$995,016)  |
| Budget Adjustments                  |  | 6          | \$4,643,969                | \$7,039,108        | \$2,395,139 | \$44,298,150               | \$82,758,358       | \$38,460,208 | \$48,942,119                 | \$89,797,466       | \$40,855,347 |

| Release of FY20-21 Year-End Assignments for continue work efforts in FY21-22 (General Fund) |   |             |  |               |           |  |             |             |     |               |
|---|---|-------------|--|---------------|-----------|--|-------------|-------------|-----|---------------|
| FBR1  | County Administrator's Office - Redistricting                       | \$40,711    |  | (\$40,711)    |           |  | \$0         | \$40,711    | \$0 | (\$40,711)    |
| FBR2  | Non-Departmental - Guerneville Security                             | \$163,101   |  | (\$163,101)   |           |  | \$0         | \$163,101   | \$0 | (\$163,101)   |
| FBR3  | Clerk-Recorder-Assessor- Registrar of Voters - Voter's Choice Act   | \$175,000   |  | (\$175,000)   |           |  | \$0         | \$175,000   | \$0 | (\$175,000)   |
| FBR4  | Department of Emergency Management - Public Safety Power Shutoff    | \$250,701   |  | (\$250,701)   |           |  | \$0         | \$250,701   | \$0 | (\$250,701)   |
| FBR5  | Information Services Department - Rebudget FY20-21 IT projects.     | \$1,216,274 |  | (\$1,216,274) |           |  | \$0         | \$1,216,274 | \$0 | (\$1,216,274) |
| FBR6  | Sheriff- Sally Port Project   | \$49,352    |  | (\$49,352)    |           |  |             | \$49,352    | \$0 | (\$49,352)    |
| FBR7  | Non-Departmental - Fire Tax Measure                                 | \$500,000   |  | (\$500,000)   |           |  | \$0         | \$500,000   | \$0 | (\$500,000)   |
| Release of FY20-21 Year-End Assignments for continue work efforts in FY21-22 (Other Funds)  |   |             |  |               |           |  |             |             |     |               |
| FBR8  | Economic Development Board - Creative Sonoma Project work           |             |  | \$0           | \$40,000  |  | (\$40,000)  | \$40,000    | \$0 | (\$40,000)    |
| FBR9  | Non-Departmental - finance code enforcement legal services expenses |             |  | \$0           | \$750,000 |  | (\$750,000) | \$750,000   | \$0 | (\$750,000)   |

|  |  |  |             |             |     |              |              |              |              |              |              |
|--|--|--|-------------|-------------|-----|--------------|--------------|--------------|--------------|--------------|--------------|
| Total Net Change after Fund Balance Releases |  |  | \$7,039,108 | \$7,039,108 | \$0 | \$45,088,150 | \$82,758,358 | \$37,670,208 | \$52,127,258 | \$89,797,466 | \$37,670,208 |
|--|--|--|-------------|-------------|-----|--------------|--------------|--------------|--------------|--------------|--------------|